

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, NOVEMBER 19TH, 2020

10:30 A.M. - 1:52 P.M.

Court Reporter:  
Timothy R. Bass, stenographic reporter  
Bass Reporting Service, Inc.  
633 SE 3rd Avenue, Suite 200  
Fort Lauderdale, FL 33301

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1 COMMITTEE MEMBERS IN ATTENDANCE:

- 2 MR. ROBERT MAYERSOHN, CHAIR  
MR. ANDREW MEDVIN, VICE CHAIR  
3 MR. MOSES BARNES  
MS. REBECCA DAHL (Telephonically)  
4 MR. ANTHONY DE MEO, CPA (Telephonically)  
MS. HAGEN DISCH (Telephonically)  
5 MS. MARY FERTIG (Telephonically)  
MR. MICHAEL J. GAUCI, CPA  
6 DR. NATHALIE LYNCH-WALSH  
MS. CONNIE POU  
7 MS. PHYLLIS SHAW  
MS. STEPHANIE SHIMM

8  
9 OFFICE OF THE CHIEF AUDITOR STAFF:

- 10 MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Manager, Property and Inventory Audits  
11 MS. ANN CONWAY, Manager, Internal Funds Audits  
MS. JENNIFER HARPALANI, Manager, IT Audits  
12 MR. ERIC SEIFER, Auditor III  
MS. MICHELE MARQUARDT, Executive Secretary  
13 MS. ASHLEY ACEVEDO, Inventory Audit Specialist

14  
15 DISTRICT STAFF:

- 16 MS. JUDITH MARTE, Chief Financial Officer, Office of  
the Chief Financial Officer  
17 DR. VALERIE WANZA, Chief School Performance &  
Accountability Officer, Office of School  
Performance & Accountability  
18 MS. KATHERINE KOCH, Chief Public Information Officer,  
Office of the Chief Information Officer  
19 MR. THOMAS COONEY, Assistant General Counsel, Office  
of the General Counsel  
20 MR. FRANK GIRARDI, Executive Director, Office of Chief  
Facilities & Construction Management (OFC)  
21 MR. RON MORGAN, Assistant Chief, Building  
Official-Inspections  
22 MS. SHELLEY MELONI, Director, Pre-Construction, OFC  
MR. RICK REYNOLDS, Director, Broward Education  
23 Communication Network (BECON)  
MS. ERUM MOTIWALA, Director, Accounting & Financial  
24 Reporting (AFRD)  
MS. SHARI FRANCIS, Manager, PWS  
25 MS. VIVIAN PILAR, Accountant V, AFRD

1 INVITED GUESTS:

2

MR. DAVID LUKER, Director, RSM

3 MR. ROB BROLINE, Partner, Carr Riggs & Ingram LLC  
(CRI)

4 MR. EDDY CASTENADA, MSL CPAs & Advisors

MR. TANYA DAVIS, S. Davis & Advisors

5 MS. KATHLEEN LANGAM, AECOM

MR. TIMOTHY BASS, Court Reporter, Bass Reporting

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7 ADDITIONAL GUESTS:

8 MR. ANDREW GRUB, Student

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1 Thereupon, the following proceedings were had:

2 MR. MAYERSOHN: We are ready.

3 MR. JABOUIN: Here we go. Good morning. It  
4 is Thursday, November 19th. This is the Broward  
5 County School District's Audit Committee Meeting.

6 If we can all rise for the Pledge of  
7 Allegiance?

8 Dr. Wanza, would you lead us in the pledge?  
9 (Whereupon, the Pledge of Allegiance was  
10 recited.)

11 MR. MAYERSOHN: Roll call?

12 If you're on the phone and you are not  
13 speaking can you mute yourself?

14 Thank you.

15 MR. JABOUIN: Please respond if you are  
16 present. And if you are on the phone, please,  
17 also indicate that as well.

18 Mr. Moses Barnes?

19 MR. BARNES: Here.

20 MR. JABOUIN: Ms. Rebecca Dahl?

21 MS. DAHL: Present on the phone.

22 MR. JABOUIN: Mr. Anthony De Meo?

23 MR. DE MEO: Present on the phone.

24 MR. JABOUIN: Ms. Hagen Disch?

25 MS. DISCH: Present on the phone.

1 MR. JABOUIN: Ms. Mary Fertig?

2 MS. FERTIG: Present on the phone.

3 MR. JABOUIN: Mr. Michael Gauci?

4 MR. GAUCI: Here.

5 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

6 DR. LYNCH-WALSH: Here.

7 MR. JABOUIN: Mr. Robert Mayersohn?

8 MR. MAYERSOHN: Here.

9 MR. JABOUIN: Mr. Andrew Medvin?

10 MR. MEDVIN: Here.

11 MR. JABOUIN: Ms. Connie Pou?

12 MS. POU: Here.

13 MR. JABOUIN: Ms. Phyllis Shaw?

14 (No response.)

15 MR. JABOUIN: Ms. Stephanie Shimm?

16 MS. SHIMM: Present.

17 MR. MAYERSOHN: That's it. Do we have an  
18 approval -- or, actually, are there any changes  
19 to the agenda?

20 MR. JABOUIN: Mr. Mayersohn, the Chair, with  
21 respect to the agenda, it was posted on Thursday,  
22 November 12th, the documents were added to the  
23 website on Friday, November 13th, and since that  
24 time there were no changes to the agenda that was  
25 posted or the documents.

1 MR. MAYERSOHN: So do I have a motion to  
2 approve the agenda?

3 MR. MEDVIN: So moved.

4 MR. MAYERSOHN: Do I have a second?

5 MR. BARNES: Second.

6 MR. MAYERSOHN: Mr. Medvin, followed by Mr.  
7 Barnes. All those in favor signify by saying  
8 aye.

9 COMMITTEE MEMBERS: Aye.

10 MR. MAYERSOHN: Anybody opposed?

11 (No response.)

12 MR. MAYERSOHN: All right. Chief Auditor  
13 Administrative Matters.

14 MR. JABOUIN: Good morning. My name is Joris  
15 Jabouin. I'm District's -- Chief Auditor of the  
16 District. Thanks to the committee for coming in  
17 to meet and have this in-person meeting. We  
18 thank you to the members that are participating  
19 on the phone attending the meeting.

20 This is the committee's first in-person  
21 meeting since the March 12th, 2020 committee  
22 meeting. I am very grateful that the members  
23 have been able to come to this meeting as we do  
24 have a pretty long agenda and a good amount of  
25 business to conduct.

1           With respect to the attendees of the meeting,  
2 we have organized it so that the attendees would  
3 show up at certain times in order to provide  
4 sufficient social distancing versus the capacity  
5 in the room.

6           The room was demisted last night.

7           I'm just going to pause for a second to  
8 recognize that Ms. Shaw is present. Good  
9 morning, Ms. Shaw.

10           The room was demisted last night. The spaces  
11 where you're sitting were wiped down. We are  
12 requiring the use of masks at all times. The  
13 guest's places as they come in and out are going  
14 to be wiped when they come in and out.

15           As I mentioned we have -- the people that are  
16 attending the meetings as guests, that they will  
17 be in at certain times and so I would like to ask  
18 the committee to be cognizant of the timeframes  
19 as Ms. Pou and Ms. Marte, who is representing the  
20 Superintendent, will need to leave at 1:00.

21           MRS. MARTE: 1:30.

22           MR. JABOUIN: At 1:30 for Ms. Marte and 1:00  
23 for Ms. Pou.

24           MRS. MARTE: Ms. Pou said 1:30.

25           MR. JABOUIN: 1:30 for both. Thank you.

1           We will look into making the meeting much  
2 more efficient. This, I believe, is the first  
3 advisory committee meeting for the school board  
4 since in-person meetings have started. So I will  
5 observe the different advisory committee meetings  
6 that will be occurring subsequent to this to see  
7 if we can use some of the technology better, to  
8 make it much better for the committee members, as  
9 I appreciate the time that you spend dedicated to  
10 the district and to this committee.

11           I also wanted to mention that Mr. Tim Bass,  
12 our court reporter, is in the corner. Since he's  
13 not too familiar with the members of this meeting  
14 I would like everybody to please state their name  
15 when they speak. We will also make sure that the  
16 guests do that as well.

17           A Committee of Ethics Form 8B, this is the  
18 memorandum of voting conflict for community,  
19 municipal and other local public officers, we  
20 have those forms. If a conflict does occur,  
21 please request them and we'll be able to provide  
22 them.

23           With respect to the Acknowledgment of School  
24 Board Advisory Committee Responsibilities, I did  
25 have four pending. Three of the members are not

1 here at the meeting, physically, so we will  
2 liaise with them to be able to get that. I think  
3 the fourth one, we'll probably get that today.  
4 And we did receive the fourth one. So only three  
5 are pending and those are members that are on the  
6 phone, so we'll connect with them to get those  
7 forms.

8 And then with respect to the district's  
9 annual training, we are advising committee  
10 members, there's only one committee member that  
11 is -- was not able to attend and that person did  
12 communicate with me that they are having issues  
13 with their browser and I will work with them to  
14 be able to complete that.

15 And then we have placed the park application  
16 form on your seat. If you can please complete it  
17 and leave it at your desk and we will collect  
18 them at the end of the meeting.

19 Mr. Chairman, this concludes the  
20 administrative comments.

21 MR. MAYERSOHN: Thank you. Again, just a  
22 reminder, whoever's on the phone, I still hear  
23 some ruffling, so if you guys can mute it would  
24 be greatly appreciated.

25 Do we have any public comments?

1 MR. JABOUIN: Yes, Mr. Chair, we have one  
2 public commenter. I will ask my staff to please  
3 bring this person in.

4 MR. GRUB: Am I good to start?

5 MR. JABOUIN: Yes, three minutes, please.

6 MR. GRUB: Good morning. I'm Andrew Grub.  
7 I'm a student at Cypress Bay High School.

8 MR. JABOUIN: One moment, Mr. Grub.

9 BECON, can you kindly turn on the microphone  
10 to the podium, please?

11 Can you try it again, please, sir?

12 Is the light on?

13 MR. GRUB: Yes, the light is on. Can you  
14 hear me now?

15 MR. JABOUIN: Yes, we can hear you now.

16 MR. GRUB: Good morning. My name is Andrew  
17 Grub. I'm a student at Cypress Bay High School.  
18 And just for the record, my class has ended for  
19 this period, so I'm good to be here.

20 On August 27th, 2019 the Cypress Bay High  
21 School School Advisory approved six total budget  
22 requests for \$35,920. These funds covered the  
23 future pay and transportation for math, reading  
24 biology and history EOC camps.

25 On March 13th, 2020, formal notice was given

1 that camps were suspended due to the closure of  
2 schools. Since May, I have continually asked our  
3 chair and site based administration to provide  
4 the committee with an update with the actual  
5 amount spent on these camps.

6 Staff continued to make every possible excuse  
7 in order to not provide the committee with a  
8 detailed accounting of what funds are left over.  
9 I have notified staff from the Office of the  
10 General Counsel, the Office of the Chief  
11 Financial Officer, the Office of Service Quality  
12 and the Office of the Chief Auditor, but I have  
13 yet to receive a response.

14 Page 22 and 23 of the internal funds audit of  
15 selected schools states that there were no  
16 exceptions to Cypress Bay, however, this audit  
17 was completed before we had our issue with the  
18 camps.

19 We are still unclear whether or not this  
20 money was transferred to internal funds to make  
21 the payments to the teachers, but I feel that  
22 this is something that should not only be looked  
23 into at Cypress Bay, but looked at globally to  
24 determine if this issue is occurring at other  
25 schools.

1 Thank you.

2 MR. MAYERSOHN: Thank you, Mr. Grub. I  
3 guess, to the Chief Auditor, this is not -- we  
4 don't audit the SACs, do we?

5 MR. JABOUIN: Mr. Mayersohn, the internal  
6 funds audits did not include the school advisory  
7 council accounts. They include the internal  
8 funds accounts. So they don't include the  
9 booster clubs, they don't include the SAC funds  
10 either.

11 MR. MAYERSOHN: Okay. So, I guess, just to  
12 address his point, Dr. Wanza, I leave that in  
13 your house because that seems more --

14 DR. WANZA: Sure. So, for the record or the  
15 minutes, I'm Valerie Wanza, the Chief School  
16 Performance & Accountability Officer. The Office  
17 of Service Quality is my division and we  
18 certainly will work with the finance division,  
19 because the school advisory council allocation is  
20 a restricted categorical in the school's budget.  
21 And so we will certainly -- and those funds and  
22 that budget is definitely public record, public  
23 knowledge, so we will work with the Chief  
24 Financial Officer and our department to provide  
25 that school advisory council with whatever their

1 request is.

2 MR. MAYERSOHN: Okay. Appreciate it.

3 Dr. Lynch-Walsh.

4 DR. LYNCH-WALSH: I was going to wait until  
5 -- Nathalie Lynch-Walsh. I was going to wait  
6 until this came up with internal funds, but  
7 there's a motion that was passed last year at  
8 DAC, it was passed unanimously on May 8th, 2019,  
9 and the motion was, we move that the audit  
10 department review the school advisory council  
11 school accountability funds when they audit the  
12 school's internal accounts. So they're trying to  
13 follow up on that and find out from Dr. Nesmith  
14 and Mr. Jarvis what the response was because,  
15 typically, they would pass a motion and the  
16 liaison for DAC would get with, in this case, Mr.  
17 Jabouin. So this was over a year ago, we're  
18 working on a year and a half ago, and they're  
19 looking for an update on that.

20 MR. MAYERSOHN: Okay.

21 MS. FERTIG: Mr. Mayersohn, Mary Fertig, when  
22 it's appropriate.

23 MR. MAYERSOHN: Yes, Ms. Fertig. Go ahead.

24 MS. FERTIG: I understand that -- Dr. Wanza,  
25 thank you, you're going to look at Cypress Bay,

1 but I think the broader question was, are there  
2 other accounts of a similar nature and other  
3 schools that should be reviewed and an accounting  
4 provided at the SAC meetings? And, certainly, if  
5 someone's made a request, that information is  
6 public record; right?

7 DR. WANZA: So, yes. This is Valerie Wanza  
8 again. Yes, that information is public record.  
9 However, the school advisory council budget line,  
10 if you will, is always open and should be  
11 accessible and can be discussed at the school  
12 advisory council meetings. So we will -- and we  
13 just had recent training, so we will definitely  
14 reiterate that in whatever correspondence we send  
15 out.

16 But the distinction, I believe, that needs to  
17 be made, is that the school advisory council  
18 budget item is not an internal accounts fund,  
19 which is different than, you know, when the  
20 auditors go in and they audit the internal  
21 accounts fund, that is not an internal accounts  
22 fund. That is a restricted categorical within  
23 the school's budget, just like instructional  
24 materials, just like custodial supplies; things  
25 of that nature.

1           So I think that that's a distinction.

2           But we can certainly ensure, to your point  
3 Ms. Fertig, that if something is requested and it  
4 is definitely a public -- it's public information  
5 and it is money that the school advisory council  
6 votes on and they take motions and they identify  
7 initiatives that support the goals of the school  
8 improvement plan, then we can certainly make sure  
9 the school's administration provides -- and  
10 that's not just for Cypress Bay, that's for any  
11 school, but I will go on further to say that even  
12 though we, physically, closed schools, many  
13 schools still ran virtual tutoring activities and  
14 virtual opportunities for students outside of the  
15 school day that teachers were compensated for.  
16 So we can certainly provide that.

17           MS. FERTIG: Yeah, and I don't think the  
18 point -- I'm not saying that there's anything  
19 right or wrong, I just think that it's important  
20 to have the accounting for the public in every  
21 school.

22           So regardless of if it's an internal fund or  
23 if it's a school advisory council, that's just an  
24 issue of transparency to me and public funds.

25           So, thank you, Dr. Wanza.

1 Thank you, Mr. Mayersohn.

2 MR. MAYERSOHN: You're welcome. Ms. Marte.

3 MRS. MARTE: Thank you, Chair.

4 My name is Judith Marte. I'm the Chief  
5 Financial Officer also attending the meeting as a  
6 designee for Superintendent Robert W. Runcie.

7 Dr. Wanza, I could not have explained that  
8 part of it better myself. So, thank you.

9 For the record, the school accountability  
10 funds are statutorily allocated funds from the  
11 State of Florida. They're allocated to schools  
12 at the rate of \$5 per student. By state law, any  
13 funds left in those accounts year over year are  
14 carried forward. So Budget and Accounting  
15 reconcile those funds every single year and make  
16 sure if the funds are not spent in the case of  
17 the year closing, many funds were not spent, they  
18 are reallocated in the successive year. I just  
19 wanted to add that to the record. They are  
20 closely monitored by my office.

21 MR. MAYERSOHN: Okay. Thank you.

22 Moving on to Audit Committee Chair comments.  
23 Oh, my goodness.

24 First of all, I want to thank all of you who  
25 have come here in person, those on the phone, as

1 well, for attending.

2 Just a couple of, I guess, comments that I  
3 want to make. Number one is, I'm kind of  
4 reminded of Dr. Mack sitting here when I hear his  
5 voice through the channels. So, no offense, Ms.  
6 Fertig; or Ms. Disch; or whoever else is on the  
7 line, but it just kind of reminds me of Dr. Mack.

8 The audit committee, as we all know, is  
9 advisory in nature. Our goal is to assist the  
10 board with their responsibilities. Which brings  
11 me to a comment that I want to make, and I know  
12 there has been concerns about other advisories  
13 about meeting in person, I know that I think the  
14 Dade County mayors got together and have recently  
15 asked the governor to extend the order of meeting  
16 through telecommunications means, but it appears  
17 to me that pursuant to Policy 1001, which is rule  
18 adoption and rule making, is that, number one,  
19 we're still under emergency orders.

20 The school board could adopt under their home  
21 rule authority an emergency policy that would  
22 allow all advisory boards that make nonbinding  
23 recommendations, which we do, to the school  
24 board, to meet through telecommunications, which  
25 would be Microsoft Teams or whatever the format

1 would be, as long as a quorum is established and  
2 keeping within the framework of Sunshine Law,  
3 allowing for open access to the public. And this  
4 is this under Item Number 4, emergency rules and  
5 policies that the school board can make. They  
6 don't have to go through the adoption process as  
7 normally if they were making rule. And this is  
8 -- emergency rules is when the school board  
9 determines that the public health, safety or  
10 welfare is in danger and that immediate action is  
11 required to protect the public interest, which I  
12 believe this would be.

13 So, without passing the gavel, I think that's  
14 something that we might want to consider at least  
15 formally making. I know other advisory boards  
16 have. I don't know if it's the will of this  
17 committee to make that recommendation. So if  
18 down the road somebody wants to entertain a  
19 motion, I'd be willing to accept it. But, first,  
20 let me continue with my comments, then I will  
21 address any concerns that anybody else has.

22 MS. FERTIG: Mr. Mayersohn, are we allowed to  
23 make a motion on the phone?

24 MR. MAYERSOHN: Yes, you are, but let me  
25 finish my comments then we'll accept.

1 MS. FERTIG: And then I'm making your -- I'm  
2 making that motion, so thank you.

3 MR. MAYERSOHN: Okay. I will recognize you  
4 when the time -- as soon as I'm finished.

5 The other thing that I also just wanted to --  
6 before I continue is, also just make note that I  
7 want to congratulate Dr. Osgood on becoming chair  
8 and Ms. Rich-Levinson on becoming vice chair. I  
9 also want to congratulate Dr. Osgood and Ms. Good  
10 for being reelected, as well as new members Ms.  
11 Leonardi and Ms. Hixon for being elected. I also  
12 want to mention and thank Robin Bartleman, who is  
13 now our -- well, not our, but a state  
14 representative, as well as Ms. Brinkworth, for  
15 their service to the school board.

16 As far as just some of the protocol that --  
17 that I'd like to see us, you know, continue to do  
18 as an audit committee, and just a reminder for  
19 some of the new members is that, you know, our  
20 comments should be factual, not based on opinion.  
21 We should be respectful to those that we are  
22 asking questions to. I know sometimes, and I,  
23 myself, am probably guilty of this, is that we  
24 get too granular within our comments. And,  
25 obviously, we have a long agenda, but if we can

1 be thoughtful with our comments, making them more  
2 measured, making them more meaningful, it will  
3 certainly help speed along the process.

4 I know there have been some questions  
5 about -- again, just to reiterate, how to get  
6 things on the agenda, so if somebody wants to put  
7 something on the agenda, it can go through the  
8 chief auditor who will evaluate it and discuss it  
9 with me, and then we will determine whether or  
10 not, you know, it's something that tends to be at  
11 high risk, something that we can put on an  
12 upcoming meeting, and then we can also, you know,  
13 have, like I said, seek consensus if it's  
14 something that we need to have on a following  
15 meeting.

16 The other thing I just want to mention, as  
17 well, is that -- and, again, sometimes I'm guilty  
18 of it just as anybody else, is I know that some  
19 of us -- I know Ms. Shaw's part of the PTA, Dr.  
20 Lynch-Walsh is part of the Facilities Task Force,  
21 I'm DAC; sometimes we get into other meetings and  
22 other groups. If we can try to just keep things  
23 to audit committee situations that will also be  
24 helpful. Because sometimes we go out in  
25 different directions, and not to say that they're

1 not important, but I just want to bring us back  
2 to what we have at hand so that we don't lose  
3 track of, especially, time that we can all get  
4 consumed on. And those are comments.

5 Ms. Fertig, did you want to say something?

6 MS. FERTIG: Thank you, Mr. Mayersohn. I  
7 wanted to move that we ask the board to allow us  
8 to meet virtually in accordance with what they're  
9 allowed to do under the emergency orders for  
10 nonbinding recommendations.

11 MR. MAYERSOHN: Ms. Shaw?

12 MS. SHAW: Phyllis Shaw, second the motion.

13 MR. MAYERSOHN: Okay. Is there any further  
14 discussion?

15 Dr. Lynch-Walsh?

16 DR. LYNCH-WALSH: Okay. So to clarify, the  
17 Sunshine Law manual does not specify the number  
18 of people required for quorum. We are not  
19 currently under an executive order where we can  
20 meet virtually. I mean, unless we're having two  
21 different -- unless we're giving up on trying to  
22 reduce physical quorum and just go virtual  
23 because we're nonbinding, which would be a  
24 separate issue. Because there's really two  
25 issues at hand here.

1           So if we were still under an executive order  
2 from the state, then meeting virtually would  
3 already be happening. The board does have, as  
4 you said, within its power to reduce, and that is  
5 the motion that a number of other advisories,  
6 DAC, the Facilities Task Force, I think Human  
7 Relations, possibly the Diversity Committee, but  
8 a number of groups have passed the motion to  
9 reduce, temporarily reduce, because I think  
10 there's a 90-day limit, the number of people  
11 required for physical quorum to say three to  
12 five, and that would allow -- because most groups  
13 are getting three to five people, but DAC  
14 requires, I think, 20 people to meet quorum, we  
15 require 11 on the Facilities Task Force, and I  
16 can't get past about six or seven people willing  
17 to come in. So our December meeting is likely to  
18 be quote-unquote informational only.

19           So this would be one of the few groups that  
20 hasn't passed a motion asking the school board  
21 members, and it's about half of the board that  
22 you have to appeal to, to reduce the number of  
23 members required for physical quorum. It does  
24 not mean that the rest of the people won't attend  
25 virtually. All of the school board members seem

1 to be aware that since going virtual  
2 participation has actually increased and Lori  
3 Alhadeff has been advocating for this and even  
4 Barbara Myrick has admitted that the school board  
5 is within its power to do this reduction  
6 temporarily. So -- but that's something that  
7 hasn't transpired. They would have to bring it  
8 up for a vote at a meeting.

9 So I don't know if we're going to find --  
10 because Barbara Myrick has issued memos where she  
11 has clarified that the board does not have the  
12 power to have us hold virtual meetings if, in  
13 fact, we're required to have physical meetings.  
14 What the board has the power to do is define the  
15 definition of physical quorum, the number.

16 MS. FERTIG: So I am aware of some other  
17 groups, so I'm a member of one of another  
18 district committee that did not ask for the  
19 quorum reduction, but another avenue. I think  
20 what Mr. Mayersohn has suggested, that we meet  
21 for nonbinding recommendation, is -- is an  
22 appropriate course. I find the virtual meeting a  
23 lot easier than sitting here on the telephone  
24 trying to listen. And, yes, Bob, I thought  
25 before I got on of Dr. Mack. And now I know what

1 he was going through. So I'm more sympathetic  
2 here than ever.

3 But I don't see the harm in us passing this  
4 motion. I believe it's going to come to pass  
5 anyways. I'm also a member -- last night I went  
6 to the City of Fort Lauderdale Planning and  
7 Zoning Board meeting, which we're still allowed  
8 to do, virtually, and I'm really surprised that  
9 the district, given what they're doing with  
10 distanced learning, has not come up with a  
11 similar in-person virtual method of holding a  
12 meeting. But I would like to see us pass this  
13 motion as a good first step in getting the next  
14 meeting to be virtual. And I kind of think the  
15 timing of that will happen anyway. So I would  
16 hope you all would vote for this motion and I  
17 know we need to move on. But I'm aware of the  
18 other moves, I just think this is the motion to  
19 make.

20 MR. MAYERSOHN: Okay. Ms. Shaw?

21 MS. FERTIG: Reducing quorum takes more than  
22 just them sitting there and saying it.

23 MR. MAYERSOHN: Ms. Shaw?

24 MS. SHAW: I wasn't sure she was finished.

25 MR. MAYERSOHN: Huh?

1 MS. SHAW: I was not sure she was finished.

2 My only concern with this --

3 MR. MAYERSOHN: Is your microphone on?

4 MS. SHAW: Yeah, it is.

5 MR. MAYERSOHN: We don't hear you.

6 MS. SHAW: My only concern with this motion  
7 is whether, based on the regular rules, if Ms.  
8 Fertig can make that motion while she is not  
9 in -- not present. So I think we need to make  
10 sure that is the case. Otherwise, it's one of  
11 the members in the room needs to make that  
12 motion. I second the motion.

13 MR. JABOUIN: I did -- sorry to interrupt,  
14 Ms. Shaw.

15 I did check with Mr. Vignola prior to the  
16 meeting as far as any votes and actions done by  
17 the in-persons. And they count normally once  
18 we've reached the physical quorum.

19 So Ms. Fertig can make the motion.

20 MR. MAYERSOHN: So is that your concern?

21 Okay.

22 Anything else, Mr. Jabouin that you want to  
23 add.

24 MR. JABOUIN: I do. The wording that I have  
25 now from Ms. Fertig is, she moves for the board

1 to allow us to meet virtually.

2 I'd like to please ask the committee for more  
3 specific language, because I think that -- which  
4 is different from what Dr. Lynch-Walsh said,  
5 which is to reduce the quorum. It's the  
6 definition of -- requiring the physical presence  
7 for advisory committees, I believe, is what  
8 you're alluding to, Mr. Mayersohn. So we  
9 wouldn't lower the quorum, we would change the  
10 definition of in-person quorum. That's what I  
11 was sort of thinking is that the words would be  
12 too broad.

13 MR. MAYERSOHN: Number one, I believe that  
14 our bylaws don't require -- don't say in-person  
15 quorum. They just say quorum. That's number  
16 one.

17 Number two, is that -- and, again, I'm not an  
18 attorney, so I have to preface that, but in  
19 reading Attorney General's advisory opinions,  
20 they talk about governing boards that make  
21 ordinances, resolutions, binding -- binding  
22 information. We do not. We make nonbinding  
23 information.

24 So, therefore, to protect -- and this is  
25 different than what DAC and others have been

1 asking for, we're not -- I'm not asking that.  
2 Again, to protect the health, safety and welfare  
3 of the public, staff, I mean, if we're going to  
4 have three people here, you're still going to  
5 have to have people here to facilitate it. I  
6 think we're better off at this point as cases  
7 continue to spike, that we're better off all  
8 doing it virtually and achieving the goals that  
9 we need as a recommending body making nonbinding  
10 recommendations to the school board.

11 I think, obviously, the part of having  
12 Sunshine, the framework of allowing public open  
13 access, the meetings are usually taped, so  
14 somebody can, you know, see it at their leisure,  
15 gives us that ability to do that. So I think  
16 that's more in line with what I'm looking at.

17 If you'd like me to kind of -- if Ms. Fertig  
18 would allow me to kind of say that.

19 MS. FERTIG: Please.

20 MR. MAYERSOHN: That pursuant to Policy 1001  
21 Rule Adoption and Rule Making, the audit  
22 committee hereby makes a motion that under  
23 emergency rule the school board should adopt  
24 under their home rule authority an emergency  
25 policy that would allow all advisory boards that

1 make nonbinding recommendations to the school  
2 board to meet through telecommunications, i.e.,  
3 Microsoft Teams, as long as a quorum is  
4 established and keeping within the framework of  
5 Sunshine Law and allowing open access to the  
6 public. And this would be under Rule Number 4  
7 Emergency Rules and Policies, 4a and b. So they  
8 could do that for 90 days.

9 MS. FERTIG: Thank you.

10 MR. JABOUIN: I understand the concept and I  
11 can work with Ms. Myrick on this matter.

12 MR. MAYERSOHN: Okay. So, yes, Dr.  
13 Lynch-Walsh?

14 DR. LYNCH-WALSH: So just to be clear, I'm  
15 not against this motion at all. It's just that  
16 it's sort of the exact opposite of what we keep  
17 hearing is possible.

18 So, if it flies, I'm all for it. So I'm  
19 ready to vote.

20 MR. MAYERSOHN: Okay.

21 Any other further comments?

22 (No response.)

23 MR. MAYERSOHN: Seeing none, do you want to  
24 do a roll call?

25 MR. JABOUIN: Yes, because we have the phone

1 people and it's just a good idea to get their  
2 names.

3 MR. MAYERSOHN: All right. Let's do a roll  
4 call. Are you going to do it?

5 MR. JABOUIN: Yes. Mr. Barnes?

6 MR. BARNES: Yes.

7 MR. JABOUIN: Ms. Dahl?

8 Ms. Rebecca Dahl?

9 (No response.)

10 MR. JABOUIN: We'll come back to her.

11 Mr. Anthony De Meo?

12 MR. DE MEO: In favor of.

13 MR. JABOUIN: Ms. Hagen Disch?

14 MS. DISCH: In favor.

15 MR. JABOUIN: Ms. Mary Fertig?

16 MS. FERTIG: Yes.

17 MR. JABOUIN: Mr. Michael Gauci?

18 MR. GAUCI: Yes.

19 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

20 DR. LYNCH-WALSH: Yes.

21 MR. JABOUIN: Mr. Robert Mayersohn?

22 MR. MAYERSOHN: Yes.

23 MR. JABOUIN: Mr. Andrew Medvin.

24 MR. MEDVIN: Yes.

25 MR. JABOUIN: Ms. Connie Pou?

1 MS. POU: Yes.

2 MR. JABOUIN: Ms. Phyllis Shaw?

3 MS. SHAW: Yes.

4 MR. JABOUIN: Ms. Stephanie Shimm?

5 MS. SHIMM: Yes.

6 MR. JABOUIN: Ms. Rebecca Dahl?

7 MS. DAHL: Yes.

8 MR. JABOUIN: Thank you. The motion passes  
9 unanimately. Thank you.

10 MR. MAYERSOHN: All right. Thank you for  
11 your indulgence. I appreciate it.

12 All right. So now we are moving on. Item  
13 Number 7, Approval of the Minutes for the August  
14 13th, 2020 Audit Committee Meeting.

15 Do we have a motion to approve or are there  
16 any additions, deletions?

17 MR. BARNES: So moved.

18 MS. SHAW: Second.

19 MR. MAYERSOHN: So moved by Mr. Barnes,  
20 second by Ms. Shaw.

21 All in favor signify by saying aye.

22 COMMITTEE MEMBERS: Aye.

23 MR. MAYERSOHN: Anybody opposed?

24 (No response.)

25 MR. MAYERSOHN: The ayes have it.

1           Item Number 8, Minutes from the August 13th,  
2           2020 Nominating Committee Meeting.

3           Do I have a motion to approve?

4           MS. SHAW: Motion to approve. Phyllis Shaw.

5           MR. MAYERSOHN: Ms. Shaw. Do I have a  
6           second?

7           MS. POU: Second.

8           MR. MAYERSOHN: Second by Ms. Pou.

9           All those in favor signify by saying aye.

10          COMMITTEE MEMBERS: Aye.

11          MR. MAYERSOHN: Anybody opposed?

12          (No response.)

13          MR. MAYERSOHN: Approval -- Item Number 9,  
14          Approval of the Minutes of the September 14th,  
15          2020 Special Audit Committee Meeting.

16          Do I have a motion to approve?

17          Ms. Shaw?

18          MS. SHAW: Yes.

19          MR. MAYERSOHN: Second?

20          Is that Mr. Gauci?

21          MR. GAUCI: Second.

22          MR. Mayerson: All those in favor signify --

23          DR. LYNCH-WALSH: I have a correction.

24          MR. MAYERSOHN: A correction?

25          DR. LYNCH-WALSH: Yes. I'm not claiming I

1 read all 150 pages, but I did happen to catch on  
2 page 25 line 9, there's a comment attributed to  
3 Mr. Gauci and I know he didn't make the comment.  
4 It's actually Frank Girardi that made the  
5 comment.

6 MR. MAYERSOHN: Okay. So can we make a  
7 change on that?

8 DR. LYNCH-WALSH: This was when Frank was  
9 saying we all needed to -- that I needed to stop  
10 talking over him.

11 MR. JABOUIN: We can pass that on. Can I  
12 just -- Dr. Lynch-Walsh, this is the September  
13 30th meeting?

14 DR. LYNCH-WALSH: No, 14th.

15 MR. MAYERSOHN: September 14th, Special Audit  
16 Committee Meeting.

17 MR. JABOUIN: And I just need a little bit of  
18 help getting that page. One moment please. Can  
19 you please tell me what page again, Dr.  
20 Lynch-Walsh?

21 DR. LYNCH-WALSH: It should be 25, line 9.  
22 It says Gauci instead of Girardi. I just didn't  
23 want to have Mr. Gauci credited with that  
24 comment.

25 MR. JABOUIN: Thank you, Dr. Lynch-Walsh. I

1 kindly ask the committee to approve it pending  
2 that change.

3 MS. SHAW: Yes.

4 DR. LYNCH-WALSH: Yes.

5 MR. MAYERSOHN: Okay. So the motion is to  
6 approve the September 14 Special Audit Committee  
7 with the amended line for page 25 line 9  
8 attributed to Mr. Girardi, not Mr. Gauci;  
9 correct?

10 DR. LYNCH-WALSH: Yes.

11 MR. MAYERSOHN: Okay. All those in favor  
12 signify by saying aye.

13 COMMITTEE MEMBERS: Aye.

14 MR. MAYERSOHN: Anybody opposed?

15 (No response.)

16 MR. MAYERSOHN: All right. The ayes have it.

17 Number 10, Approval of the Minutes for the  
18 September 30th, 2020 Special Audit Committee  
19 Meeting.

20 Motion to approve?

21 MS. SHAW: So done, Phyllis.

22 MR. MAYERSON: Ms. Shaw.

23 MS. DISCH: Mr. Mayersohn, I actually have a  
24 comment on this -- this is Hagen Disch. I have  
25 on the September 30th meeting minutes.

1 MR. MAYERSOHN: Yeah, go ahead.

2 MS. DISCH: I'm pretty sure, and I could be  
3 wrong, but I have tried to make several comments  
4 about having the exceptional student board and  
5 all of its employees give another presentation of  
6 the status updates from our first meeting and I  
7 never see that in any of the minutes. I'm pretty  
8 sure I said it in the last meeting and the one I  
9 attended before that. I just want to make sure  
10 that that comment is being documented somewhere  
11 because I do think it's very important.

12 MR. MAYERSOHN: You're talking about the ESE  
13 Evergreen Report?

14 MS. DISCH: Yes.

15 MR. MAYERSOHN: I believe that's coming the  
16 20th or -- January.

17 MR. JABOUIN: Yeah, there is plan to bring it  
18 up, but I'm thinking that it's different than  
19 what Ms. Disch is saying that she made statements  
20 at the meeting that she's not seeing in the  
21 minutes. I don't have any comments on that  
22 except the fact that the wording in here should  
23 be what it needs to be. Her point is being  
24 addressed, just in general, but --

25 MS. DISCH: Okay. I just know that I've been

1 bringing it up and I have yet to see it in any  
2 minutes that I've been bringing it up. So I just  
3 wanted to make sure somewhere it is being  
4 documented that I keep mentioning it. That's  
5 all.

6 MR. JABOUIN: It's being documented now at  
7 least.

8 MS. DISCH: Thank you.

9 MR. MAYERSOHN: So then for the record can we  
10 say that Ms. Disch has brought up conversations  
11 about exceptional student education and that  
12 would be included in the minutes?

13 MR. JABOUIN: Uh-huh.

14 MR. MAYERSOHN: Anyway, so --

15 MS. DISCH: All right. Thank you.

16 MR. MAYERSOHN: You're welcome.

17 So do we have a motion to approve the  
18 September 30th, 2020 Special Audit Committee  
19 meeting?

20 I think Ms. Shaw had made the motion.

21 MS. SHAW: Yes. Continued.

22 MR. MAYERSOHN: Did I have a second?

23 DR. LYNCH-WALSH: Second, Nathalie  
24 Lynch-Walsh.

25 MR. MAYERSOHN: Seconded by Dr. Lynch-Walsh.

1 You forgot the Dr.

2 DR. LYNCH-WALSH: I just bring it up when I  
3 get, you know, everybody gets to be a doctor but  
4 me time.

5 MR. MAYERSOHN: I know. I just wanted to be  
6 clear.

7 All right. All those in favor signify by  
8 saying aye.

9 COMMITTEE MEMBERS: Aye.

10 MR. MAYERSOHN: Anybody opposed?

11 (No response.)

12 MR. MAYERSOHN: All right. The ayes have it.  
13 Item Number 11, the RSM Roof Inspector  
14 Analysis.

15 MR. JABOUIN: Can we please pause a moment  
16 while the guests come in?

17 Thank you all.

18 MS. DAHL: I'm sorry to interrupt. This is  
19 Rebecca Dahl. Can you all please speak right  
20 into the mikes? It's hard sometimes to hear over  
21 the phone. Thank you.

22 MR. MAYERSOHN: Dr. Lynch-Walsh, do you have  
23 a question?

24 DR. LYNCH-WALSH: Yes. Someone's going to  
25 explain why this is on the agenda?

1 MR. MAYERSOHN: Yes. Yes.

2 DR. LYNCH-WALSH: Okay. Because it has a  
3 September 8th date and I gave up trying to figure  
4 out where the differences were.

5 MR. MAYERSOHN: Mr. Jabouin?

6 MR. JABOUIN: Thank you. Welcome guests. We  
7 wanted to mention to the guests, if you could,  
8 for the sake of our minutes, before you speak, if  
9 you can, please, indicate your name before you  
10 speak, so that way our court reporter is aware of  
11 who you are.

12 With respect to Agenda Item Number 11, this  
13 is the roofing process analysis. It's being  
14 re-presented to the committee because during some  
15 of my discussions with RSM, they noted that the  
16 Building Department responses that they had  
17 provided had been updated during the process, but  
18 the version that was presented to the audit  
19 committee on September 14th and September 30th  
20 did not include the updated Building Department  
21 responses from Robert Hamberger and Ron Morgan.

22 And so the version that was submitted to --  
23 that was approved for transmittal to the board  
24 did not include the auditee's response with  
25 respect to some of the observations and RSM

1 noticed that. And so it's being re-presented.

2 So I'm going to talk about the pages that  
3 change and what the situation is before Mr. Luker  
4 and Mr. Morgan, if they choose to speak, as well  
5 as Mr. Girardi.

6 So the changes impact pages 13, 38 and 54.  
7 If you wish to change -- switch to those pages.  
8 But if you go to page 13, under Observation 1,  
9 the previous version that you saw on September  
10 14th and September 30th included a paragraph  
11 that's no longer there right now. That paragraph  
12 is not applicable anymore. And then -- and then  
13 on page 38, the response that you're seeing now  
14 on page 38, it has more verbiage than what you  
15 saw on September 14th and on September 30th.

16 And then page 55 is just an update of the  
17 wording. So much of the changes are on page 38.

18 One of things that I also wanted to mention,  
19 though, which is not in the -- the change had  
20 already been made by the September 30th, was that  
21 page 27 Observation 6, that's not a new change.  
22 This is where in the report that the committee  
23 saw on August 13th where Observation 6 had the  
24 words bribery and favoritism and they were  
25 removed because they are part of the conflict of

1 interest on that end. So that change occurred  
2 between August 13th and September 14th, but  
3 not -- but it was included in the September 14th  
4 and the 30th version.

5 So it is important on such a high-profile  
6 audit report that Mr. Hamberger and Mr. Morgan's  
7 responses be included in that process.

8 I do believe that the responses that were  
9 there, even without -- the un-updated responses,  
10 they did address the issues and they did show  
11 management's commitment to resolving the  
12 observation, but I wanted to make sure that all  
13 parts of the process were correct.

14 As far as the rest of the presentation to the  
15 committee, the intention is not to go through  
16 item by item because that's already been  
17 discussed, it's really to have me and RSM guide  
18 you through changes and allow the Building  
19 Department to make any further comments that they  
20 would like.

21 I did discuss a few matters with Ms. Fertig  
22 that she may choose to bring up, as well, but the  
23 idea is not to go through the various  
24 observations and ask the questions that were  
25 already asked. It's to discuss the new -- the

1 changes to the report.

2 So I'm wondering if Mr. Luker, since page 38  
3 is where much of the change is, if you can kindly  
4 describe the changes to page 38 to the committee.

5 MR. LUKER: Thank you, Joris.

6 So you are correct, the edits to this version  
7 of the report that differ from the September 14th  
8 version that was presented is the management  
9 responses on the pages that you referenced. And  
10 page 38 includes two such revisions in the second  
11 bullet under Building Department management's  
12 response. The second sentence read, since the  
13 district's building officials are of a certain  
14 opinion considering this aspect of the analysis,  
15 it is counterintuitive to present an argument  
16 against themselves. Someone would need to ask  
17 for a DEC statement.

18 The new version or the most updated version  
19 of that same bullet has been modified to reflect  
20 the language in the revised document that you  
21 have in front of you. And that second sentence  
22 reads, since the building -- since the District's  
23 Building Officials are of this opinion concerning  
24 this aspect of the analysis, it is not to say  
25 that we would not be opposed to a design

1 professional requesting a code interpretation  
2 from the Florida Building Commission to resolve  
3 this issue once and for all. None of the  
4 analysis's recommendations explain why the other  
5 major school districts are encountering the same  
6 roofing costs as BCPS. The bottom line is that  
7 the BD disagrees with the analysis on this  
8 particular point. So that is the first  
9 modification on page 38.

10 The second modification on page 38 is in the  
11 third bullet starting with the second paragraph.  
12 Previously the document read, Chapter 15, Roof  
13 Assemblies and Rooftop Structures, Section 1501,  
14 General 1501.1, Scope, states, the provisions of  
15 this chapter shall govern the design, materials,  
16 construction and quantity of roof assemblies and  
17 rooftop structures. The revised language removes  
18 that reference and states the correct reference  
19 code section would be Section 1515 High-Velocity  
20 Hurricane Zones - Performance Requirements.  
21 Section 1515.1 General, states; all roofing --  
22 all roof assemblies, roof coverings and roof  
23 systems shall have product approval, and shall  
24 meet the following minimum requirements.

25 So these are the two most substantive changes

1 to management's response, but as you can see,  
2 they are quite nuanced and detailed and they are  
3 similar to the other edits that were just not  
4 incorporated into the final revised version,  
5 which was a version control issue on my firm's  
6 part and no -- no issues or subsequent revisions  
7 by the Building Department or Internal Audit. It  
8 was simply a mistake on our behalf.

9 MR. MAYERSOHN: Ms. Shaw?

10 MS. SHAW: I don't have an issue with the  
11 changes that were made. My issue is, I spent  
12 quite a bit of time reading through, comparing  
13 this report to what was presented, and it was  
14 just ridiculous because, as he's saying, what --  
15 the changes are really not important but then all  
16 the time I spent, and I'm pretty sure the other  
17 audit committee members did the same thing.  
18 Number one, I think this report and the date  
19 should have been updated to reflect that there  
20 were some changes, whether minute or not, so when  
21 we are reading through -- and there should have  
22 been at least a cover letter or something to say  
23 that these are the changes that took place versus  
24 what was presented to us. I think just for our  
25 time, just for a process alone, at least the

1 report date and something to say that these were  
2 the changes that were made and you can find them  
3 at such-and-such a place. I think that's  
4 something we really need to think about  
5 incorporating.

6 MR. JABOUIN: Yeah, thank you, Ms. Shaw.

7 Mr. Luker did provide me with a document that  
8 highlighted the changes and I apologize to the  
9 committee for spending time looking elsewhere in  
10 the report. That's a very good idea. I should  
11 have black-lined it so that way you could have  
12 focused in right on the areas that you needed to.

13 Thank you, Ms. Shaw.

14 MR. MAYERSOHN: Dr. Lynch-Walsh.

15 DR. LYNCH-WALSH: Yeah, I'm still looking at  
16 the changes, and then there was a change  
17 supposedly on 13, but I agree with Phyllis,  
18 because I'm not sure that that sounds like we're  
19 going to get forwarded that or going to be -- is  
20 that document going to be forwarded to us then so  
21 that we can --

22 MR. JABOUIN: We could, subsequent to the  
23 meeting. I do have the documents that Mr. Luker  
24 provided to me, so I can forward it to you.

25 DR. LYNCH-WALSH: Yeah, that would be great.

1 Because, yeah, my expectation would have been  
2 that in between the two versions and the multiple  
3 meetings, that if there were changes, just as  
4 Phyllis said, you put together a table or letter  
5 or something so that we can pinpoint exactly what  
6 changed and look for that.

7 Like I said, I gave up trying to figure out  
8 what had changed and I figured I'd find out  
9 today. But it would have been very handy.  
10 Because I still have to go back and re-read what  
11 I just heard to look for the changes again.

12 MR. MAYERSOHN: Any other comments?

13 (No response.)

14 MR. MAYERSOHN: Are you going to go through  
15 the page 13 and 54 --

16 MS. FERTIG: Mr. Mayersohn?

17 MR. MAYERSOHN: Yes.

18 MS. FERTIG: The audio, at least for me, is  
19 not coming through. I'm missing huge portions of  
20 this. Is there something that they can do to --  
21 I don't know if anybody else on the phone is also  
22 having this problem.

23 MR. MAYERSOHN: Well, I would suggest --

24 MR. DE MEO: Yeah, I am.

25 MR. JABOUIN: I'm sorry. Mr. De Meo, can you

1 describe the nature of your problem? Because we  
2 have BECON here.

3 MR. DE MEO: It breaks up. We're catching  
4 parts of -- particularly those on the phone, I  
5 think.

6 MR. MAYERSOHN: No, the issue here is that,  
7 and I'll ask the audit committee members or  
8 anybody else speaking, that they speak into the  
9 mike as opposed to standing away from it. That's  
10 probably more in line.

11 DR. LYNCH-WALSH: This thing is practically  
12 in my mouth.

13 MR. MAYERSOHN: No, you've got to like  
14 stick your mask in front of it.

15 So, Mr. Luker?

16 MR. LUKER: The change on page 13, as Joris  
17 mentioned, was just a deletion of first bullet in  
18 management's response. That portion of  
19 management's response was related to part of the  
20 observation that was subsequently updated in that  
21 September 14th version, and so it was no longer  
22 applicable, but it was incorrectly left in the  
23 document that we produced as final. So it's just  
24 a removal of that first bullet from the prior  
25 version to the current version. So there's no

1 real explanation of new wording for page 13.

2 MR. MAYERSOHN: And the other page?

3 MR. LUKER: One second. Let me get there.

4 So this is on page 54, Appendix B, an additional  
5 supplement to management's response. In the  
6 prior version of the document the second sentence  
7 in the paragraph started with, given that the  
8 analysis was prompted by Facilities, that -- that  
9 statement has been revised to where that second  
10 sentence no longer states that -- that -- that  
11 comment. It just goes straight into, however, we  
12 need to clarify a couple points, and so on. So  
13 it's just a removal of that one portion of the  
14 response.

15 MR. MAYERSOHN: Dr. Lynch-Walsh?

16 DR. LYNCH-WALSH: We're comparing which two  
17 versions; the September 8th to now?

18 MR. JABOUIN: Dr. Lynch-Walsh, I don't know  
19 if you're able to go online to the documents --

20 DR. LYNCH-WALSH: I am online. My question  
21 is which version -- just to clarify, because the  
22 prior version I had was August 4th, then we have  
23 September 8th. And so which version was the  
24 line, "given that this was generated by capital  
25 programs"? What version was that in?

1 MR. LUKER: If I may, the header on the  
2 September 8th report that was presented to the  
3 audit committee on the 14th says draft issued  
4 July 20, 2020. That is the old version. The  
5 updated version in your hands now should say  
6 September 8 in the header. So those are the two  
7 documents that we are comparing at this point.

8 DR. LYNCH-WALSH: Okay. Because I'm not  
9 seeing it in the August 4th, so I've been getting  
10 repeatedly confused here. Because the August 4th  
11 version that I have doesn't have that statement.  
12 So if we were given a draft at the -- you're  
13 saying at the last meeting?

14 MR. LUKER: At the September 14th meeting you  
15 received a September 8 dated report.

16 DR. LYNCH-WALSH: Right.

17 MR. LUKER: And that report included various  
18 updates, including updates to management's  
19 response, and that document's header notes draft  
20 issue July 2020.

21 The document that was just issued by Mr.  
22 Jabouin for this meeting is dated September 8  
23 revised, has a header date of September 8 and  
24 incorporates the edits that we're discussing  
25 today.

1 DR. LYNCH-WALSH: Okay. So I guess I may not  
2 have used that draft version at all and that's  
3 why I'm not seeing the stuff you're mentioning.  
4 Okay. Because I would have been pulling from the  
5 August version. August 4th version is the one I  
6 was basing my comments on.

7 Okay. Thank you for clearing that up.

8 MS. FERTIG: Mr. Mayersohn, when it's  
9 appropriate I have a couple of comments. Mary  
10 Fertig.

11 MR. MAYERSOHN: Sure, Ms. Fertig. Go ahead.

12 MS. FERTIG: Okay. Mine are on -- on another  
13 matter and I'm just going to read this real  
14 quickly so that we can get through it.

15 The previous two times this item came before  
16 the audit committee I expressed a concern that  
17 some of the high-profile roofing projects in  
18 predominantly black schools were taking longer  
19 than some of the other projects on the list of  
20 the audited schools. Wanting to ensure equitable  
21 delivery of the roofing projects in the bond I  
22 requested the data for all 80 schools and I thank  
23 RSM and Mr. Jabouin for getting that for me.  
24 I've gotten it, received it since the last  
25 meeting. The data received shows that 59 schools

1 had their roofing projects approved, 16 were  
2 outstanding and five had not been started. I  
3 looked at the 75 schools that were approved and  
4 outstanding.

5 For schools that were approved, the number of  
6 days required for approval for predominantly  
7 black schools was over 9 percent greater than the  
8 average for all schools. The days in the process  
9 for predominantly black schools was 9 to 10  
10 percent longer as measured in days than the  
11 average number of days for all schools.

12 This could be misleading because then I think  
13 we need to look at the individual schools, which  
14 I'm going to do in a minute. Additionally, there  
15 are more -- there were more rounds of approval,  
16 in other words, instead of being like a 2.2, a  
17 2.5, it was 2.8.

18 But this is not just a case of all the  
19 schools being the same. Some of these schools  
20 were on the roofing list for 2013-14. This  
21 includes Stranahan, which took 140 days to  
22 approve, nearly 60 days more than the average  
23 number of days, not included in the audit because  
24 the process had not even begun, which is just  
25 unbelievable with Northeast High School which was

1 deemed an emergency in 2013.

2           These two schools, along with Blanche Ely,  
3 served as the poster children for this bond. One  
4 Blanche Ely project took 171 days to approve.  
5 The average number of days on approved projects  
6 is 82 point whatever. And, so, you know, it's  
7 nearly 90 days longer than the average, 60 days  
8 longer than the non-predominantly black schools.  
9 While we cannot conclude with the status that  
10 there are inequities, I feel it's incumbent upon  
11 us to ensure that the bond is being delivered in  
12 a fair and equitable manner by auditing different  
13 aspects of the SMART Bond in terms of diversity.  
14 I would like to see this recommendation moved  
15 forward to the board.

16           Additionally, when I received this  
17 information, and I hope all of you received it, I  
18 would ask you to sort it by the rounds of  
19 approval. Of 29 projects receiving approval on  
20 the first round, 28 of them were projects  
21 assigned to Atlas Apex. Of the 9 projects  
22 requiring two rounds for approval five were  
23 assigned to Atlas Apex. So in other words, the  
24 38 projects, only doing one and two rounds, only  
25 four of them were another vendor. And I just

1 would say that if one vendor has it so correct  
2 that they can walk in and get one round of  
3 approval, then I believe the district should be  
4 using that as a model of how you do it, or  
5 something. But that was -- I actually called Mr.  
6 Jabouin and I said, I'm astounded. I asked you  
7 for the status for one thing but I'm seeing  
8 something else totally in front of me. And I  
9 would request that the score by rounds of  
10 approval be included to the board for their  
11 review.

12 Thank you, Mr. Mayersohn.

13 MR. MAYERSOHN: You're welcome. All right.  
14 Any other comments on that?

15 (No response.)

16 MR. MAYERSOHN: So, Ms. Fertig, are you  
17 making a motion that we include --

18 MS. FERTIG: Well, I would make a motion that  
19 we transmit this with -- with --

20 MR. MAYERSOHN: Your comments?

21 MS. FERTIG: -- a request. I know you've had  
22 others over time, Bob, so I'm just going to add,  
23 I really feel that it's important to ensure that  
24 we are having equitable delivery of projects.

25 And I would ask that, you know, this is just

1 one aspect of the bond, so it's not like a total  
2 picture of the bond. So as RSM is doing audits,  
3 if they're able to incorporate a diversity factor  
4 so that we can assure that we are treating all  
5 schools the same. I have to tell you, I was  
6 really stunned to see that these schools that  
7 have been on the list for so long took so much  
8 longer to approve, one. And, two, that Northeast  
9 wasn't even in this thing and Northeast was what  
10 all the pictures were of when the bond was sold.

11 So I just feel like we have to ensure equity  
12 and the best way to do that is to incorporate a  
13 diversity statement and to that extent I'm making  
14 that motion.

15 And I'm making the suggestion, or I can put  
16 it as part of the motion, that the Excel  
17 spreadsheet sort of projects in order of rounds  
18 of approval be incorporated for the board to see.

19 MR. MAYERSOHN: Ms. Shaw?

20 MS. SHAW: I know there's a motion in there  
21 somewhere, I just don't know where it started.

22 DR. LYNCH-WALSH: There's two.

23 MS. FERTIG: Okay. I move to recommended to  
24 the board that the SMART Bond be reviewed in  
25 terms of equity to ensure that -- to ensure that

1 all schools are receiving equitable delivery of  
2 the SMART Bond project. And that the audit be  
3 transmitted with an Excel run of the project  
4 rounds of approval -- and sorted by rounds of  
5 approval. Does that make sense?

6 Joris, you can come in and clean that up if  
7 you want.

8 MR. MAYERSOHN: Ms. Shaw?

9 MS. SHAW: Yes, if she turns them around and  
10 makes the transmittal first along with the  
11 additional information I'll second it.

12 MS. FERTIG: Make the what first?

13 MS. SHAW: The transmittal first and then all  
14 of the additional information that you would like  
15 to have.

16 MS. FERTIG: Okay. I'm sorry, Phyllis.  
17 You're good at this and I'm on the phone, so  
18 whatever suggestions you have, please.

19 MR. MAYERSOHN: Okay.

20 MR. JABOUIN: To the committee, that is the  
21 email that Mr. Luker sent to me that I forwarded  
22 to the committee.

23 There is an additional one that I provided to  
24 Ms. Fertig that has more information. Ms.  
25 Fertig, that only went to you, but I can send

1 that to the committee. There was some additional  
2 additions of columns that you wanted on the  
3 contractor, but I can -- I can include that  
4 document.

5 MS. FERTIG: Yes. Yes. If you would do  
6 that. Anything they haven't received, that I  
7 received, I feel they should have so that we're  
8 all operating with the same information and also  
9 to the board with the same information.

10 MR. MAYERSOHN: Dr. Lynch-Walsh, did you have  
11 your hand up?

12 DR. LYNCH-WALSH: Well, hold on, we're trying  
13 to get a motion going, so --

14 MR. MAYERSOHN: Well, it sounds like all  
15 she's asking is that the information that was  
16 sent to us with the additional information that  
17 was sent to Ms. Fertig, separately, be included  
18 in our transmittal with an explanation of -- that  
19 the district take -- or the school board look  
20 into or take into account some of the equitable  
21 ways that SMART Bond money is being utilized.

22 DR. LYNCH-WALSH: Right, to ensure equitable  
23 delivery of SMART Bond projects.

24 MR. JABOUIN: Can I, please, ask the  
25 committee to split that? It's a little easier to

1 manage. The transmission of the report with the  
2 attachments under a separate motion?

3 MR. MAYERSOHN: Sure. We can do that.

4 MS. FERTIG: That's great.

5 MR. MAYERSOHN: So before -- before we  
6 transmit or whatever, is there any other further  
7 questions on these changes? Because I've got a  
8 couple that I just want to clarify with Mr.  
9 Luker.

10 MR. LUKER: David Luker, I do have one.

11 The reproduction of that listing, would you  
12 like that in ascending or descending order of the  
13 number of rounds of review?

14 MS. FERTIG: I would like to see it in  
15 smallest to largest.

16 MR. LUKER: Thank you.

17 MS. FERTIG: And I would just say that, just  
18 for the purposes of discussion, I went off of the  
19 2019 20-day report to get the data to run the  
20 diversity issue. And, you know, I don't think  
21 you can take a look at any one thing and make a  
22 conclusion for the whole. But I think that it's  
23 something we should be mindful of as a district.

24 So it's simply a matter of including that  
25 data, our demographic data, in your analysis to

1 ensure that all students are -- you know, all  
2 projects are being treated the same.

3 MR. JABOUIN: So, Ms. Fertig, so Mr. Luker  
4 will update that document and re-sort it and that  
5 will be the document that's attached to the  
6 report that's being transmitted to the board.

7 I just want to make sure that the language on  
8 the second part is clear, though, now that we've  
9 got the transmission with the additional  
10 information. Can I please have that again?

11 MS. FERTIG: The transmission by the rounds  
12 of approval?

13 MR. JABOUIN: Yes, I have that part, but what  
14 is the diversity piece of it?

15 MS. FERTIG: I would just suggest to the  
16 board, if they're analyzing other aspects of the  
17 delivery of the bond, of the SMART Bond, that we  
18 analyze and make sure, analyze the demographic  
19 portion and make sure that we have equitable  
20 delivery of the bond.

21 MR. JABOUIN: I understand that now. I  
22 understand that now. Thank you.

23 MR. MAYERSOHN: Okay. So are there any other  
24 questions? Because I have a couple for Mr.  
25 Luker.

1 Yes, Dr. Lynch-Walsh.

2 DR. LYNCH-WALSH: I don't know if I'm trying  
3 to amend it, when we say "equitable delivery",  
4 prioritization comes to mind. Because that's  
5 been one of the issues is how the projects have  
6 been prioritized. And we're about to see all of  
7 these schedules re-baselined again and  
8 re-prioritized, probably, in December.

9 So if we're looking at equitable delivery in  
10 terms of a definition, it's the prioritization in  
11 terms of timing, as well as the budget and what  
12 gets --

13 MS. FERTIG: I'm using -- Nathalie, is that  
14 you?

15 DR. LYNCH-WALSH: Yeah, that's me. Sorry.  
16 Nathalie Lynch-Walsh.

17 MS. FERTIG: Okay. I was using the words  
18 equitable delivery to try to cover the entire  
19 thing. Because I'm' looking at roofing projects  
20 and I don't think there's any explanation for why  
21 you should be able to find the demographic factor  
22 that shows that some of the schools that were on  
23 the list for the longest took longer to have  
24 rounds of approval by, you know, sometimes twice  
25 as much as these others, and I don't -- and the

1 overall is not that astounding. I mean, it's 10  
2 percent, but why would there be any? Why would  
3 you even be able to see that? So if that were to  
4 extend to other portions of the bond I would have  
5 concerns. And I think -- I'm using equity  
6 instead of prioritization because certainly those  
7 three projects, Blanche Ely, Stranahan and  
8 Northeast were prioritized as top priority, but I  
9 don't think prioritization is the question here.  
10 Once they -- once they start, how long is it  
11 taking to get them done?

12 DR. LYNCH-WALSH: Well, I only bring that up  
13 because we may be seeing things re-prioritized.  
14 But I can take that up separately with either  
15 board members or at the Facilities Task Force.  
16 So I'm fine with equitable delivery.

17 MR. MAYERSOHN: I think to Ms. Fertig's -- I  
18 think to Ms. Fertig's point, is that three  
19 schools were, I'll call it the poster child of  
20 getting approval for the bond from the general  
21 public, and now it's been six years later or  
22 whatever the amount of time is, and they still  
23 haven't been completed when there are other  
24 schools, not to say that, you know, one is more  
25 or less important than the other, but other

1 schools that may have been -- you know, gotten  
2 their projects completed, and it could be in my  
3 bond issue, where these schools are still  
4 waiting.

5 DR. LYNCH-WALSH: Right. No. Absolutely.

6 MS. FERTIG: And I'm also really concerned,  
7 like Forest took 411 days and the average is 82.  
8 I mean, I don't understand that. And I looked at  
9 Dillard was outstanding as of the date of the  
10 report, and just -- I'm not understanding why  
11 it's taking so long and why something is not  
12 being done to ensure that those schools are  
13 receiving it in a more timely manner. I just  
14 want to make sure that there is some other cause  
15 other than the traditional inequitable delivery  
16 of services.

17 DR. LYNCH-WALSH: Lack of intense schedule  
18 management, but that's a whole other  
19 conversation.

20 MS. FERTIG: Pardon?

21 DR. LYNCH-WALSH: Lack of intense schedule  
22 management for the big three schools. They were  
23 not shown the same prioritization as, say, you  
24 know, putting up the MSD building.

25 So they were not made -- they were not

1 scrutinized in terms of what was happening at  
2 their schools.

3       There is a fairly simple explanation. If you  
4 wanted to get the big three schools done as  
5 Year-1 schools, wanting costs extra. So they --  
6 they were not intensely scrutinized and managed.  
7 There's no other explanation for the past six  
8 years why they still sit there other than they  
9 were not -- they were a priority to get people to  
10 vote for the bond, but not an actual priority.

11       And, yes, they were more complicated than  
12 other schools, but then you hammer out those  
13 complications. There's no excuse for where they  
14 sit today. And even the cafeteria at Stranahan  
15 and having to fight to get a cafeteria enlarged,  
16 there's no excuse for any of it.

17       MS. FERTIG: Well -- and I want to just go on  
18 and say, if I were to take it away from those,  
19 that's why I made it an overall thing, you know,  
20 I first noticed this with some of the schools  
21 like Forest and Dillard, as I mentioned, but  
22 there are others that took an excessive amount of  
23 time and well above the average and I just want  
24 to make sure that there is some other explanation  
25 for that.

1 MR. MAYERSOHN: Right. Your points are duly  
2 and definitely noted.

3 MS. FERTIG: Thank you.

4 MR. MAYERSOHN: So, Ms. Shaw, did you have  
5 anything to add?

6 MS. SHAW: I think that all of the points  
7 that were made, that's part of the reasons, I  
8 believe -- because equitable delivery  
9 automatically applied, like these three schools  
10 were part of the first schools. You know,  
11 Northeast is my school so, you know, and I  
12 remember calling Mr. Runcie several times when we  
13 were flooded, but my point is, I think the  
14 prioritization needs to be included as part of  
15 this equitable delivery. Because, if the  
16 priority has changed, which has happened, so we  
17 were at X days six years ago, maybe three years  
18 in the priority somehow changed. We need to go  
19 back to that original priority and continue. The  
20 equitable delivery automatically should be  
21 included, but the prioritization should also be  
22 part of -- should be part of it as well.

23 I don't want to move away from the mere fact  
24 that these schools were included, initially, they  
25 were the priority at that point, now, all of a

1 sudden, we just want to say, well, it's only fair  
2 equity, why they need to be done. It's fair,  
3 because they were the reason we all started the  
4 vote, you know, for the SMART Bond. And so we  
5 need to make sure that that is included as part  
6 of this.

7 MR. MAYERSOHN: Well, I -- and, again, I  
8 certainly understand where we're going. Just  
9 maybe as a point -- once we pass this motion and  
10 bring it forward, maybe we can get some sort of  
11 update just to at least let us know without  
12 getting --

13 Because, again, this was not part of the  
14 scope of the audit; am I correct? So it's kind  
15 of -- it's not that it's not appreciated and not  
16 that it's not, you know, an important piece, but  
17 I just want to, again, kind of bring us back to  
18 where we're at to make sure that we can get a  
19 follow-up, because this brings something new and  
20 different to the table. And whether or not the  
21 board or we want to make a -- you know, maybe a  
22 suggestion to audit, and I believe the SMART Bond  
23 is going to be audited anyway, or as it continues  
24 to be, you know, it just accentuates --

25 MS. FERTIG: So, Bob, my suggestion is in the

1 future and it may be that when you look at the  
2 overall issues we don't notice trends, but, if we  
3 do, we need to fix them.

4 MR. MAYERSOHN: Right.

5 MS. FERTIG: I'm just suggesting that be  
6 another component of future audits on the SMART  
7 Bond.

8 MR. MAYERSOHN: No, your points are very well  
9 appreciated and they're -- like I said, they're  
10 right on point. So are there any other --

11 MS. FERTIG: Thank you. I'm sorry it took so  
12 long.

13 MR. MAYERSOHN: That's all right. Not a  
14 problem.

15 Is there any other discussion on this?  
16 Because I've got, like I said, a couple of  
17 questions for Mr. Luker.

18 (No response.)

19 MR. MAYERSOHN: All right. So, Mr. Luker,  
20 how are you?

21 MR. LUKER: Doing well, sir.

22 MR. MAYERSOHN: So the questions I have,  
23 regarding the changes that were made between the  
24 roofing process analysis report to the audit  
25 committee on August 13th to the one that was

1 presented on September 30th, were the words  
2 bribery and favoritism removed?

3 MR. LUKER: Yes, sir, they were.

4 MR. MAYERSOHN: Okay. So can you state that  
5 there was no finding -- because they were  
6 removed, that there was no finding that bribery  
7 and favoritism occurred?

8 MR. LUKER: Yes, sir, I can state that.

9 MR. MAYERSOHN: Okay. And was there any  
10 evidence of bribery or favoritism?

11 MR. LUKER: No, sir.

12 MR. MAYERSOHN: Okay. And can you -- and  
13 there's no -- can you assure that bribery and  
14 favoritism cannot occur in the future?

15 MR. LUKER: I cannot assure that.

16 MR. MAYERSOHN: Okay. Okay. Those are my  
17 questions.

18 All right. So we have a motion to transmit  
19 with the additional motion that we have?

20 DR. LYNCH-WALSH: So moved.

21 MS. SHAW: It was moved and seconded already.

22 MR. MAYERSOHN: Moved by Dr. Lynch-Walsh,  
23 seconded by Ms. Shaw.

24 So we have -- we have the motion that we're  
25 bringing forward as well with the transmittal.

1 MR. JABOUIN: Yes, it will be with a new  
2 document that Mr. Luker will send me that the  
3 committee hasn't seen yet. Well, they've seen a  
4 lot of it, it's just going to be re-sorted.

5 MR. MAYERSOHN: Okay.

6 MR. JABOUIN: That's the first motion.

7 MR. MAYERSOHN: All right. So is there any  
8 -- any further discussion on the motion?

9 (No response.)

10 MR. MAYERSOHN: Seeing none, hearing none,  
11 all those in favor signify by saying aye.

12 COMMITTEE MEMBERS: Aye.

13 MR. MAYERSON: All right. Ms. Dahl, did you  
14 say aye?

15 MS. DAHL: Yes, I did.

16 MR. MAYERSOHN: Okay. All right. So the  
17 motion passes.

18 The second -- the second -- we have two  
19 motions; right?

20 MR. JABOUIN: Yeah, the second motion and the  
21 wording that I have is, analyze other aspects  
22 from a diversity standpoint on the equitable  
23 delivery and prioritization -- now I need a  
24 little help of what. Prioritization of  
25 construction related to the SMART Bond; is that

1 reasonable with the committee?

2 DR. LYNCH-WALSH: Equitable delivery.

3 MS. SHAW: Prioritization and equitable  
4 delivery of projects.

5 MR. GAUCI: Of SMART Bond projects.

6 MR. JABOUIN: Okay.

7 DR. LYNCH-WALSH: Can you start over, please?

8 MR. JABOUIN: Analyze other aspects from a  
9 diversity standpoint for equitable delivery of  
10 SMART Bond projects.

11 DR. LYNCH-WALSH: I think you said  
12 prioritization and equitable delivery.

13 MS. SHAW: Yes.

14 MR. JABOUIN: I thought prioritization was  
15 taken out.

16 MR. MAYERSOHN: Well, it's Ms. Fertig's  
17 motion, but she turned it over to Ms. Shaw.

18 DR. LYNCH-WALSH: Do you want equitable  
19 before prioritization or after? So would it be  
20 equitable prioritization and delivery?

21 MS. SHAW: Prioritization, equity and  
22 delivery.

23 MS. FERTIG: Equitable prioritization and  
24 delivery.

25 MS. SHAW: It doesn't matter.

1 DR. LYNCH-WALSH: Equitable prioritization of  
2 delivery.

3 MS. SHAW: And delivery.

4 DR. LYNCH-WALSH: And delivery.

5 MR. JABOUIN: All right. The wording is,  
6 analyze other aspects from a diversity standpoint  
7 of equitable prioritization and delivery of SMART  
8 Bond projects.

9 MS. SHAW: Yes.

10 MR. JABOUIN: Thank you.

11 DR. LYNCH-WALSH: And we're analyzing other  
12 aspects of?

13 MS. SHAW: The SMART Bond program for  
14 diversity.

15 MR. MAYERSOHN: Okay. So we have that. Is  
16 it all clear?

17 All right. Is there any more discussion on  
18 the motion?

19 (No response.)

20 MR. MAYERSOHN: Seeing none, all those in  
21 favor signify by saying aye.

22 COMMITTEE MEMBERS: Aye.

23 MR. MAYERSOHN: Just on the phone, if you can  
24 just announce your name or maybe -- I have a  
25 better idea. Let's do a roll call because

1 otherwise it sounds everybody altogether.

2 So, Ms. Dahl?

3 MS. DAHL: Yes.

4 MR. MAYERSOHN: Ms. Fertig?

5 MS. FERTIG: Yes.

6 MR. MAYERSOHN: Ms. Disch?

7 MS. DISCH: Yes.

8 MR. MAYERSOHN: Mr. De Meo?

9 MR. DE MEO: Yes.

10 MR. MAYERSOHN: Okay. It passes unanimously.

11 Thank you, gentlemen.

12 Are you still -- oh, Mr. Luker is still here  
13 for Number 12.

14 MR. JABOUIN: He is, for Number 1.

15 MR. MAYERSOHN: Number 12.

16 MR. JABOUIN: I do think those guests -- if  
17 nobody is leaving, I'm just determining if we  
18 need to wipe down the seats. I'm just checking  
19 to see if we have additional that people are  
20 here. So we have Luker, Meloni, Langam, Coker  
21 and Francis may also be needed for this one. If  
22 we could please check?

23 So I do need a moment for the people to clean  
24 up the seats.

25 DR. LYNCH-WALSH: Gargle some bleach.

1 MR. JABOUIN: I think I can start  
2 introduction while the other people are not here  
3 to keep it kind of moving.

4 MR. MAYERSOHN: Sure.

5 MR. JABOUIN: So with respect to Agenda Item  
6 Number 12, so similar to what we did for the  
7 owner's representative, we did request that RSM  
8 review the RFP and the agreement for the -- for  
9 the project manager, Atkins. And so they  
10 prepared the document that is included in this  
11 agenda item.

12 They did identify certain areas for -- they  
13 did have some observations. Their letter does  
14 say that, if you look into the third dot as well  
15 as the last dot of that, they did review the  
16 additions to the updated language and they  
17 confirmed that all the considerations were  
18 addressed.

19 So the considerations that they have here,  
20 RSM and Mr. Luker will comment to that to  
21 indicate that they were addressed.

22 Mr. Luker?

23 MR. LUKER: Thanks, Joris. Our review of the  
24 CPCM, RFP and Scope of Services was, as Joris  
25 mentioned, similar to that which was performed

1 for the PMOR solicitation. The commentary and  
2 feedback we provided for the PMOR solicitation  
3 was incorporated into this document, these  
4 documents, where applicable for the CPCM. So our  
5 comments were not as extensive as those provided  
6 for the PMOR solicitation.

7 Our comments focus on highlighting the use of  
8 e-Builder as the district's system of record for  
9 the program as well as some opportunities for  
10 improvement to this solicitation and the scope of  
11 services with respect to the current status of  
12 the project as well as refinement of some of the  
13 pricing and fee structure components, as well as  
14 a couple of small errors, including some footing  
15 calculations of the total points and some other  
16 small typographical issues.

17 As Joris mentioned, the district responded to  
18 each of our comments and incorporated each of our  
19 comments into the final documents that were  
20 produced for the solicitation.

21 MR. MAYERSOHN: Does that conclude your  
22 report?

23 MR. LUKER: Yes, sir, it does.

24 MR. MAYERSOHN: All right. Are there any  
25 comments; questions?

1 Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Yes. And because the two,  
3 this one flowed from the prior, I did not have --  
4 don't have as many questions as I would have  
5 normally. And as far as the Task Force, we knew  
6 that you had provided feedback and Shelley had  
7 incorporated it, so we were less concerned.

8 But the issue that remains a concern and we  
9 have been trying to get a clear answer at the  
10 Task Force, and I just want to direct everyone  
11 here because you didn't have any feedback on it,  
12 is Section 6.5, the Performance Evaluation.

13 As far as the PMOR goes, this was a section  
14 that was put together to sort of hold the program  
15 managers more accountable. Over the years we've  
16 complained, on the Task Force at least, about not  
17 having any way to hold the program managers  
18 accountable from a financial standpoint for not  
19 performing.

20 So the performance evaluation has two  
21 components. One is, during the development of  
22 the PMOR we discovered that staff has this  
23 evaluation tool, it's a rubric, it's subjective,  
24 it's like a -- it's a rubric with a rating scale  
25 that was developed and was to be refined so that

1 they could use that and go over the results with  
2 the PMOR and, in this case, the CPCM. So that  
3 was one component.

4 The other component is tied to objective  
5 metrics, and those objective metrics in the case  
6 of the CPCM are in 6.7. So those objective  
7 metrics are to be reported on a monthly basis and  
8 then on a quarterly basis used to determine any  
9 discounts to the performance based fees.

10 I know that during the PMOR development there  
11 were concerns about how that would work and it  
12 seemed to be hashed out. But the problem is  
13 that, when the district went into negotiations  
14 with the PMOR, it was not, in fact, hashed out  
15 and it remained -- when the contract was signed  
16 on July 21st, what ended up being used as a basis  
17 for weighing the objective metrics were those  
18 subjective criteria on the rubric.

19 I'm not sure how that happened. That  
20 happened when my involvement and after my  
21 involvement ended. But, basically, the RFQ was  
22 not followed in terms of the determining the  
23 performance based fees, and we have been trying  
24 to get staff to clarify what's going on and how  
25 that's going to work. So we just had actually --

1 the QSEC meeting for the CPCM was yesterday, and  
2 so I'm concerned once again that -- my concern  
3 isn't necessarily that the proposer might be  
4 confused, it's just making sure that this is  
5 going to flow through and that this RFP will be  
6 followed, because you have to quantify how each  
7 of these things is being measured. Both sides  
8 have to agree to what is being measured, how it's  
9 going to be measured, and then once you figure  
10 that out, how much weight you're going to assign  
11 to each thing you're measuring.

12 That has been a point of confusion, it seems,  
13 for over three months on the PMOR side.

14 So, I guess, if I have a question in there, I  
15 don't know, because this kind of goes outside the  
16 scope of this, but -- because it would have -- it  
17 would have been written -- or did you have  
18 concerns about how it was written because the  
19 verbiage is essentially the same?

20 MR. LUKER: Correct.

21 DR. LYNCH-WALSH: The objective metrics are  
22 different because it's a different type of  
23 program manager, this is cost and program  
24 control, however, the related deliverables, I  
25 think what they're referring to in terms of what

1 would be used are the ones, if you go to 6.5.2,  
2 that references 6.5.1, which then takes you back  
3 to 6.7, but doesn't specify in 6.7 which ones are  
4 being used as the objective metrics for  
5 performance based fees.

6 So, for instance, in the PMOR, the  
7 performance evaluation of program and project  
8 level monthly was what was being used. In this  
9 one it just says 6.7, but doesn't specify, for  
10 example, H.

11 And I hate to put you on the spot, but the  
12 problem is, that because it references 6.7 as a  
13 whole, in theory, there could be some confusion  
14 as to whether they're using H or everything in  
15 6.7.

16 MR. LUKER: Understood. David Luker.

17 It is my understanding that the objective  
18 metrics to be utilized to evaluate both the CPCM  
19 and the PMOR, while perhaps more specifically  
20 identified in the PMOR solicitation, are really a  
21 determination of metrics that management would  
22 identify as a part of their process.

23 I did not -- RSM did not provide any specific  
24 metrics quantitatively for this solicitation to  
25 be included that we might recommend and would

1 have assumed or deferred to management in that  
2 regard for them to identify which of the Section  
3 6.7 items they would convert into quantitative  
4 metrics for the evaluations of the vendors.

5 So I don't know if that exactly answered your  
6 questions, but that --

7 DR. LYNCH-WALSH: Well, yes and no. Because  
8 the thing is, yes, it is more specific in the  
9 PMOR RFQ, and, certainly, those could be changed  
10 or revised but -- as long as everybody's starting  
11 there, because this is part of the contract. And  
12 this would, in fact, become part of the contract,  
13 as well.

14 So there should be sort of a bridge where you  
15 start with what's in this case of the PMOR, I  
16 think it's 6.7.9, you start with those objective  
17 metrics, which are supposed to be construction  
18 related KPIs, and then you have to first figure  
19 out how you measure those.

20 So what most closely resembles that section,  
21 and, to me, this seemed to have been potentially  
22 an omission, unless there was some discussion to  
23 throw it all in there, but in H, that is the  
24 performance evaluation where they're going to do,  
25 the CPCM would do a monthly executive summary of

1 the program performance at a project level and a  
2 program level.

3 So this is the section that most closely  
4 resembles that. I guess this is less now a  
5 question for you and one for Frank, who is in  
6 charge of the department, as to what his  
7 understanding is in terms of going into  
8 negotiations and knowing also the performance  
9 evaluation and getting everybody on the same  
10 page, is it going to be all of 6.7 or just 6.7H.

11 MR. GIRARDI: Frank Girardi, Executive  
12 Director of Capital Programs.

13 Right now, with regards to both the PMOR and  
14 the CPCM we're working on finalizing the PMOR.  
15 We want to get that finalized before we go into  
16 negotiations with the CPCM. And we are looking  
17 at all of 6.7 and H to evaluate that and come up  
18 with how we're going to evaluate the CPCM vendor.  
19 We are reviewing that right now. We have  
20 meetings today and tomorrow to review this.

21 DR. LYNCH-WALSH: That doesn't quite answer  
22 my question.

23 So on the PMOR side it's clearly 6.7.9.

24 MR. GIRARDI: Correct.

25 DR. LYNCH-WALSH: On this side - and,

1 obviously, both program managers do not and are  
2 not responsible -- do not perform the same  
3 functions and are not responsible for providing  
4 the same information.

5 MR. GIRARDI: Right. Uh-huh.

6 DR. LYNCH-WALSH: So what's listed here under  
7 the CPCM, as far as their monthly executive  
8 summary, is what they would be reporting in terms  
9 of the performance evaluation of the program.  
10 And you're saying, potentially, all of these  
11 other things in here could be used.

12 Was this intentional or is this an oversight,  
13 is one of my questions.

14 Because, to me, this looks like it was an  
15 oversight and the intent should have -- should  
16 have been H; or was that deliberate; or do you  
17 not know?

18 MR. GIRARDI: I would take that over to  
19 Shelley. She has that answer.

20 DR. LYNCH-WALSH: Of course.

21 MS. MELONI: Shelley Meloni, Director of  
22 Pre-Construction, Office of Capital Programs.

23 Dr. Lynch-Walsh, I do believe that it is most  
24 likely an oversight in identifying specifically  
25 the metrics. However, as I read through 6.7,

1 there are some objective criteria that can be  
2 used to -- as part of the performance based fee  
3 and can be used to establish some metrics by  
4 which we can, you know, provide.

5 DR. LYNCH-WALSH: Well, that makes sense.  
6 Right, so that makes sense, that you could add  
7 some in.

8 MS. MELONI: Yes.

9 DR. LYNCH-WALSH: But because when I first  
10 realized it was referencing all of 6.7, that  
11 seemed to have quite a few objective metrics.  
12 It's just that because we've been waiting for  
13 more than three months to see what's being done  
14 on the PMOR side, I'm getting -- I'm a little  
15 concerned.

16 So at what point then, because the PMOR has  
17 been here for three months, so -- and when does  
18 this go into negotiations in terms of the  
19 timeline.

20 MS. MELONI: I have to defer to Ms. Francis.

21 MS. FRANCIS: Good afternoon. Shari Francis,  
22 Manager for Construction Sourcing, Procurement &  
23 Warehouse Services.

24 The idea is to have the negotiations December  
25 3rd and 4th. That's the current schedule.

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

2 Oh, and not to suck up time, but, thank you  
3 for having the team incorporated into yesterday's  
4 meeting, because they were able to use Teams to  
5 patch in the non-QSEC members and that worked  
6 pretty well. They could see us, we could see  
7 them, they could hear us, we could hear them once  
8 we got moving. And that was them taking the  
9 initiative to do that to make life easier for  
10 everybody and I appreciated it as a member. So  
11 thank you.

12 I know we have a lot of other things, but  
13 that was my main concern, because this has been  
14 going on so long, is on that front. And I think  
15 that answers my questions there. So thank you.

16 MR. MAYERSOHN: Mr. Barnes.

17 MR. BARNES: Thank you, Mr. Chair. I guess  
18 part of my concern with these discussions that we  
19 have, as I look at the documents before me here,  
20 and I heard Dr. Walsh continually refer to 6.7  
21 and I try to follow along with what's before me,  
22 but I don't see that. So, am I wrong?

23 MR. MAYERSOHN: No.

24 MR. BARNES: So we are discussing items that  
25 Mr. Luker started off with this document and in

1 some kind of way we got to 6.7. I don't have a  
2 problem with it, but I'm just saying, if we're  
3 going to discuss items in this meeting,  
4 everything should be before us in advance. If I  
5 don't have the documentation before me or know  
6 what's being discussed or the dialogue between a  
7 committee member and a person who is presenting,  
8 then, maybe it's just me, but I just had to  
9 express that.

10 DR. LYNCH-WALSH: Oh, you know, I apologize.  
11 I actually thought you guys did have this  
12 document since this was a letter from RSM  
13 regarding the document. I was just checking and  
14 I realized it wasn't attached. I thought it was.

15 MR. MAYERSOHN: So, I guess, Mr. Jabouin, in  
16 the future, if we can have, I guess, in this  
17 thing the whole document that --

18 MR. JABOUIN: I mean, I provided the  
19 documents that I had. It's hard to anticipate  
20 the related documents. I will try to capture as  
21 much as I can.

22 MR. MAYERSOHN: I'm just saying in the future  
23 because, again, there may be --

24 MR. JABOUIN: I understand.

25 MR. MAYERSOHN: And to Mr. Barnes' point and

1 to Dr. Walsh's, we're not saying that that's not  
2 an important piece that needs to be looked at  
3 and, you know, Mr. Luker, obviously, looked and  
4 reviewed the whole document, but there's  
5 discussions on parts that we're kind of all lost.  
6 And I agree with you, that, like I said, in the  
7 future, and I understand sometimes in  
8 anticipation you can't anticipate, but it would  
9 be greatly appreciated. Or at least if Mr.  
10 Luker, you know, could follow up with and just  
11 say, here's the whole, here's the 85 million  
12 pages, you know, it would be appreciated.

13 Yes, Dr. Walsh.

14 DR. LYNCH-WALSH: Okay. Hold on. I don't  
15 know if it's the pandemic or just my personality  
16 where I like to get real, but RSM is referring to  
17 the same document I'm referring to in their  
18 letter. So it is foreseeable that we would have  
19 wanted to have this document or needed it to be  
20 able to follow along. And, like I said, I  
21 apologize, I thought that it was part of the  
22 backup until I just looked online.

23 MR. MAYERSOHN: No, nobody is questioning the  
24 line of questioning, it's just that we don't  
25 have -- while you're talking about something,

1 it's like a foreign language to us because we  
2 don't have it if font of us.

3 DR. LYNCH-WALSH: No, no, I get it. I'm just  
4 saying to Mr. Jabouin, it is being referenced  
5 many times in this RSM letter. So anybody  
6 reading the RSM letter would have been sitting  
7 here going, what are these sections that he's  
8 referring to and where is this document? I had  
9 it, of course, from -- between the Facilities  
10 Task Force and QSEC I had the document, I just  
11 didn't realize no one else did. Anyway -- all  
12 right.

13 MR. MAYERSOHN: All right. So do we have any  
14 further questions?

15 Anybody from the phone?

16 (No response.)

17 MR. MAYERSOHN: None? All right. So we have  
18 a motion to transmit?

19 MS. SHAW: So moved.

20 MR. MAYERSOHN: Moved by Ms. Shaw.

21 Do I have a second?

22 MS. POU: Second.

23 MR. MAYERSOHN: Second by Ms. Pou. How are  
24 you over there?

25 All those in favor signify by saying aye.

1 COMMITTEE MEMBERS: Aye.

2 MR. MAYERSOHN: Anybody opposed?

3 (No response.)

4 MR. MAYERSOHN: Okay. Just so I can go  
5 through the roll call on the phone.

6 Mr. De Meo?

7 MR. DE MEO: Aye.

8 MR. MAYERSOHN: Ms. Fertig?

9 MS. FERTIG: Aye.

10 MR. MAYERSOHN: Ms. Disch?

11 MS. DISCH: Aye.

12 MR. MAYERSOHN: Ms. Dahl?

13 MS. DAHL: Aye.

14 MR. MAYERSOHN: All right. All right. We've  
15 got it.

16 Number 13, CAFR.

17 MR. JABOUIN: So the persons that are needed  
18 for Item Number 13 are --

19 MR. MAYERSOHN: Thank you, gentlemen, by the  
20 way, and ladies.

21 MR. JABOUIN: -- in addition to the people in  
22 the room are Ms. Motiwala, Mr. Cataneda, Ms.  
23 Davis and Ms. Pilar are the additional people.

24 MR. MAYERSOHN: We have Ms. Marte, what else  
25 do we need?

1 MR. JABOUIN: I can -- as the area -- as the  
2 area is being cleaned and for the participants to  
3 come in I can start the introduction of this  
4 item.

5 MR. MAYERSOHN: Yeah, go ahead.

6 MR. JABOUIN: So this agenda item is the  
7 Comprehensive Annual Financial Report, the CAFR.

8 I wanted to mention that, from my  
9 observations, I wanted to note to the committee,  
10 if you read the CAFR, it is an excellent document  
11 and it represents the good work of the finance  
12 office to be able to complete it under some of  
13 the circumstances that they were under.

14 Preceding the CAFR, itself, is a memorandum  
15 to the audit committee from Director of  
16 Accounting & Financial Reporting. And then Ms.  
17 Marte, who is here now, can also make some  
18 communications as well as Ms. Motiwala.

19 There is an exhibit document that can -- we  
20 can immediately follow to this, the next agenda  
21 item, which is Item Number 14, where Mr.  
22 Castaneda and Ms. Davis can potentially comment  
23 on.

24 So I'm hoping to start this section by asking  
25 Ms. Marte and/or Ms. Motiwala to talk about the

1 memorandum and then lead to Mr. Castaneda to talk  
2 about the fieldwork that was done for their  
3 opinion.

4 Ms. Marte, would you like to make some  
5 comment on that.

6 MRS. MARTE: Through the Chair? I'm going  
7 to, obviously, turn it over to my Director of  
8 Financial Reporting, who is the person  
9 responsible for preparing this report.

10 I do want to take a moment. Erum is in the  
11 background of much that happens here at the  
12 school district. And for those of you in the  
13 business who prepare this type of report, it's a  
14 lot of hours. And the pandemic exacerbated the  
15 challenge of getting this report done.

16 So in a normal year her team works a full  
17 six-day week for several months, 12 hours a day.  
18 We have these cards that let you in the building  
19 on Saturday, Erum's is the most exercised in the  
20 entire district. And with the pandemic and the  
21 challenges related to the pandemic it was even  
22 more hours.

23 So I -- I -- on behalf of the district and  
24 the Superintendent owe her and her staff a great  
25 debt of gratitude. In addition to that, she had

1 four senior leadership vacancies during the year.

2 It is very difficult in government to attract  
3 CPAs. We don't historically pay really well  
4 compared to what you make in the private  
5 industry. But her team is very loyal. Vivian  
6 has been with the district quite a while.  
7 Vivian's been promoted recently by Erum into a  
8 leadership role and has hit the ground running.  
9 So I appreciate all she does as well.

10 And, with that, Mr. Chair, I'll turn it over  
11 to Erum and our CPA firm to present the report.

12 MR. MAYERSOHN: Thank you.

13 You're up.

14 MS. MOTIWALA: Good afternoon. Erum  
15 Motiwala, through the Chair.

16 Thank you Mrs. Marte and I would like to  
17 thank you for your leadership and support.  
18 Without you, we couldn't do it.

19 But, definitely, I agree that, you know,  
20 whatever we have accomplished thus far is because  
21 of my team and one of them is here, Vivian, so I  
22 would like to acknowledge her.

23 MS. DISCH: Mr. Chair, this is Hagen Disch.  
24 I don't hear anything.

25 MR. DE MEO: I don't either.

1 MRS. MARTE: Right into the microphone, Erum.

2 MS. MOTIWALA: Can you hear me now?

3 So I was just thanking my staff and Mrs.  
4 Marte for everything and their support.

5 So today we have the CAFR for the fiscal year  
6 ended June 30th, 2020 that's before you. We also  
7 provided a memorandum to summarize some of the  
8 highlights that are presented in the CAFR. I  
9 hope you all get a chance to read through that.  
10 I don't want to bore you with reading word for  
11 word.

12 If there are any questions that I could  
13 answer or I could turn it over to our auditors --  
14 and I would like to really thank them as well.  
15 It was really tough getting through the audit  
16 this year and yearend and everything because, as  
17 you know, the pandemic. It was challenging, but  
18 I know the auditors were very patient with us,  
19 too, and we made it work somehow. And I really  
20 appreciate them and their hard work, as well.

21 So are there any questions for me or --

22 MR. MAYERSOHN: Ms. Shaw?

23 MS. SHAW: No, I don't have any questions but  
24 as one of those who worked for one of those  
25 organizations --

1 MR. MAYERSOHN: Ms. Shaw, into the  
2 microphone.

3 MS. SHAW: As one of those who works for one  
4 of those organizations that don't pay very well,  
5 I do have to compliment the district for -- this  
6 is a very well put together CAFR. And I went  
7 through it with the intent thinking I was going  
8 to find something, especially in light of COVID  
9 and everything that's been going on, and I really  
10 have to compliment. Fabulous job. Wonderfully  
11 put together and great job. Keep it up, guys.

12 MS. MOTIWALA: Thank you.

13 MS. DISCH: Mr. Mayersohn, I have a question  
14 -- I have a comment I'd like to say. Hagen  
15 Disch.

16 MR. MAYERSOHN: Sure. Go ahead.

17 MS. DISCH: I would also like to reiterate  
18 that this document, for the second time I'm  
19 reviewing it is very well put together. I would  
20 also like to say that it is the second time I've  
21 heard that it takes 12 hours a day for months on  
22 end, even last year with a full team. And I do  
23 think that it's important to not be  
24 overstressing people who put such an important  
25 document together year over year. And

1 understanding COVID and it sounds like four  
2 absences led to it being worse this year, but it  
3 does sound like it is always an awful effort, and  
4 I work in this field and I'm very passionate on  
5 that not being the case. Reporting doesn't  
6 always have to be this nightmare that some places  
7 it becomes. And I would like to see if there is  
8 any potential to increase the budget for head  
9 count. Because it becomes painful and that is  
10 when you lose very good people because industry  
11 does pay more. So I would just like to make that  
12 comment made.

13 MR. MAYERSOHN: Okay. Yes, Ms. Pou.

14 MS. POU: I don't have any questions, but I  
15 do have a comment. I'd like to congratulate Ms.  
16 Marte and her staff for what I consider an  
17 outstanding report. Taking into account the  
18 difficulties of COVID-19 and taking into account  
19 the complexity of the district's finances,  
20 it's -- it's very well put together, echoing what  
21 everybody else said. And I congratulate you and  
22 Erum.

23 MS. MOTIWALA: Thank you.

24 MR. MAYERSOHN: Dr. Lynch-Walsh?

25 DR. LYNCH-WALSH: Yeah, I wanted to actually

1 -- well, I had two thoughts going through the  
2 station and I wasn't sure which one I was leading  
3 with.

4 So I just want to echo what Hagen said about  
5 the budget, because, again, being a realist, I  
6 have seen many people who are not qualified being  
7 overpaid and I do not like seeing people that  
8 work so hard and are qualified being underpaid  
9 and that you can't attract staff, especially  
10 being a degreed accountant who worked in  
11 industry. Not that we were paid very well when  
12 we started. It was kind of criminal what you get  
13 paid when you start as a staff accountant.

14 However, the district has no problem paying  
15 competitively in other areas and this should be  
16 no exception. So I agree with increasing the  
17 budget for -- to do an industry study and look at  
18 increasing staff salaries in this area to make  
19 sure you guys don't have to work six, seven days  
20 a week, 12-hour days. I mean, it's not unusual  
21 in accounting, but -- but still, especially under  
22 these conditions.

23 So thank you for your dedication, but you  
24 shouldn't -- it shouldn't be this hard to pay  
25 people that are doing their jobs. Thank you.

1 MS. DISCH: I agree with that sentiment.

2 MR. MAYERSOHN: Huh?

3 Does anybody else on the phone have any  
4 comments.

5 MS. DISCH: I, actually, Mr. Mayersohn, did  
6 have a couple of comments on the document,  
7 itself. Are we -- is this the time to ask those  
8 comments?

9 MR. MAYERSOHN: It sure is.

10 MS. DISCH: Okay. They're very quick and  
11 not -- it shouldn't take too long.

12 I did notice in last year's report we  
13 disclosed that we were trying to collect 14.5  
14 million from FEMA and I didn't see anything in  
15 the cash flows or any disclosure on whether we  
16 did or did not collect or we're still going for  
17 those for Hurricane Irma. Was that, in fact,  
18 collected?

19 MR. MAYERSOHN: Ms. Marte or Erum?

20 MRS. MARTE: Through the Chair, the majority  
21 of those dollars were collected.

22 MS. DISCH: Okay.

23 MRS. MARTE: There are still -- just to be  
24 perfectly clear, there are still some dollars  
25 outstanding, but significant collections have

1       been made.

2           MS. DISCH:   Okay.   And then because it's such  
3       a -- I mean, 14.5 million isn't rounding, maybe  
4       we can make some disclosure to get credit around  
5       that, but --

6           Page 28, the P&L, other revenue is the number  
7       two line item in terms of dollars, and I just  
8       wonder if you would want to just aggregate that  
9       or disclose what's in the \$98 million.   You have  
10      food sales of 11.6, interest of 28 or almost 29  
11      million, and then other is 98.7.   It's just a  
12      very large number to have as an "other".

13          And then my last comment --

14          MR. MAYERSOHN:   Let them -- let them -- is  
15      that just a comment or is there a response to  
16      that?

17          MS. DISCH:   If you do know what is in the  
18      98.7 "other", that would be great, but I also  
19      would like maybe more disclosure or a footnote or  
20      even in the revenue -- in the revenue policy,  
21      like there was just nothing saying what would be  
22      in this "other" that would make it so large.

23          MS. MOTIWALA:   So I do know for our general  
24      fund, other local revenue includes a lot of  
25      different line items, that's why we do not

1 separate them, such as the before and aftercare  
2 activities, course fees, school fees, and  
3 indirect costs and some miscellaneous type  
4 revenues that are received. And for the other  
5 funds, those are specific to those fund types.

6 MS. DISCH: Right. So the general fund is  
7 74.3 million of the 98.7.

8 MS. MOTIWALA: Yes.

9 MS. DISCH: And I understand that these are  
10 clearly put together in GASB and I work in the IT  
11 world, but there are rules in my world that you  
12 can't have an "other" be this large.

13 So, although it's many line items, I would  
14 stress to maybe break out one or two of those  
15 larger ones so that "other" isn't 74.3 million of  
16 1.1 billion. That's my comment.

17 And then, lastly, on footnote 12 the interest  
18 rate swaps, it says that we got out of them this  
19 year.

20 MRS. MARTE: What page are you on?

21 MS. DISCH: At a cost of 36 million. My  
22 question is, is that a cost?

23 MRS. MARTE: Can you give us a page  
24 reference, please?

25 MR. MAYERSOHN: Ms. Disch, can you give us a

1 page?

2 MS. DISCH: Yes, sorry. I'm scrolling there.  
3 Item 12 is on page -- 12 is on page --

4 MRS. MARTE: 66.

5 MS. DISCH: 66, yep.

6 MR. MAYERSOHN: Okay.

7 MS. DISCH: So last year's disclosure we say  
8 we have a derivative swap liability of 34.1  
9 million. It seems like that grew this year to  
10 the cost that was disclosed of 36 million.

11 So my point is that it's not really a cost  
12 determinant, if that's what you're removing from  
13 your balance sheet. A cost, to me, would be you  
14 had to pay a cancellation fee of 36 million,  
15 which I don't believe the case. This does seem  
16 just like an unlined into your P&L. I wanted to  
17 confirm that's the case because I didn't see it  
18 on the P&L.

19 MRS. MARTE: So we currently have no swaps  
20 left to terminate in the district. They've all  
21 been terminated. And you are correct, it did  
22 cost us 36 million to terminate, that was the  
23 total payment including the 34 million.

24 Does that answer your question?

25 MS. DISCH: It does. And then I would just

1 maybe -- maybe tweak the wording because it does  
2 say the cost to terminate the two swaps is 36  
3 million and that's not entirely factual.

4 And then I just would put in there which line  
5 item that 36 million was flowed through on the  
6 P&L because I couldn't -- I didn't see it.

7 MRS. MARTE: Okay. Noted.

8 MS. DISCH: Okay. That's it.

9 Other than that, I thought it was an  
10 excellent report, very well put together.

11 Thank you.

12 MR. MAYERSOHN: Anybody else on the phone?

13 (No response.)

14 MR. DE MEO: Yes, Mr. Chair?

15 MR. MAYERSOHN: Yes, Mr. De Meo.

16 MR. DE MEO: I have a couple comments and a  
17 couple questions.

18 So, first, I'd like to commend the Chief  
19 Financial Officer and the Director of Accounting  
20 & Financial Reporting. This is a very fine  
21 report. I also think and I -- we don't have any  
22 other reason to believe otherwise, but I think  
23 MSL and Davis & Company did a good job, too, and  
24 we thank them.

25 A couple of questions. In the introductory

1 comments the auditors report is identified as  
2 unmodified, unqualified, yet the report is not  
3 attached to the CAFR.

4 If we plan to transmit this today, I think we  
5 should have, even if it's a draft, a copy of the  
6 auditor's report.

7 Is there a reason why that was omitted?

8 MR. JABOUIN: Mr. Castaneda, if you could  
9 respond to that.

10 MR. CASTANEDA: Sure. It must have been an  
11 oversight on our part. We can give you a draft  
12 statement later today. I could email that out to  
13 Joris, and it would be an unmodified opinion, as  
14 you stated.

15 MR. DE MEO: Okay. I think that's important.

16 And then, secondly, mostly for our Chief  
17 Financial Officer, the decline in sales tax  
18 revenue, if that continues to occur due to the  
19 pandemic, what are the plans to replace that  
20 significant revenue category?

21 MRS. MARTE: Through the Chair, I'm gonna  
22 need -- through the Chair, I need a little bit of  
23 clarification.

24 Are you talking about the locally collected  
25 sales tax of about \$700,000 or the overall

1 economy of the State of Florida?

2 MR. DE MEO: The overall economy of Florida  
3 which allocates to the district. Do we have  
4 plans to replace the decline?

5 MRS. MARTE: So, through the Chair,  
6 unfortunately, the way schools are funded in the  
7 State of Florida, we can't simply find another  
8 way to replace that money.

9 So the state has the responsibility under the  
10 Florida Education Finance Program, which came  
11 into law in 1974, to provide a fair and equitable  
12 education to all children in the State of  
13 Florida. It's actually one of the few  
14 constitutional mandates the state legislature  
15 does have. So all talk from Tallahassee is that  
16 even though sales tax is down, it is recovering  
17 at a quicker rate than they initially expected  
18 with places like Disney open.

19 The state legislature will meet in January  
20 and determine the school district budgets. All  
21 indications are that there will be some  
22 reduction, although, by their standard they will  
23 be considered manageable.

24 The district has been very, very careful both  
25 last year and this year. You see an increase in

1 fund balance in the CAFR last year. When we  
2 closed our brick and mortar schools for three  
3 months I met with my staff, met with related  
4 directors and cabinet members and we started  
5 closing things down. So we saved money on fuel,  
6 we saved money on utilities. There was supplies  
7 and materials we didn't need to buy for our  
8 schools. All of those dollars were captured to  
9 insulate the district in the event, Mr. De Meo,  
10 the events that you -- that you foresee indeed  
11 happen.

12 In addition to that, our Cares Act funding  
13 has been set aside for future reductions. So we  
14 have about \$40 million in Cares Act funding that  
15 we have not allocated or spent.

16 Additionally, during this budget year we did  
17 not return to a bricks and mortar environment  
18 until October, so there were additional savings  
19 in transportation, savings in utilities, savings  
20 in trash collection, as well as we -- when we  
21 allocated out the equitable distribution of funds  
22 to the schools, we allocated out 75 percent of  
23 their normal allocation to squirrel away all of  
24 those dollars to insulate the district's future  
25 financial stability.

1 I hope that answers your question.

2 MR. DE MEO: It does. Thank you. So, to  
3 summarize, we are not -- that is, the district is  
4 not considering any draconian or large changes in  
5 programs or reductions in expenses at this time;  
6 is that right?

7 MRS. MARTE: So, Mr. De Meo, I don't know if  
8 you listened to the Town Hall that the  
9 Superintendent and I had last night, and I used  
10 the word draconian. That's kind of a funny  
11 coincidence.

12 So for the second semester of this year the  
13 Commissioner of Education has indicated that  
14 families will be allowed to continue to use  
15 e-learning as the vehicle to educate their  
16 children if families choose to do so. The  
17 question that has not been answered by the state  
18 at this point, and Mr. Runcie, I believe, has a  
19 call with the commissioner right now, is how --  
20 how we will be funded for those students. So --  
21 and I apologize to the Chair, it's going to get a  
22 little bit into the weeds, but to answer the  
23 question I have to.

24 So the FEFP formula funds children who learn  
25 in a brick and mortar environment differently

1 than they fund children who learn remotely. The  
2 difference in that per pupil funding is about  
3 \$2,300 per student per year.

4 For the first half of the year, the first  
5 semester, Executive Order 06 from the Department  
6 of Education funded all the children learning at  
7 home as though they were in school.

8 Additionally, the district just lost 8,500  
9 students, again, no different than any other  
10 district across the state with the exception of  
11 St. Johns County, who actually grew. Every other  
12 large district had tremendous FTE loss. Tampa,  
13 8,800; Miami-Dade, 6,000; Palm Beach, 5,500;  
14 Orange County, 9,000; massive losses across the  
15 state, and, quite frankly, across the country.  
16 Children are learning at home and in online  
17 environments across the nation.

18 So in the executive order we got paid for  
19 those 8,500 students for the first half of the  
20 year. If the commissioner and the governor  
21 choose not to continue that funding, we would  
22 have significant -- potentially significant  
23 dollars lost and a midyear financial adjustment.  
24 Those dollars that I just spoke to you that are  
25 being squirreled away would be used to absorb

1 that and we would have less money available for  
2 next. So we would have a situation where in  
3 order to balance our budget, which you all know  
4 is statutorily required, we would have to make  
5 some cuts to program and staffing, unfortunately.

6 All indications are that they are likely to  
7 not make significant changes to our budget this  
8 year, but we won't know. The commissioner has  
9 indicated we will have some word shortly -- right  
10 before Thanksgiving or early December.

11 But the finance staff is running scenarios of  
12 how to manage it at different levels of budget  
13 reduction. This year is definitely -- you know,  
14 we think we've got enough money put away  
15 depending on how big the cut is. If it's the  
16 whole \$2,300 with 200,000 students, \$200 million,  
17 we can't cover that. But if that's the case,  
18 there's not another district in the state that  
19 can either, so it wouldn't -- the likelihood that  
20 that happens is very small.

21 MR. MAYERSOHN: Any more questions, Mr. De  
22 Meo?

23 MR. DE MEO: I have one more comment. And,  
24 thank you, that was a very good answer and very  
25 helpful.

1           On the MD&A, the MD&A was very helpful and I  
2 might even suggest, even though it's -- you know,  
3 people who prepare these financial statements, in  
4 general, tend to want to be as precise as  
5 possible in the MD&A, but in this case I think  
6 because of the extensive nature, 200 pages of  
7 reports and numbers, and because of the -- the  
8 subject matter, that is, the students, it  
9 might -- we might even be a little more expansive  
10 on the MD&A so that people, if they just read  
11 that part, they'd get a real good feel for the --  
12 for the financial condition and the activities of  
13 the district. But it was very helpful and,  
14 again, I commend all of you. Thank you.

15           MR. MAYERSOHN: All right. Mr. Gauci, then  
16 Mr. Barnes.

17           MR. GAUCI: Yes, thank you. I just have a,  
18 just a comment on the subsequent events footnote.  
19 Depending on how close we get to that \$200  
20 million disaster as is potential, although,  
21 hopefully not probable, there's a potential for  
22 adding something there to the subsequent events  
23 footnote.

24           MRS. MARTE: Yeah, again, you know, it's my  
25 responsibility as the CFO to always be as

1 pessimistic as possible because it helps insulate  
2 us. My job is to be ultraconservative and my  
3 board has been informed. Quite frankly, that  
4 can't happen. But if it were to happen,  
5 obviously, the auditors would have us do a  
6 subsequent footnote.

7 MR. MAYERSOHN: Mr. Barnes?

8 MR. BARNES: I guess a question on the  
9 independent auditors, MSL and Shaun Davis &  
10 Associates, am I to assume that you all are the  
11 ones to issue the unmodified position? I'm  
12 trying to -- can someone explain to me what is  
13 unmodified --

14 MR. MAYERSOHN: Mr. Jabouin, do you want to  
15 answer?

16 MR. JABOUIN: That's all right. I didn't  
17 have the answer to that question. I just had my  
18 own comment once he was done. I apologize.

19 MR. CASTENADA: I could speak to that.

20 MR. MAYERSOHN: Go ahead.

21 MR. CASTENADA: Yeah. The way the contract  
22 is set up, MSL, we issue the audit reports over  
23 this document, the financial statement document.  
24 Unmodified meaning that the document is free and  
25 clear of material misstatements, that we didn't

1 modify anything of what was given us to audit,  
2 that there was not any significant modifications  
3 to the information provided to us. S. Davis &  
4 Associates, they do the single audit of the  
5 Broward Schools, so they issued their reports  
6 over internal controls and reporting and testing  
7 and auditing major programs in the single audit.

8 MR. JABOUIN: Mr. Castaneda, just for the  
9 record for our court reporter, could you just  
10 give your full name?

11 MR. CASTENADA: Yes, Eddie Castaneda, MSL  
12 Audit Manager.

13 MR. JABOUIN: Thank you.

14 MS. DAVIS: Tanya Davis, S. Davis &  
15 Associate, Auditing Partner.

16 And, as Eddie mentioned, we -- in the years  
17 that this team does perform the single audit, we  
18 will do that report, the compliance and internal  
19 controls on the federal funding, and that is  
20 presented to you in January, January 2021. We  
21 are on target to meet that deadline. Now, every  
22 third year the auditor general prepares that  
23 report, but this is one of those years in which  
24 this team performs that single audit and we will  
25 be officially moving forward.

1 MR. MAYERSOHN: Thank you.

2 MR. JABOUIN: I just wanted to mention to the  
3 committee that I did receive a draft opinion  
4 letter from Mr. Castaneda and I just forwarded it  
5 to the committee members just now, so you should  
6 be able to get it shortly.

7 MR. MAYERSOHN: All right. Are there any  
8 other questions on the CAFR?

9 (No response.)

10 MR. MAYERSOHN: I just want to reiterate,  
11 thank you, Ms. Marte and to your staff for a --  
12 again, another superb CAFR report. I've been on  
13 this committee, I don't know how many years, but  
14 I think the last -- the last couple of years that  
15 you've been with the district, three years --  
16 Huh?

17 MRS. MARTE: The three years I've been with  
18 the district, with Ms. Motiwala's hard work, we  
19 have had no issues with the audit and we've had  
20 no accounting related findings in the management  
21 letter.

22 MR. MAYERSOHN: Right. So thank you. And  
23 thank you guys for all the work that you do.  
24 Maybe we'll get you a raise.

25 MRS. MARTE: Can I just, for the record, I

1 think it started out with maybe getting more  
2 help.

3 MR. MAYERSOHN: Would you like more help or  
4 more dollars?

5 MRS. MARTE: She's going to tell you more  
6 help.

7 MR. MAYERSOHN: I mean, look, if you all go  
8 to the state and get more money, you know --  
9 because I know, like I said, I mean, it's  
10 affected a lot of --

11 MRS. MARTE: The good news is the leadership  
12 positions are all filled now with people who are  
13 really committed to the district. Her leadership  
14 positions all require them to be CPAs. When I  
15 was in Miami-Dade only the controller and the  
16 assistant controller had to be CPAs. Here she's  
17 got four -- is it four or five, Erum?

18 MS. MOTIWALA: No, I have three, besides me.

19 MRS. MARTE: Besides you.

20 MS. MOTIWALA: Yeah.

21 MRS. MARTE: So it's four total that require  
22 CPAs. And that a good thing, but it's very hard  
23 to keep four CPAs in a district this size.

24 MR. MAYERSOHN: And the other part to your  
25 point about the state funding is that we are a

1 donor county, so --

2 MRS. MARTE: Do you want to go there?

3 MR. MAYERSOHN: Huh?

4 MRS. MARTE: Do you want to go there? I can  
5 go on that subject for hours.

6 MR. MAYERSOHN: Right. I'm just saying is  
7 that a lot of people don't understand that, is  
8 that, you know, people go and say, well, look, we  
9 pay so much in tax in Broward and going, we  
10 should be able to fund schools the way they  
11 should, you know, need to be, and going, that's  
12 not the way it works. It goes up to the state  
13 and they decide how much they want to come back.

14 MRS. MARTE: Well, if the formula was  
15 exercised the way it was constituted in 1974, we  
16 would not be a donor county. Millage  
17 compression, which does exactly what you said,  
18 reallocate property taxes to poorer property  
19 districts, is, quite frankly, bastardization of  
20 the formula that came in years later, that people  
21 like -- actually, all the South Florida CFOs and  
22 superintendents have fought for decades to no  
23 avail. But I don't want to go there because I  
24 get very upset.

25 MR. JABOUIN: Well, maybe that should be on

1 this year's state legislative platform.

2 MRS. MARTE: It's on it every year --

3 MR. MAYERSOHN: But more emphasis.

4 MRS. MARTE: And as long as -- as long as the  
5 votes reside in North Florida --

6 MR. MAYERSOHN: I know.

7 MRS. MARTE: -- you know --

8 MR. MAYERSOHN: I know.

9 MS. DISCH: This is Hagen Disch and I just do  
10 want to make a comment, that if they have to work  
11 this many hours to put an annual report together,  
12 there very clearly is a head count issue. I  
13 don't know how that gets rectified. And, yes,  
14 they need to pay people more to keep them, but  
15 they'll still have to work these hours and I  
16 think the hours are inappropriate and it  
17 shouldn't be the case. We shouldn't be burning  
18 people out. That's all.

19 MS. FERTIG: In the past, this is Mary  
20 Fertig, we've made a recommendation for the  
21 auditor's office to have -- get -- receive more  
22 staffing. So I think the only way to do it is,  
23 if you want to initiate something is to make a  
24 motion to increase their head count or their  
25 salaries, whichever one.

1 MS. DISCH: I would like to make a motion to  
2 increase the head count and the salaries as well.  
3 Because currently it sounds like the salaries  
4 aren't going to attract the CPAs that you're  
5 required to have anyway. So I would like to make  
6 a motion for both.

7 MR. MAYERSOHN: Okay. So you're -- Ms.  
8 Disch, your motion is, when we transmit the CAFR  
9 is to also -- would you want a separate motion  
10 for that?

11 MR. JABOUIN: That would be better, to,  
12 please, have --

13 MR. MAYERSOHN: Okay. So we'll separate the  
14 motion, but first --

15 MS. DISCH: Okay. That's fine. The one  
16 motion to increase head count and maybe the head  
17 count would have to be specific CPA, and another  
18 motion to increase the salaries allotted to all  
19 of the head counts in that department.

20 MS. SHAW: Can I make an amendment and second  
21 it?

22 MS. FERTIG: I'll second that. I'm not sure  
23 I heard all of it.

24 Hello?

25 DR. LYNCH-WALSH: We're here. They're

1 talking.

2 MS. FERTIG: Okay.

3 MR. MAYERSOHN: All right. So, I'm sorry, I  
4 was talking to Mr. Jabouin.

5 So do we have a motion to transmit the CAFR?

6 MRS. MARTE: No.

7 MS. SHAW: I so move it; if she'll withdraw  
8 her motion.

9 MR. MAYERSOHN: What motion?

10 MS. SHAW: The one that you didn't hear.

11 MR. MAYERSOHN: What was the motion she made?  
12 I didn't -- I wasn't --

13 DR. LYNCH-WALSH: Hagen was making a motion  
14 but I don't think we all heard it. So if we want  
15 to transmit the CAFR first --

16 MR. MAYERSOHN: Transmit the CAFR, we can --  
17 we're going to do it separately anyway, but let's  
18 transmit the CAFR and then we can go back to her  
19 motion; if that's acceptable.

20 MS. SHAW: Motion to transmit the CAFR in  
21 full form including the letter.

22 MS. FERTIG: Mary Fertig, second.

23 MR. MAYERSOHN: Okay. So a motion by Ms.  
24 Shaw second by Ms. Fertig, which includes the  
25 opinion letter; correct?

1 All those in favor signify by saying aye?

2 COMMITTEE MEMBERS: Aye.

3 MR. MAYERSOHN: Those on the phone, Mr. De  
4 Meo, I heard aye.

5 Ms. Fertig?

6 MS. FERTIG: Aye.

7 MR. MAYERSOHN: Ms. Disch?

8 MS. DISCH: Aye.

9 MR. MAYERSON: Ms. Dahl?

10 (No response.)

11 MR. MAYERSOHN: Ms. Dahl is in cyberspace.

12 DR. LYNCH-WALSH: Or she's muted. Rebecca?

13 MR. JABOUIN: It still passes without her,  
14 so --

15 MR. MAYERSOHN: Okay. Well, it passes. So,  
16 now, Ms. Disch had a motion that she wanted to  
17 make?

18 MR. JABOUIN: Prior to that, just something  
19 to let the committee know, that the reporting  
20 line for the finance function is different than  
21 my function. I don't want to speak for her, but  
22 Ms. Marte is appreciative of the committee's  
23 request, but she would like to pursue this matter  
24 separately. Ms. Marte?

25 MRS. MARTE: I think you covered it. So I

1 work for the superintendent of schools, and as I  
2 develop my budget for next year, I've got plans  
3 to realign resources between the departments that  
4 I supervise. Where I have staff that I have  
5 vacancies that I can move over to cover the cost,  
6 I'd much rather prefer to go through the normal  
7 budget channel that all of my colleagues do and  
8 that is the normal way. Although I am very, very  
9 grateful for all of your concern for my staff, I  
10 certainly share those concerns, and I think  
11 they'll tell you they're glad to do it. But I  
12 absolutely don't want to burn them out. I want  
13 them here for the long-term. But if the  
14 committee would allow me to pursue it and report  
15 back next year, hopefully, with a different  
16 event, I would be grateful.

17 MS. DISCH: Okay. No motion.

18 MR. MAYERSOHN: Dr. Walsh?

19 DR. LYNCH-WALSH: Well, what month are we in  
20 here, November, and the budget gets done in what  
21 month of next year?

22 MR. MAYERSOHN: April, May.

23 MRS. MARTE: Budget -- budget discussions for  
24 district budget start in January.

25 DR. LYNCH-WALSH: But, I mean, it gets

1 finally approved and adopted, the budget would be  
2 adopted when?

3 MRS. MARTE: Well, the budget is adopted in  
4 July, but nothing precludes me from realigning  
5 resources now and using the budget amendment  
6 format with the board to get resources realigned  
7 within my department to make it happen before  
8 then.

9 MR. MAYERSOHN: And the state budget is  
10 approved in May. So you'll find out where your  
11 dollars are coming from.

12 Ms. Shaw?

13 MS. SHAW: And that was going to be my  
14 recommendation, that you utilize the resources  
15 she has and the opportunity, such as a budget  
16 amendment prior to the end of the fiscal year in  
17 order to -- which could include any kind of  
18 studies that she needed to do in order to justify  
19 versus us getting involved.

20 MRS. MARTE: Thank you.

21 MS. DISCH: I couldn't hear any of that.

22 MR. MAYERSOHN: As much as we respect it, we  
23 also support it. So thank you. Item 14.

24 MR. JABOUIN: Mr. Castaneda, I was unsure if  
25 we've already covered Item Number 14 or is there

1 anything with respect to the required  
2 communications that you'd like to share with the  
3 committee?

4 MR. CASTENADA: No, unless they had any  
5 specific questions on these required  
6 communications. I'd want to say that your audit  
7 shareholder, Dan O'Keefe, he couldn't make it  
8 here, he's high risk related to COVID and also he  
9 couldn't call in due to the lines being filled,  
10 however, I do have him here on speaker so he has  
11 been listening in and we've been texting back and  
12 forth if he wanted to say anything. So your  
13 audit shareholder is present although not here.

14 But unless the committee had specific  
15 questions on the required communications I have  
16 nothing further to add.

17 MR. MAYERSOHN: Are there any questions?

18 MS. POU: I do.

19 MR. MAYERSOHN: Yes, Ms. Pou.

20 MS. POU: I just want to know if we're going  
21 to get a management letter and when? And, also,  
22 when are we going to get the single audit? I  
23 believe that's Ms. Davis.

24 MR. CASTANEDA: Yes, those reports get  
25 transmitted and finished in the January meeting

1 of -- or is it the February meeting? The first  
2 meeting of the year.

3 MR. MAYERSOHN: January.

4 MS. DAVIS: It's the January meeting.

5 MR. CASTANEDA: January? That's when those  
6 reports are issued and any results are  
7 communicated to you.

8 MR. MAYERSOHN: Does that answer your  
9 question?

10 MS. POU: Yes.

11 MR. MAYERSOHN: Okay. All right. Seeing no  
12 more questions, do I have a motion to transmit --

13 MR. DE MEO: Mr. Chair, I do have a question.

14 MR. MAYERSOHN: Okay. Mr. De Meo.

15 MR. DE MEO: Two questions. First, I think  
16 it is typically the audit committee's role to be  
17 aware of the quality of the district's accounting  
18 staff, so I'm going to ask the auditors, what do  
19 you think of our accounting staff?

20 MR. CASTANEDA: Thank you. I will just  
21 reiterate what everyone has said throughout this  
22 meeting on this topic, that the district's  
23 financial reporting department are very strong,  
24 they're very hard working. As the members of  
25 committee know, they produce a very high-quality

1 document. The sheer size and volume and  
2 transactions that Broward Schools has, to get it  
3 into this readable format is extensive. So they  
4 are of quality if that is your -- and I can't  
5 thank them enough for all their hard work in  
6 getting us to this point. It is a quick  
7 turnaround and we couldn't do it without them.

8 MR. DE MEO: Great. Thank you. And I think  
9 the minutes should reflect that that quality can  
10 only be assured through proper staffing levels  
11 and proper -- and ability of the education and  
12 experience of those working in that department.

13 The second question is, were there any  
14 unusual or significant transactions? Although  
15 your -- your communication doesn't indicate any,  
16 were there any unusual or significant  
17 transactions that you would like to bring to our  
18 attention?

19 MR. CASTANEDA: Not at the moment. However,  
20 I will say again that, any findings or things  
21 that we feel that would have to be brought up to  
22 the committee's attention would be communicated  
23 to you in January's meeting.

24 MR. DE MEO: Okay. Thank you.

25 Thank you, Mr. Chair.

1 MR. MAYERSOHN: Okay. So do we have a  
2 motion, again, to transmit?

3 MS. SHAW: I thought we did that already.  
4 But motion to transmit. 14?

5 MR. MAYERSOHN: 14.

6 MS. SHAW: Oh, 14, I'm sorry.

7 MR. MAYERSOHN: Ms. Shaw?

8 MS. SHAW: Yes, motion to transmit.

9 MR. MAYERSON: Do I have a second?

10 MS. POU: Second.

11 MR. MAYERSOHN: Who seconded? Ms. Pou  
12 second.

13 All in favor signify by saying aye.

14 COMMITTEE MEMBERS: Aye.

15 MR. MAYERSOHN: On the phone. Mr. De Meo?

16 MR. DE MEO: Aye.

17 MR. MAYERSOHN: Ms. Fertig?

18 MS. FERTIG: Aye.

19 MR. MAYERSOHN: Ms. Dahl?

20 (No response.)

21 MR. MAYERSOHN: I think she's left us.

22 Ms. Disch?

23 MS. DISCH: Aye.

24 MR. MAYERSOHN: Okay. Motion to transmit.

25 BECON, bring them in.

1 Thank you very much.

2 MS. MOTIWALA: Thank you. Thank you,  
3 everyone.

4 MR. MAYERSOHN: See you guys in January.  
5 Enjoy your Thanksgiving.

6 MS. DAVIS: Thank you.

7 MR. CASTANEDA: Thank you.

8 MS. SHAW: Separately. And from a safe  
9 distance.

10 MR. MAYERSOHN: Just keeping in mind we have  
11 a little bit over a half an hour to cover one,  
12 two, three -- three, four, five items.

13 MS. FERTIG: Do we -- Bob, it's Mary Fertig,  
14 and I obviously can't see, but do we have  
15 somebody there for the BECON update?

16 MR. MAYERSOHN: They're coming in.

17 MS. FERTIG: Oh, because I was going to say  
18 if we're really stressed for time I would say  
19 that's one we can defer, but if they're there,  
20 okay.

21 DR. LYNCH-WALSH: They're here, Mary, don't  
22 do that to them.

23 MS. FERTIG: That's fine. I just was going  
24 to say that if they weren't then we could defer  
25 that.

1 MR. MAYERSOHN: Nope, they're coming in.

2 DR. LYNCH-WALSH: They just froze in their  
3 places.

4 MR. MAYERSOHN: Is Ms. Koch coming?

5 Ms. Koch, you have your own chair.

6 MR. JABOUIN: Okay. So as the participants  
7 for Agenda 15 walk in I wanted to introduce the  
8 item. So Agenda Item 15 is the current update of  
9 the assessment of the BECON, of the Broward  
10 Educational Communication Network, BECON.

11 So this original assessment was presented to  
12 the audit committee on May 10th of 2018 and then  
13 I presented it to the board on June 12th of 2018.  
14 And so the original assessment that was done had  
15 13 observations. Around that timeframe the  
16 Public Information Office, as it was known then  
17 and now is renamed the Communications Office,  
18 they have the ultimate responsibility for BECON  
19 and so they immediately tried to work on some of  
20 the observations, but some of the observations  
21 were strategic in nature and the previous Chief  
22 Information Officer stepped down, I would say a  
23 few months after -- after the report. And some  
24 of the observations were strategic and needed to  
25 have that leadership there. And so Ms. Koch did

1 not begin working for the district until November  
2 of 2018. So going into the first follow-up, I  
3 knew that there would be some observations that  
4 were enclosed but I was working with Mr. Rick  
5 Reynolds and I was aware that he had closed some  
6 of them, so it was a good idea to begin that  
7 work, where they had closed seven of those 13  
8 observations.

9 And so the follow-up, which we put on the  
10 plan for this year, was to review those last six  
11 observations. And as you can see from page 2 of  
12 the report they have closed out those  
13 observations except for the job description one  
14 that will close out in April, and I think Ms.  
15 Koch will comment that she's reassessing that.

16 But this is another example just like we had  
17 from finance of trying to deal with a lot of  
18 adversity and trying to close out a variety of  
19 different matters. And Mr. Reynolds and Ms. Koch  
20 did also a fantastic job on that. I wanted to  
21 mention that as I provide the -- Mr. Rob Broline,  
22 the partner from Carr, Riggs & Ingram to present  
23 the follow-up assessment.

24 Mr. Broline?

25 MR. BROLINE: Thank you, Mr. Jabouin.

1           Actually, that was very well presented. I  
2 think it is important to note that the focus was  
3 to close the remaining items. And so as you read  
4 on page 2, which is the executive summary that  
5 Mr. Jabouin is referring to -- that is page 2;  
6 right? Yeah. You have there in a snapshot where  
7 we are. There is just the one item left. And  
8 our typical practice is, you will not see the  
9 items in this report that you saw last report  
10 that were closed and were already addressed. So  
11 what you see in this report are the items that  
12 were closed between the last report and this  
13 report, as well as what's still open, if that  
14 makes sense. Okay. So that's what's in there in  
15 terms of the details.

16           If you go to the page where it talks about  
17 our approach standard, it's basically a  
18 three-phase approach, you know, we plan it out,  
19 we exercise our procedures, and they're really  
20 tailored to what's left to close each one of  
21 those items. It's pretty straightforward. What  
22 we always do is we find out what the status is,  
23 find out what management has done, and we go in  
24 and find appropriate evidence to determine that,  
25 indeed, those items have been appropriately

1 addressed, and then at that point we're able to  
2 close them out. It doesn't mean -- I want to  
3 point out, it doesn't mean there aren't ongoing  
4 things that they can be doing that management is  
5 working on, it just means relative to that  
6 observation recommendation they have done what's  
7 sufficient in order to close that item.

8 And the ones that are especially true are the  
9 operational type ones. Obviously those are going  
10 to be ongoing things they're going to be doing.

11 MR. MAYERSOHN: Does that conclude your  
12 presentation?

13 MR. BROLINE: Yes, I'd be happy to entertain  
14 any questions that you might have.

15 MR. MAYERSOHN: Are there any questions?

16 Yeah, Mr. Barnes.

17 MR. BARNES: Under capital equipment, the  
18 management comments, you submitted a capital  
19 budget of 2.4 million for 2021 and they awarded  
20 you 830,000. I'm trying to wrap my -- so you  
21 needed 2.4 million but they gave you 830. I  
22 mean, 830,000.

23 MR. REYNOLDS: That's correct.

24 MR. JABOUIN: Rick, if you could state your  
25 name?

1 MR. REYNOLDS: Oh, I'm sorry, Rick Reynolds,  
2 Director of BECON. I'm sorry. Yes, and that is  
3 correct.

4 MR. BARNES: As I recall, in the initial  
5 report that came to this committee, one of the  
6 issues was outdated equipment and it certainly  
7 has been enhanced now with COVID-19, the need for  
8 the district. So if you needed -- your request  
9 was 2.4 million, what are you going to do with  
10 800 -- how does 830,000 become anywhere close to  
11 meeting your needs? And am I reading that wrong?

12 MR. MAYERSOHN: Ms. Marte, do you want to  
13 comment?

14 MRS. MARTE: Yeah, sure.

15 So, Mr. Barnes, every department submits a  
16 budget request, and the cabinet, under the  
17 leadership of Mr. Runcie, has to prioritize those  
18 requests. We have very limited dollars. And no  
19 disrespect to BECON and the great work they do,  
20 and I've got to tell you, under Mr. Reynolds'  
21 leadership, budget management for BECON has  
22 skyrocketed into the stellar sphere.

23 We have to make hard decisions. And when --  
24 and it's the department's responsibility to ask  
25 for what they need. And then we work through,

1 well, what can you manage with for now?

2 If memory serves me correctly, and maybe I  
3 shouldn't be going from memory, but I believe one  
4 of the items included in that ask was something  
5 that we could fund \$650,000 over three years? Am  
6 I -- ah, there you go, I do remember correctly.

7 MR. REYNOLDS: Excellent memory.

8 MRS. MARTE: So we're not allocating the  
9 funds up front. We're going to do it year over  
10 year for part of his ask, and part of the things  
11 he asked for, because I actually met with Mr.  
12 Reynolds and Ms. Koch and myself on their budget  
13 was something that could be deferred to next  
14 year.

15 So it's managing the priorities. We had a  
16 lot of safety needs this year and we had  
17 significant need for distance learning support in  
18 the capital budget and those were the priority  
19 for the dollars.

20 MR. BARNES: Certainly, I understand. That's  
21 not a problem.

22 Now, as Ms. Marte said, you know, you don't  
23 want to go on your memory when you get to be a  
24 certain age, but I do recall that during that  
25 first presentation there was some issues related

1 to persons working in the department that did not  
2 have the needed skills to do the job as we here  
3 -- as we are now and had to do a job description.  
4 That is not a money thing.

5 So when I looked at the report I saw some  
6 language on making the job description match your  
7 future needs. Where are we on that? Because  
8 that's not a money item.

9 MR. REYNOLDS: That's correct. And that is  
10 the one remaining -- I'm sorry, again, Rick  
11 Reynolds, Director of BECON. That is the one  
12 remaining open item in this full review and that  
13 is in process. And I would say that the issue  
14 that was revealed was not that we have staff that  
15 are not capable of doing the job, they're doing  
16 it now. It's more accurate, I think, to say that  
17 the job descriptions are old and they don't  
18 reflect some of the work that is being done now.  
19 So it's the paper that needs to be updated, not  
20 the person so much.

21 MR. BARNES: Okay. My final question. I  
22 also recall you talking about ways of maybe BECON  
23 being able to generate some revenues by --  
24 because we have our own system here, and by being  
25 able to sell some of what we have to the general

1 -- where are we on that? That was mentioned, I  
2 don't know if it was something that we requested  
3 you pursue it, but we were talking about  
4 generating money and maybe we could offer our  
5 services to somebody else for a fee.

6 MR. REYNOLDS: So if it's services, that is  
7 true and that is something that we continue to  
8 pursue. One of the things that was mentioned was  
9 renting our studio to outside parties, for  
10 instance. That's something that's been off the  
11 table the last few months because of the  
12 pandemic. But we have not forsaken seeking out  
13 those opportunities.

14 MR. BARNES: All right. Thank you, Mr.  
15 Chair.

16 MR. MAYERSOHN: That's it. Any other  
17 questions?

18 Dr. Lynch-Walsh.

19 DR. LYNCH-WALSH: Two. Just piggybacking on  
20 the job description issue, because as it's  
21 mentioned in here, that's a district-wide problem  
22 where you have these archaic job descriptions  
23 with educational requirements that don't exist  
24 anymore, degrees that don't exist anymore. And,  
25 specifically, I'm thinking of secretaries. I'm

1 seeing here there's a clerk specialist IV, which  
2 I'm guessing is related to a secretarial  
3 position, where, if you look at the educational  
4 requirements, it may refer to something that  
5 nobody can find, so if you go to hire a new  
6 person, they'll never match the educational  
7 requirements. So I'm glad to see that's being  
8 updated. But it would be -- if, hopefully, the  
9 district as a whole will start updating these  
10 outdated job descriptions and there may be  
11 financial impact to it once you start, actually,  
12 creating job descriptions that match the  
13 function.

14 But, anyway, the other thing is, since we  
15 were talking at the beginning of the meeting and  
16 we have BECON here now, about participation via  
17 Teams, because right now people are limited to  
18 four phone lines if they're not willing to come  
19 in here, and this is probably the most people  
20 I've been in a room with for a long time, but the  
21 participation via Teams, the district was doing  
22 that for board meetings and I imagine you guys  
23 are more than capable of doing that because what  
24 we're looking at here for the audit committee,  
25 for instance staff, not having to come in,

1 physically, would be nice.

2 MR. MAYERSOHN: Let me just interject because  
3 I spoke to them before.

4 DR. LYNCH-WALSH: Oh, did you?

5 MR. MAYERSOHN: I think what it is is, it's  
6 participating and having the general public see  
7 it via Teams versus participating is the feedback  
8 that we would establish in here. That's --  
9 that's the challenge.

10 So, in other words, you've got four people on  
11 the line, if you had 50 people wanting to chime  
12 in at the same time, you would get a tremendous  
13 amount of feedback and you couldn't hear one  
14 versus the other.

15 DR. LYNCH-WALSH: Well, you mute people. So  
16 I was in the QSEC meeting yesterday, they had a  
17 camera on top of their Recordex and had speakers  
18 positioned throughout the length of the table and  
19 were able to have staff participate that way.  
20 That would be a start, is that way we don't have  
21 additional bodies. And they may be moot if we're  
22 all going virtual anyway, but since we had them  
23 here as far as that working --

24 MR. MAYERSOHN: Right. We'd have to set up a  
25 different system than using what's here to

1 establish that. The current system of having  
2 people here through the speaker line could not be  
3 established via Teams; if I'm understanding  
4 correctly. Is that correct?

5 MR. REYNOLDS: Yes, that is correct. And we  
6 have -- just to comment, BECON has worked on a  
7 number of varied solutions for various committees  
8 and board meetings and other meetings and we have  
9 made recent purchases that allow us to improve on  
10 how some of those things are done. But every  
11 meeting, because of the number of participants  
12 and their location, is a unique situation to  
13 resolve.

14 DR. LYNCH-WALSH: Okay. Thank you. That's  
15 all I have.

16 MR. MAYERSOHN: Any other questions on the  
17 phone?

18 MS. DISCH: None from me.

19 MR. MAYERSOHN: Huh? Ms. Disch?

20 MS. DISCH: No.

21 MR. MAYERSOHN: Okay. I just have two, I  
22 guess, follow-up questions.

23 On the previous audit there were concerns  
24 about, I'll call it revenue chargebacks or  
25 billbacks. So when BECON went out and did a

1 school function, that they were actually  
2 receiving some sort of transfer of funds or  
3 revenue for that. Does that -- has that been  
4 straightened out or is it still that you guys are  
5 going out to a school function and, you know,  
6 filming, editing or doing something and then not  
7 receiving any compensation for it.

8 MR. REYNOLDS: Again, Rick Reynolds,  
9 Director. It's -- our current system is that we  
10 do those things and do not charge the schools for  
11 those. That is correct.

12 MR. MAYERSOHN: So that's -- so that's  
13 standard operation, that's so the school won't be  
14 charged for use of services.

15 MR. REYNOLDS: Right.

16 MR. MAYERSOHN: All right.

17 And then the other point, and I guess -- I  
18 mean, understanding it's COVID, and I guess  
19 sometimes we use it more as an answer to taking  
20 more time, but the job descriptions, this is  
21 initially August '19 or August 2019, it was set  
22 to be done March '20 or March 2020, and now  
23 you're asking to do it May 2021.

24 So that's a long time, to me, in the sense  
25 of -- even if you started from scratch and said,

1 here's what we want to establish, to have job  
2 descriptions. It doesn't mean that you're going  
3 to go fulfill those jobs, but I just think, from  
4 my own -- my own personal opinion, that's a long  
5 time to fill out a job description when you guys  
6 have been doing this for years, and years, and  
7 years, and years, and know the qualifications  
8 that somebody needs to have and what role and  
9 function they're doing. So --

10 MS. KOCH: I'll step in. Kathy Koch, Chief  
11 Officer Communications. The job descriptions are  
12 about half done at this point and each one of  
13 them has been done pretty sensitively because  
14 it's a combination of where the description  
15 started, what the qualifications are, how the  
16 technology might have changed, what needs to be  
17 just moved slightly. And each one really has  
18 been done with a very -- a fine look. So we are  
19 about halfway done. You know, we're working to  
20 get them done in a pretty concise manner from now  
21 on.

22 It has taken a while, but there are a lot of  
23 things in addition to COVID-19, just technology  
24 and what we know that is required to bring in new  
25 job descriptions. We just want to make sure that

1 we're getting it just right. But thank you for  
2 acknowledging that, but we're far along in the  
3 process.

4 MR. MAYERSOHN: Well, I mean, I would hope  
5 that you don't wait until May to have them done.  
6 I would -- if you can get them done sooner, that  
7 would be much better. And I think the reason why  
8 is that, within the framework, as Ms. Marte said,  
9 you know, any budget constraints or things that  
10 could happen where, you know, you may have to  
11 have requirements of somebody, you know, through  
12 FCC, that has a specific license of how to handle  
13 something would be able to do that as opposed to  
14 an old job description that relates back to, you  
15 know, something that's archaic as well as  
16 somebody who might be in the line of retirement  
17 and now having to replace them and not having the  
18 job description to do that.

19 MS. KOCH: Exactly. Thank you.

20 MR. MAYERSOHN: So that's the only reason why  
21 I point that out, at least to get some of them to  
22 the board for approval is better than waiting for  
23 another, you know, six months.

24 MS. KOCH: Thank you, we're on our way.

25 MR. MAYERSOHN: Thank you.

1 Ms. Shaw?

2 MS. SHAW: And I think the question I have is  
3 for Ms. Marte. What kind of fund is this? Is  
4 this a proprietor fund, an internal service fund?

5 MRS. MARTE: No, it's general fund.

6 MS. SHAW: So is there any way then, since  
7 the schools are using the service, to set it up  
8 as an allocation cost and the allocation  
9 automatically becomes part of budget? I mean, if  
10 any additional revenue they can generate, but  
11 based on an allocation cost on an annual basis,  
12 this way all schools pay a certain amount based  
13 on an allocated analysis and that's automatically  
14 done. This way it doesn't become an annual  
15 issue? I mean, I'm sure there would be a  
16 government, I'm government, but you're able to  
17 generate X amount of dollars on an annual basis  
18 and so school number 1 doesn't have to come and  
19 say, oh, we don't have the money, it  
20 automatically becomes part of their budget.

21 MRS. MARTE: So the school budget changes are  
22 made through the budget allocation committee. So  
23 we certainly could bring it as a topic, you know,  
24 that they could discuss. But their funds are all  
25 general fund as well. And any funds that BECON

1 would generate as revenue are in a separate  
2 account under our function code 4990 and those  
3 funds are carried forward for the benefit of  
4 BECON separately. So we certainly can look at  
5 that.

6 MR. MAYERSOHN: Does that answer your  
7 question?

8 MS. SHAW: Yes.

9 MR. MAYERSOHN: Okay. So if there are no  
10 further questions, do I have a motion to  
11 transmit?

12 MR. BARNES: So moved.

13 MS. SHAW: Second, Phyllis.

14 MR. MAYERSOHN: Mr. Barnes -- motioned by Mr.  
15 Barnes, the motion is seconded by Ms. Shaw.

16 All those in favor signify by saying aye.

17 COMMITTEE MEMBERS: Aye.

18 Anybody opposed?

19 Well, actually, Ms. Disch?

20 MS. DISCH: Aye.

21 MR. MAYERSOHN: Ms. Fertig?

22 MS. FERTIG: Aye.

23 MR. MAYERSOHN: Mr. De Meo?

24 MR. DE MEO: Aye.

25 MR. MAYERSOHN: Ms. Dahl?

1 (No response.)

2 MR. MAYERSOHN: Ms. Dahl has left us. She's  
3 not here.

4 All right. Motion is approved.

5 Item number -- thank you very much.

6 MS. KOCH: Thank you very much.

7 MR. MAYERSOHN: Have a Happy Thanksgiving.

8 MR. REYNOLDS: Thanks. You, too.

9 MR. MAYERSOHN: Item Number 16. Oh, this is  
10 Dr. Wanza's favorite item.

11 Actually, the next one is your favorite item,  
12 Dr. Wanza.

13 DR. WANZA: Well, you've kept me here all  
14 day, so --

15 MR. JABOUIN: Agenda Item Number 16 is an  
16 Audit of the Internal Fund Accounts of 30  
17 schools. The specific schools that were  
18 reviewed, you can see them under the table of  
19 contents alphabetically from Bair Middle to  
20 Western High School.

21 This audit was performed by different team  
22 members. It was managed by Ann Conway, who is  
23 sitting in the back who works for me. So the  
24 scope of the audit is a review of the internal  
25 funds accounts and those are moneys that are

1 generated and used within a school for school  
2 activities. So go over to Bair Middle on page 4  
3 and you'll see a variety of different types of  
4 funds. So you'll see athletics, and that fund  
5 contains the athletic account as well as smaller  
6 accounts belonging to cheerleaders and particular  
7 sports teams and clubs, athletic events, ticket  
8 sales and revenues are all recorded in an account  
9 under the athletic fund.

10 The music fund, that holds money for band  
11 orchestra instruments, rental fees, fundraising  
12 proceeds or collections on behalf of the band or  
13 the chorus.

14 The class funds, sub-funds, those are  
15 typically recorded funds they collect and any  
16 disbursements for the different grade levels that  
17 have classes.

18 And clubs, very similar to that, but just for  
19 the clubs. The class and club sponsors they  
20 approve the expenditures in the accounts.

21 And then the departments, that holds, for  
22 example, library collections, book fair proceeds  
23 and so forth.

24 And the trust account holds money that's to  
25 be used for a specific purpose or it's required

1 to be submitted to the district, such as  
2 collections for before and aftercare.

3 And then the general sub-fund accounts for  
4 funds that are to be used for the general welfare  
5 of the student body.

6 As you go through the report, you see the  
7 different schools have different types of  
8 balances. Some of the schools have large  
9 balances, some of them have different balances,  
10 and some of them have different sub-accounts.

11 When you begin to understand the school, it  
12 makes sense. You know, so you could look, for  
13 example, on page 9, Broward Virtual, the layout  
14 of their funds are different, but that's a  
15 different type of school.

16 So the work that's done by Ann and her team  
17 is to look at the activity within the internal  
18 funds. There are school board policies that  
19 address the use of internal funds, like School  
20 Board Policy 3411 or 6301, those are specifically  
21 on internal accounts and collections of moneys  
22 respectively. There's also State of Florida  
23 guidelines. There's Chapter 8 of Finance and  
24 Program Cost Accounting for Florida Schools.

25 So those are what the team looks at. They

1 look at the receipts, the disbursements, the  
2 balances for -- that go through the bank  
3 accounts.

4 So as a result of the work that Ann and her  
5 team did for me, these 30 schools had a good  
6 audit. There were no findings.

7 So Dr. Wanza, as you speak to the principals,  
8 you know, certainly congratulate them on their  
9 report.

10 DR. WANZA: I gave them the letter.

11 MR. JABOUIN: It is our opinion that the  
12 statement of changes and fund balances presented  
13 fairly the changes in the schools' internal  
14 accounts. And that's the opinion that we state  
15 that MSL also uses in their report, as well, as  
16 far as -- and I had to sign a ref letter with  
17 respect to that.

18 So regarding this report, though, there is a  
19 bit of a change, because, as Chair Mayersohn  
20 indicated, that Dr. Rosalind Osgood is the new  
21 chair and Laurie Rich-Levinson is the vice chair,  
22 so the board list as well as my letterhead, I'll  
23 change those when I transmit the report over to  
24 the board.

25 So that's the internal funds accounts for 30

1 schools.

2 MR. MAYERSOHN: 30. Mr. Barnes?

3 MR. BARNES: Dr. Wanza, for a long time --  
4 well, I've been on the board for a few years now,  
5 this is the first time that we've had so many  
6 high schools to be able to go through and audit  
7 and not get an exception. So I think we now have  
8 the template to pass on to the others. So it's  
9 just amazing that they were able to get all this  
10 done with no exceptions, particularly at the high  
11 school level. So you need to commend your  
12 principals out there for -- and their support  
13 staff for doing a great job on this.

14 DR. WANZA: So, Valerie Wanza, Chief School  
15 Performance & Accountability Officer. Thank you,  
16 Mr. Barnes. I will say that in the five years  
17 I've been coming here I've only had one  
18 internal -- maybe two, two internal accounts  
19 audit exceptions. So we've been working hard,  
20 working very diligently. But it certainly is a  
21 testament to the work of the bookkeepers, budget  
22 keepers, the class and club sponsors that have to  
23 go through training, as well as the ladies and  
24 gentlemen who work very hard in the business  
25 support center. Definitely the leadership in the

1 guidance, sometimes the prodding of Ms. Marte and  
2 her staff, but we -- I always -- after this  
3 meeting I do follow up and send a letter to the  
4 principals and ask them to, please, share -- and  
5 I copy the bookkeeper, budget keeper, whoever it  
6 is, business support staff, to let them know that  
7 we appreciate their hard work and their  
8 diligence.

9 MR. MAYERSOHN: Are there any other  
10 questions?

11 MR. JABOUIN: If I may, Mr. Mayersohn.

12 So, obviously, it has been -- as we all know,  
13 the district has faced a lot of challenges since  
14 March. The schools have faced a lot of  
15 challenges. And so to be able to -- to get the  
16 work done is quite a bit of a tough task. And I  
17 do want to compliment my team, Ann Conway, for  
18 being able to navigate through that and we needed  
19 to partner with Dr. Wanza because sometimes the  
20 school facilities were not always available. So  
21 it -- you know, it's not an easy project but the  
22 schools were able to overcome that.

23 MR. MAYERSOHN: Any other questions;  
24 comments?

25 MR. DE MEO: Mr. Chair? This is Anthony De

1 Meo.

2 MR. MAYERSOHN: Yes, Mr. De Meo.

3 MR. DE MEO: I have a question through the  
4 Chair for Mr. -- for the --

5 MR. MAYERSOHN: Dr. Wanza.

6 MR. DE MEO: Yeah. Well, no -- well, let's  
7 direct it to the chief auditor and the school.  
8 How close are we -- and I know we've had some  
9 challenging times, but how close are we to  
10 getting a little more up to date?

11 I think those reports are all dated June  
12 30th, 2019. Are we working on 2020 yet or where  
13 are we at?

14 MR. JABOUIN: We are working on 2020. So you  
15 might remember that at one time we were like  
16 hundreds of schools behind in getting these  
17 audits done and then we finally caught up last  
18 October of 2019. And so we were on pace to get  
19 all of 2019 all done, but, unfortunately, the  
20 ability to be able to access the school  
21 facilities for a period of time impacted us.

22 The district is rather manual and very paper  
23 intensive. And so you really need the boxes of  
24 receipts and information that's there. So it's a  
25 very manual process and so we are, you know, on

1 pace to be behind, just like different colleagues  
2 from the different districts who I've spoken to  
3 in asking them, how are you doing it? So, you  
4 know, we have one open position and we are  
5 speaking to the superintendent on Monday. We're  
6 going to try to fill that in order to allow us to  
7 be back to where we were before the pandemic.

8 So -- so our team is working on them but you,  
9 you know, we were impacted as well after we  
10 caught up on them.

11 MR. MAYERSOHN: Any other questions, Mr. De  
12 Meo?

13 MR. DE MEO: Thank you. And you did a good  
14 job to both the auditors and the schools and the  
15 fewer exceptions that we're seeing.

16 MR. MAYERSOHN: Are there any other questions  
17 on the phone?

18 MS. FERTIG: Motion to transmit.

19 MR. MAYERSOHN: Wait, Ms. Shaw has a question  
20 first.

21 MS. SHAW: I do want to say congratulations,  
22 but I do have a question.

23 Millennium, I know Millennium was one of the  
24 schools I think all of us had issues with. Do  
25 you know when we'll see that, see that particular

1 school?

2 MR. JABOUIN: I think we submitted Millennium  
3 already.

4 MS. CONWAY: Just the '18. We still have to  
5 do the '20. Those are coming up. We're working  
6 on it.

7 MS. SHAW: Motion to transmit.

8 MR. MAYERSOHN: Do I have a second? Well,  
9 Ms. Fertig made a motion to transmit. Ms. Shaw  
10 is second.

11 Is there any further discussion?

12 (No response.)

13 MR. MAYERSOHN: Thank you, Dr. Wanza.

14 All those in favor signify by saying aye.

15 COMMITTEE MEMBERS: Aye.

16 MR. MAYERSOHN: Anybody on the phone?

17 Ms. Disch?

18 MS. DISCH: Aye.

19 MR. MAYERSOHN: Ms. Fertig?

20 MS. FERTIG: Yes. Aye.

21 MR. MAYERSOHN: Mr. De Meo?

22 MR. DE MEO: Aye.

23 MR. MAYERSOHN: Ms. Dahl?

24 (No response.)

25 MR. MAYERSOHN: Okay. Motion to transmit.

1           We have about nine minutes. Can you -- how  
2 far can you stay past the 1:30 or is that the  
3 solid cutoff?

4           MR. JABOUIN: We still have quorum.

5           MR. MAYERSOHN: Oh, we still have quorum?

6           MS. POU: Maybe another five minutes.

7           MR. MAYERSOHN: I think if we push, we can --  
8 I'm just saying.

9           MS. POU: I'm your spare, remember? I wasn't  
10 going to be here so you'll still make seven.

11          MR. MAYERSOHN: Okay. Let's continue to go  
12 through. So Item Number 17.

13          MR. JABOUIN: I'll talk fast. I believe the  
14 only outside person, if he's out there, is Ron  
15 Morgan from the Building Department.

16          So this is a Property and Inventory Audit  
17 that was managed by Ms. Arcese, who also faced  
18 some of the challenges that Ms. Conway did in  
19 being able to complete this report. I also have  
20 the same issue with the letterhead when we  
21 transmitted.

22          But to go right straight to the report,  
23 please go to page 4, and this is where you will  
24 see the results of the work. And you can see  
25 that there were seven locations that were

1 reviewed. We do have a threshold as it relates  
2 to exceptions, and that's 1 percent of the  
3 historical cost of the assets.

4 And the seven schools that are listed, I  
5 apologize, I'm flipping through pages here, you  
6 can see that the first five locations are, those  
7 are schools, they're schools, and within those  
8 you see that Eagle Ridge -- what they had were  
9 compliance with policy issues, not missing  
10 assets. And then, as it pertains to Floranada,  
11 there were three items that we could not locate,  
12 that if you flip over to page 5, you will see  
13 that they had a historical cost of 3,029 and the  
14 book value, the unused appreciation on that was  
15 \$117. That's Floranada on page 6.

16 The Building Department with respect to them,  
17 they -- if you go to page 7 for the specifics,  
18 you'll see that there were some radios that were  
19 purchased in 1994, there was a Dell from 2009. I  
20 had a historical value of \$8,400 but no book  
21 value. There was also a printer that had some  
22 remaining book value left of \$299 that was  
23 disposed, as well. And then there were some  
24 radios that had some wrong serial numbers.

25 And then with respect to the Communications

1 Department there was one Thinkpad to a former  
2 employee that had a book value of \$438.

3 So it is extremely important to follow our  
4 policies and procedures and the documentation has  
5 to be correct because our team led by Ms. Arcese,  
6 they follow the requirements correctly.

7 I also want the committee to know that, you  
8 know, these are items that are older, some of  
9 them from 1994, but still important, though. But  
10 there is a perspective that you need to look at  
11 when you look at the findings that are correct  
12 and it is very important that the policy be  
13 followed to a T all the time. And, you know, and  
14 the report identifies it and it breaks out the  
15 findings correctly.

16 Whether or not there are exceptions in these  
17 reports, please remember that we're working with  
18 other departments such as the Finance Department,  
19 such as Strategy & Operations and IT to review  
20 the entire inventory process throughout the  
21 district. Because there are some issues that  
22 come up regularly and sometimes the reports are  
23 clean and sometimes they're not. But the  
24 process, itself, needs to be revisited and is  
25 getting revisited.

1 I wanted to mention that the responses from  
2 the different areas, they all start on page 9,  
3 and I think that the responses are reasonable. I  
4 do see action plans from the different  
5 departments to be able to address the findings  
6 and we will stay on top of that.

7 Those are my comments with respect to the  
8 report.

9 MR. MAYERSOHN: Are there any questions from  
10 the committee?

11 MS. DISCH: I have a question. Hagen Disch,  
12 on the phone.

13 MR. MAYERSOHN: Yes, Ms. Disch.

14 MS. DISCH: It's very quick. On page 7, it  
15 looks like there's a printer, historical cost,  
16 1,500, you know, we're out like 300 bucks, this  
17 says surplused. Do you -- does the district buy  
18 printers? These are a high lease item; correct?

19 MR. JABOUIN: Are you asking, does the  
20 district purchase printers?

21 MS. DISCH: Yeah, it says like a printer was  
22 missing, and it's surplused. So that would  
23 allude to the fact that we bought it; right?

24 DR. WANZA: So this is Valerie Wanza, the  
25 Chief School Performance & Accountability

1 Officer. I will tell you in the, I guess, 15  
2 years, maybe, that I was a school based  
3 administrator, yes, there was a time that we  
4 absolutely did purchase printers and copiers. We  
5 have since gone to a leasing or, you know,  
6 whatever is the right term format. But for a  
7 while there was a time that we did purchase  
8 printers and copiers.

9 MS. DISCH: Okay.

10 DR. WANZA: And so they remain part of the  
11 asset, the general asset file.

12 MS. DISCH: Okay. All right.

13 MR. MAYERSOHN: Dr. Walsh?

14 DR. LYNCH-WALSH: Okay. A couple of things.

15 I think that pertained to the Building  
16 Department, and, yes, it does look as though --  
17 that's not leased; right?

18 MR. MORGAN: That was not leased. That was a  
19 purchase. I think someone had a -- I think it  
20 was quite some time ago. We used it for labels  
21 and labels eat up on the printer drums.

22 MR. JABOUIN: Ron, can I please ask you to  
23 state your name for the court reporter?

24 MR. MORGAN: I'm sorry. Ron Morgan.

25 MR. JABOUIN: Of the Building Department.

1 Thank you.

2 DR. LYNCH WALSH: Okay. And so my other  
3 thing, having sat on this committee for five  
4 years now, when I worked in accounting we did not  
5 have -- well, we had external auditors, but we  
6 didn't have our own audit department, so I was  
7 the one that often wrote procedures and  
8 specifically having to do with inventory and also  
9 accounts payable. But in here on page 18 in Mr.  
10 Hamberger's explanation he's saying he'll add a  
11 section to the department policy procedure manual  
12 detailing aspects, the necessary steps required  
13 to conduct the six month audit. And I've  
14 expressed concern before about the type of  
15 communication to the different departments that's  
16 being made.

17 Are they being handed an accounting bulletin  
18 and people who are not accountants are expected  
19 to interpret it or is there at least boilerplate  
20 language that's given to them?

21 Because I'm concerned if different  
22 departments are writing their own manuals related  
23 to accounting procedures. Because that's kind of  
24 what it sounds like in here, as opposed to the  
25 department providing sort of a general manual

1 where you could insert the name of your  
2 department here that starts with, good morning,  
3 how are you, please sit down at your desk and so  
4 you take them through step, by step, by step, in  
5 terms of how they go about doing their day-to-day  
6 to make sure that they don't end up with audit  
7 exceptions. Because if he's thinking he has to  
8 add a section to the policy and procedure manual,  
9 that's a concern for me. Because he's not an  
10 accountant, he's not an auditor. He knows code  
11 compliance as it applies to SREF Florida Building  
12 Code, but as he admitted in his letter here, not  
13 necessarily what to do when they're repairing  
14 this printer, which, from sounds of it, was  
15 problematic.

16 So just to restate my question, are they  
17 given a procedure manual written for non-accounts  
18 non-auditors, or is the expectation that he has  
19 to write his own procedures?

20 MS. ARCESE: Hello. Sorry. So Ali Arcese, I  
21 am a property inventory audit manager. So we  
22 always refer back to the business practice  
23 bulletin. That is the procedures that are in  
24 place right now for all locations to follow. And  
25 it is a step-by-step process. It, actually,

1 itemizes what the location must do when they  
2 surplus, when they transfer. I mean, it's in  
3 layman's terms as far as what it should -- you  
4 know, what they should do once an item has been  
5 deemed, you know, obsolete.

6 If the department chooses to take that  
7 information and imbed it into their department's  
8 procedures, I would hope that they're using the  
9 business practice bulletin. Because that is what  
10 we refer to. That's usually what we refer to in  
11 the audit findings when we have our  
12 recommendations.

13 DR. LYNCH-WALSH: Okay. So I'm going to  
14 suggest that there needs to be more than just the  
15 business practice bulletin being given to them.  
16 Because if everybody could understand it, then  
17 there would probably be less confusion. I mean,  
18 I've been on this now for five years, and this is  
19 nothing that you guys are doing wrong, it's just  
20 a communication issue, where it's clear to you,  
21 from your perspective, what they need to do, but  
22 it may not be clear to them because you're not  
23 them and they're not you. So if people are  
24 having -- people who can follow other rules with  
25 no problem are having trouble following these

1 rules, then I'm gonna suggest that there may need  
2 to be some additional context, framework or  
3 integration given to -- more instructions given  
4 to the different departments, the schools,  
5 whatever, so that they can follow these things.

6 MS. ARCESE: So I'm just going to add,  
7 according to the Tangible Personal Property  
8 Management Process Improvement Plan that we're  
9 working with SIM. That is one of the tasks that  
10 is part of the entire project, is to look at the  
11 business practice bulletin and make sure that it  
12 is a procedure that can be distributed to the  
13 entire district. And we do need to update that  
14 information. So that is part of the project and  
15 that is being reviewed as well.

16 DR. LYNCH-WALSH: What's it called, Tangible?

17 MS. ARCESE: It's the Tangible Personal  
18 Property Management Process Improvement Plan, and  
19 that's what we're working with the SIM program.  
20 Ms. Marte and her team is part of that, as well  
21 as the IT Department, as well as -- who else?  
22 OSPA is part of it.

23 MR. JABOUIN: That's what I refer to. What I  
24 also wanted to mention, Dr. Lynch-Walsh, is Ms.  
25 Arcese periodically presents at district

1 meetings, for example, principals' meetings,  
2 where she goes over the way to do the inventory.  
3 This is our efforts to try to communicate the  
4 controls out there. So she's done presentations  
5 to various schools on a variety of different  
6 things to try to help them as well.

7 DR. LYNCH-WALSH: Right. And I don't doubt  
8 that and I have the utmost respect for Ms.  
9 Arcese. I'm just saying from a communications  
10 standpoint, you know --

11 MR. JABOUIN: We concur.

12 DR. LYNCH-WALSH: Right. You're not talking  
13 to fellow accountants and that needs to be part  
14 of the understanding. Because every year I'm  
15 seeing the same sort of confusion over things  
16 from different people. So it's suggesting to me  
17 a common theme in here. But it sounds like you  
18 guys are working on that. You know, you also  
19 want to consult the end user also to make sure  
20 that they are on board.

21 MS. ARCESE: They are.

22 DR. LYNCH-WALSH: So that was just my comment  
23 on that.

24 And then my other has to do overall with  
25 these, while with property and inventory. So

1 when you do have repeat offenders, and I was  
2 reminded recently of a repeat offender when  
3 something came up with the business support  
4 center, I think it was Coconut Creek was a  
5 frequent flyer in terms of having exceptions, and  
6 there was supposed to be disciplinary action.  
7 Instead, the person was almost transferred to  
8 head up the business support center which helped  
9 schools with their accounting practices.

10 So I guess my question is, what's the update  
11 on disciplining the principal at Coconut Creek?  
12 Because there was a lot of public meetings where  
13 it was said that this person was going to be  
14 potentially disciplined or there was a specific  
15 phrase used.

16 DR. WANZA: Progressive. It's called  
17 progressive discipline. And I believe that -- I  
18 don't believe it, I'll just say that matters of  
19 employee discipline are handled depending on what  
20 the -- so, with regard to a principal, they would  
21 go through OSPA and the progressive measures did  
22 begin. And so progressive, when we start at  
23 progressive, we typically start at step -- at the  
24 ground floor, which is that first conversation  
25 around expectations, concerns, and it's like a

1 summary record, if you will, and then it  
2 progressively moves up depending on, you know,  
3 when it happens.

4 I can tell you, I have been in this job for  
5 five years, and my office did institute the  
6 progressive discipline from my level. I can't  
7 talk about previous years as I was not the school  
8 chief or the area superintendent.

9 MS. FERTIG: This is Mary Fertig, we are  
10 running short of time and I'm just wondering, if  
11 there are questions about employee discipline, if  
12 we could defer that to another time and get this  
13 -- I'm going to have to leave soon. I don't know  
14 how many other people would have to, but I would  
15 just appreciate being able to get the audits done  
16 and move on to the next item; if that's okay.

17 And not that -- not that you can't ask these  
18 questions, Nathalie, but maybe you could contact  
19 Dr. Wanza outside the scope of the meeting or  
20 something.

21 MR. MAYERSOHN: Dr. Walsh, do you have any  
22 other questions?

23 DR. LYNCH-WALSH: Well, this was an update --  
24 you know, trying to find an update on what was  
25 going on with that particular person.

1 MR. MAYERSOHN: And this may be a suggestion  
2 for committee, if there are questions regarding  
3 updates, because maybe, again, sending an email  
4 to Mr. Jabouin so that at the beginning of the  
5 meeting we could have sort of a dashboard that  
6 would provide updates on concerns or questions  
7 that are not necessarily part of the -- I'll call  
8 it the framework and scope of the audit. Because  
9 sometimes, and believe me, I'm as guilty of it as  
10 anybody else, but sometimes we get outside of  
11 what we're at and not focused in and that's where  
12 we get distracted, so -- I'm just trying to bring  
13 it back. I think to Ms. Fertig's point was that,  
14 not to say it's not important, but, you know,  
15 maybe we need to put it in some parking lot.

16 DR. LYNCH-WALSH: No, that's fine. I just  
17 thought of it as I was sitting here looking and  
18 it kind of popped into my head.

19 MR. MAYERSOHN: So any other comments;  
20 questions; concerns?

21 (No response.)

22 MR. MAYERSOHN: Seeing none --

23 MS. FERTIG: Bob, I don't want to belabor  
24 this because I think the point's been made and we  
25 need to move on, but this is the first time in a

1 long time we've seen four out of seven with  
2 exceptions, so maybe just a refresher course, Dr.  
3 Wanza, or a refresher memo.

4 And, with that, I'm moving to transmit.

5 MR. MAYERSOHN: Right. I know -- and I know  
6 that was one of the things that I had vehemently  
7 discussed with Mr. Jabouin and that process is  
8 being worked through. It may take a little while  
9 to get it there, but my major concern is, as well  
10 as seeing what happens with a lot of this  
11 technology equipment that is moving back and  
12 forth through this process of what happens with  
13 that. So that will be interesting.

14 Yes, Ms. Shaw?

15 MS. SHAW: There was a motion to transmit,  
16 I'll second it. Phyllis Shaw.

17 MR. MAYERSOHN: Okay. Who made the motion?

18 MS. FERTIG: I did. Mary Fertig.

19 MR. MAYERSOHN: Ms. Fertig made a motion, Ms.  
20 Shaw seconded.

21 Is there any other further discussion?

22 (No response.)

23 MR. MAYERSOHN: Seeing none, all in favor  
24 signify by saying aye.

25 COMMITTEE MEMBERS: Aye.

1 MR. MAYERSOHN: Ms. Fertig, you said aye?

2 MS. FERTIG: Yes.

3 MR. MAYERSOHN: Ms. Disch?

4 MS. DISCH: Aye.

5 MR. MAYERSOHN: Mr. De Meo?

6 MR. DE MEO: Aye.

7 MR. MAYERSON: Ms. Dahl? Is she still here?

8 (No response.)

9 MR. MAYERSOHN: Dr. Wanza, Ms. Koch, thank  
10 you very much. Have a Happy Thanksgiving.

11 DR. WANZA: You, as well. Happy Thanksgiving  
12 everyone.

13 MR. MAYERSOHN: And, Dr. Wanza, those face  
14 masks are being ordered as we speak.

15 Moving on to Item Number 18, Chief Auditor's  
16 Report.

17 MR. JABOUIN: Thank you, Mr. Mayersohn.

18 Item Number 18 is a summary of the  
19 significant activities of my team since the last  
20 meeting.

21 To try to capture everything as far as what  
22 are the top items that we've worked on since then  
23 I would say, Mr. Mayersohn, one of them is the  
24 technology aspect, the distribution that you're  
25 referring to.

1           So, with respect to the property and  
2           inventory audit, what we've done is we've carved  
3           out all of the computers and laptops and iPads  
4           that are being given to students that are moving  
5           all over the place and that's going to give us  
6           one big audit. So when we go to the different  
7           schools and so forth, and let's just say that  
8           there was a laptop that went from Boyd Anderson  
9           to Western High School, there's a database that  
10          IT keeps that has all the information related to  
11          that. And that's going to get its own audit. So  
12          the other areas that we're looking at are the  
13          non-technology assets that were distributed to  
14          students. And those, like if somebody took like  
15          a printer home or a laptop home, then there are  
16          controls for that that are still part of the  
17          property audit. But the assets that are moving  
18          all over the place, that gets its own audit and  
19          its own controls. Otherwise, we really wouldn't  
20          be able to finish it.

21               MR. MAYERSOHN: Ms. Marte, are you leaving  
22               us?

23               MRS. MARTE: Yes, sir, I have a 1:30.

24               MR. MAYERSOHN: No, that's okay. I just  
25               wanted to wish you a Happy Thanksgiving.

1 MRS. MARTE: And to you and the committee  
2 members, as well. Thank you for all you do for  
3 us. It's greatly appreciated.

4 MR. MAYERSOHN: Sorry, Mr. Jabouin.

5 MR. JABOUIN: So, obviously, the focus of the  
6 schools from March, April and May was to provide  
7 all the resources that they can to allow on-line  
8 learning. And that involved looking at the  
9 inventory balances of some schools and moving  
10 them to distribution centers, and even though IT  
11 had a very good process of getting property  
12 passes to the students and the parents, in the  
13 end, all that needs to get reconciled and  
14 everything needs to be put into the right cost  
15 centers. And that's a project that is taking  
16 some work, and that's absorbed a good amount of  
17 time on our end as well as Ms. Arcese, because  
18 that's very important.

19 And I checked with some of my colleagues at  
20 different districts and that's actually their  
21 approach as well. So when you see the property  
22 audits that are coming up in the next few months,  
23 those aren't going to include those laptops that  
24 we're talking about. That's going to be in the  
25 larger audits that we're performing.

1 Another important area, which pretty much  
2 took all day for me on Monday, as it will do  
3 tomorrow as well, is the meetings that we have  
4 with the charter schools. So we have to review  
5 all the financials of all the 90 charter schools  
6 and identify if there are any issues that impact  
7 financial management. And then we bring the  
8 schools in for them to discuss their game plan  
9 for corrective action. And so it's a process  
10 that starts, because they provide us their  
11 financials as of September -- the financials are  
12 as of June 30th, but they give it to us in  
13 September, and state law says we have like seven  
14 days to review that to be able to ask them  
15 questions. And so our team was doing that  
16 throughout October and we had meetings with  
17 several schools on Monday and then there's a  
18 group of schools that have like five schools  
19 reporting to it that we meet tomorrow.

20 And then we also are working on the  
21 information technology security audit. That  
22 particular audit that's on the plan, due to the  
23 subject matter in it, which involves information  
24 security, this is one where the reporting is --  
25 it has to be under closed door for the board

1 because the good thing that we do from  
2 information technology as well as the things that  
3 we may have deficiencies on, anybody who wants to  
4 do harm to the district can use that against us.  
5 So it's one of those subject matters that, you  
6 know, that -- it's a safety and security type of  
7 audit that requires discussion with the board  
8 outside of a setting where somebody that wants to  
9 do harm to the district. And that's a big piece  
10 of what we have been working on as well.

11 We are working and the fieldwork is ongoing  
12 on the technology computer devices. That's the  
13 very large IT purchase bid that was partially out  
14 of the SMART Bond but partially out of the  
15 general fund as well. It's an \$80 million bid  
16 that was a follow-up to the Recordex audit. So  
17 the fieldwork on that is proceeding. It is a  
18 much larger bid than the Recordex was, so it's  
19 going to take a good amount of more time. So HCT  
20 reviewed them and we had a meeting with them on  
21 Monday as well as next Monday as well.

22 And so those -- those are the large projects.

23 We still need to bring in, as our peer review  
24 indicated, a director level position in the audit  
25 function, because the way that it works out and

1 the expectations that I have to review the audit  
2 work, just due to meetings and so forth that I'm  
3 in. There are auditors that work for me that are  
4 waiting to speak to me that haven't spoken to me  
5 in like weeks and they need me to review the  
6 fieldwork and they need me to make decisions and  
7 it's just not really possible under our current  
8 structure. So I did talk about that in my  
9 meeting with the Superintendent and Chair, and  
10 when the organizational chart is prepared in  
11 April we will include a director level position  
12 in our organizational chart to be able to allow  
13 us to be able to move these projects along.

14 That's me summarizing what you've read in my  
15 report. Instead of just reading everything page  
16 by page, I just wanted to just sort of capture  
17 that.

18 And if anybody has any questions, I realize  
19 that we're past the time and I talked a little  
20 bit too long, so I'll take some questions from  
21 the committee.

22 MR. MAYERSOHN: Ms. Shaw?

23 MS. SHAW: I don't have any questions, but I  
24 do want to thank you and your staff and everyone.  
25 You know, this has been an unprecedented year. I

1 know just going through -- we haven't even  
2 started our own CAFR yet, and just going through  
3 COVID and trying to realign resources and finding  
4 sufficient resources and being a fully functional  
5 paper system and trying to now move it in -- I  
6 know it's one of the most difficult tasks that  
7 we're doing, so I can't imagine the same for you,  
8 but I do want to compliment you and your staff.  
9 The work that you guys are doing, the audits, I  
10 mean, things have changed tremendously. Just  
11 look at the internal audits that -- you know,  
12 that were completed and I just want to compliment  
13 you and tell you guys to keep up the good work  
14 and thank you.

15 MR. MAYERSOHN: Any other comments;  
16 questions?

17 (No response.)

18 MR. MAYERSOHN: Seeing none, we don't have to  
19 transmit your thing; do we?

20 MR. JABOUIN: It doesn't require  
21 transmission. Obviously, the committee is going  
22 to meet in January. I'll work with BECON to try  
23 to provide the best environment that I'm in.  
24 I'll make some -- I'll work with Ms. Myrick on  
25 the motion that was passed.

1 I'm someone who lives in the community as  
2 well, I have parents that are older. I realize  
3 the concerns for the virus, which is why I'm very  
4 appreciative of the committee members to brave  
5 everything out and come and -- come for these  
6 meetings. So thank you very much.

7 MR. MAYERSOHN: All right. Are there any --  
8 moving on to Item Number 19.

9 MS. SHAW: Motion to adjourn.

10 MR. MAYERSOHN: Wait, we've got to go through  
11 Item 19.

12 Go ahead, Dr. Walsh.

13 DR. LYNCH-WALSH: Then let me -- I don't know  
14 what my vehicle tag number is, so, if you don't  
15 care either I'll fill this out now, otherwise,  
16 I'm going to have to email it to you.

17 MR. JABOUIN: You're here pretty often, so  
18 you could just drop it off; right?

19 MR. MAYERSOHN: You can scan it. Just scan  
20 it and send it.

21 DR. LYNCH-WALSH: Okay. Think  
22 electronically. Usually I convert it to a PDF.  
23 I'm saying, if you don't want it today --

24 MR. JABOUIN: You can scan it for us. Thank  
25 you.

1 DR. LYNCH-WALSH: Then I will fill it out  
2 when I can go stare at my car.

3 MR. MAYERSOHN: Snail mail.

4 DR. LYNCH-WALSH: Yes, and I also trot down  
5 the meetings because, you know, people seem to  
6 not want to resolve issues. And not to be  
7 cryptic, but just to remind everyone, the  
8 Facilities Task Force is under a gag order. And  
9 if I get testy with Frank in the future it's  
10 because he is the catalyst for it. And Jeff  
11 Moquin said that staff was overdramatizing the  
12 memo, but the email that was sent to staff said  
13 they would be threatened with progressive  
14 disciplinary action for doing nothing more than  
15 their job. So -- and Frank has told a lot of  
16 lies in the past couple of months.

17 So as Dr. Osgood says, every time I have  
18 to -- and he won't come to task force meetings,  
19 but I am praying for grace where that man is  
20 concerned because he has created a lot of ruckus  
21 for a lot of people and threatened his own staff.  
22 So I'm always trying to restrain myself where  
23 he's concerned lately. But anyway -- and I hope  
24 everyone has a safe Thanksgiving and I guess that  
25 would be the holidays, too, since we don't have

1 another meeting until January.

2 MR. MAYERSOHN: Well, I, personally, want to  
3 thank everybody for their participation. I know  
4 that, you know, we'd all rather be in a different  
5 place than here wearing masks, at least, you  
6 know, myself.

7 DR. LYNCH-WALSH: I can't even breathe  
8 anymore.

9 MS. FERTIG: Mr. Mayersohn, you did an  
10 exceptional job.

11 MR. MAYERSOHN: I know, we only went over by  
12 like 20 minutes. Not bad.

13 MS. FERTIG: No, you did a great job and  
14 thank you.

15 MR. MAYERSOHN: But I do want to wish you all  
16 a Happy Thanksgiving and Happy Holidays and, I  
17 guess, unless we have another special meeting,  
18 we'll see you all next year.

19 So do I have a motion to adjourn, Ms. Shaw?

20 MS. SHAW: Yes.

21 MR. MAYERSOHN: Do I have a second?

22 DR. LYNCH-WALSH: Second.

23 MR. MAYERSOHN: All those in favor signify by  
24 saying aye.

25 COMMITTEE MEMBERS: Aye.

1 MR. MAYERSOHN: All in unison.

2 All right. The ayes have it.

3 (Meeting was concluded at 1:52 p.m.)  
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REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

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

I FURTHER CERTIFY that I am neither an attorney, nor counsel for the parties to this cause, nor a relative or employee of any attorney or party connected with this litigation, nor am I financially interested in the outcome of this action.

Dated this 30th day of November, 2020, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter

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