

# Transcript

May 1, 2025, 1:52PM

□ **Bryan Erhard** started transcription



**Dave G. Rhodes** 4:41

Good morning, everybody.



**Phyllis Shaw** 4:45

Good morning.



**Gabriel Carvajal** 4:54

Hello, good morning.



**Anthony De Meo** 4:55

Good morning.



**Nathalie Lynch-Walsh** 6:59

Looks like we have half a committee here, maybe.

And you're muted, Mr. Rhodes, in your lodge.



**Dave G. Rhodes** 7:10

I was thinking if you could lip read, that's all.



**Nathalie Lynch-Walsh** 7:12

Oh, OK.



**Dave G. Rhodes** 7:13

We we seem to have less currently.

I see we got 1234 audit Committee members that I can see and I don't see that there's anybody I'm not noting.



**Nathalie Lynch-Walsh** 7:27

Yeah. So we have a third of the group there.



**Dave G. Rhodes** 7:31

But I do have confirmation from.

Mr. Marison, who's here? I have confirmation from Mr. Demayo. Who's here? Miss Berdig, who's not in the room yet.

Mr. Medvin, who I do not see yet, as well as Bill Asha, who's in here, and then we have a confirmation that Miss Baron would be here.

Oh, and we have a an upcoming citing that I thought was not going to show.



**Nathalie Lynch-Walsh** 7:55

I have Mr. Upton.



**Dave G. Rhodes** 7:59

So that's good news.

Good morning Mr. up.



**Chris Upton** 8:02

Morning.



**Nathalie Lynch-Walsh** 8:06

OK.

So we're getting there.

Traffic can be bad on the Internet.

I'm recuperating from last night sparring match over the communication and public engagement.

Policy the Rural Development Workshop from last night and looks like staff will be pulling it from the board agenda for the 13th, as they should.

But we must always do things the hard way around here.

So, well, it's 10:00 AM we don't need quorum for this, but I know you said you had a couple other people.

Like Mr. medvin.

We can maybe do some housekeeping to kill some time.

So I'll call the meeting to order and we could maybe start with some housekeeping and see if we get the other people who said they could make it all right.

I'll like to call this we ready to record?



**Dave G. Rhodes** 9:16

Brian, are we recording currently?



**Nathalie Lynch-Walsh** 9:19

Looks like it.



**Bryan Erhard** 9:20

Yes.



**Nathalie Lynch-Walsh** 9:21

OK.

So I'd like to call this May 1st Special Audit Committee meeting to order at 10:01 AM.



**Dave G. Rhodes** 9:21

Thank you.



**Nathalie Lynch-Walsh** 9:32

The purpose of this meeting is to go over.

You should have gotten the agenda, so we had policy review and the risk assessment proposed audit plan for fiscal year.

Oh, you know what it says.

Fiscal year. Wait isn't that fiscal year 20?

26 times flying but anyway.



**Dave G. Rhodes** 9:50

25202526.



**Nathalie Lynch-Walsh** 9:52

Ah OK. In any event, since we have only an hour and a half, I'd like to start with the proposed audit plan rather than the policies, because the policies are not time sensitive, but the audit plan is.

And and my dog might be telling me she has time sensitive issues as well, but.

As far as housekeeping real quick, who's Carlos Gomez? Should I know who that is?

**CG** **Carlos M. Gomez** 10:21

Good morning.  
Can you hear me?

**NL** **Nathalie Lynch-Walsh** 10:23

Yes.

**CG** **Carlos M. Gomez** 10:24

Hi, how are you?  
I'm the new director of Accounting and Financial reporting started last week.

**NL** **Nathalie Lynch-Walsh** 10:28

Oh.

**CG** **Carlos M. Gomez** 10:31

So so I figured I'd join this this meeting as a listen only mode just to get acclimated to the process and understanding, you know, internal processes with with the district if if that's OK with you guys.

**NL** **Nathalie Lynch-Walsh** 10:40

OK.  
No, that's perfect. Just needed.  
Needed to know who you were, all right.

**CG** **Carlos M. Gomez** 10:46

OK.  
No, that's fine.  
I appreciate that.  
Thank you, Natalie.

**NL** **Nathalie Lynch-Walsh** 10:48

OK.



**Dave G. Rhodes** 10:48

And, Madam Chair, Mr. All has her hand up.



**Nathalie Lynch-Walsh** 10:49

Thank you. Yes.

Yes, micha.



**Phyllis Shaw** 10:54

Did the other lady leave?

That started a few months back.



**Nathalie Lynch-Walsh** 11:00

No, that was a. That was a. So you mean?



**Carlos M. Gomez** 11:04

I'm Jerry.



**Nathalie Lynch-Walsh** 11:06

He's no. Who are you referring to? Romanier Johnson.



**Phyllis Shaw** 11:07

Yeah.

Yes.



**Carlos M. Gomez** 11:10

No, she's the CFO.



**Nathalie Lynch-Walsh** 11:11

She's the CFO.

He's the director of accounting and reporting.



**Phyllis Shaw** 11:12

Oh, OK.

**CG** **Carlos M. Gomez** 11:14  
Right.

**PS** **Phyllis Shaw** 11:15  
OK.  
Thank you.

**CG** **Carlos M. Gomez** 11:15  
Yep.

**NL** **Nathalie Lynch-Walsh** 11:16  
Yeah. OK.

**CG** **Carlos M. Gomez** 11:17  
Yeah.

**NL** **Nathalie Lynch-Walsh** 11:17  
So housekeeping, we I just wanted to mention real quick before I forget about the laptops. We're still in a whole not even sure where we are on laptops. But seeing as it's may and we have one more meeting being June. Essentially, the board did not support the request to provide a pilot program with the audit committee and provide laptops. And since some of us, in lieu of that, also use the hard copy, a certain board member tried to take away the the delivery of the hard copies. Which would have left some people with neither a laptop nor a hard copy. To prepare their notes, I think there's some confusion on the board's part. As to how you know that there's preparation going on before these meetings, it isn't just about being able to access the reports. You have to be able to make notes somewhere, Mr. Meyerson.

**BM** **Bob Mayersohn** 12:18  
Yeah, this is a long haul.  
I did speak to some of the board members.  
They said, you know, in September is really when they'll look to review it when they

have more.

I don't want to say information but figure out what you know what the policy's gonna be with advisory boards and all the other stuff.

So that's what I got from a few of the board members.

The other thing is, although we're not voting and we're not making motions.

But I would like to at our next regularly scheduled meeting.

Have discussions regarding having. I mean, if we're going to throw it in there, we might as well having.

A district.

E-mail address.

Because currently we are responsible to retain our own records.

So if somebody from the outside were to send me an e-mail regarding.

Arning and audit item or my thoughts or whatever they may wanna be that becomes a public record that I have to retain.

Now I could clearly send it on to the district, but then it gets back to going back and forth all the time. When I get an e-mail from somebody from the outside or I decide to send an e-mail to somebody from the outside, that's not having.

A.

A.

Public records request.

So just food for thought.

NL

**Nathalie Lynch-Walsh** 13:49

That's actually part of. Also the larger advisory discussion because we were all supposed to have district emails and there was a timeline that staff cited and then that just never happened.

So that's part of that conversation.

And the Doge advisory Task force, as I fondly refer to them, they're working on that's I think, something they're looking at.

Anyway, OK, so I think we have. Mary is here. So I think we have as many people as we're going to have.

Have that was one bit of housekeeping. I just wanted to address. So like I said, what I prefer to do is go through the audit plan first rather than the policies because we're they're not time sensitive. Although the third one, the follow up on audit recommendations does T.

Back into.

A lot of these audits because if you have an audit and there's recommendations, there's a policy that says they're supposed to act or provide a response.

To the recommendations and there should be that should be tracked.

So that does tie in to that and if time permitting we can go, I think start with that one.

But Mr. Rhodes, if you can start with the audit plan because we have an hour and a half.



**Dave G. Rhodes** 15:07

If I if I may just remind the chair and and the committee, it would probably be appropriate if we, if we said the Pledge of Allegiance to stay in.



**Nathalie Lynch-Walsh** 15:16

Oh yeah, sorry I am looking.

Hold on.

And there was a whole roll call.

Hang on, I forgot about the agenda. I have it though.

OK.

So first up, pledge of the Pledge of Allegiance, please.

Where's our flag?



**Dave G. Rhodes** 15:31

Brian, bring up flag. There we go.



**Anthony De Meo** 15:35

United States of America.



**Nathalie Lynch-Walsh** 15:36

I pledge allegiance to the flag.



**Dave G. Rhodes** 15:36

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



**AM** **Anthony De Meo** 15:38  
To flag the United States of America.


**CG** **Carlos M. Gomez** 15:39  
United States.

**NL** **Nathalie Lynch-Walsh** 15:40  
And the United States of America and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.


**AM** **Anthony De Meo** 15:41  
America.

**EF** **EXT - Mary Fertig** 15:42  
To the Republic for Just Dance 1 Nation under God.

**CG** **Carlos M. Gomez** 15:43  
And.

 **Dave G. Rhodes** 15:43  
One nation under God, indivisible, with liberty.

**EF** **EXT - Mary Fertig** 15:45  
To the Republic for.

 **Dave G. Rhodes** 15:51  
All right.

**NL** **Nathalie Lynch-Walsh** 15:53  
All right, Mr. Rhodes, do we need to do a roll call? We can.  
Kind of see.  
Well, just officially because you can see who's here.



**Dave G. Rhodes** 16:01

We could do it so we could make sure that the transcripts capture it.



**Nathalie Lynch-Walsh** 16:04

Correct. OK, sounds good.



**Dave G. Rhodes** 16:06

OK.

So Ruth Carter Lynch.

Chris Upton.



**Chris Upton** 16:11

Here.



**Dave G. Rhodes** 16:12

Anthony de Meo.



**Anthony De Meo** 16:14

Here.



**Dave G. Rhodes** 16:14

Mary fertig.

Oleg gorokhovsky.

Doctor Natalie Lynch Walsh.



**Nathalie Lynch-Walsh** 16:24

Here.



**Dave G. Rhodes** 16:25

Robert mayerson.



**Bob Mayersohn** 16:27

Here.



**Dave G. Rhodes** 16:28

Andrew medvin.

Lou Naylor.

Phyllis Shaw.

Phyllis Shaw.

And Jill Baron?



**Phyllis Shaw** 16:37

Good morning here.



**Dave G. Rhodes** 16:39

I just wanted to make note of the fact we received information that Matthew Friedman, the appointee from Miss Alhadeff, has resigned from this committee and we are waiting to hear what the new appointee and when the new appointee will be available, who the new appointee will be, and.

When they'll be available.



**Nathalie Lynch-Walsh** 17:03

OK.

So I'm multitasking.

Turn off my volume.

Okey dokey. Do we have any public comment?

We know we were joined by the new Director of Accounting and Reporting, Mr. Gomez.

But do we have any anyone else?



**Dave G. Rhodes** 17:20

We have.

We have not been.

We have not been notified of any public speakers.



**Nathalie Lynch-Walsh** 17:24

OK. And I think Miss Baron has joined us.



**Dave G. Rhodes** 17:27

Yes, she has.



**Nathalie Lynch-Walsh** 17:29

OK. All right.

She may have said something and I was multitasking over here. All right, so then that takes us back to. Let's start with the audit plan.

So we get through that because we need to.

It needs to be reviewed in April for the May Workshop, and that goes to the May is it 20th workshop?



**Dave G. Rhodes** 17:48

Yes, so so just so you know very quickly I'll, we have to have this entered into Granicus by tomorrow.



**Nathalie Lynch-Walsh** 17:49

OK.



**Dave G. Rhodes** 17:56

So some of the input that's going to be in here in order for us to be in the timeline to get it on the May 20th Workshop.

Would not include what will ultimately be next week's discussion on this, but what I can do is I can put an additional.

Attachment to the item that would identify any.

Input and and audit.

Recommend audit plan recommendations from the Audit committee.

So it will just be added to the package late.



**Nathalie Lynch-Walsh** 18:27

That's fine considering we have a workshop next week and the org chart is I don't think exists yet less than a week out.

So I'm sure there shouldn't be any problem adding it to the backup for 5/20.



**Dave G. Rhodes** 18:42

I've not had any problems doing that when I needed to.



**Nathalie Lynch-Walsh** 18:44

OK.

Yeah, as long as they make it clear.

I now have two attachments for the Audit Committee report from March.

Because they scanned somebody, went through the trouble of taking a clean PDF that they were sent, printed it out, scanned it so it killed all the links and looked like a 1970s photocopy.

So I had to resend it.

And now it's revised.

They should have just taken down the first one. It gets very confusing.

OK.

So, Mr. Rhodes, do you want to run us through the audit plan? I have my list of questions and I'm sure other people have questions.



**Dave G. Rhodes** 19:22

Yeah.



**Nathalie Lynch-Walsh** 19:26

And then how do we want to do this?



**Dave G. Rhodes** 19:26

Indeed.



**Nathalie Lynch-Walsh** 19:28

Go through the audit plan.

People have jump in when you have a question on a particular item. Or do you want them to go through the whole audit plan and then questions.

Group.

Anyone do you want him to go through the the whole audit plan first?

 **Anthony De Meo** 19:47

Yes.

 **Nathalie Lynch-Walsh** 19:48

All right, Mr. Rhodes.



**Dave G. Rhodes** 19:48

OK, so so if we could, I wanna know if the group is interested when you say the whole audit plan and all of the stuff leading up to the actual projects that are listed or if you wanna just start on page 11 to start going through the project?  
That we've proposed.

 **Nathalie Lynch-Walsh** 20:10

Let's see, I think I think we sort of looked at this last time.

So I would be fine with page 11.

Let me see.

Well, I can't see people.

We don't have this as a practice, but for the most part, if people could turn their cameras on the the members.

So.



**Ali Arcese** 20:31

Mr. Rhodes.

Oh, sorry, I didn't mean to talk over.

It would you like me to share the audit plan on online so that as you go through it, it's online.

 **Nathalie Lynch-Walsh** 20:44

Needs it, right?

We need to have it on screen.



**Dave G. Rhodes** 20:46

All right. We're going there right now.



**Ali Arcese** 20:48

Well.



**Dave G. Rhodes** 20:50

And.



**Nathalie Lynch-Walsh** 20:50

Yeah.



**Dave G. Rhodes** 20:52

So the the idea.

Here is that.

I I just wanted to make this front end statement. I I did get loud and clear that we would be able to take that pie chart and make it look more like what actually represents the the percentage of audits based on each slice.

That's not done today because I wanna wait and do that after we identify what the audit committee recommends and what the board would recommend so that we make sure that.

Those slices are actually representative of what ends up in the final plan.

Just so if anybody thought that we did not hear that or we did not respond to that, that that's why that's not been changed yet.

So on page 11, we look at these items, which are really items that are just perpetual and by perpetual, I mean whether we're talking about internal funds audits or property and inventory audits, they're ongoing.

With regard to finance, we're looking at payroll.

Reports.

As a part of our operational function, we're looking at the BTM stuff as a routine review to bring to the the committee and then we have these four smart bond audit reports that happen quarterly that are ongoing and then charter schools as necessary.

So this page really just kind of looks at some of the things that are kind of on autopilot for us before I would move any further and this is there any questions or any comments on this page?

 **Nathalie Lynch-Walsh** 22:24

Yeah. Is that the property and inventory?

Yeah, if we do it well, we talked about going through the whole thing. And then if we had questions, but it may be easier to do it page by page.

I can do either way.

I think the group wanted you to go through the whole thing, but is it?

It seems like it may be easier to go.

Page by page. Is there a way to make this page bigger though?

 **Dave G. Rhodes** 22:49

Let me take a look.

That might have been too big.

What did that do?

 **Ali Arcese** 22:58

Do you need me to adjust it?

 **Nathalie Lynch-Walsh** 22:58

That's good.

 **Dave G. Rhodes** 23:00

I'm not sure I'm adjusting it on the original screen.

 **Ali Arcese** 23:03

I'm the one sharing.

 **Nathalie Lynch-Walsh** 23:03

Looks.

 **Dave G. Rhodes** 23:05

Say again?

 **Ali Arcese** 23:06

I'm actually I'm the one sharing.





**Dave G. Rhodes** 23:08

Oh, you are.  
I thought it was me.



**Ali Arcese** 23:09

Yeah.



**Dave G. Rhodes** 23:09

OK. Can you?  
Can you make that a little bit smaller then 'cause we we have some things that aren't showing up and possibly scroll to see if we can get that whole thing on the, OK.



**Ali Arcese** 23:10

No.  
Sir.



**Dave G. Rhodes** 23:18

We're good.  
So if the if the will of the committee is to go ahead and go through these page by page, I would agree with that because we could see the information as we're going through it as opposed to jumping back and forth.  
As we get through this, would you like? Would you like me just to go ahead and address this page?



**Nathalie Lynch-Walsh** 23:31

Right.  
I think, yeah, I think we started out saying go through the whole thing, but now that you've gone through the page, I think it might actually work better to address each page.



**Dave G. Rhodes** 23:47

So I'm open for any questions where this is concerned, because like I said, this stuff is pretty much repetitive in nature.  
The different scopes that we're working with with the external firm that's doing the

smart bond audits, we've put them on a they've added basically doubled the staff that they have on this so that they can provide us with four reports in half of the time since our AUD.

Our auditing services agreement was not approved by the board until November 13th, which took.

5 1/2 months of the calendar off of our ability to address these items on the audit plan.

So we've put them on a an aggressive schedule to be able to get those audits done. Using additional staff on their side.

 **Nathalie Lynch-Walsh** 24:30

OK.

I see a hand. Mr. De Meo has a hand up.

 **Anthony De Meo** 24:36

Yeah.

Just if you would.

You know, I'm looking at the payroll. Where is that?

Payroll finance.

And out of five, you, you, you assess that as a 2.5. I guess that's a a moderate risk.

 **Dave G. Rhodes** 25:00

No, this is safety and security rating that the board asked us for before.

So we have two different ways that we look at that either physical safety and security or data safety and security and for purposes of payroll, we went ahead and gave them a 2.5 because we, when it comes to the audit process, whether it's internal auditors or.

External auditors, there's going to be some potentially sensitive information in there, but most of it has been turned into nonsensitive information, for example.

P numbers and and employee numbers instead of Social Security numbers so that safety and security risk rating was something that the board asked for last year. And as you see us get into things that are more physical rated or things that are sensitive it rated you'll see that.

We have a higher safety and security rating on those.

**AM** **Anthony De Meo** 25:48

OK.

So this is both the audit risk and the safety and security rating.

 **Dave G. Rhodes** 25:54

All in one, yeah.

**AM** **Anthony De Meo** 25:55

All in one. OK, so.

**NL** **Nathalie Lynch-Walsh** 25:56

Oh, it is.

 **Dave G. Rhodes** 25:56

Well, well, no, I'm sorry.

It's not the audit.

Risk the audit risk is going to be where we show over on the side.

The audit risk isn't captured in here in a specific component because we either took that risk off of the risk assessment from last year. That was for a three-year period and we captured where on the right hand side in the notes section, whether this was a, A.

Item from that report, or whether it was something that we have calculated.

Related as a risk during the course of the last year through different comments that were made either at the Audit committee or things that we've seen in our field work that we felt rose to the level of a higher risk to include in this audit plan.

**AM** **Anthony De Meo** 26:38

So the risk assessment scale, whatever it is, is not included in this report, right?

I mean you've done it, but we don't.

It's not here in this report.

**NL** **Nathalie Lynch-Walsh** 26:48

Yeah.



**Dave G. Rhodes** 26:51

Right, except to say that some of the risk is included in that CRI risk assessment that was done for the three-year period that we received last year.



**Nathalie Lynch-Walsh** 27:01

But to Mr. de Meo's point, it's not what where to go. It's not here.

And I I was expecting it.

I would expect that I think we would all expect to have that risk reflected in one of these columns.

Because the safety and security rating.

That's something the board wanted and and I think that needs to be explained. If it isn't in the front end, which it may be.

In pages one through 10, but I I personally would like to see the risk that was assessed in each of these areas reflected because we we spent a lot of time hashing through the risk assessment and that was one of the things I was going to ask for.

Is that we have the risk assessment put as an appendix or whatever with this audit plan, but also the level of risk incorporated into each of these areas because now we've gone sort of to a qualitative.

Narrative.

Under the notes as opposed to quantitative level of risk.



**Dave G. Rhodes** 28:07

Understood. We can we can update that and include that risk quite likely in the notes section where we're identifying whether it's required by policy or statute, we would give it.

A.

We can give it a do you prefer a a color scale rating?

That would come off of either a heat map or just identifying whether it's medium or high. Because we're probably not going to be touching on too many things that are a low rating.



**Nathalie Lynch-Walsh** 28:36

The scale that was used in the risk assessment.



**Dave G. Rhodes** 28:40

They use the heat map that provided us.

An area that identified whether it was high risk from left to right.

I'm trying to remember.

Let me pull that up even.



**Nathalie Lynch-Walsh** 28:52

High, medium and low.



**Dave G. Rhodes** 28:54

Hi medium and low but they they had a gradient because they did it in a heat map.

So it gave different variations of medium different variations of high and and what areas that those gradients touched on.



**Anthony De Meo** 29:08

Yeah, I think it.



**Dave G. Rhodes** 29:09

So.



**Anthony De Meo** 29:10

I think medium, high and low.

Is not the granular.

It's not as granular as we need it, so I think those gradients something between high and and medium there should be you know, so we can get get a feel for what you sense what, how you've assessed the risk and that probably should be in a separate Col.



**Dave G. Rhodes** 29:31

I.



**Anthony De Meo** 29:34

I mean that should stand out, I think.



**Dave G. Rhodes** 29:36

So what I could do?



**Nathalie Lynch-Walsh** 29:37

Agreed.



**Dave G. Rhodes** 29:38

I could.

I could add a column and what we could do is we could have low, medium and high and each of those areas would be a zero to five rating and so for example we could have high 4.5 and we would know that that is definitely somet.



**Anthony De Meo** 29:48

Yeah.



**Dave G. Rhodes** 29:52

That's a high risk if it's in the medium area, we would do the same thing. And like I said, I doubt there's going to be too much low stuff in here, but I could also keep that rating in there just in case we have something like again some.

Of these things that are just continuous because of policy.

Requirements. We could still list them as low or medium, but we're they're part of the perpetual.



**Anthony De Meo** 30:10

Yeah, that would be good information like the the audits of the property which.

Or the cash which then I use a term is not material or immaterial to the financial statements, but it's important.

But it's probably for that reason. It would be a lower risk.

It's a compliance statutory requirement anyways, good.



**Dave G. Rhodes** 30:34

No. Well, point well taken and I will make sure that this gets added into this.

**AM Anthony De Meo** 30:38

OK, great.

**NL Nathalie Lynch-Walsh** 30:39

OK. And I do have some questions on this page. I was just identifying them and I agree with everything, Mr. de Meo said.

And I think we all got excited when we saw the heat map.

So that the the whole thing should probably be an appendix, but the heat map in particular could even be at the front end of this because it's a visual of where these things all fall, and even more importance that would actually save you the pie chart time.

Potentially.

So my questions were on the district wide property and inventory audit reports I just reported and this is what's going to the board for next week's discussion.

The discovery that your audit sort of created where.

The semiannual property audits do not involve reconciliation, which would.

Then present a really high risk because you don't know what you're missing until you get audited.

Because they don't reconcile.

It's not part.

It's not what's required.

So for this particular section.

Because you guys assess the sufficiency of internal controls as far as follow up goes, I would anticipate that they would completely rewrite the internal controls. But have we gotten a response seeing as this came from our March meeting and we had our? April meeting and then we're about to go into our May meeting. Has staff responded.

To that discussion or or that finding.

 **Dave G. Rhodes** 32:18

No, not I mean they have based on the fact that there was some discussion with them during the fieldwork of the follow up audit that is now now being wrapped up and reduced to writing at which point we are going to address many of the different things that.

You just mentioned up to and including the requirements that.

Maybe I. Maybe I should hold off on this and not get ahead of myself and let the report discuss this.

But we're going to identify some discrepancies between the business practice Bulletin.

And the Florida Administrative Code requirements and identify what it is that would need to be changed in order for the the group that is actually responsible for the semiannual inventories to understand about the responsibility and the importance of reconciliation.

 **Nathalie Lynch-Walsh** 33:05

OK.

So that's on our agenda for oh, is it next week already?

So if that's on our may agenda, then OK, so I'll hold off on that.

Internal funds. It is now on May again.

Have they?

They weren't they working on revising the internal funds procedures.

 **Dave G. Rhodes** 33:27

I think the \*\*\* thing that we were talking about last time was about.

Various clubs.

Understanding that it's internal funds, but there was reports that were supposed to be given by committees to the principals and when we had asked for that information for those clubs and and and groups, that's when we got some pushback and we were waiting to see if the the.

Report that lists the on May.

Comment if we were gonna be able to get any information that we were unable to gather last year because there was a lot of kickback from the folks out in the in the the schools, specifically on the teaching and learning side that you saw the documentation that we.

Requested to be updated and and put into a spreadsheet that was more sortable, usable and more useful data.

We were unable to obtain that.

We can do that again this year and see if we have.

A.



A more.  
Cooperative.  
Engagement with them.

 **Nathalie Lynch-Walsh** 34:30

Right. But there's a there's an actual manual.  
That that's where the an Mei language comes from.  
It's the booster club.  
I think it's the booster club manual.

 **Dave G. Rhodes** 34:41

I think it's like a by law.

 **Nathalie Lynch-Walsh** 34:43

Well, no, it's it's.  
I'm pretty sure it's a manual.  
It's put out by athletics, but we can go back. So I'm just we haven't heard anything  
and I want to say I thought Batista was supposed to help them with that or  
something, but I'll hold off till our actual meeting next week.

 **Dave G. Rhodes** 35:00

Well, I can't give you a a minor update on that.

 **Nathalie Lynch-Walsh** 35:00

And.

 **Dave G. Rhodes** 35:02

She she was pretty quick to turn around a draft of a policy for that, and I told her  
that, you know, in looking at it, I can see that it probably would be best if we were to  
incorporate some things from some of our neighboring districts that have.  
A policy for that stuff. But I was being very cautious not to get involved in the policy  
creation process.  
Just to recommend that some other areas be looked at and maybe it would be an  
exercise that this.

This committee might be wanna undertake as well for recommendations so that as the audit function we can stay out of the creation of that policy.

 **Nathalie Lynch-Walsh** 35:40

Right, probably.

And I'll go dig up.

It's the booster club guidelines or something?

That they should have updated and then my. I think my last.



**Dave G. Rhodes** 35:53

I'm sure I have a I'm sorry.

I'm sure I have a copy of those and I could forward those off to you after the meeting and if you'd like, I can forward it off to the entire committee.



**Nathalie Lynch-Walsh** 36:02

But they haven't changed it though, have they?



**Dave G. Rhodes** 36:05

I I my understanding was that they did make some minor changes to it last year.

I recall looking at the changes at the time I didn't see anything.

That was all that material. For example, any of the things that we were discussing, it didn't look like those things had been zeroed out for changes.

It just looked like they were trying to make some clarifications.

I'll try to get my hands on the newer version of that and provide them both so that we can have both to look at and see what the changes are that they've added.



**Nathalie Lynch-Walsh** 36:34

OK. And then my last issue.

Not surprisingly, is on facilities capital programs.

So in here, if these were bullets and I know this is probably excel, which can be a little temperamental.

Services conformance with their respective agreements, so staffing plans and the sub consultants.

And the utilization of staff, we're going, I think they voted down extending AE comms contract and one of the things I think people don't understand is that AE

com is.

Is a minority in that contract. The the program is not really being run by AECOM and hasn't been for some time.

But they're all it's mostly cordino staff.

So but they're also sub consultants doing other things that given where we are in the program, does it make sense to continue the staffing levels at the current level because we may be paying hundreds of thousands of dollars for services. And the only reason?

That we're still paying for it is because AECOM is contractually obligated, even though it says that they are to adjust, they have the ability to adjust the staffing plan downward.

The board last year voted to to sort of tie their hands and keep these sub consultants at a certain percentage and.

A few years ago, or maybe several years by now, David Luker from RSM provided Shelly Maloney.

When she was here, a staff utilization analysis, which I'm gonna I'm asking for because it would save me time trying to look for it. I don't think I ever had it. But it's something that Lucer sent to Shelley and they analyzed the utilization when he Rey was here.

And so a similar analysis needs to be done.

Because there the the renewal that's being proposed is something like I.

I think it's 9 million, the one that was on the board agenda and every dollar matters at this point.

So what are we spending money on and are we seeing staff reductions to match where we are in the program because that was the entire one of the biggest improvements that people tried to make for this particular contract and it has not worked out that way at all.

So I know these are quarterly audits, but the staffing level.

Are key because that's that's what we're paying money for is staff.

These are not products. These are services that we're paying money for.



**Dave G. Rhodes** 39:19

Madam Chair, may I address that?

**NL** **Nathalie Lynch-Walsh** 39:20

Yeah, sure.

 **Dave G. Rhodes** 39:23

I I just wanted to let you know that at the May 8th meeting, we're going to have the first quarterly report that's coming from the auditor over the AECOM cpcm groups and the and June meeting. We are going to have a second report from them which will include.

The staffing analysis that you're talking about, we could look at that and decide if we need to go a little bit deeper or if that answers the questions that you were just raising.

**NL** **Nathalie Lynch-Walsh** 39:50

I think I've we need to get the one that David Luker did, because I'm not sure. Yeah. As an example so that RSM knows that that's sort of the expectation. And that and they are required to do it it, it's part of their agreement. So those were my questions on those areas and I'm ready to.

 **Dave G. Rhodes** 40:11

Do you have a copy of the David Luker analysis that you could provide? No.

**NL** **Nathalie Lynch-Walsh** 40:15

But I think it would be easier for you guys to ask facilities.

 **Dave G. Rhodes** 40:21

Sure that.

**NL** **Nathalie Lynch-Walsh** 40:21

It would be in.

In theory, it's an e-mail from Luger to Maloney from several years ago, with a staff utilization analysis, or something on here, it would apply to hearing, not AECOM.

 **Dave G. Rhodes** 40:35

OK.

 **Nathalie Lynch-Walsh** 40:39

So I'm ready to I think we're all more than ready to move on.  
Those are my questions.

 **Dave G. Rhodes** 40:48

So at a board meeting probably about three months ago.

To the best of my recollection.

The board, a couple of board members, expressed interest in doing a deeper dive on payroll than we were able to do as a part of some of the stuff we saw on the first page, which is where our operational group between looking at BTM and between looking at.

Discipline that they also take a look at various locations.

Which is kind of a micro look at payroll as opposed to a macro look at payroll.

So what we're what we're recommending in here is that we do a more macro look at the payroll issues.

And the process so that we can provide some understanding of the compliance with the various regulatory requirements for it as well as our board policies as well as their processes that they're supposed to be compliant.

With and so we would be looking at both the A A and the BB payroll schedules as they exist today on a on a a much larger scale than we would when we would look at them at that operational level.

Ali, do you have anything to add to that?

 **Ali Arcese** 42:06

I no, I think you've said it all.

I mean, I think that this is a very high an area where there could be fraud and we're focused on.

That's one of the focuses is making sure that there isn't fraud happening.

So I don't have much more to add.

 **Nathalie Lynch-Walsh** 42:24

OK.

I don't see any hands up.

Does anyone have any questions 'cause? I have a question on #3.



**Dave G. Rhodes** 42:33

OK. And so safety and security, this is this one actually carried over from last year's audit plan?

Again, I'm not going to beat a dead horse by saying that we had five and a half months without having some of these resources available to us.

We actually put it in this time as Oka, which still could end up being a consultant that would do this, but we're hoping to be able to do it ourselves.

So I'm willing to take any of the questions that.

You have on that, but I just wanted to remind the group that this was something that carried over from last year's audit plan.



**Nathalie Lynch-Walsh** 43:09

OK.

So first question, it says the last couple of lines.

Well, it has annual self assessments, partnerships, participation and in parentheses, new construction, slash renovations.



**Dave G. Rhodes** 43:25

So we want to look at what are the safety and security components that are in place in these different scenarios. And we also want to be able to take a look at what are the annual self-assessment results that they're that they're providing so that we can get.

An idea of what risks are involved in this from the standpoint of our own internal safety and security group and what it is that they're seeing when they do.

Their.

Unannounced.

Visits to to test the different steps that are based on the criteria set forth by the state.



**Nathalie Lynch-Walsh** 44:03

OK.

And so is this the area where SIU would be included, or is that a separate section?



**Dave G. Rhodes** 44:12

I I think SIU is all part of the same house and so it could be those resources would be

used.

I I do know that they have.

I've I've spoken with the.

Mr. Ali, what's his name again? Larosa.



**Ali Arcese** 44:30

Yes.



**Dave G. Rhodes** 44:31

I spoke with Mr. Larosa and went over the process with him to get a little bit better understanding of what it is that they do themselves so that we would have a little bit better idea of how we would either fill in some of the gaps that we.

Might perceive from the way that they do it, but also duplicate some of those same things to see if on any given day we're getting the same results as them and so.

With regard to.

Who The Who, what, where, when and why part about this thing?

All we want to do is make sure that we understand what the state has required as a result of things that fell out from 2018, as well as make sure that we're capturing what it is that the internal folks are doing.

And then, like I said, just cover any gaps that they might not be covering when we go in to take a look at those protocols that are in place as well.



**Nathalie Lynch-Walsh** 45:23

The SIU perspective.

I'm talking about things like their bargaining agreement, which I'm not sure that they have a current one.

How 4.9 applies to them and this may this may be more of Ahr section, so I'm not sure where siu this is. If they do, they fall under safety and security, but this also pertains to HR 4.9 being disciplined or corrective action.

And.

Their policies and procedures.

And the district is currently still looking for safety and security chief. I haven't looked to see if it'll pop up on the May 13th agenda.

And they just threw a bunch of safety and security policies past the board, even though they haven't hired a new security safety and security chief. It would have

seemed better to wait until that person was hired.

So they had to say so in their own department's policies. But that's just me.

So I have specific concerns about how SIU operates based on.

Beginning with and DAC made recommendations.

That we're not sure, the board said.

Oh, they made changes.

The Superintendent said they made changes, but we're not sure that our concerns were actually addressed, so I'll forward those to you.

Because they're in there, in a complaint that Debbie Espinosa made. And we have.



**Dave G. Rhodes** 46:51

And and with with regard to policy 4.9, I don't think that that's as applicable to line item 3 here as what you're talking about, because this is really looking at the physical security on a daily basis of all these locations. And we just wanted to also.

Make sure that we included any new construction or renovation areas to make sure that we understand what the safety protocols are in that situation as well as just on a given day.

Getting into the parking lot, finding out what that looks like walking.

Up to the school to find out if we're gonna be greeted or if we're going to be questioned by anybody who's asking why we're there. Testing us for badges, those kinds of things, as opposed to the investigative nature of policy 49.



**Nathalie Lynch-Walsh** 47:36

But also it from HR. Let less not just investigative, but the policies pertaining to it. So I think it's more of an HR line item. It sounds like from what you're saying that that was my question.

I don't see hands, so I guess we're ready to go to the next page.

Oh, look, HR.



**Dave G. Rhodes** 48:04

Right.

And we've we've talked about that we're having, we're actually having some difficulty right now with an ongoing HR audit. This audit was engaged some time ago and there was, there was a problem with the timing of it because HR was really going through a reorganization and they were.



Redefining how?

Their their department was going to look and work.

Where they used to have more of.

A.

What were the two?

What were the two areas, Ali?

It was non instructional and instructional was that the was that the main way? It was broken down, OK.



**Ali Arcese** 48:44

Construction on.



**Dave G. Rhodes** 48:48

So what happened was we were told from the earliest part that because of what they were going through, we needed to hold off on actually engaging and doing the kickoff with that because they had too many things that were still unsettled at that moment. We we gave them.

That time we and we ultimately kicked that off and went into it.

It's been going on for several months and we're starting to have some difficulty.

Getting access to some of the documents and the SuccessFactors area of their system to be able to access the records that we would need to be able to perform the steps in the audit and to identify things such as evaluations and and.

The onboarding offboarding.

Termination kind of stuff there.

We're having some troubles with that that we're starting to go through right now.

That's bubbled up very recently, so.

I'll be talking to.

David Azzarito and probably the Sue Rockelman and start to find out from between HR and the the IT support part of this. What it is that we need to do to be able to get this thing moving again because we have really kind of gotten bogged down in.

In this process, Ali has been doing a little bit more of the legwork in this and may have a little bit more information on that.

That would be appropriate to share today, Ali.

I would just caution you that if there's anything that would be.

Otherwise sensitive, we would hold off on that until we know a little bit more and then we could address that in in whatever manner we needed to.



**Ali Arcese** 50:19

No, I mean the update is more or less gaining access to the system to be able to. Walk through certain tests that the vendor, the audit, the external auditors are trying to perform, and I guess this is new to the IT and HR team. And so in the midst of them reorganizing, they also are implementing an update to SuccessFactors. So it's been difficult to kind of pin down what dates and times Staffs available because they're being split up between trainings and implementation and things like that, but.

Just as of this morning, we finally were able to submit authorization forms to give them access to the system.

And so hopefully we can start moving forward, but it is a bit delayed and quite frustrating sometimes trying to get answers regarding access.

So that's why it's been escalated to Mr. Rhodes and that's why we're hoping that now we can.

Get moving on this audit as quickly as possible.



**Nathalie Lynch-Walsh** 51:27

Yeah, considering the org charts coming out and I'm already hearing about, you know, they're going to be changing things.

Sounds like that might be the next excuse, but we'll see.

Because I have a feeling if you start to gear up again the the deck chairs are being rearranged again.

So that might be the next problem.

I have an hour.

Well, I have many HR concerns, but I think I just relayed the ones as they relate.

To siu.

So employee well, I guess this you do have the umbrella here.

Evaluate recruiting, selecting, hiring and terminating.

Evaluate, wait something, evaluate the effectiveness process.

Evaluation should be in here.

I know you mentioned them, but the it's recruiting, selecting, hiring. It's straight out of whatever's in statute.

There's a list in statute of what the board is responsible for, and it sounds like we tried to make the list, but something went haywire here.



**Dave G. Rhodes** 52:37

We'll go back through and look at that and ensure that those other items are captured in there.



**Nathalie Lynch-Walsh** 52:37

The efficiency.



**Dave G. Rhodes** 52:43

We've had the discussion with the with the firm and they understand what it is that we're looking for and is captured in the the engagement letter in a way that's better than this. I I this this is kind of a this is in need of a rewrite and.  
Some editing before, so I'll make sure that we edit line item number 5.



**Nathalie Lynch-Walsh** 53:05

OK. And because related to job description, you have no idea how many employees tell me that they don't do what's in their job description, but the job description. Is is the result of the board prescribing the qualifications for the the you know the role like they put it on the org chart because a position is needed and then there's a job description that describes the qualifications and responsibilities.  
So if you have, if you have a job description.  
And that a school board deemed necessary but employees not performing the functions in their job description, then that would be a risk that you have a function that's prescribed but not being potentially not being performed or being performed by the wrong people.  
So job description versus actual?  
Role performed I think is a concern and we've talked about doing ISO 9000.  
Or whatever the series is, there's now one that is applicable to public institutions.  
That's where things like that would be teased out that that involves consultants. And maybe once we see what the org chart brings and there's in theory, a reduction of staff.  
I can't wait to see if there's actually a reduction of staff or just, you know.  
Something that's non substantive, so we'll see.

But that would be the time to study it after you've changed things because it well, in theory you should do it now.

But there's no time 'cause they need to cut costs.

So that was my observation there.

Csmp agreed. Now related to that, as far as PPO goes, PPO does projects and we do not know how they track the progress of those projects.

We don't know if it's an E builder.

We don't know if it's not in anything.

We know they're in work orders.

And.

Oh, and since it is on here, I'll launch into Maximo.

So Maximo, we have multiple issues going on there.

The district has something like almost 40,000 open work orders and the bulk of the open work orders are over a year old.

And any 495 plus days that backlog could be duplicates.

We don't know.

There could be things that fell between the.

Tracks, but the district has also spent several \$1,000,000 on Maximo.

It's currently in a reimplementation phase.

But we still don't know how where they are in terms of putting in assets into Maximo.

So from my perspective, it's like we need an operational audit of Maximo that the implementation to see what are we paying for and what are we getting because the when the facilities Task force.

Finally got a response.

It was what they had done is turned Maximo into compass and we're not sure because they don't give us anything to work with.

We're not sure that that isn't where they are now.

That they have, yes.



**Dave G. Rhodes** 56:26

Madam Chair.

I have a plan to attend Facilities Task Force meeting tonight at 7:00.

And I'm wondering, are you aware if any of this information you're talking about right now will be discussed then?

Or is this just historical information that you're talking about?

 **Nathalie Lynch-Walsh** 56:46

This is historically just so this so, so this group understands because.

 **Dave G. Rhodes** 56:47

Regarding regarding PPO.

 **Nathalie Lynch-Walsh** 56:53

Maximo is not specifically called out here.

I see Ariba is because that's a hot topic with the board and I would argue that we need a similar analysis done there.

The thing with Maximo is they did not implement all of the modules that they needed.

We don't know what percent of the district's assets are going in.

I had to do a public.

Records request to get to obtain the needs assessment for the one of the schools they've done, Broward Estates.

Which I had to turn over to the State Attorney's Office because they have not complied with the request for the data.

So in terms of what is actually going into Maximo and some of the emails that I saw make you wonder what needs assessment data it's supposed to be compatible with Maximo.

But staff is talking about E builder, so this is this is the district's asset management system and I'm not sure where.

I don't see it here, but Maximo will be discussed.

Ftf has been concerned for years about the Maximo implementation. We will be discussing it tonight but.

But I don't see it specifically called out here.

But if we're looking at csmgs.

That would capture some of it, they said.

Everything's in work orders, so we'll see. But I'm just throwing Maximo out there. And I also had a note about Ariba.

 **Dave G. Rhodes** 58:27

Now.

If I may.

 **Nathalie Lynch-Walsh** 58:31

Yeah.

 **Dave G. Rhodes** 58:32

I think line item 6 is pretty well defined to look at the construction services. Minor projects kind of delivery method and program.

So what?

I what I'm trying to ask here now and I guess we could determine this more definitively next week at the scheduled meeting in person, but is there currently a general recommendation that we do a line item similar to what we have on line item 9?

But for the Maximo system.

 **Nathalie Lynch-Walsh** 59:03

Yeah.

 **Dave G. Rhodes** 59:04

No, no. I'm talking about as of as ultimately as a potential added audit item for today's discussion and and for the confirmation discussion.

 **Nathalie Lynch-Walsh** 59:13

I would.

Well, I maximo is bigger than what's in line.

Item 6 work orders.

I ppo says that everything they do is in a work order. Work orders are part of Maximo, but so are assets.

So the concern with Maximo is is whether they it is being used as per the intent. Based on the contract, based on the board's direction.

Have they implemented Maximo?

There's they acknowledge that assets are supposed to be going in.

We're doing a needs assessment where they're cataloging assets.

Are those going into Maximo?

We also remember the food and nutrition audit.

Those are all assets, you know, all of that food, nutrition equipment or is any of that now in Maximo?

So where are we in terms of entering assets into Maximo?

So that would be probably a separate line item, but it does tie back into item 6.



**Dave G. Rhodes** 1:00:17

OK.

So just for for clarity.

Line item 6 remains on its own.

Another line item could be added based on whatever boat the committee would make next week at the regular meeting as to the recommendation to add an audit based on the the the components that you just mentioned. If that's the will of this committee that we could add that.

To and send that off to the board with our proposed audit plan.

As a part of the input from the audit committee.



**Nathalie Lynch-Walsh** 1:00:51

That's fine by me, but where?

It says review program and contract compliance and also tech.

You know the tech not use of technology because they should be tracking these projects.

And if they're using Maximo, that's how we get Maximo into that discussion.

What are they using to track it?

And I'm not sure that review program and contract compliance captures. How are we managing those projects?

What technology is being used?



**Dave G. Rhodes** 1:01:20

The the risk factors that led us to looking at construction services minor projects was really how many carve outs there have been over the last several years that have gone to those contractors that have a limit on what the dollar amount of their projects can be and we.

Wanted to take a look at that to find out if.

They're complying with those threshold amounts. If they're actually utilizing the.

Rs means or the other standards that they're supposed to be using, which is a function of their.

Their multiplier, which is what their bid is, is a multiplier of the Rs means standards cost.

So if Rs means cost \$1,000,000 and you have an 85% multiplier that you got awarded your contract on, we want to make sure that they're doing it in accordance with the way that they were supposed to per the terms of their RFP and or.

Itb, that was where that line was going.

The idea of adding an IT item into one specifically to Maximo makes more sense to me than trying to.

Try to fit Maximo into line item 6.

NL

**Nathalie Lynch-Walsh** 1:02:32

Yeah. No, Maximo, as a whole is not line item 6, but it's impossible to ask.

What are you doing with a particular?

Type of project without asking and what type of technology do you use to manage it?

And are you doing using it efficiently and effectively?



**Dave G. Rhodes** 1:02:51

So I I do have that note.

And again, if it's the will.

NL

**Nathalie Lynch-Walsh** 1:02:53

Yeah. OK.



**Dave G. Rhodes** 1:02:54

If it's the will of this committee to try to recommend adding this in for the board's consideration to add into this this draft audit plan, then we can discuss that at next week's meeting.

NL

**Nathalie Lynch-Walsh** 1:03:06

Yeah, I don't think that would be controversial.

And then ariba.

Compliance evaluation leading practices review for procurement for the bid



specifications.

My comment is you know what are we auditing for operational efficiency and effectiveness?

Because if there's five modules available, and to make this be effective and they've only purchased, this is just an example, three of them.

They could be in compliance with the contract but not be operating efficiently or effectively.



**Dave G. Rhodes** 1:03:43

Absolutely. And one other point there is that this I want to point out that this is also a carryover from last year's audit plan because in the course of doing the several audits that we've been working on.

We've really kind of.

The best way that I could say is that we have taxed its resources because so many things touch it, whether it's an actual it function or it supports an HR function or it supports.

A.

An accounts receipt or accounts payable function.

There's a lot of extra work that we've been putting on it that's caused us to have to slow down a little bit because we're being we really are putting a burden on on their resources.

Which not only limits them, but it limits the ability for them to give us good service when they're providing us some support.



**Nathalie Lynch-Walsh** 1:04:36

Mm hmm.

OK.

I don't see hands up, so I think we're good to move on.



**Dave G. Rhodes** 1:04:51

I'd like to just preface this by saying bringing your attention to line item 14.

This was historically this one was supposed to be something that was looked at and it said under the direction of the Superintendent. I think what I want to do is remove that line and just put in coordination with the Superintendent because the superintendent's staff.

Is largely identified in the grand jury report.

So I would want to see what kind of.

Just lack of a better term.

What kind of issues that he would want to see and have a little bit more of a drill down to understand what he has to do to try to address those issues as well as us putting together our audit program based on the inherent risk listed in the.

Items in the grand jury report so.

Is there any problem with the from the committee standpoint if we were to remove under the direction of the Superintendent?

And it and put with coordination of the Superintendent.

 **Nathalie Lynch-Walsh** 1:05:56

Good with that.

OK.

Well, I don't hear any loud objections, so I imagine if you bring it up for a vote next.

 **Dave G. Rhodes** 1:06:03

OK.

 **EXT - Mary Fertig** 1:06:04

Yes.

Yeah, I think, no, I I think that's I was actually that's the one thing I was gonna raise that, that verbiage needed to be changed.

 **Nathalie Lynch-Walsh** 1:06:07

Yes, you object.

OK. All right.

 **EXT - Mary Fertig** 1:06:15

So thank you.

 **Nathalie Lynch-Walsh** 1:06:17

OK.

So, Mr. Rhodes? Yeah. If you bring that up.

As something we need to act on, I would imagine that would get voted upon in the affirmative. OK. All right. I don't think I have anything on this page myself.



**Dave G. Rhodes** 1:06:25

OK, OK.



**Nathalie Lynch-Walsh** 1:06:34

I don't see hands up.

I'm not monitoring the chat, but I can click over there and see.



**Dave G. Rhodes** 1:06:39

I.

I don't see any hands up either, but there is one other thing I wanted to point out before we moved on.

The 2020 contract cost and pricing has changed by about 25% on the new contract. Not unexpectedly, but because of that, we're going to have to ask the board for an increase in our budget for these external auditing services. And I just wanted to bring to your attention that if you were to.

Be comparing line item 15 to any of the information from last year's audit plan. You would see that there is a significant annual budget change.

I'm sorry, external audit amount of the budget change which did impact the annual budget cost for those those types of services.

So I just wanted to bring that to your attention as well, more an operational item, but in the event anybody had any questions about that, I just wanted to make sure you had an understanding up front from from me about that.

And now Mr. Marison has his hand up.



**Nathalie Lynch-Walsh** 1:07:40

Mr. Meyerson.



**Bob Mayersohn** 1:07:41

Yeah, just a just a quick question and you may not know, I mean it's whether you have the answer on top of yet or not. When was the last audit that we did with Beacon because there were deliverables that they were supposed to do and and and

I?

Agree. I don't know if they've ever delivered them.



**Dave G. Rhodes** 1:08:00

I want to say that it was somewhere like around 2019 and when I got in here and started looking at the list of follow-ups, I started to take a look at what are some of the oldest that we need to get cleaned up and added be.

In here, because there have been a lot of changes with Beacon as well and so that was one of the reasons that I put this in. But I do believe that the answer to your question and I can look at it to get.

Confirm this, but I believe it was 2019.



**Bob Mayersohn** 1:08:24

OK.



**Nathalie Lynch-Walsh** 1:08:27

Yeah, I do remember something like job descriptions were supposed to be done, and I'm not sure those ever happened.



**Bob Mayersohn** 1:08:35

Here they were going to reveal they were going to revamp the whole idea of beacon and what it was going to do and how it was going to be profitable and justify it. And then it just, you know, nobody touched it and it probably still the same thing.



**Ali Arcese** 1:08:35

There was.



**Nathalie Lynch-Walsh** 1:08:36

Please.



**Ali Arcese** 1:08:38

A.



**Nathalie Lynch-Walsh** 1:08:51

Right. Hence the emphasis on policy 1003 and follow-ups and and having that be part of the plan here. Did I hear someone else chiming in?



**Ali Arcese** 1:09:02

Me. I was just gonna give the date.



**Nathalie Lynch-Walsh** 1:09:02

I thought.



**Ali Arcese** 1:09:05

I just looked it up online and it shows that the report itself was dated September 15th of 2020 and it was a second follow up report.

But, like Mr. Rhodes says, there were still items there were that remain open.

There was one item that remained open, according to the the list that was provided and I can share this.

This is the report.



**Nathalie Lynch-Walsh** 1:09:30

What's the remaining item?



**Ali Arcese** 1:09:33

Let's see.

Job descriptions.



**Nathalie Lynch-Walsh** 1:09:38

Oh, the job descriptions.

OK. And the org chart is upon us, so guess what's probably gonna happen?

Yeah, that now's a good time to ask for those, because as they're redoing the org chart, they would have to redo job descriptions if they have new positions.

And all that.

So OK.

So then yeah, they should that that's there's the follow up.

It's been what, 4 1/2 years?



**Ali Arcese** 1:10:10

Yeah.



**Nathalie Lynch-Walsh** 1:10:11

OK.

Any other questions on this page or are we good to move forward?

Guess we're good to move forward before anybody raises their hand.



**Dave G. Rhodes** 1:10:22

And so this is the area where we're just talking about.

Really just ongoing areas that we look at.

We didn't have a rating for these in particular because again, we we look at charter schools annually to review the external audit reports that they're all required to get and to identify their solvency as well as any other issues that may be of interest to this district we.

I did find another issue that we brought forward and found out that the district doesn't really have jurisdiction over that and that was the fact that.

Some of these management companies, as well as some of the charter schools had funds in excess of \$250,000 that were not FDIC insured. And when we brought that to the attention of the staff that provides oversight of the charter schools.

They discussed this with Miss Batista and Miss Batista. Did an analysis and identified that the even making recommendations.

For whether they should take steps to protect that money or to determine if they have collateralized that those funds, we were told that that's out of our lane.

So we just essentially said, OK, we'll everybody now is aware of that. There's about \$19 million out there that is potentially not insured, but it's not part of the district's money even though they are considered public schools.



**Nathalie Lynch-Walsh** 1:11:59

OK.


Anybody.




**Dave G. Rhodes** 1:12:02

And in general, that's what this page and the next couple of pages represent.

**NL** **Nathalie Lynch-Walsh** 1:12:04  
Have.

 **Dave G. Rhodes** 1:12:05  
The kind of things that are either mandatory compliance or things that we we just look at on an ongoing basis up to and including Redbook Chapter 8.

**NL** **Nathalie Lynch-Walsh** 1:12:18  
So I would argue that item, that letter A, the the sbbc governance model.  
Is is highly. There's a lot of risk because all the other risk flows from a lack of having enterprise risk management having a weak internal control environment and no accountability.  
So there's no rating for that?  
But basically, if we had all of that in place.  
We would have lower ratings for the other things.  
So I guess.

 **Dave G. Rhodes** 1:12:54  
I think the committee has gone through the enterprise risk management system as well as some of the other components that are listed in that cell and I don't know that there's anything for us to audit where that's concerned, but there certainly recommendations that we could make from a.  
Governance standpoint, that might be better served in the way of motions from the audit committee, but I'll leave that up to you guys to to discuss.  
There are other ways we could audit around this to be able to make recommendations.  
That would get into that cell that we were just discussing.

**NL** **Nathalie Lynch-Walsh** 1:13:27  
We did have a motion on this actually and and this is kind of where we might need to marry some of the these things that have been unaddressed to motions or addressed to motions because that we absolutely had a motion on this, Mr. Meerson.

**BM** **Bob Mayersohn** 1:13:45

Yeah, just again.

And I don't know whether it's necessarily an audit, but just, you know, getting back into kind of borderline with the governance model obviously being up here in Tallahassee, there are going to be some legislative changes and following, you know the correction of implementation of those changes and.

Then how that may affect?

Any policies, especially whether it be charter schools or other things.

I don't know if that's an audit necessarily, but maybe somewhere, you know, kind of framing it in that governance model.

NL

**Nathalie Lynch-Walsh** 1:14:23

Yeah, legislative going into the framework that we discussed.

So I think the word legislative needs to be in that that box and maybe we passed, maybe we retransmit our motion because I want to say the response we got.

Is that the Superintendent will look into it if we were to look at the update to our our motion that we passed, the response was simply the Superintendent is looking into it.

Or something along those lines.

So that's where that left off.

But it's 1107 so and I have some things that I think are not on the list that we've talked about and I wanted to get to those. So if we wanna keep going, I don't see hands up. But if we want to get through the rest.

Of the pages and then if anybody else has anything that's not on the list that we've talked about or that they're concerned about, we can.



**Dave G. Rhodes** 1:15:18

Mr. De Meo had to hand up currently.

NL

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

Talk.

Oh, you don't? Oh, that just happened.

OK.

Yes, Mr. de meo.

AM

**Anthony De Meo** 1:15:24



Yeah.

And I had it. Let's see.

There is a section in here where.

The audit department is assisting item K.

Am I head of the are we on this page yet?

 **Nathalie Lynch-Walsh** 1:15:42

Yep.

 **Anthony De Meo** 1:15:43

OK, that that's a lot of stuff I don't know.

Is that a lot of time to do all of these things?



**Dave G. Rhodes** 1:15:55

In the course of our daily business, like for example, let's just pick on standard practice bulletins.

We're always looking at standard practice bulletins as a part of our internal funds audits and we will see things that either.

May or may not align with.

In in, in good harmony with the Redbook requirements and we might make a note of that.

Or we might make a note of the fact that some of these policies may need to be. Updated as well as that comes through the Audit Committee for recommendations on updates of some of these. So a lot of these things are things that we see in the course of doing this other work and we bring this up in the course of that whether it be.

In the way of a discussion item or as a part of an audit finding, or just in a consultation with the the the folks that we're working with in the field.

 **Anthony De Meo** 1:16:47

I'm just curious.

Do you all in the audit area have like a a system to record your time and all of that or do you do you keep track of the time you spend on each function or each? Yeah.



**Dave G. Rhodes** 1:17:05

Yeah, we have a track log system that tracks time that we're either in field or we're doing.

Review or we're doing quality control or we're doing research. We have the track log for each of the different departments that put together a monthly report.

So we track all the different time that we're using in these different areas.

**AM Anthony De Meo** 1:17:26

OK. And I'll just make a comment, I think, although it could be very helpful.

Especially given your perspective, I think.

Your department could get.

You know, involved in doing things like providing assistance and reconciling, resolving internal funds or accounting issues that really should be the focus of some other area.

So I would.

You know, I would just say that it doesn't sound like it's out of control, but maybe we need to guard against you are getting.

You know, doing things that are really out of scope for the audit department.

 **Dave G. Rhodes** 1:18:11

So let me let me just give you a quick example.

I don't disagree with that, but I also think that there needs to be a little bit of context when we're out and doing an internal funds audit and we're reviewing the the accounts and we're reviewing the policies and the the.

Redbook requirements and we're looking at something to determine whether or not it rises to the level of materiality to be a finding or if it is something that rises to the level of a discussion item that if it continues and we find it next cycle.

The following year that it would definitely become a finding.

These are things that we have discussions with them about as just a a part of our communication model.

So when you look at that cell that's associated with broad activity scope for item K, you'll see that those are really things that we do in the normal course of business including.

Take off meetings and exit conferences.

So these are all just a part of the things that we do in our normal course of business.

We just like to capture that we're doing that.


Not so that it looks like we're doing more things that are outside of our lane.

 **Anthony De Meo** 1:19:13

Thank you for that explanation.

 **Nathalie Lynch-Walsh** 1:19:16

So I I think to help make that clear, if this is all within the scope of conducting audits, then maybe the word audit should be somewhere in here, because to Mr. Demaio's point, I kind of took, I think, a similar interpretation where I thought this was outside. The scope of the audits being done.

 **Dave G. Rhodes** 1:19:37

So.

 **Nathalie Lynch-Walsh** 1:19:38

Like people were contacting you for help.

For for accounting functions, when you guys are the audit function.

 **Dave G. Rhodes** 1:19:44

No, we do not provide those kind of services anywhere in the district. But if we were to go up to the the top of that column, if we were just to say broad audit activity scope or broad audit activity activity.

 **Nathalie Lynch-Walsh** 1:19:58

No, I mean on item K, just to reiterate.

 **Dave G. Rhodes** 1:20:01

Oh, OK.

So not the whole column. Just to reiterate in that particular area.

 **Nathalie Lynch-Walsh** 1:20:05

Right. Because it's unclear.

And then also with audit follow up, where would that appear on this list?

Because that would seem to be like maybe the last item where you follow up with

the schools and departments you know, to keep them in compliance with policy 1003.

But yeah, I was saying put the word audit on that particular item because not all of these are going to be.

Audits.



**Dave G. Rhodes** 1:20:32

OK.



**Nathalie Lynch-Walsh** 1:20:33

Just to clarify because.

Because, yeah, if you're reading this, it kind of sounds like you are providing help outside of the audit scope.



**Dave G. Rhodes** 1:20:45

Understood.



**Nathalie Lynch-Walsh** 1:20:47

OK, my question.

I have questions on things that are not I.

I scan the rest of the list and my remaining questions I don't think are on here, but if we want to go to the next page, I don't see any names.

I mean, hands up so.

Mm hmm.

Yeah, we may need to.

I see this says by laws, but before we have bylaws, we still need a policy.

So that's one where we may be having a conversation about a meeting sometime in June.

To knock that out.

Or else over the, I hate to say over the summer.

Board initiatives and this may well.

Not sure if this is where these items come in.

What else do we have on the list? I have focus.

The referendum and Sr. and AARP are my talking points.

So what do we have on the rest of this list?

And we can sort of double back.

Oh, that's it.



**Dave G. Rhodes** 1:22:03

Yep.



**Nathalie Lynch-Walsh** 1:22:04

OK so.

We've talked about, I think at our last regular meeting, auditing the referendum again because the first iteration of the referendum was audited and not particularly well.

But we now have a second referendum and there's been no talk of auditing that I don't think the board would be opposed to it.

I just think nobody's brought it to their attention. And then Sr. and ARP budget. And so Esser and ARP funds for all of this.

It would be sort of, you know, budget to actual because one of the things that we spend a lot of time on was there the work papers show that there was.

There seemed to be referendum money that was a carryover and that may have been in fact used to make the first charter school payment.

So if we have the referendum audited, if they said that this was to hire 100 positions, did they in fact hire 100 positions?

And did they pay for 100 positions?

Did everything go according to plan and with Sr. and ARP. Same thing. You have to submit budgets to the state.

You submit amendments when you change things, and by my count I, we know that 20 million was taken out of what was budgeted for capital capital projects. And then I want to say another, I think another 30.

And there was 90 million allocated to very specific things.

That were capital improvements that have not happened that came out of Esser every time the district needed to a pot of money to provide a raise or.

A.

A stipend to people so doing the budget.

What was submitted to the state?

Incorporating amendments and what was what it was actually paid, you know what actually got paid for because.

That hasn't been done.

Either so referendum, Esser and then we are now at the end of the first or maybe second year of focus.

That would be one where we'd first look at, you know, contract whether they're in compliance.

But there was a lot of of concerns over the ESC module because that was left out of the analysis in terms of needs and when they checked off that, yes, there's an there's ese.

There was not a line, a gap analysis done of what was currently being provided through Ed Plan and case management and what focus could and couldn't do. And So what we think is happening in the background is focus became the new PCG where they are building potentially build.

Out.

A.

The ESC module that the focus ESC module to replicate.

This what was being provided before.

I don't know that that's actually occurred, but that would need to occur in order for them to provide the same level of service that PCG was providing through Ed Plan's case management.

Program.

So this is that focuses a ton of money over. I want to say it's 20 million / 15 years or something like that.

It's it's student information system.

It has multiple modules and there it hasn't.

You know any implementation is not going to be 100% smooth, but that I would think the board would want to see audited to see how you know, how is it going a performance type audit to see if we're getting you know they're getting what they thought.

They were getting and are we getting what we paid for and are there things that we're not getting?

That we had before.

Or that would help the district improve the product that it's providing to its customers.

And I know we talked about the referendum and Esser and there was actually a

referendum on it a few years ago.  
So those are my 3 for the list.



**Dave G. Rhodes** 1:26:20

Would you?

Would you prefer that these items that we're discussing now just go ahead and get added to the?

The planning log to make sure that it ends up as an item for discussion on May 8th or are because what? OK.



**Nathalie Lynch-Walsh** 1:26:36

Yes.

Or or what? Sorry.



**Dave G. Rhodes** 1:26:40

I was going to say or would we just go ahead and discuss these items as a part of an existing line item on what will be next week's agenda for the purposes of making motions or recommendations for us to send forward to the board with regard to. The audit Committee's recommendations for inclusion in this audit plan.



**Nathalie Lynch-Walsh** 1:27:03

I think both ways get us there.



**Dave G. Rhodes** 1:27:05

OK.

Is there one that you like better than the other?

Because I can add it to the planning log and that way we can just make sure we don't lose track of it.



**Anthony De Meo** 1:27:11

Thank you.



**Nathalie Lynch-Walsh** 1:27:12

Well, these would be things that came up specific to this item at this meeting.

So when you recap, because remember, we're having a special meeting, but we can't

vote. So anything that came up as a concern or some feedback needs to be captured and brought to the group attached to this item.



**Dave G. Rhodes** 1:27:32

OK.

I will also.



**EXT - Mary Fertig** 1:27:36

And Natalie?

Oh, sorry.



**Nathalie Lynch-Walsh** 1:27:38

Mm hmm.



**Dave G. Rhodes** 1:27:38

Add I will also add policy creation to letter O where it's identifying audit committee by laws update.

I'll I'll make that another line item in that section. Yeah, yeah.



**Nathalie Lynch-Walsh** 1:27:49

Policy, OK.

Alright, OK, Mary.



**EXT - Mary Fertig** 1:27:54

I think this is.

We've just very efficiently gone through this and we could maybe just have a list of those changes.

So we could just quickly dispose of them last. And and Dave, great presentation today.

So thank you.



**Dave G. Rhodes** 1:28:06

Thank you.



 **Nathalie Lynch-Walsh** 1:28:07

Yeah, like, yeah, so.

 **EXT - Mary Fertig** 1:28:09

Oh, and Ally, you've done a wonderful job both of you.

 **Nathalie Lynch-Walsh** 1:28:13

Yeah. Mr. de meo.

 **Anthony De Meo** 1:28:15

Yeah, just two quick questions to follow up.

1st is that the the Cantor of Bourbon on that table in the back of you?

 **Dave G. Rhodes** 1:28:26

Well, it's it's partially full.

 **Anthony De Meo** 1:28:29

Oh well, that answers the all right. On page 20, long range audit plan.

 **Dave G. Rhodes** 1:28:31

But the answer is yes.

 **Anthony De Meo** 1:28:37

I just want to make sure my understanding of this is correct.

That centrally, I'd like to know that there are no high risk items on here that are being deferred to future years.

That should have immediate or what I would think would have need to have immediate attention.

 **Dave G. Rhodes** 1:29:05

We looked at this closely and identified the items that we felt a did rise to the level of risk.

And coverage for the the upcoming year's audit plan.

But I'm. I'm gonna say that there's there are going to be areas of risk in here.

For example, I know that enhanced hurricane protection areas automatically sounds kind of ominous, but the truth is, is that it's a follow up audit where.

There, we're probably going to find that a lot of the things that were in the original audit have been corrected and adjusted.

There are areas in here where we talk about, well, focus for one thing that we just mentioned, which could be pulled up based on the discussion that we just had.

But I I don't see areas that I think are any higher risk than what's in the audit plan.

Also considering the fact that with our external resources.

Being obtained later in the year, there's a lot of things that are gonna crossover the into the new school year and that's going to be a stress that's we gonna continue to feel a little bit into next year.

So what I'm trying to do is not overfill our plate so that we can manage to get the things done that we already have gotten done. But to go back to the primary part of your question, there are some things in here that have now are, are now.

Possibly due for updating we have some additional.

Work to do on our side for the PPO contract paid to procure follow up.

We have a follow up for the enhanced hurricane we have.

Contract maintenance is it's. There's always depending on the contract that you look at, there's always going to be risks that are in those items.

So I think that we can't.

I can't with a straight face say that there are no areas of high risk in here.

I just can't say that we have the resources to address all of them in our in our current audit plan.

**AM Anthony De Meo** 1:31:06

I would think then, that you would lay this responsibility.

On the board to determine priority because.

I don't think you should be taking that.

Your department should be taking that that responsibility on yourself. If there's something in here, you know the very first item. Follow up. Report on prior audits.

I think you're doing that.

I don't know why that is necessary to be in here, but these other things, if they should be given.

Higher priority and you don't have the resources. I I really think it's not fair to you to have to decide.

Which should be done and which shouldn't be done because of the lack of time and resources.

I think that's something that the board really has to weigh in on.

That's my opinion anyways.



**Dave G. Rhodes** 1:31:54

Well, that's that's you.



**Nathalie Lynch-Walsh** 1:31:54

OK.



**Dave G. Rhodes** 1:31:56

You make a great point, and that's one of the reasons that we make sure that this list is a part of our audit plan.

So that if the board sees something in there and they say we believe or, I believe that this should be a higher level priority, they can have that discussion and they can make that recommendation for us and we can move things around.

We're trying to make sure that this is transparent and open to them for their input as well.

So I I appreciate that comment.



**Nathalie Lynch-Walsh** 1:32:19

So I have Mr. Meyerson, and then I have Mary.



**Anthony De Meo** 1:32:19

Thanks.



**Nathalie Lynch-Walsh** 1:32:22

Well, I have Robert and then I have Mary.

Tallahassee, Bob.



**Bob Mayersohn** 1:32:28

Yeah, well.

Just a.

Just a follow up to Mr. de Meo's point, if some of these things, if we can attach some

financial.

Cost. So like for example, if we're looking at travel and there's, you know, \$1.2 million worth of travel or P cards, there's \$10 million worth of P card usage, at least it may give the board a priority.

If it's something that they they want to go and audit like you know, I Dai DA funds is, you know, twenty \$550,000,000 and it's a federal issue.

So if we're out of compliance, you know we've got some issues going on there.

So I don't know if if that's again just the suggestion, is it worth it?

But I just leave that you know, up to you guys to determine whether that would enhance.

At least to the board to have some knowledge.

Job. What might be worthwhile to audit and what might you know kind of be putting on a long term plan.



**Dave G. Rhodes** 1:33:38

I will make that.



**Nathalie Lynch-Walsh** 1:33:39

Thank you.



**Dave G. Rhodes** 1:33:40

I'll make a point of it to have that point raised during the May 20th Workshop, where we talk about this audit plan so I can bring these areas to their attention for that consideration.



**Nathalie Lynch-Walsh** 1:33:52

OK, Mary.



**EXT - Mary Fertig** 1:33:55

Thanks Ali.

You're so good at this.

The we had a we had an audit on the inspection process on stadiums and grandstands and so forth.

A number of years back.

I'm just wondering when that was and if we closed out all the follow up.



**Ali Arcese** 1:34:11

Let me check aleah.



**Dave G. Rhodes** 1:34:11

I can.



**Ali Arcese** 1:34:12

Let me see if I can.



**Dave G. Rhodes** 1:34:13

Alley can look at that. If she can't find that quickly, I can certainly follow up with the group when we get together the next time.



**EXT - Mary Fertig** 1:34:13

Mm hmm.

OK.

Thank you.



**Ali Arcese** 1:34:23

So.

Is it the enhanced Hurricane Protection area inspection process?



**Dave G. Rhodes** 1:34:30

Now she was talking about the bleachers.



**Ali Arcese** 1:34:33

Oh, that's been a while.



**EXT - Mary Fertig** 1:34:35

Yeah, that's what I thought.



**Ali Arcese** 1:34:37

Yeah, it's been a while.

 **Nathalie Lynch-Walsh** 1:34:37

I that might that might predate.

 **Bob Mayersohn** 1:34:37

As wait as Mary as as you being the the longest standing member of the audit committee, I think you go back that there aren't any more records left because they don't have to retain them anymore.

 **EXT - Mary Fertig** 1:34:49

Well, don't, don't worry.

Don't worry about that.

Those records exist.

 **Nathalie Lynch-Walsh** 1:34:55

Yeah, I have no recollection of that audit and I've been on here 10 years, so that thing might the stadium's grandstands and bleachers either happened when I was still new. I think because it's not ringing a bell.

 **Dave G. Rhodes** 1:35:10

I.

I actually, I actually remember looking at that when I was here my first time around because there was a.

 **Nathalie Lynch-Walsh** 1:35:16

Oh.

 **Dave G. Rhodes** 1:35:18

There was a company out of Northwest Florida.

That was they were actually building a stadium.

The stadium was named after somebody.

I can't remember the high school, but they were ultimately over billing the district and we I thought that that was.

Ultimately concluded, I don't think for a minute that that would be as far back as Mary is thinking.

But if that is, I do remember being involved in that because that was one of the construction services, minor projects, contractors that did that project.

And I think it was all done.

And it cost a bit more money because they were trying to get it open in time to be able to name it after the person that they were gonna dedicate it to, as well as have it open for the first game of the season at that football field.

 **Nathalie Lynch-Walsh** 1:36:08

Yeah, well, you left before I started, so I think it has been a while before we end.

 **Dave G. Rhodes** 1:36:13

Yeah.

 **Nathalie Lynch-Walsh** 1:36:16

I echo what everybody said and I think dollars and context on this list.

I.

I I totally see the focus school software getting ratcheted up.

And because we are now, it's now been implemented and we need to get a handle on how that's going before it gets out of control.

There's a needs assessment.

Process going on so that may cover you know the facility condition assessment process should include all of you know in portables.

Relocatable stadiums, grandstands, bleachers. Those are all things that they're going to be assessing. So that may take care of that work order processing is that from the financial side or is that more?

Why do we have 40,000 open work orders side?

 **Dave G. Rhodes** 1:37:03

It it would be.

It would probably be more operational that that carried over from when Joris was here, so I don't know exactly what it was he was thinking when he put that in there, but I would think that it would be more from looking at, you know, how are they hand?

And and and complying with the requirements of their priority ratings on their work orders as well as what's happening with their aging work orders and also what's

happening with the work orders that are either.

Funded.

At a certain level that they can't exceed or funded by capital, and I just had a action in audits meeting day before yesterday with PPO, where we also discussed the idea of day labor being something to keep in the back of their mind because the day labor rates.

Now are not to exceed 600,000 and there's been discussions at some workshops and board meetings that PPO might even be asked to do some of these.

Carve out lingering projects from the smart program once it sunsets.

NL

**Nathalie Lynch-Walsh** 1:38:03

OK.

So yeah, I think if for our meeting or and definitely for the board if that's not possible to add in any kind of context.

Maybe a better ex, you know additional explanation so the board knows what this list is and then highlight things that we are looking to potentially take off the list. And the reason I bring up work orders is because and I'm gonna share for a second here right before.

We go.

The board has been sent this and the next group.

Group of people that I'm going to be sending this to is all the elected officials in Broward County because we can't seem to get the district to whack away at this backlog.

And then what I also did is I sent it to all the school based volunteers to follow up with their principals because this was as of March 3rd, the top ten schools or facilities with open work orders.

So we we Nova Senior High was the they had 565 open work orders.

I color-coded them based on age.

'Cause I took the aging that they gave us, so this is not something that the district can kind of ignore and it's pretty easy to see like central region has half of the in the top 10 central region represents half of the open work orders.

And I had totaled.

Let's see. Is it here or it might be at the end of this one.

So we had district wide and.

As of March 3rd, we had 39221 open work orders.



The bulk of the they actually went up, the ones over 495 days only .6%, but it increased by 97, which means they're not reducing the oldest work orders.

So this is something tangible the board already has this.

It's not a good look for them to have this many, so this is something we will be discussing though tonight at FTF.

And so we'll see if that prompts.

Some action on the part of the superintendents and his staff, so I just wanted to share that, yes.

**AM Anthony De Meo** 1:40:11

Madam Chair, are those are those approved by the board or approved by some oversight committee who's charged with determining if they should be performed?

**NL Nathalie Lynch-Walsh** 1:40:22

What's approved? The work orders?

**AM Anthony De Meo** 1:40:24

Yeah.

**NL Nathalie Lynch-Walsh** 1:40:26

Well, that's what PPO is working on.

**AM Anthony De Meo** 1:40:29

No. What I'm saying is, is can anyone just submit?

**NL Nathalie Lynch-Walsh** 1:40:30

S.

**AM Anthony De Meo** 1:40:35

A.

A job order.

Does it go through some process where it's accepted or not accepted or?

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

Well, these are like, you know replace.

It could be anything from replace a light bulb to building a staircase for a portable, you know, PPO has its limits.

It can't do a project.

What is it now?

Over 300,000.



**Dave G. Rhodes** 1:40:56

Over 600,000.



**Nathalie Lynch-Walsh** 1:40:57

What it's now 600.



**Dave G. Rhodes** 1:40:59

Yeah, the, the, the, that's that was what I was talking about the day labor rate is generally what it goes by.

It goes up in accordance with the Consumer Price index. And last I knew it was somewhere in the range of around maybe 28320, something like that.

And I was surprised to see that it's up to 600.



**Nathalie Lynch-Walsh** 1:41:16

Yeah, so to kinda answer your question, Mr. de Meo, these are these are being generated largely from schools by facilities, people and and then PPO you know responds I I think we have found that they closed some of them out within 30 days but then they get re.

That there's been all sorts of issues.

So these are all of the facilities that have generated or called in issues to PPO and PPO has generated.

Work order, but they could be for anything because the aging that we got didn't even break it down.

I manually assigned school board member districts and.

The region to each of these schools so that I could then provide the areas with agings by region, so you can see your the number of open work orders as of March 3rd by school and by region.

And yeah, it could be for anything from a light bulb to a sidewalk.

It just depends.

So we don't know the dollar value actually that would be a great follow up question is what's the dollar value of these 40,000 open work orders and do they all have like these really old work orders?

Are dollars attached to them? Because what I have heard is that.

They would keep a work order open.

So that they could bill.

To the work order.

So are these work orders that are over 495 days old?

Do they have?

How many dollars are tied up there?

Because there's fifty more than 15,000 open work orders and they could be duplicates, but even duplicates could have dollars attached to them.

And so how is that that that could be a significant number there actually need to make myself a note to follow up.

So anyway, it is 1135. I think we got through.

I didn't think we were going to get to the policies and we didn't, but embedded in the audit plan, if everyone can look at the follow up on audit recommendations, which is policy 1003 because all of these audits, there are rules that everyone's supposed to.

Be following regarding.

Recommendations and this morning when I was looking at it, the Palm Beach. There are elements in both the both of the policies that Mister Rhodes's office provided.

That I think are useful, and if we may need another special meeting 'cause our may agenda looks pretty pretty packed. It seems I'm trying to find our agenda here, but I may not and I know we want to get going.

So look at the two that they provided. There are elements in both of them that I think we could use. And then the last one, coordination of examination by outside audit groups I think was fairly.

Straightforward. So if we can't look at that in May, if we have a special meeting, if not in May and June, and we can knock these out so that our recommendations can go to the board, that would be great.


So I don't see any hands, so we can adjourn at 11:36 AM.

**AM** **Anthony De Meo** 1:44:35


Thanks, Dave and Ali, good job.


 **Nathalie Lynch-Walsh** 1:44:35  
Event.


 **Ali Arcese** 1:44:37  
You.

 **Dave G. Rhodes** 1:44:37  
You're welcome.


 **Nathalie Lynch-Walsh** 1:44:37  
All right.


 **Dave G. Rhodes** 1:44:37  
Thank you.

 **Nathalie Lynch-Walsh** 1:44:38  
Thank you guys.

 **Dave G. Rhodes** 1:44:39  
You got to.

 **Bob Mayersohn** 1:44:39  
Bye.

 **Nathalie Lynch-Walsh** 1:44:39  
Thanks everyone.  
See you next week.

 **Dave G. Rhodes** 1:44:42  
Indeed.

 **Anthony De Meo** 1:44:44  
Bye bye.

**NL** **Nathalie Lynch-Walsh** 1:44:44  
Bye.

**EF** **EXT - Mary Fertig** 1:44:45  
Thank you.

● **Bryan Erhard** stopped transcription