

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, AUGUST 12TH, 2021

10:49 A.M. - 1:32 P.M.

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

1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MR. ROBERT MAYERSOHN, CHAIR (Telephonically)
MR. ANDREW MEDVIN, VICE CHAIR
3 MR. MOSES BARNES
MS. REBECCA DAHL
4 MR. ANTHONY DE MEO
MS. MARY FERTIG (Telephonically)
5 DR. NATHALIE LYNCH-WALSH
MR. ADAM SABIN
6 MS. PHYLLIS SHAW

7
8 OFFICE OF THE CHIEF AUDITOR STAFF:

9 MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Manager, Property and Inventory Audits
MS. ANN CONWAY, Manager, Internal Funds Audits
10 MS. JENNIFER HARPALANI, Manager, IT Audits
MS. MEREDITH ARLOTTA, Manager, Operational Audits
11 MR. ERIC SEIFER, Auditor III
MS. RAYSA LUGO, Auditor III
12 MS. MICHELE MARQUARDT, Executive Secretary
MS. WANDA RADCLIFF, Clerk Spec B

13
14 DISTRICT STAFF:

15 DR. VICKIE L. CARTWRIGHT, Interim Superintendent
of Schools
16 DR. VALERIE WANZA, Chief School Performance &
Accountability Officer, Office of School
17 Performance & Accountability
DR. DILDRA MARTIN-OGBURN, Director of Benefits &
18 Employment Services, Designee for Oleg
Gorokhovsky
19 DANIEL GOHL, Chief Academic Officer
DR. JERMAINE FLEMING, Acting Chief Strategy &
20 Operations Officer, Office of the Chief Strategy
Operations Officer
21 MR. PHILLIP H. DUNN, Chief Information Officer
MR. MAXIMO ROSARIO, Director, Network Integration
22 (Telephonically)
MS. MARY COKER, Director, Procurement & Warehousing
23 Services

24
25

1 INVITED GUESTS:

2 Roderick HARVEY, CPA HCT

DR. FRED HICKS, IT Consultant for HCT

3 DAN O'KEEFE, Shareholder, MSL CPAs & Advisors
(Telephonically)

4 EDDY CASTANEDA, Senior Manager, MSL CPAs & Advisors

MR. TIMOTHY BASS, Court Reporter

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1 Thereupon, the following proceedings were had:

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3 MR. JABOUIN: Good morning. It is now 10:49
4 on Thursday, August 17th, and we are ready to
5 begin the first meeting of the Audit Committee of
6 the School Board of Broward County, Florida for
7 school fiscal year 2021-2022.

8 My name is Joris Jabouin. I am the chief
9 auditor for the school district. I will serve as
10 Chair Pro Tem for this meeting until a Chair and
11 Vice Chair have been elected.

12 We will now start the meeting by standing up
13 for the Pledge of Allegiance.

14 (Whereupon, the Pledge of Allegiance was
15 recited.)

16 MR. JABOUIN: Thank you.

17 I would now like to take a roll call for the
18 Audit Committee Members.

19 Mr. Moses Barnes?

20 MR. BARNES: Here.

21 MR. JABOUIN: Ms. Rebecca Dahl?

22 MS. DAHL: Here.

23 MR. JABOUIN: Mr. Anthony De Meo?

24 MR. DE MEO: Here.

25 MR. JABOUIN: Ms. Hagen Disch is excused.

1 Mary Fertig?

2 MS. FERTIG: Here.

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

4 DR. LYNCH-WALSH: Here.

5 MR. JABOUIN: Mr. Robert Mayersohn?

6 MR. MAYERSOHN: Here.

7 MR. JABOUIN: Mr. Andrew Medvin?

8 MR. MEDVIN: Here.

9 MR. JABOUIN: Mr. Adam Sabin?

10 MR. SABIN: Here.

11 MR. JABOUIN: Ms. Phyllis Shaw?

12 MS. SHAW: Here.

13 MR. JABOUIN: Thank you. Please note that
14 Mr. Sabin needs to leave the meeting at 12:30 and
15 that Mr. Mayersohn needs to leave the meeting at
16 11:25.

17 I also would like to recognize some of the
18 colleagues in the room. If we can please start
19 with Dr. Valerie Wanza.

20 DR. WANZA: Good morning. Valerie Wanza,
21 Chief School Performance & Accountability
22 Officer.

23 MR. JABOUIN: Mr. Bass?

24 MR. BASS: Tim Bass, Court Reporter.

25 MS. CONWAY: Ann Conway, Office of the Chief

1 Auditor.

2 MS. ARCESE: Ali Arcese, Office of the Chief
3 Auditor.

4 MS. ARLOTTA: Meredith Arlotta, Office of the
5 Chief Auditor.

6 MS. MARQUARDT: Michele Marquardt, Office of
7 the Chief Auditor.

8 MR. JABOUIN: And Dr. Ogburn?

9 DR. MARTIN-OGBURN: Good morning. Dr. Dildra
10 Martin-Ogburn, Director of Benefits & Employment
11 Services representing our Chief Financial
12 Officer.

13 MR. JABOUIN: Thank you.

14 We will now proceed to Agenda Item Number 3,
15 the Approval of the Agenda.

16 Are there any questions with respect to the
17 agenda?

18 Dr. Lynch-Walsh?

19 DR. LYNCH-WALSH: Yes. So we have two big
20 things on here, the HCT Report part 2 or 3, we
21 have with the Behavioral Threat Assessment, which
22 I don't see us being able to get through in this
23 meeting. So, once again, we have timing issues,
24 especially if we're hearing that people have to
25 leave at 11 and 12. I cleared my calendar until

1 at least 2 once I saw the Behavioral Threat
2 Assessment on it.

3 MR. JABOUIN: Dr. Lynch-Walsh, with respect
4 to your point, I'm just going to discuss some of
5 the matters that have come up from different
6 Audit Committee members with respect to the
7 timing of the meetings and some of the
8 constraints that they have.

9 I would suggest that we proceed with the
10 agenda as best as we can and to be able to answer
11 as many questions as best as we can and we'll
12 have a Chair at the middle part of the meeting
13 and then we can decide on that part; if that's
14 acceptable to you, Dr. Lynch-Walsh.

15 MS. FERTIG: Can I make a quick comment on
16 that?

17 MR. JABOUIN: Yes, please. Ms. Fertig?

18 MS. FERTIG: Yeah, to Dr. Lynch-Walsh's
19 point, I -- sometimes we get several big things
20 on the same agenda and then we get, you know,
21 five minutes into a really critical thing and
22 then by the time we come back the next month or
23 whenever, a special meeting or whatever, you've
24 lost really some of your thought process on the
25 first one. So if we see we're really going to

1 run over, if one of these two big ones could be
2 held for a special meeting? I would just like to
3 discuss them all at one time. And I don't know
4 if anybody else feels that way, but I feel like
5 it gets very fragmented when we keep breaking it
6 up over multiple meetings.

7 MS. SHAW: I agree.

8 MS. DAHL: I agree.

9 MR. JABOUIN: So maybe when we get to those
10 points we can evaluate how much time is left and
11 then we can determine if it's not worthy of
12 starting and start it at a future meeting.

13 With respect to the agenda, there are -- from
14 a time sensitive standpoint, it is important that
15 Item Number 14, the Policy 3100 proceed, as well
16 as -- as well as the MSL Required Communications
17 to the Board.

18 With respect to the HCT report, we really
19 need to get that one to conclude as well at this
20 meeting.

21 So with the remaining ones, we probably
22 should not start those and we should evaluate the
23 time when it's time to start them.

24 Ms. Shaw?

25 MS. SHAW: I would like to recommend that we

1 make some changes to the agenda before adoption.
2 Move Item Number 12 -- move Item Number 11 to
3 Number 10, Item Number 12 to 13, Item Number 14
4 next. This way the items that are necessary can
5 be completed, and in the space and time those
6 items that are left will be determined at those
7 moments.

8 And I do agree we probably should not start
9 the discussion with an item unless we're able to
10 complete it.

11 In addition, I believe we have spent a lot of
12 time wording and we probably need to really spend
13 less time -- I don't think things need to be
14 repeated.

15 MR. JABOUIN: So, Ms. Shaw, you're suggesting
16 that Item Number 10 be pushed down to after
17 Number 14?

18 MS. SHAW: Correct.

19 MR. JABOUIN: Item Number 10, since there's
20 no exceptions, I imagine will not take much time,
21 but we'll proceed with that as Dr. Wanza will
22 represent the Superintendent for the entire
23 meeting?

24 DR. WANZA: Oh, I am?

25 MR. JABOUIN: If that's acceptable to you to

1 represent -- you may have some constraints?

2 Sorry.

3 DR. WANZA: Okay. Okay.

4 MR. JABOUIN: So we will move Item Number 10
5 to follow Item Number 14.

6 And Dr. Lynch-Walsh?

7 DR. LYNCH-WALSH: Yeah, to that point, where
8 is the new interim superintendent? This is the
9 first Audit Committee Meeting of the year and
10 nobody made sure she was slated to be here?

11 MR. JABOUIN: Dr. Lynch-Walsh, I did
12 communicate the meeting with Interim
13 Superintendent Dr. Cartwright. She will -- her
14 office has communicated that she will attend for
15 a portion of the meeting. So she is aware of the
16 meeting and she will try to attend.

17 Any more questions on the agenda?

18 (No response.)

19 MS. SHAW: Hearing none, then I will
20 recommend we adopt the meeting agenda with the
21 changes.

22 MR. JABOUIN: So moved by Ms. Shaw.

23 May I please have a second?

24 DR. LYNCH-WALSH: Second.

25 MR. JABOUIN: By Dr. Lynch-Walsh.

1 Just say aye if the members agree.

2 COMMITTEE MEMBERS: Aye.

3 MR. JABOUIN: Thank you.

4 All right. So with respect to Agenda Item
5 Number 5, the Chief Auditor Administrative Items,
6 the Acknowledgement for School Board Advisory
7 Committee Members Responsibility Form needs to be
8 completed for fiscal year 2022. We have the
9 forms here for your signature. We've left them
10 behind. We will email them to the members that
11 are not at the meeting physically, Mr. Mayersohn,
12 Ms. Fertig and Ms. Disch. You'll receive them by
13 email. I would please like to have them back by
14 September 15th, so that I can make an
15 announcement at the September 30th Audit
16 Committee Meeting.

17 And then with respect to the district's
18 annual training program for school board
19 established advisory committees, we have left a
20 pack also in your seats and we will send a link
21 out tomorrow. If you don't receive it, please,
22 let us know. And we also would like to have the
23 members complete this by September 15th as well.

24 And also we would like to thank and
25 acknowledge Ms. Stephanie Shim for her service to

1 the audit committee and the school district over
2 the past year. Ms. Shim was Ms. Ann Murray's
3 representative on the audit committee. We will
4 connect with her in order to have her come back
5 and formally acknowledge her service. And in her
6 absence today I do want to thank her for her
7 service.

8 And then with respect to the audit committee
9 timeframes, we do have them on the agenda that
10 was approved. The timeframes are as a guide.
11 They are not required but we do provide them to
12 district staff who attend a variety of other
13 meetings so that they can be here on certain
14 times. And we provide them to the consultants
15 that also attend the meeting as well. We do
16 value the audit committee members' time and we
17 want to be respectful of it. We realize that the
18 audit committee members have outside
19 responsibilities and you're leaving those to come
20 here in the middle of your day to dedicate to the
21 audit committee and the school district as
22 volunteers.

23 I have in the past spoken to audit committee
24 members and former audit committee members that
25 I've asked about the length of the meeting and

1 challenges it represents. I will brainstorm with
2 the new Chair and to potentially bring the audit
3 committee meeting subjects and topics and timing
4 at a future meeting so that the committee members
5 can deliberate amongst themselves on the best
6 path to go forward. But we -- we are not
7 unlimited in time, so it is important to
8 recognize and thank the committee members for
9 that.

10 With respect to the audit committee's motion
11 on the chief auditor's reporting line at the June
12 17th audit committee meeting there was a motion
13 for that. This is still in process. We are
14 still working on scheduling a meeting with the
15 school board chair, Dr. Rosalind Osgood and the
16 audit committee chair. I have met with Dr.
17 Osgood twice on this matter as recently as
18 yesterday. And now it's just a matter of setting
19 up that particular meeting. I've also met with
20 Interim Superintendent Dr. Vickie L. Cartwright
21 on Monday regarding this. So at this point it is
22 a matter of scheduling.

23 And then with respect to your parking passes
24 as audit committee members, they are pending. We
25 are working with the department to process them

1 to finish them up. You can still use your
2 current parking passes until we contact you,
3 unless you don't have a parking pass and we'll go
4 ahead and Michele will be able to get that to
5 you.

6 And that will conclude the Chief Auditor's
7 Administrative Matters.

8 We have received no public comments?

9 MS. MARQUARDT: No.

10 MR. JABOUIN: Thank you. There are no public
11 comments to date and I do see Ms. Shaw has a
12 question.

13 MS. SHAW: I have an issue with one public
14 comment. And part of it is, if we're going to
15 allow the public to speak after each item, then
16 I'm fine. But if we're not allowing the public
17 to speak after each item we need to have another
18 public comments at some point later.

19 MR. JABOUIN: Yeah, so Ms. Shaw, in previous
20 discussions I had maybe about a year ago on this,
21 it was with Mr. Mayersohn a while back, so the
22 first thing I would do is seek to find out if
23 there is a public speaker. Once the public
24 speaker identifies the topic they're going to be
25 speaking on, if it's an agenda item, we will go

1 ahead and bring that speaker in before that
2 agenda item is presented, and then that will then
3 allow the audit committee members to hear what
4 the public comment is and be able to address that
5 during that piece.

6 So it really comes down to whether or not we
7 receive one. So at this point it's a placeholder
8 on the agenda for us to know if we have any
9 public comments and then to just go ahead and put
10 it in the right spot. So there will be an
11 opportunity for that.

12 And Dr. Lynch-Walsh, you have a question as
13 well?

14 MS. SHAW: May I finish?

15 MR. JABOUIN: Oh, I'm sorry, Ms. Shaw.

16 MS. SHAW: Florida statute does require there
17 be a public comment, number one.

18 Number two, the mere fact that the public is
19 looking at this and seeing public comments before
20 the item, their thought process may be that they
21 don't get an opportunity to speak either after
22 each item or later on in the agenda.

23 I would hate to take away from someone
24 wanting to speak because the agenda has public
25 comments prior to all of the agenda items.

1 Something to consider, something to discuss with
2 attorneys. But I believe that either we need to
3 have some kind of disclosure that they're able to
4 speak after each item or the public comments --
5 either we have two public comments or something
6 below for them to speak.

7 MR. JABOUIN: I could put a dot right after
8 each item, agenda item, and the first dot can be
9 the public comments and then that way the public
10 will be aware that there is a dot there. And I
11 would remove Item Number 5 in this current agenda
12 and then each of the areas would then have a
13 public comment. So that will also put a
14 placeholder to the Chair as to that's naturally
15 next, if that's acceptable to you Ms. Shaw. Is
16 that reasonable?

17 MS. SHAW: That's fine. But if someone who
18 is not speaking about a particular agenda, they
19 may not have an opportunity if you take away the
20 public comment agenda item.

21 MR. JABOUIN: Oh, so maybe we can leave them
22 both. Because they could have a subject that is
23 not on the agenda. Okay. Thank you.

24 Was that it, Ms. Shaw?

25 MS. SHAW: Yes.

1 MR. JABOUIN: Okay. Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Okay. Related to that,
3 there could also be a note like there is on the
4 board agenda that the public can speak to any
5 item on the agenda, then you wouldn't need
6 additional bullets after each thing.

7 MR. JABOUIN: Okay. Thank you.

8 DR. LYNCH-WALSH: And, yes, we did have a
9 discussion and that was exactly what we wanted to
10 see is that the public have the opportunity to
11 speak after each item if they were here to speak
12 to a particular item.

13 But you mentioned them being brought in.
14 This is a public meeting. So they can't be
15 prohibited from observing the meeting prior to
16 them providing input.

17 I don't know if you just misspoke, but this
18 isn't broadcast on BECON to the best of my
19 knowledge, so there's no other opportunity for
20 them to observe the meeting other than being in
21 here.

22 MR. JABOUIN: So we can work with BECON to
23 have it broadcast to the outside areas as well.

24 DR. LYNCH-WALSH: Well, either they come in
25 -- I, mean, there's room unless you have 50

1 people, but it either gets broadcast outside of
2 this room, period, meaning not just in the
3 building, because that's another point of
4 contention, which is why I usually have to patch
5 people in on Teams, is this meeting isn't
6 broadcast for the public. Most of the public
7 doesn't even know there is such a thing as an
8 audit committee meeting.

9 MR. JABOUIN: We'll consider that and I
10 appreciate your point about making the note.
11 Either some combination of what you stated or
12 what Ms. Shaw stated, we can proceed with.

13 Any other questions?

14 DR. LYNCH-WALSH: We're still approving or
15 did we approve?

16 MR. JABOUIN: Yes, we're currently on Agenda
17 Item Number 5, Public Comments.

18 DR. LYNCH-WALSH: My comment is about
19 something else.

20 MR. JABOUIN: So we are now ready to proceed
21 to Agenda Item Number 6, the Nominating Committee
22 Report.

23 For Agenda Item Number 6 I'd please ask the
24 Nominating Committee Chair, Ms. Phyllis Shaw, to
25 present the report of the Nominating Committee.

1 MS. SHAW: Good morning everyone. The
2 Nominating Committee met and we -- we are
3 continuing with the current members Chair and
4 Vice Chair. We elected and voted on Mr.
5 Mayersohn to continue as Chair and Mr. Medvin to
6 continue as Vice Chair. That is the
7 recommendation from the Audit Committee -- from
8 the Nominating Committee, I apologize.

9 MR. JABOUIN: Thank you, Ms. Shaw.

10 We now move to Agenda Item Number 7, the
11 election of the Chair and the Vice Chair.

12 The Nominating Committee has nominated Mr.
13 Robert Mayersohn to serve as Chair for school
14 year 2022 and Mr. Andrew Medvin as Vice Chair.

15 I would also like to ask if there are any
16 nominations from the floor?

17 (No response.)

18 MR. JABOUIN: I note no nominations from the
19 floor. And so we'll proceed to a vote.

20 All in favor for Mr. Robert Mayersohn to
21 serve as Chair, please say aye.

22 COMMITTEE MEMBERS: Aye.

23 MR. JABOUIN: I notice a unanimous vote. I
24 hear no nays from the individuals that have
25 indicated that they are present, so it's a

1 unanimous vote for Mr. Robert Mayersohn to serve
2 as Chair.

3 All in favor for Mr. Andrew Medvin to serve
4 as Vice Chair, please, say aye.

5 COMMITTEE MEMBERS: Aye.

6 MR. JABOUIN: I also note a unanimous vote as
7 I heard no nays.

8 I congratulate Mr. Robert Mayersohn to serve
9 as Chair and Mr. Andrew Medvin to serve as Vice
10 Chair.

11 Mr. Mayersohn, you've indicated that you will
12 be with us until 11:25. I would like to
13 virtually send you the gavel to the meeting and
14 you may choose to designate Mr. Medvin or
15 yourself until you depart the meeting.

16 Mr. Mayersohn?

17 MR. MAYERSOHN: Yes. First of all, again,
18 I'm humbled and grateful to again serve as Chair
19 for the 2021-2022 school year. I thank the audit
20 committee for your support and confidence and
21 look forward to serving again.

22 At this time I would like to pass the gavel
23 to Mr. Medvin. I think him being at the meeting
24 will obviously expedite and move things forward.

25 So, Mr. Medvin, congratulations to you as

1 well and it's all yours.

2 MR. MEDVIN: I would just like to thank the
3 committee for your vote of confidence.

4 I see we have several individuals who have
5 arrived since we did roll call. Can you please
6 identify yourself for the record?

7 MR. GOHL: Good morning Audit Committee.
8 Thank you, through the Vice Chair, through the
9 Chair and our Chief Auditor. My name is Dan
10 Gohl. I serve as Chief Academic Officer for
11 Broward County Public Schools.

12 MR. FLEMING: Good morning, Group Chair. My
13 name is Jermaine Flemming. I'm the Acting Chief
14 Strategy & Operations officer.

15 MR. MEDVIN: Thank you.

16 Next item on the agenda is Approval of the
17 Minutes from the meeting of June 17th. Do we
18 have any comments regarding the minutes?

19 DR. LYNCH-WALSH: On the minutes? No, I'd
20 just like to thank Mr. Bass for -- it is Bass;
21 right? An excellent job, as always. Thank you.

22 MR. MEDVIN: Okay. No comments.

23 Is there a motion for approval?

24 MS. SHAW: Motion to approve the minutes,
25 Phyllis Shaw.

1 MR. MEDVIN: Second?

2 MR. SABIN: I second. This is Adam Sabin.

3 MR. MEDVIN: Okay.

4 All in favor signify by saying aye.

5 COMMITTEE MEMBERS: Aye.

6 MR. MEDVIN: The minutes have been approved.

7 Item 10, are we doing a report on --

8 MR. JABOUIN: So we are quickly checking to
9 see. We had determined to move Item Number 10
10 down. We're quickly checking to see if the
11 consultants are here. We had told them to be
12 here at 11:30 for the HCT report.

13 So, Mr. Medvin, we -- and Ms. Shaw, I think
14 you're the one who made the motion for that, I
15 would recommend that we move Number 10 back if we
16 don't get a confirmation HCT is here, but we're
17 just going to pause a moment.

18 MS. SHAW: Does MSL need to be here?

19 MR. JABOUIN: Yes. So we do have outsider
20 presence for Numbers 12 and 13, but we may be
21 able to move to Item Number 14 if they're not
22 here.

23 DR. LYNCH-WALSH: Internal funds, were there
24 any exceptions?

25 MR. JABOUIN: I would recommend to the

1 committee that we do move back to Number 10 as we
2 don't have the members of HCT here yet, both
3 members here, if that's appropriate Ms. Shaw.

4 MS. SHAW: Motion to transmit the Internal
5 Funds Audit. I'm looking for a second.

6 MR. JABOUIN: It was Ms. Shaw that made the
7 motion.

8 DR. LYNCH-WALSH: I second it.

9 MR. MEDVIN: Okay. I presume everybody has
10 looked at this report. It's a good report, as
11 usual. If there is no other comments let's vote
12 on the motion to transmit to the board.

13 All in favor signify by saying aye.

14 COMMITTEE MEMBERS: Aye.

15 MR. MEDVIN: Opposed?

16 MS. DAHL: I'm not opposing, I have a
17 comment.

18 MR. JABOUIN: Ms. Dahl?

19 MS. DAHL: I just want to say again to Dr.
20 Wanza what a great job they're doing with these
21 reports from the school and departments. I
22 remember as a principal I used to fear these
23 kinds of things and I'm hearing from my friends
24 that that is no longer the case. So thank you,
25 Dr. Wanza for making the process better for

1 principals and Mr. Jabouin for your department
2 also making it better for principals and
3 departments. You all are doing a great job.
4 Thank you so very much from people that have done
5 it in the past and are still doing it.

6 MR. JABOUIN: Thank you.

7 And if I can mention to the committee -- I'm
8 sorry, was a vote taken?

9 MR. MEDVIN: Yes.

10 MR. JABOUIN: Thank you. If we can for Items
11 11, 12 and 13, if we can proceed to Item Number
12 14 at this time.

13 And, Mr. Mayersohn, are you still on the
14 phone?

15 MR. MAYERSOHN: I'm still here.

16 MR. JABOUIN: I just wanted to comment on
17 what a better job Mr. Medvin has done over you
18 because we are actually over schedule. I just
19 wanted to mention that.

20 Thank you. With respect to Agenda Item
21 Number 14, this was discussed at the June 17th
22 Audit Committee Meetings. This is an update to
23 School Board Policy 3100, Annual Financial Audit.
24 As discussed on June 17th, this is the policy
25 where the district's certified public accounting

1 firm, who is currently MSL, was chosen. Policy
2 3100 was impacted by Florida Statute 218.391.
3 Now the original plan was to present the update
4 to Policy 3100 at the June 17th Audit Committee
5 Meeting, then present it at the School Board
6 Workshop on July 27th, then go over the Policy
7 3100 update after this meeting on August 11th.
8 However, we were unable to have the workshop on
9 July 27th and the agenda item for Policy 3100 is
10 now rescheduled for the August 24th workshop.

11 As I discussed on June 17th, we would like to
12 proceed with the request for proposal after the
13 school board approves the update to Policy 3100.
14 I am able to have the rule development workshop
15 on August 24th with board approval and adoption
16 on September 14th, if the board chooses to
17 proceed like that.

18 This would allow me to start the RFP process
19 shortly thereafter September 14th, hopefully, on
20 by September 15, where I would have a 30-day
21 window. This would allow me to also convene the
22 audit selection committee two weeks after that
23 and then if a firm is selected proceed with
24 negotiation and contract development and then
25 ultimately present it for approval to the board.

1 This is a very aggressive timeframe, that
2 hopefully there are no challenges that, you know,
3 impact this timeframe.

4 So the update to Policy 3100 was impacted by
5 Statute 218.391. Your package has the current
6 Policy 3100, the proposed update to Policy 3100,
7 and we also have the redline change to Policy
8 3100 that has addressed your comments.

9 If you go to the redline document, we'll
10 proceed in the essence of time since this was
11 discussed, to paragraph number 2. Now, this was
12 impacted by paragraphs B, 2B of the statute where
13 it specifically calls for the -- for the
14 school -- for the governing board member to serve
15 as the chair of the committee and there shall be
16 at least three people. So the third dot -- I'm
17 sorry, the first dot of paragraph 2, the new
18 paragraph 2, is where that is addressed.

19 And then the other two dots address -- the
20 last dot addresses the comments from the last
21 meeting. Thank you, Ms. Dahl, for reaching out
22 to me during my process of updating. I had
23 missed that update, so thank you very much for
24 doing that.

25 MS. DAHL: You're welcome.

1 MR. JABOUIN: So the first dot is very
2 significant. So we would have five members of
3 this audit selection committee, which would be
4 the chair, the school board member that'll serve
5 as a chair, and you have the audit committee
6 chair as number 2. The three other audit
7 committee members would be numbers -- would lead
8 us to number five. So that obviously is a
9 significant point.

10 And then a very significant point, as well,
11 is paragraph number 4. Now, the language that
12 has been discussed in the audit committee meeting
13 has been put in. It will allow the district to
14 have some flexibility in the selection of the
15 firm. It will call for the approval that was
16 requested by both the audit committee and the
17 board when those times come. So it is one that
18 hopefully the board will proceed with. As we
19 know that the landscape for these type of audits
20 of school districts and some of the challenges
21 that they present have yielded in our recent
22 searches and the searches of other districts
23 three firms that do this type of work, our
24 current auditor, MSL, RSM who does work for us
25 and then Cherry Bekaert also does that work.

1 So going into the next contract bidding
2 without such a change the district and the audit
3 committee and the audit selection committee would
4 just have two firms. And this gives the
5 selection committee the opportunity to have at
6 least the firm that currently does the work for
7 consideration. And given some of the challenges
8 in the district, the fact that we do have an
9 interim chief financial officer, this may be
10 something that the audit selection committee may
11 consider.

12 We did check the language in other districts
13 to see if they had such restrictions and we did
14 not find any. We checked with Dade, Orange
15 Volusia, Osceola, Polk, Pasco, Marion, Manatee,
16 Duval, and none of them have that language, the
17 restrictive language, that used to be there that
18 was stricken out.

19 So in closure to my introduction, given the
20 timeframes that I discussed I would like at the
21 conclusion of this discussion to know who those
22 three members of the audit selection committee
23 would be as I would need to gather -- I would
24 need to set that up extremely quickly. So I
25 would like to have the three members that would

1 serve on the audit selection committee. And then
2 for scheduling reasons in case we have quorum and
3 difficulty in scheduling, because, don't forget,
4 we have to also schedule a board member, if the
5 committee can select an alternate that we can
6 also use.

7 So that is my introductory comments on this.

8 MS. FERTIG: Can I just make a motion of
9 three people so we can move on and vote on it?

10 MR. JABOUIN: Yes. Please, if you can
11 suggest three people.

12 MR. MAYERSOHN: Is that all right, Mr.
13 Medvin?

14 MR. JABOUIN: I'm sorry, Ms. Fertig?

15 MS. FERTIG: I was asking Mr. Medvin if it
16 was okay if I could just nominate three people
17 and an alternate.

18 MR. MEDVIN: Okay. Let's do it.

19 MS. FERTIG: Okay. So I'm gonna nominate Mr.
20 Medvin, Mr. De Meo -- I'm not there, so I can't
21 see who's in the room. Mr. Medvin, Mr. De Meo,
22 Ms. Shaw and Dr. Lynch-Walsh as the alternate.

23 MR. JABOUIN: Any comments on --

24 MR. MAYERSOHN: I accept it.

25 MR. MEDVIN: Do you accept, Ms. Shaw?

1 MS. SHAW: Yes, but I do have a comment.

2 MR. MEDVIN: Mr. De Meo?

3 MR. DE MEO: Yes, I accept.

4 MR. MEDVIN: Dr. Walsh, do you accept, as
5 alternate?

6 DR. LYNCH-WALSH: I just want to -- as
7 alternate? Sure.

8 MR. MEDVIN: Okay. Thank you.

9 Ms. Shaw?

10 MS. SHAW: Phyllis Shaw, so in terms of the
11 selection, we have the chair of the audit
12 selection committee, and there is now a designee
13 -- or a designee added to that, number one, and
14 if that person is not available the vice chair
15 would be the one who sits in that person's seat?

16 MR. JABOUIN: Yeah, it looks like the current
17 vice chair -- so the person that has that first
18 seat is Mr. Mayersohn.

19 MS. SHAW: Correct.

20 MR. JABOUIN: And his default is actually on
21 the selection committee, which is Mr. Medvin.

22 MS. SHAW: Right. So that would be the
23 suggestion and changes I would make.

24 MR. JABOUIN: Changes to the policy?

25 MS. FERTIG: Which would automatically, then

1 we would have an alternate take that position.

2 MR. MAYERSOHN: Ms. Shaw, the alternate can
3 be the designee -- the designee can be the
4 alternate.

5 MS. SHAW: But you may need more than two.
6 So what I'm saying is, in case Mr. Mayersohn is
7 not available the vice chair would sit. So it
8 would be committee vice chair, chair or designee,
9 which would automatically mean Mr. Medvin. And
10 then in terms of the three positions, I would
11 recommend that we include either Mr. Sabin or Dr.
12 Lynch-Walsh either as an additional of the three
13 members and one be the -- the alternate.

14 MR. JABOUIN: So we'd have two alternates,
15 Ms. Shaw?

16 MS. SHAW: Well, your chair would have an
17 alternate or a designee. So if your chair is not
18 available it would be your vice chair versus your
19 vice chair sitting on the audit committee. So
20 those two would fill the chair's position and
21 then there are three members outside of the chair
22 and the vice chair.

23 DR. LYNCH-WALSH: I think that where people
24 might -- I get where you're -- I get what you're
25 saying, but then that potentially, if the chair

1 is available, that leaves potentially Mr. Medvin
2 not being on the auditor selection committee.

3 MS. FERTIG: And because the chair has the
4 ability to appoint a designee, I feel like we are
5 maybe more than covered.

6 MR. DE MEO: I agree.

7 MS. FERTIG: I know. I can see that we want
8 to be able to move quickly on this so --

9 MR. JABOUIN: And just to mention to the
10 committee, we still can run those meetings with
11 quorum. This just gives me a buffer. Because
12 scheduling meetings is extremely challenging,
13 particularly involving a board member and so
14 forth. So it gives me additional latitude. We
15 still have quorum in case a member of the audit
16 selection committee is not there for the audit
17 selection meeting.

18 So, Ms. Shaw, I think we may be covered.

19 MS. SHAW: Okay. So I would like chief of
20 the audit selection -- chair of the audit or
21 designee added to the first sentence.

22 DR. LYNCH-WALSH: What?

23 MS. SHAW: Or a designee.

24 DR. LYNCH-WALSH: It does say or their
25 designee.

1 Which version do you have?

2 MS. SHAW: I don't know.

3 DR. LYNCH-WALSH: I know there were two.

4 And, actually, I'm about to suggest another
5 change. But not to that. So it says the first
6 bullet -- so the second bullet, so it's the
7 chair -- wait a minute. The chair of the audit
8 selection committee, which that's a term we've
9 got to discuss. So the chair of the school board
10 by state statute is the chair of the auditor
11 selection committee?

12 MR. JABOUIN: Correct.

13 DR. LYNCH-WALSH: The person that knows the
14 least -- okay.

15 MR. JABOUIN: Dr. Lynch-Walsh, yes, that is
16 correct. The chair -- the statute calls for the
17 governing board member to serve as the chair, so
18 that's the first dot there.

19 DR. LYNCH-WALSH: I'm checking that right
20 now.

21 MR. JABOUIN: Sure. We can proceed while you
22 check that.

23 MS. SHAW: Never mind.

24 MR. MEDVIN: I have a comment about the
25 school board. It's bothered me every time I've

1 read this. I mean, one of the major tenets of
2 auditing is for an auditor is independence. And
3 our external auditor is auditing the school board
4 and the school system. And I'm just questioning,
5 is this a true -- is that a possible black mark
6 against independence that the school board member
7 who is being audited is on the committee? And
8 that's --

9 DR. LYNCH-WALSH: And worse, the chair.

10 MR. MEDVIN: Hmm?

11 DR. LYNCH WALSH: And worse the chair.

12 MR. MEDVIN: Yeah, I mean, what does the law
13 say; have you found it?

14 DR. LYNCH-WALSH: I did; yes. Yes, so
15 218.391 2(b) does, in fact, say that one member
16 of the auditor selection committee must be a
17 member of the governing body of an entity
18 specified in this paragraph who shall serve as
19 the chair of the committee. I don't know why --
20 unless they're looking for accountability, I
21 can't understand why you would put the person
22 least familiar with audits as a construct as the
23 chair of an auditor selection committee unless
24 it's for accountability purposes. So they say
25 they didn't know who they were selecting? I

1 don't know.

2 MR. MEDVIN: But, again, that question of
3 independence is on my mind.

4 DR. LYNCH-WALSH: I agree with you
5 completely. But this is what the statute says so
6 we've got to deal with the statute as it is for
7 now.

8 MR. JABOUIN: As we know -- you know, your
9 concern, Mr. Medvin, is shared because there is
10 -- the school board has an ethics policy that is
11 not in line with that and that is something
12 that -- that legal has deemed that the state law
13 would be over --

14 MS. FERTIG: Can I just suggest in the
15 interest of time that we let the attorney figure
16 out that portion of it and that we move ahead
17 with the motion to appoint these members so we're
18 ready to go if the board adopts the policy?

19 And however they change the policy they're
20 probably not going to change that we have three
21 other audit committee members.

22 MR. JABOUIN: Has the committee voted on
23 the --

24 MR. MEDVIN: No, we haven't voted.

25 MS. FERTIG: Okay. I'm having trouble

1 hearing. So you've already voted on the three
2 other audit committee members and an alternate?

3 MR. MEDVIN: Can I hear a motion to name
4 those?

5 MR. SABIN: So moved, Adam Sabin.

6 MS. SHAW: The motion was already done. All
7 we need to do is take a vote right now. My
8 apologies for interrupting.

9 MR. MEDVIN: So the motion is to accept --

10 MR. MAYERSOHN: Mr. Jabouin?

11 MR. JABOUIN: Mr. Mayersohn?

12 MR. MAYERSOHN: Yeah, I'm going to have to
13 cut off now. So I leave it in Mr. Medvin's
14 hands. I'm sure he'll be keeping us on track.

15 MR. MEDVIN: All right. So the motion is to
16 appoint Mr. De Meo, myself, and Ms. Shaw as
17 members of the auditor selection committee and
18 Dr. Walsh as the alternate.

19 All in favor please signify by saying aye.

20 COMMITTEE MEMBERS: Aye.

21 MR. MEDVIN: Opposed?

22 (No response.)

23 MR. MEDVIN: Motion carries.

24 DR. LYNCH-WALSH: Mr. Medvin?

25 MR. MEDVIN: Yes.

1 DR. LYNCH-WALSH: I have a question.

2 MR. JABOUIN: I'm sorry to interrupt, can you
3 identify who seconded that motion originally? We
4 do have Ms. Fertig made it.

5 DR. LYNCH-WALSH: I believe I did.

6 MS. SHAW: Dr. Lynch-Walsh.

7 MR. JABOUIN: Thank you.

8 MR. MEDVIN: Dr. Walsh?

9 DR. LYNCH-WALSH: Yes, I have a question
10 about the policy itself as I'm going from statute
11 to policy, because we -- it was such a labor of
12 love to get the members of the selection
13 committee in place and then additional language,
14 but the purpose of this policy -- I like
15 consistency between state statute and board
16 policy. Because we jump into this thing called
17 the annual financial audit selection committee,
18 but this policy just says there shall be a
19 financial audit of the board's financial records
20 at the completion of each fiscal year. The audit
21 shall be conducted by an independent certified
22 public accountant. The state statute says each
23 local governmental entity, district school board
24 and so on and so forth, prior to entering into a
25 written contract pursuant to subsection 7 except

1 as provided in subsection 8 shall use auditor
2 selection procedures when selecting an auditor to
3 conduct the annual financial audit required in
4 state statute 218.391. The governing body of a
5 county, municipality, district school board,
6 blah-blah-blah, shall establish an auditor
7 selection committee. That should be the name of
8 the committee, an auditor selection committee.

9 And then it gets into -- because it doesn't
10 say in this that the school board shall establish
11 an auditor selection committee. It's sort of
12 like we're establishing who's on a committee that
13 this policy doesn't dictate has to be
14 established. It establishes that they have to do
15 an annual audit, but not who's going to select
16 the auditor. Yes, we have with the membership
17 down here.

18 It's just based on my experience with this
19 district I like to narrowly construe the wording
20 on these things because it is everywhere, I've
21 lost track of how many times I've underlined the
22 phrase "auditor selection committee". That's
23 what's being mentioned in the state statute. And
24 we have an annual financial audit selection
25 committee, which almost sounds like we're

1 selecting the actual -- the annual audit as
2 opposed to the auditor. So -- and it's because
3 of the selection of words, annual financial audit
4 selection committee, as opposed to auditor
5 selection committee. Not that I'm trying to
6 throw it back again, but there should also be a
7 sentence after this first sentence in the Policy
8 3100, the school board shall establish an auditor
9 selection committee. It doesn't actually state
10 that that's one of the purposes of this policy.
11 It might have in the old version.

12 MR. MEDVIN: Well, if that's the case then
13 we're out of our bounds.

14 DR. LYNCH-WALSH: Pardon?

15 MR. MEDVIN: The school board would be doing
16 this according to what you are saying. The
17 school board should be doing this committee.

18 DR. LYNCH-WALSH: No, no, no. What I'm
19 saying is -- well, we stand in the shoes of the
20 school board. The auditor selection committee
21 stands in the school board's shoes.

22 What I'm saying is, there's a sentence
23 missing from here. There is, the audit shall be
24 conducted by an independent certified public
25 accountant but there's a sentence missing that

1 says, the school board shall establish an auditor
2 selection committee per this state statute.

3 The state statute is very clear that they
4 shall establish an auditor selection committee.
5 This policy, whether -- it doesn't establish the
6 committee. It doesn't dictate that the school
7 board shall establish a committee. It just says
8 that this other named committee shall consist of
9 the following people. It's very -- it's messy.

10 MR. DE MEO: Mr. Chair, number 2 in the
11 markup, I think we could cure that, I think Dr.
12 Walsh is onto something. The annual financial
13 audit selection committee will be established
14 with the purpose of engaging a certified public
15 accountant and shall consist of the following
16 persons. I think if we added language like that
17 we accomplish both clarification and the identity
18 of the committee.

19 Does that make any sense?

20 DR. LYNCH-WALSH: Well, would you substitute
21 auditor selection committee?

22 MR. DE MEO: No, that's the term right out of
23 the statute, so I would --

24 DR. LYNCH-WALSH: Right. The auditor
25 selection committee is the term right out of the

1 statute. You're saying --

2 MR. MEDVIN: Financial audit section, you're
3 saying to --

4 MR. DE MEO: Number 2 I would say, the annual
5 financial audit selection committee shall be
6 established for the purpose of engaging. So I
7 would add the words, the purpose of engaging --
8 and shall be established and then for the purpose
9 of engaging. That way you establish the
10 committee and you identify its purpose.

11 DR. LYNCH-WALSH: And that -- that helps, but
12 it doesn't --

13 MS. SHAW: Let me throw in one thing. So I
14 think we should take the words out of the
15 statute, the auditor selection committee, and
16 continue from that stance versus in here we can
17 include as outlined by Florida Statute 391, et
18 cetera, et cetera, and then list all the persons.
19 Because you have to include the auditor selection
20 committee, which is what --

21 DR. LYNCH-WALSH: Which is the name of the
22 committee and the purpose. This annual financial
23 audit selection committee is the made-up phrase,
24 some -- you know, I hadn't really paid attention
25 to it before because we had bigger fish to fry

1 last time. But as I'm sitting here comparing it
2 to the state statute, it's not clear that that is
3 the same committee that the statute refers to,
4 and it should be.

5 MR. DE MEO: Well, I think the phrase that
6 funnels into, in accordance with Florida Statute
7 391 makes it very clear that you're incorporating
8 by reference that committee and the statute.

9 DR. LYNCH-WALSH: But why not just be as
10 clear as day and say the auditor selection
11 committee instead of the annual financial audit
12 selection committee? Because it's not even
13 saying annual financial auditor selection
14 committee. I realize I'm more blunt and less
15 diplomatic, but I'm literally looking at the
16 state statute here.

17 This is about making it clear.

18 MR. DE MEO: Yeah, I think that's a good
19 change, Mr. Chair. So you can say the auditor
20 selection committee --

21 DR. LYNCH-WALSH: Right.

22 MR. DE MEO: -- shall be established for the
23 purpose of engaging a certified public accountant
24 who shall -- which shall consist of the following
25 persons in accordance with FS 218.391. I think

1 that says it all.

2 MS. SHAW: Could you change it to the chair
3 of the auditor selection committee?

4 MR. DE MEO: Right. Right. I think that's
5 the key word is auditor; yeah.

6 MR. JABOUIN: We can make an assertion in
7 place, everywhere it's called the annual
8 financial selection committee will now be called
9 the auditor selection committee. And that first
10 sentence and the paragraph 2 will state the
11 auditor selection committee shall be established
12 for the purpose of engaging the certified public
13 accountant.

14 MR. DE MEO: And shall consist.

15 MR. JABOUIN: And shall consist of the
16 following persons in accordance with Florida
17 Statute 218.391.

18 MR. DE MEO: While we're on the subject, item
19 4 of the marked up version, we kicked around and
20 we got a little clumsy with that phrase, without
21 a renewal -- without a renewed approval.

22 As I read that, the renewed part, Mr. Chair,
23 throws another dimension or dynamic to me. I
24 don't know what it means. I think all -- it's
25 not a renewed approval. You have an approval the

1 first time, you have a brand new approval maybe
2 the second time. Second time might be for a year
3 or two years or five years.

4 I think if we get rid of that word "renewed"
5 we have what we need.

6 MR. MEDVIN: Well, I think the policy has to
7 be very clear about a successive auditor related
8 to five years. I was on this committee probably
9 ten years ago and we had multiple meetings
10 scheduled where several different firms were
11 presenting and making presentations. One of the
12 firms was the current auditor and somebody at the
13 last minute pointed out somewhere in the old
14 school board policy that they could not succeed
15 themselves and we had to, basically, ask them to
16 leave at that time, which was rather awkward and
17 they were probably best suited for the job and
18 they had quite a presentation prepared. So I
19 think that the policy has to be very clear that
20 the committee can appoint the same auditor to
21 succeed themselves. And if that's an issue, then
22 we've got to be aware of it.

23 MR. DE MEO: So it reads more than five
24 consecutive years without approval. I don't
25 think you need to say a renewed -- I just think

1 you need to say without approval. In other
2 words, the auditor selection committee must
3 approve.

4 MR. MEDVIN: But the question, can the
5 auditor succeed themselves, which has been
6 contrary to policy for years, I think really has
7 to be resolved.

8 MR. DE MEO: Yeah, I think we found last
9 meeting that they could serve more than five
10 years.

11 MR. JABOUIN: If I could please ask -- sorry
12 to interrupt. We do have in the meeting, she'll
13 announce herself, is the Interim Superintendent,
14 Dr. Vickie L. Cartwright, has entered the
15 meeting.

16 And, Dr. Cartwright, if you'd like to say a
17 few words?

18 SUPERINTENDENT CARTWRIGHT: I greatly
19 appreciate that. Thank you. And my apologies
20 for interrupting. I just wanted to take a moment
21 just to come down and at least introduce myself
22 to all of you and say that I greatly appreciate
23 the work that you are doing right now.

24 I plan on coming in and dropping in and being
25 able to participate alongside you as we go

1 forward, not at every meeting, but as much as
2 possible when my calendar will allow.

3 I'm sure all of you are fully aware of the
4 decision that's been made this week and a lot of
5 the impact that it's had, and so I greatly
6 appreciate your understanding as to why this
7 morning I'm not able to join you for the meeting
8 for the full time.

9 But I did want to -- I did want to come down
10 and just, again, express my gratitude and to
11 explain -- again, my gratitude and explanation of
12 why I'm not able to attend the entire meeting.
13 So thank you very much.

14 MR. MEDVIN: Please don't be a stranger to
15 our meetings.

16 SUPERINTENDENT CARTWRIGHT: Thank you.

17 MS. DAHL: You need to be here as much as
18 possible.

19 SUPERINTENDENT CARTWRIGHT: Absolutely. And,
20 again, I wanted -- I made it a point to come down
21 just to --

22 MS. DAHL: No, I understand that. I'm
23 Rebecca Dahl, part of the audit committee.

24 SUPERINTENDENT CARTWRIGHT: Nice to meet you.

25 MS. DAHL: Nice to meet you, too.

1 MR. JABOUIN: For the purpose of Dr.
2 Cartwright, would the committee members care to
3 identify themselves so she can match your names
4 to your faces?

5 MS. SHAW: Phyllis Shaw.

6 DR. LYNCH-WALSH: Nathalie Lynch-Walsh.

7 MR. MEDVIN: Mr. Barnes?

8 MR. BARNES: Moses Barnes.

9 MR. MEDVIN: Ms. Dahl you already have.

10 I'm Andrew Medvin.

11 MR. SABIN: Hi, nice to meet you. My name is
12 Adam Sabin.

13 MR. DE MEO: And I'm Anthony De Meo, unless
14 that says something different (indicating).

15 MR. JABOUIN: Okay. Thank you.

16 MR. DE MEO: So I'd like to continue. You've
17 raised a good point. I think we discussed this
18 last time, independence is important. Public
19 companies, as we know, rotate their partners
20 after five years and they can't participate in
21 the audit for a couple of years. But even public
22 companies have auditors that serve 10, 15 20
23 years.

24 Is that advisable? A lot of people question
25 whether that is advisable. But that is a rule

1 right now. In terms of government auditors,
2 there's a very limited number of firms that can
3 deliver locally to Broward County. And that is a
4 consideration.

5 And other considerations that should be
6 considered in the decision is, you know,
7 independence is important, but when you have a
8 change in chief financial officer, a lot of
9 change in administration, sometimes it's good to
10 retain the current auditor at least on an
11 extension basis.

12 So, to summarize, I don't think we've found
13 anything in the statutes or school board policy
14 or state policy that prohibits a term of more
15 than five years. But I do agree in an ideal
16 world it would be nice to change auditors every
17 three or four or five years. I don't know that
18 that is practical.

19 MR. SABIN: Mr. Chair, I just have a
20 question, slash, comment. I know that public
21 companies in order to retain the same auditor
22 they'll just rotate audit partners. And I
23 believe at the last meeting we did have a brief
24 discussion about that. Is that something that we
25 could add to the language of this new policy?

1 That way if there's a firm that we like but we
2 want to maintain some sort of independence we
3 just have them rotate partners?

4 MR. MEDVIN: Well, I think practicality is
5 that this committee should probably recommend
6 that we maintain the current auditor. I think
7 they've done a great job, and also because of the
8 circumstances they -- they know what's been going
9 on and they have a very good knowledge of that.
10 And that has always been my personal
11 understanding after what happened 10 years ago,
12 that the five years was a policy that the school
13 board kind of cast, themselves. I don't know if
14 that policy has actually been modified.

15 Ms. Shaw?

16 MS. SHAW: So, first of all, I work for a
17 local government and the contract that was just
18 approved for audit was seven years. That's
19 number one. So I would like to end this
20 statement at school board. Because the school
21 board and us may at some point determine that a
22 contract -- remember, it's a contract, that a
23 contract may go beyond a three-year five-year,
24 well, I don't think seven years. However, I
25 think it's common practice that they rotate their

1 managers of the audit. It's common practice in
2 the industry. I don't think it's something that
3 we need to actually put in there. We're kind of
4 wordsmithing this and we have quite a bit of
5 agenda to do, but if we need to clean this up,
6 just cut it at school board. Because the
7 contract may determine, the RFP or RFQ may
8 determine the length of years, the length of time
9 that the contract goes for.

10 MR. MEDVIN: Dr. Walsh?

11 DR. LYNCH-WALSH: Okay. So we usually agree,
12 but I actually agree right now because I have too
13 much -- if every word counts in a school board
14 policy and we put it in here for a reason, I do
15 agree with Mr. De Meo about removing renewed. I
16 have my markup copy from our first go-around
17 where we were saying without review and approval
18 and it got turned into renewed approval. I'm
19 fine with either, A, taking out renewed and just
20 leaving approval or without review and approval.
21 Either one would work for me.

22 But I don't think we can leave it up to the
23 school board and rely upon whoever's in charge of
24 the contract. I think it needs to come before
25 the auditor selection committee at least, you

1 know, at that five-year mark. Or else we end up
2 right where we are now pushed with our backs
3 against the wall.

4 And the idea was that at year four it
5 triggers a review. Because if it's a five-year
6 contract you don't want to wait until we're out
7 of time to address the issue.

8 MS. DAHL: Like we are now.

9 DR. LYNCH-WALSH: Right. So I agree with
10 taking the word "reviewed" out, but I can't agree
11 with stopping at school board, just because it
12 removes the control from the audit committee and
13 from the auditor selection committee.

14 MS. FERTIG: So can I just ask, can we -- do
15 we have a motion on the floor? Because if not
16 I'm going to put it on to remove the word
17 "renewed" and put a period after annual financial
18 audit selection committee.

19 MS. SHAW: I'll second that for discussion.
20 Phyllis Shaw.

21 MR. JABOUIN: Take out the word "renewed".

22 I missed the select part, please?

23 Take out the word "renewed"?

24 DR. LYNCH-WALSH: That's it, basically.

25 MR. DE MEO: I think you have to take out "a"

1 and "renewed".

2 MS. FERTIG: Without an approval by the
3 annual audit selection committee, period.

4 MR. JABOUIN: But with the new name. Without
5 approval of the auditor selection committee.

6 I just wanted to mention to the committee
7 that any contract will need to go to the board.
8 So the board will have to approve such a
9 contract.

10 MS. SHAW: So we don't need to put it in
11 there.

12 MR. JABOUIN: And by statute, this committee
13 that's being put together is the one that does
14 the selection. So we've -- I think we naturally
15 would accomplish what you're looking for, but I
16 think we can proceed with those changes.

17 MR. DE MEO: And to amend the motion, but I
18 want to address, first, Mr. Sabin's comment.
19 That's a very good idea to require or discuss the
20 partner rotation. However, given the limited
21 number of players in this field, that might be
22 something left to the auditor selection committee
23 and the terms of the request for proposal or the
24 actual engagement terms to say, are you willing
25 to rotate your partner and so on, if they have

1 that kind of capability. Because there are firms
2 that do a lot of this type of work, not in South
3 Florida, not too many. You go up to other parts
4 of the country and you can get half a dozen.

5 Then with the changes that we've kicked
6 around here I'll make a motion to --

7 MS. SHAW: There is a motion on the table.

8 MR. DE MEO: Sorry?

9 MS. SHAW: There's a motion on the table.

10 MR. DE MEO: Oh, there is a motion. Excuse
11 me. All right.

12 DR. LYNCH-WALSH: And the motion, can we
13 repeat the motion?

14 MS. FERTIG: Actually, I'm wondering if we
15 can legally take out the school board because
16 they have the final say on approving the
17 contract, so --

18 DR. LYNCH-WALSH: No, no, no one's taking it
19 out. No, we're just taking out the words "a
20 renewed". That's all that's coming out of number
21 4.

22 MS. FERTIG: Oh, okay. Because when I first
23 said this I said school board because I thought
24 you had said something about the school board,
25 but I just think we take out, make it without an

1 approval by the annual financial blah-blah-blah
2 and the school board, period. That was the
3 motion.

4 DR. LYNCH-WALSH: It's been moved and
5 seconded, we're discussing it.

6 MS. SHAW: Right. I have just one more
7 comment. First of all, the school board
8 automatically whether they're included or not
9 included, it's going to go to them regardless.
10 We don't need to take it out because they
11 actually -- that happens.

12 Number two, I don't think we need to put in
13 here that we need to rotate partners, because
14 that can be something that's included in the RFP
15 RFQ document. You don't need to put it into the
16 policy. I think this is good as amended. It's
17 sufficient.

18 DR. LYNCH-WALSH: So can we vote?

19 MR. MEDVIN: Okay. Any other comments?

20 MS. FERTIG: Ms. Shaw, I'm having trouble
21 hearing you. Would it make people feel better if
22 it says recommended approval by the annual audit
23 selection committee and approval by the school
24 board?

25 DR. LYNCH-WALSH: No, I don't think anyone's

1 uncomfortable with it.

2 MS. FERTIG: Okay. All right.

3 DR. LYNCH-WALSH: It's just removing --

4 MS. FERTIG: You're coming through real
5 clear, so -- okay. I don't know why that is. It
6 may just be the microphone.

7 MR. MEDVIN: Okay. Let's take a vote.

8 All in favor please signify by saying aye?

9 COMMITTEE MEMBERS: Aye.

10 MR. MEDVIN: Opposed?

11 (No response.)

12 MR. MEDVIN: Motion carries.

13 MR. JABOUIN: So I just wanted to mention to
14 the audit committee members that we will make
15 those changes, which I'll summarize. Every place
16 where it says auditor financial selection
17 committee will now read auditor selection
18 committee. The beginning of paragraph 2 will say
19 that the auditor selection committee shall be
20 established for the purpose of engaging the
21 certified public accountant and shall consist of
22 the following persons in accordance with Florida
23 Statute 218.391.

24 And then the other thing to mention to the
25 committee is there is a school board workshop on

1 August 24th where the school board will have the
2 ultimate discussion and say on what gets done in
3 Policy 3100.

4 MR. DE MEO: You left out the word
5 "independent".

6 DR. LYNCH-WALSH: Independent; yeah.

7 MR. DE MEO: That's important.

8 MR. JABOUIN: Certified independent public
9 accountant.

10 Thank you, Mr. De Meo.

11 DR. LYNCH-WALSH: It says it now, so it's
12 just a matter of not taking it out.

13 MR. DE MEO: Right.

14 MR. JABOUIN: Thank you. So that summarizes
15 it.

16 Can we check to see if HCT is here?

17 MS. DAHL: Mr. Medvin, I have a question.
18 Through the Chair, I'm confused. I thought we
19 took out HCT. We didn't? I didn't write it down
20 correctly?

21 MR. MEDVIN: No.

22 MS. DAHL: Okay. Thank you. I'm confused.

23 DR. LYNCH-WALSH: I think it's the Behavioral
24 Threat Assessment that's not going to make it.

25 MS. DAHL: Okay. Thank you.

1 MR. JABOUIN: If we can kindly ask the new
2 individuals to identify themselves?

3 MR. MEDVIN: Could you all please identify
4 yourselves for the record?

5 MR. JABOUIN: Mr. Harvey?

6 MR. HARVEY: Good day. Good afternoon.
7 Roderick Harvey with HCT.

8 MR. MEDVIN: And you, sir?

9 DR. HICKS: Good afternoon. Dr. Hicks with
10 HCT.

11 MS. COKER: Good morning. Mary Coker,
12 Director of Procurement & Warehousing Services.

13 MR. MEDVIN: Thank you all for being here.

14 MR. JABOUIN: And on the phone do we have Max
15 Rosario?

16 MR. ROSARIO: Yes. Good afternoon. Good
17 morning, this is Max Rosario.

18 MR. JABOUIN: Thank you.

19 So with respect to Agenda Item Number 17, the
20 IT Technology Devices Report, this report covers
21 Bid 16059-E, which were primarily for the
22 purchase of the Lenovo laptops and CDI tablets.
23 This agenda item covers this report and district
24 staff is here to respond to any questions. This
25 has been presented to the committee on January

1 28th, March 11th, April 22nd at a special virtual
2 meeting, and June 17th, and now August 12th.

3 During the last audit committee meeting where
4 this was discussed at length on April 22nd there
5 were some comments that the committee had that I
6 wish to update them on.

7 The first comment was regarding, if you could
8 please go to page 8 of 36, and in that particular
9 situation the comment as far as the clarification
10 of management, please take a look at the
11 paragraph that says, interview with BCPS Network
12 Integration Department. The second sentence was
13 changed with the word "management" removed. So
14 it used to have the word "management" and then
15 the second sentence no longer has that anymore.

16 The next change involves the role of the TAC
17 chair. If you can go to page 8 of 36 and the
18 paragraph that says, interview of former TAC
19 chair, it now says BCPS hired the consulting
20 firm, not the TAC chair. If you see the new
21 paragraph that says that.

22 And then also with respect to the fourth
23 comment from that meeting, the committee wanted
24 to know why the recommendation of the award was
25 posted twice. Basically this is because there

1 was an error, a mathematical error, that was done
2 on the first posting. And the second posting had
3 the correct mathematics in it. And HCT has
4 described that situation in now the third dot in
5 that page.

6 HCT was asked to review the school board
7 meeting minutes from February 9th of 2016. Mr.
8 Harvey has confirmed that he has reviewed them.
9 I also reviewed them as well. And I did note
10 that the bid did pass by a 5-to-4 vote and there
11 were many comments with respect to that meeting.

12 Regarding the chronological order of the
13 events, Mr. Harvey was able to add that. If you
14 go to page 36, you will see the chronology of the
15 different events with respect to that bid.

16 Regarding the specific date that the bid was
17 posted, it does now say the advertisement was on
18 November 10th of 2015, if you were to go to page
19 13 of 36.

20 And then if you were to -- if you were to go
21 to page 14 of 36, there is some new language with
22 respect to the bid conference documents. The new
23 language at the bottom indicates that PWS staff
24 did manage to locate the list of attendees of the
25 mandatory bid meeting, which was a list of all

1 participants with those vendors mentioned in the
2 audit and not having the time to stamp the
3 documents of receipt to have been present as
4 well. So they did comment that this does not
5 replace the bid opening list of attendees.

6 And then with respect to, if you were to go
7 to page 19, we do have the comment from HCT as
8 far as the -- that the bid -- the technology
9 devices that were selected was based on the
10 specifications. So if you go to the column on
11 page 18 that indicates all the different
12 specifications, what HCT did was compare the
13 specifications that were documented versus the
14 specifications in the bid. In my standpoint,
15 it's not really more opinion driven, it's really
16 looking at the specs and comparing them.

17 Also I wanted to go over the situation with
18 the decision on the agreed upon procedures versus
19 the audit product on that end. The starting
20 point for selecting the bid was the previous
21 audit of the Recordex interactive board
22 purchases. The committee meeting on May 14th of
23 2020 and viewed by the board on June 9th, that
24 was an agreed upon procedure report that was also
25 reviewed. And so the same product was what we

1 proceeded with. What we wanted to make sure was
2 that the comments from the audit committee and
3 the school board members were included in the
4 scope of the work. And there were some comments
5 with respect to the quality of the Lenovo
6 products and we wanted to make sure that Mr.
7 Harvey addressed that. And he engaged Dr. Hicks
8 to be a part of the team in order to be able to
9 opine on the quality of the product.

10 Mr. Harvey has checked with his team and his
11 consultants and his attorneys and he's fine with
12 the language that's there. He can elaborate on
13 that himself. But, ultimately, we as -- based on
14 the comments from the audit committee and the
15 board there were certain things I wanted to
16 ensure were looked at. For example, the EDCO
17 involvement was also a very key piece that needed
18 to be a part of the scope and I wanted to make
19 sure that those directions were provided to Mr.
20 Harvey and his team.

21 So those are the point that I wish to discuss
22 with the committee. We do have Mr. Harvey, Mr.
23 Hicks and Ms. Coker and Mr. Rosario to be able to
24 answer any questions from the committee.

25 It is also important to note that I do wish

1 the committee would proceed with the report for
2 transmission as our desire is to look at other
3 bids, more recent bids, to be able to evaluate
4 the controls that have been represented by
5 management were done subsequent to this. We want
6 to be able to test those and see how they're
7 working adequately at a more recent time.

8 So that concludes my introduction, Mr. Chair.

9 MR. MEDVIN: Thank you.

10 Mr. Harvey, do you want to comment?

11 MR. HARVEY: No, we're here to answer any
12 questions and hopefully to delve in where we last
13 left off and provide any other comments regarding
14 the report.

15 MR. MEDVIN: Anybody on the committee have
16 any questions of Mr. Harvey?

17 (No response.)

18 MR. MEDVIN: Nathalie, do you have any.

19 DR. LYNCH-WALSH: I have voiced many concerns
20 about this engagement. And I have actually
21 provided a handout on SSAE 18 versus 19, because
22 my concerns have to do with the type of
23 engagement and the fact that opinions and
24 conclusions are being provided as part of it.

25 Under SSAE Number 18 all intended users of

1 the practitioners report including, if
2 applicable, the engaging party and the
3 responsible party are required to accept
4 responsibility for the sufficiency of procedures,
5 which suggests either us in the board's shoes
6 should have agreed to the sufficiency of the
7 procedures or the board, itself. But that's a
8 whole other issue.

9 I could add an hour to this meeting but I'm
10 just going to turn all of my concerns over to the
11 state. This -- there has been a deliberate
12 effort to downplay, and not by HCT, to downplay
13 the other bid because this started out as a
14 piggyback. There's been bid rigging, suspicious
15 piggybacks that led up to this. The TAC chair,
16 and TAC was involved with a subsequent bid, not
17 this one, and I guess we'll have to get a
18 statement from the TAC chair, because it still
19 says that they were involved in this one. I've
20 spoken to the TAC chair and she made it clear
21 that they were not consulted on this particular
22 one, but on the one subsequent.

23 So, I'm actually less concerned about what's
24 happened since Mr. Hunter hasn't been here and
25 Mr. Dunn has been here than I am with uncovering

1 the fact that this district purchased all of this
2 technology which HCT has correctly identified
3 that the specs are, basically that we bought
4 trash, for lack of a better term, and paid a
5 price for it.

6 At our last meeting we were looking at the
7 specs. We would need someone to forensically
8 look at the specs because there are -- what they
9 said they're buying and what we actually bought
10 may be two different things. And there are --
11 it's too convoluted. We would be in here for
12 eight hours.

13 So I have a folder on it. I have voiced my
14 -- my concerns. This is -- this appears to be,
15 we're still going with this AUP engagement, which
16 I don't disagree with their findings about the
17 quality of the Lenovos, but that's not what we
18 were supposed to be getting. And then in the
19 RFP, in the responses, what we bought and what we
20 think we're buying and whether the district specs
21 made any sense.

22 So there are a lot of moving parts to this
23 and I'm exhausted because there's definitely --
24 this report hasn't changed. I am concerned as to
25 whether we're considered -- under the accounting

1 rules whether we're considered an intended user.

2 So I'll be voting no on transmitting this
3 because I have too many concerns. And so I don't
4 want to belabor the point, but there -- I
5 actually left my Lenovo folder at home, which I
6 could pull up, but there is multiple state
7 offices that this could be turned over to. There
8 is no doubt that we asked -- our original motion
9 was to audit everything Tony Hunter touched,
10 Recordex, these are Lenovos, I'm hearing about
11 other things. So basically anything he touched
12 there was probably some sort of bid rigging going
13 on. And yet this has been whitewashed to
14 disguise that and focus, yes, on the specs of the
15 computers but without any accountability for the
16 person that put us into this -- into this
17 situation.

18 This was -- I think it was \$69 million that
19 Lenovo got. There is -- I believe the sales rep
20 for Lenovo at the time ended up at the same
21 company with Tony Hunter under -- there is an
22 EDCO, but it's not EDCO, per se, it's the same
23 players. So the sales rep --

24 MR. JABOUIN: Please stay focused on this
25 report.

1 DR. LYNCH-WALSH: During the time of this
2 bid, this is directly related to the report, the
3 person that worked for Lenovo ended up working
4 for David Allen.

5 So, again, I don't wish to add an hour to
6 this. I'm sorry you guys are dragged into this.
7 But I'm just turning everything over.

8 I disagree with the type of engagement this
9 is. I don't believe it conforms to accounting
10 procedures. And it is meant to whitewash what
11 happened here.

12 Just like on the Recordex, the most important
13 thing, which was the stacking of the bids, did
14 not make it into your report. And then once this
15 audit committee objected with its board members,
16 all of a sudden that got added in.

17 So this may very well be past the statute of
18 limitations because it started so long ago, but
19 that doesn't mean that bid rigging and bad specs,
20 that we didn't spend a lot of money for things
21 that were not worth it.

22 And I don't believe that this is where that's
23 going to come out, so I'll just turn it over to
24 the state and we let the chips fall where they
25 may. Thank you.

1 MS. FERTIG: Can I -- can I ask a question,
2 Mr. Medvin, stacking on to a couple comments that
3 have been made?

4 MR. MEDVIN: Please do.

5 MS. FERTIG: Okay. So I'm on page 14, and
6 I'm sorry I'm having to attend by phone because
7 these two audits today are so critically
8 important, but is Ms. Coker in the room?

9 DR. LYNCH-WALSH: Yes.

10 MS. FERTIG: Okay. I am having a really
11 difficult time understanding this paragraph.

12 Now, I have reviewed the transcripts where
13 there wasn't a shred of evidence that there was
14 -- that, you know, there was a meeting or
15 anything else. There's no recording, there's no
16 this, there's no that. Okay. But now says in
17 this it says, in reaching a history of the file
18 the documents used -- okay. PWS current staff
19 did manage to locate the list of attendees of the
20 mandatory bid conference which included the list
21 of all participants with those vendors mentioned
22 is where I am. I apologize for reading it to
23 you, but it says, please list this -- please note
24 this list does not replace the opening bid list
25 of attendees.

1 Is there documentation of a bid date? You
2 say you have a bid date. Is there any
3 documentation of that?

4 MS. COKER: Good afternoon. Thank you for
5 your question. This is Mary Coker.

6 So what we tried explaining on the response,
7 if you may recall, originally when we did provide
8 a response, we were under the impression that the
9 document or the list that had the names of all
10 the vendors was the actual bid opening list. It
11 was not. It was a mandatory bid conference which
12 is prior to the bid opening.

13 So what we were trying to explain in this
14 response is that we erroneously said that we had
15 the bid opening list, which we did not. We found
16 a bid conference list. And what we tried
17 explaining is that, even though we did not locate
18 the bid opening list, which I think is evident
19 and everyone is aware that it wasn't and there
20 was no recording, et cetera, we believe, based on
21 the fact that we have this list of the pre-bid
22 conference, of those specific vendors that
23 attended that pre-bid conference, led us to
24 believe that they responded and provided their
25 packets by 2 p.m. of that date. Another --

1 MS. FERTIG: You believe that, but you don't
2 have total documentation -- you don't have any
3 documentation of it. It is your thought based on
4 the fact that you had a mandatory pre-bid
5 conference?

6 MS. COKER: Correct. Correct. And in
7 addition to that I also want to state, because it
8 is important, and, again, it's not an excuse, I
9 wasn't even present at that time, but it is
10 important to note that -- that, basically, if --
11 if indeed those vendors may not have been
12 present, easily the -- after posting of the bid
13 tabulation, publicly, the vendors that were
14 present and may have seen the results favorable
15 or not favorable easily could have protested.
16 That is part of our process. And we've had these
17 types of protests in the past. Luckily, we've
18 been able to demonstrate the bid opening because
19 we've had it. In this case, this was years ago
20 and we didn't have that.

21 So, again, it leads me to believe that
22 because we did not have a protest, as well, that
23 the mandatory bid conference suggests that we had
24 all those bidders present.

25 MS. FERTIG: Okay. So this says, there

1 indeed was a bid opening. Also not having a
2 protest from another vendor validates the bids
3 were received timely. But we know from your
4 report that not all the bids were received
5 timely.

6 I -- I remain concerned and I've talked about
7 this at two other meetings, so I'm not going to
8 belabor it today. I remain concerned that there
9 is absolutely no proof that there was any kind of
10 a bid meeting, with no -- with no records, no
11 reporting, no minutes, no list of attendees,
12 nothing on a low bid, on a bid that was such a
13 low bid. I know I just didn't say that
14 correctly, but I remain very concerned about this
15 Ms. Coker, and I want everyone to know we all
16 understand you were not here, you have put a lot
17 of protocols in place, but it is very concerning
18 to me that there is no documentation. And I
19 think that needs to be called out to the board as
20 strongly as possible. Because they, at that
21 meeting adopting this Lenovo recommendation from
22 staff, they definitely were, I believe, trying to
23 ask questions to get to some of these issues and
24 I think that would have been pertinent to their
25 decision making.

1 So I feel it's fair to let them know -- know
2 this in no uncertain terms, absolutely, no proof
3 that there ever was a meeting on these bid
4 openings. And that it still stands today after
5 all the research you've done; is that correct?

6 MS. COKER: Correct.

7 MS. FERTIG: Okay.

8 MR. MEDVIN: Dr. Walsh?

9 MS. FERTIG: I don't see that clearly written
10 out in here, but I think it should be.

11 Thank you, Mr. Medvin.

12 MR. MEDVIN: Okay. Dr. Walsh?

13 DR. LYNCH-WALSH: I just wanted to add to
14 Mary's concerns. Oh, wait, let me say which
15 Mary, Mary Fertig's concerns.

16 So, yes, if I remember correctly, the Lenovo
17 bid was awarded on the same day that Mary Coker
18 was hired by the district. So no way could she
19 have seen any of this. And I'm uncomfortable
20 with her having to keep providing this response.
21 Because like Ms. Fertig, there is no proof. And
22 the fact that there wasn't a bid protest is
23 absolutely meaningless. Because if you knew the
24 history of all of these things you would know
25 that Dell just gave up because of the way the

1 other bids that were not part of this engagement
2 would make it very clear why there was no bid
3 protest. Because they did protest an earlier
4 one, but by the time this one came up the writing
5 was on the wall that no matter what they did
6 Lenovo was getting this award. So that tells us
7 nothing, the fact there wasn't a bid protest.

8 And I have zero confidence in the bid opening
9 being done correctly, the same as Ms. Fertig.

10 But I am very uncomfortable that someone that
11 wasn't there, wasn't responsible, is being made
12 to try to legitimize what did transpire and
13 having to put on here that there was indeed a bid
14 opening that validates -- the wording in here is
15 too strong, and that shouldn't be put on Ms.
16 Coker to put such strong words in here, there
17 indeed was a bid opening. Also not having a bid
18 protest also validates. I object to indeed and
19 validates, because she's putting herself on the
20 line for something she had nothing to do with.

21 And, unfortunately, none of the people that
22 were in charge, which would have been her boss,
23 her former boss, Maurice Woods, James Williams,
24 who is the -- one of the constant factors in all
25 of these things. We may remember he was on

1 Recordex, he was on Lenovo, he -- I think his new
2 job is driving a golf cart somewhere. The --
3 none of the people, the former superintendent, so
4 all of the people that have provided testimony in
5 the Tony Hunter case, none of them are here. The
6 only person left is Ms. Coker, who wasn't even in
7 charge of this fiasco and had nothing to do with
8 this.

9 So I'm just stating this for the record, that
10 I object to her being put in this position to try
11 to legitimize something that can't be
12 legitimized. Which it's very clear that
13 shenanigans ensued during this bid opening so
14 that Lenovo would get it.

15 And to Mary Fertig's point, how can you say
16 that, you know, this one came in late, this one
17 came in early, when you can't even prove that
18 there was a bid opening?

19 So that's all I want to say and on that.
20 Thank you.

21 MR. MEDVIN: Ms. Shaw?

22 MS. SHAW: Mr. Harvey, I read through this a
23 few times. It became my bed pillow. There's
24 nothing in here that mentioned that Ms. Coker was
25 not present at the time of this particular

1 project, the bidding of this project.

2 MR. HARVEY: Yes, that's correct, we did not
3 mention that she was not here on staff at that
4 time.

5 MS. SHAW: Do you believe that is something
6 that should be included?

7 MR. HARVEY: I don't think that that's a
8 factor that should be included in our report. We
9 seek to respond directly to each agreed upon
10 procedure.

11 MS. SHAW: Thank you.

12 MS. FERTIG: As a matter of fact, Ms. Shaw,
13 thank you for bringing that up, because I don't
14 recall reading in here that the prior Director of
15 Procurement & Warehousing had left prior to this
16 bid being advertised. Isn't that correct? I
17 mean, I know Ms. Coker's there, I know we've
18 brought this up before. Isn't that correct,
19 there was, in fact, an interim period of 21 days
20 where the previous director left and Ms. Coker
21 came and that's when this bid was done?

22 MR. HARVEY: I'm not aware. I'm not sure of
23 the personnel that was on staff at that time. I
24 know the former procurement person was here, but

25 --

1 MS. FERTIG: I had gone back and checked on
2 that because it was said at a previous meeting.
3 But I'm blanking out on her name, that she had
4 put the bid out, but I believe she had resigned
5 previous to it.

6 MS. SHAW: I'm not finished. I'm sorry.

7 I really want to get this off my dinner -- my
8 dining table or wherever else I have this. I
9 want the transmittal, but I also want a cover
10 letter to the school board outlining some of the
11 issues we're having, including this last
12 paragraph. Putting this in here doesn't cure the
13 issue of whether or not those people would have
14 put in a bid protest. You know, I did two bids
15 last year and this -- this to me, we need
16 something -- we need to get rid of this, number
17 one. But we need something to the school board
18 from the audit committee with the issues that
19 we're having. I know yesterday they voted with
20 this Lenovo mess, but still we cannot keep this
21 with us. We need to move this forward, but I
22 can't in good conscience vote for it with the
23 last paragraph, the last sentence on page 14,
24 because that is blatantly incorrect. And if
25 we're going to send it forward we need to do so

1 with a cover letter from us outlining the issues
2 that we're having with this particular report.

3 And it's nothing on the auditors, it's just
4 -- and I'm not even concerned about the agreed
5 upon procedures, you know, whether it is SSAE 18
6 or 19. I just have issues with what's in here
7 and what we're sending. And the mere fact that
8 Ms. Coker is underlined for this information and
9 she's providing information that she's not able
10 to validate, that is something that I'm having
11 issues with.

12 MR. JABOUIN: If I can mention two things
13 that I want to bring to the committee's
14 attention? If you go to page 7 there is some
15 wording that it appears that the director was not
16 involved in this bid, and that does refer to Mary
17 Coker. This would be on page 7. If you look at
18 the first, second, third, fourth paragraph,
19 it says that.

20 The other thing I wanted to bring up, Ms.
21 Shaw, is, with respect to the bid that was done,
22 we could look at that because we do have a
23 different control environment. Because I was
24 talking to my colleague earlier, and so all the
25 controls that have been represented in these

1 meetings that have changed should have been done
2 in the most recent ITB. So, I mean, you know, we
3 could bake that into something that we look at
4 and then that will provide some more recent -- a
5 more recent transaction and the more recent
6 controls. That would be something that I think
7 would be a worthy approach.

8 MS. SHAW: Yeah, but we also need to go back
9 -- we also need to go back to the motion because
10 I think the motion, and I believe I made the
11 motion, was not just to cover this one
12 particular -- this particular RFP or RFQ, it was
13 supposed to be any and all that were done by this
14 particular director.

15 So we need to kind of go back to that. And,
16 yes, I agree we probably need to look at a
17 broader scope and look at others. Because if
18 we're to put processes in place and policies,
19 then I would hope that those policies and
20 processes are being followed, number one.

21 Number two, page 7 doesn't give me a warm
22 fuzzy feeling, because we have had previous
23 directors. Which one is this referring to?

24 I mean, her name is not listed. And I don't
25 think we need to fight the battle for her, I

1 think she can do that for herself.

2 But it's just the information that we're
3 presenting, we want to make sure the information
4 we're presenting is correct as much as it can be.
5 Because at the end of day people's jobs are on
6 the line. There is a seventh board member.
7 There's a new interim superintendent here. And
8 maybe at 2 a.m. when she's reading this
9 information, like I am, she's not going to be
10 thinking, oh, wait, who are we speaking about?
11 So, you know, we've got to make sure that the
12 information we're presenting is -- is correct.

13 MR. DE MEO: Through the Chair?

14 MR. MEDVIN: Mr. De Meo?

15 MR. DE MEO: Could I -- Mr. Harvey, the
16 gentleman next to you is?

17 DR. HICKS: Dr. Hicks.

18 MR. DE MEO: Dr. Hicks?

19 DR. HICKS: Yes, sir.

20 MR. DE MEO: What was your involvement with
21 the agreed upon procedures?

22 DR. HICKS: I was given the data set to
23 measure number of incidents, items that were
24 under warranty, to examine the technology's level
25 or perceived quality, if you will, at the time of

1 the purchase and whether or not it adhered to the
2 bid.

3 MR. DE MEO: Okay. So --

4 DR. HICKS: It was a little bit different
5 language, but in summation, yes.

6 MR. DE MEO: What I'm looking for, I didn't
7 mean to be mysterious, is, did the firm or does
8 the firm express a conclusion or opinion about
9 the quality of the items bought?

10 DR. HICKS: In my writing, if you look at the
11 documentation, I indicate that for the dollars
12 that they had at hand they got the best that they
13 could within budget.

14 MR. DE MEO: Okay.

15 DR. HICKS: However, at the same time, I did
16 recommend or suggest, I don't know if it's a
17 solid recommendation, other than Lenovo.

18 MR. DE MEO: Okay. Did the objectives which
19 appear on page 6, number 5, examine transaction
20 structure based on SMART Bond Technology Funding,
21 what does that mean exactly? What does examine
22 the structure?

23 Are you comparing the structure of the
24 transaction with the bidding requirements or --

25 MR. HARVEY: What we sought to do with

1 Objective 5 was to look at the SMART Bond monies
2 and see how it was applied to this bid, how it
3 was spent or not. And so we used that objective
4 to that end.

5 MR. DE MEO: Okay. In summary, did you -- do
6 you believe that you guys complied with the
7 professional standards and that all you did was
8 perform procedures and reported your findings?
9 You didn't express any conclusions; you didn't
10 perform an examination or review; you don't come
11 to an opinion on any of these; do you?

12 MR. HARVEY: Yes. So thank you for that
13 question. Yes, we believe that we performed our
14 procedures in accordance with the AICA
15 guidelines, which based on levels of audit which
16 you clearly understand are levels that test
17 function. We did not audit. We did not review.
18 We did not express an opinion. We followed what
19 was given or agreed upon and we performed, and
20 our report reflects our examinations and our
21 reporting.

22 MR. DE MEO: And who did you discuss and who
23 approved these procedures with regard to the
24 Broward County Public Schools?

25 MR. HARVEY: The procedures would have been

1 discussed with the chief auditor.

2 MR. DE MEO: Okay. Did you -- do you even
3 express an opinion on the quality of the
4 computers that the school board received?

5 MR. HARVEY: One of the objectives was to
6 give, to review based on the specs and give an
7 opinion or a thought or suggestion -- not an
8 opinion, let me use another word, a suggestion on
9 a recommendation on the quality of what was
10 purchased. And as Mr. Hicks has said, and I
11 probably should ask him to give his
12 qualifications, but in our report we did discuss
13 based on what we thought the district bought, was
14 it in accordance with the specs and was it of a
15 decent quality? That is --

16 DR. DE MEO: Okay. So you are not technology
17 experts; is that correct?

18 DR. HICKS: I wouldn't say that. I just
19 received my doctorate in cyber security from St.
20 Thomas University. I've also served almost 30
21 years plus as a C-level executive at large
22 not-for-profits here in South Florida, the
23 largest of which I currently work during the
24 daytime. This is my consulting, if you will.
25 And having said and purchased quite a bit of

1 equipment I would say I have a good handle on
2 what I think is a good laptop versus something
3 that's not. I didn't mean to cut you off.

4 MR. DE MEO: No, I'm sorry. I'm trying to
5 digest this information.

6 DR. HICKS: Yes, sir.

7 MR. DE MEO: First of all, this is something
8 that occurred five years ago. I agree with all
9 of my fellow committee members and their
10 concerns. I share deeply their concerns. I
11 understand their concerns.

12 At some point we need to apply this to the
13 future so that our bidding process is, you know,
14 understood, well communicated, in the sunshine,
15 and followed. And I would like to -- and I'd
16 like to get out of this report what we should go
17 forward on.

18 If there are still things we should be
19 focusing on an auditing with regard to this
20 transaction from five years ago, notwithstanding
21 a possible criminal investigation with the state,
22 I'd like to find that out, too.

23 But from my understanding you guys weren't
24 hired as experts in technology to determine
25 whether or not Lenovo or any other product was --

1 MR. HARVEY: That's correct. We're not hired
2 as technology experts, we're hired as CPAs.

3 MR. DE MEO: You were trying to find out if
4 they followed the bid process --

5 MR. HARVEY: That's correct.

6 MR. DE MEO: -- and if they didn't you -- you
7 had a finding.

8 MR. HARVEY: We report it; yes, sir.

9 MR. DE MEO: Research if EDCO education had
10 any involvement. Were there procedures that you
11 were asked to perform to determine EDCO was
12 involved?

13 MR. HARVEY: Yes. And to that end, Objective
14 3, we reviewed documentation. We had a list of
15 names that we were looking for to see if they
16 were involved, signed off in any way regarding
17 this bid. As reported in Objective 3 we did not
18 find any. That does not mean that different
19 companies, but based on what we had in our
20 research, we did not see any of those folks that
21 were synonymous with the Recordex transaction
22 over in this transaction.

23 MR. DE MEO: Did you express to our chief
24 auditor or anyone else at the school board your
25 concerns, whether written or orally, about

1 possible violations of the law and the bidding
2 process to achieve a desired outcome by the
3 bidders? Did you discuss that with anybody?

4 MR. HARVEY: No, we did not discuss that.

5 MR. DE MEO: Okay. And, lastly, do you
6 believe that the Lenovo purchase would comply --
7 did comply with the bid specs? Not was it the
8 best, but did it comply with the bid specs?

9 MR. HARVEY: Mr. Hicks?

10 DR. HICKS: Yes, at a very adequate level, in
11 my opinion.

12 MR. DE MEO: Okay. Look, I retired from BDO,
13 we had 10,000 people in the United States, 70,000
14 around the world, we use Lenovo. I hate Lenovo.
15 Okay?

16 DR. HICKS: Yeah, I have Dell.

17 MR. DE MEO: But we have them. Intuit,
18 15,000 employees, they use Lenovo; okay? It used
19 to be the ThinkPad or whatever the heck it was.

20 As a committee we need to know, though, if
21 there were any violations that you know of that
22 aren't in your report that you may have
23 discussed, we need to know whether or not you're
24 expressing an opinion as experts in technology, I
25 want to be clear about that. And I'm told here

1 that you are not experts in technology or you
2 were hired to present and opine on the quality of
3 these items, only as it relates to if it met the
4 bid specifications.

5 DR. HICKS: That's correct.

6 MR. DE MEO: Having discussed all that, and
7 now, Mr. Chair, that I understand a little
8 better, I think we should move on. I think we
9 should have a motion and I think some of my
10 colleagues have raised some very good points, and
11 I think the best way to move, I'm going to
12 suggest, is that we list the three or four items
13 we wish to have further investigated, we list the
14 items that we want to have in this cover letter,
15 and let's move on.

16 I mean, we need to be focused on this process
17 so the next time we spend \$81 million there
18 aren't hours and hours and days and weeks of
19 investigation and grand jury indictments and so
20 on. That's how I feel.

21 MS. FERTIG: I have a motion, Mr. Medvin,
22 when you're ready.

23 MR. MEDVIN: Okay. Dr. Walsh, you have a
24 comment?

25 DR. LYNCH-WALSH: Yes. So thank you, Mr. De

1 Meo, I support everything you just said.

2 I'm looking at Objective 4, and if we're
3 looking at concerns, yes, they were hired to
4 determine if the purchases met those
5 requirements. So it's sort of a yes or a no.
6 Because the thing with AUP is that they're
7 supposed to perform specific procedures on
8 financial or non-financial subject matter on
9 assertion and report the findings without
10 providing an opinion or a conclusion. Findings
11 are the factual results of the procedure
12 performed. It's yes/no and you can verify.

13 There's a lot of things in this report that
14 are not yes or no, that are, in fact, opinions
15 and conclusions that I don't necessarily disagree
16 with but, that was not the point of this. And
17 then there are things that are not in here that
18 are very important especially in light of the
19 performance of the Lenovos.

20 The question that they were asked to answer
21 is to determine if these purchases met those
22 requirements. But the thing they weren't hired
23 to answer is whether those requirements were
24 reasonable, which I believe that you know that
25 they weren't, as the performance has suggested.

1 And that is one of the biggest concerns is that
2 we had a complete wast of in excess of, I think
3 it was more like 60 million that actually got
4 used with the Lenovos.

5 So if I were looking for further
6 investigation, it would be into whether those
7 requirements were reasonable.

8 I believe that Mr. Dunn, the new chief
9 information officer has addressed some of those,
10 but we still have to identify so that we
11 understand why there is a grand jury indictment
12 related to the person that was in charge of
13 technology back then so controls are put in place
14 so this doesn't happen again. So that's one
15 related to Objective 4.

16 When you say research of EDCO Education,
17 that's not a yes or no. There wasn't something
18 specific. They're saying they didn't find any
19 names. I can tell you that the sales manager
20 from Lenovo ended up at EDCO.

21 The other concern was in our motion that we
22 passed, and I think that there was a date
23 attached to it, and I don't have the motion in
24 front of me, I don't know if anyone does. But if
25 I'm not mistaken, the timeframe, I don't know

1 that they were provided with everything that fell
2 into that timeframe. For example, there was a
3 rejection, it was the 2016 for the bond program,
4 I'm not remembering the exact language of the
5 motion, but in January of 2015 they rejected all
6 of the proposals from R214-041E, which is the
7 one, I believe, that had the bid protest.

8 So it's sort of like, if they had been
9 provided with everything that came before this,
10 then they would have backed into the bid protest
11 then all the shenanigans with the piggyback and
12 everything else, which speaks to criminal
13 activity in addition to criminal activity being
14 done to acquire technology devices with
15 insufficient requirements.

16 And I believe Ms. Fertig is ready with a
17 motion.

18 MS. FERTIG: I'm ready to make a motion.

19 MR. MEDVIN: Mr. Jabouin?

20 MR. JABOUIN: Thank you. Dr. Hicks, I just
21 wanted to back up to a statement that you said
22 earlier. You do mention on page 24 that we noted
23 that BCPS purchased the best quality product for
24 the budget allocation during 2016 through 2018.
25 But during your conversation you qualified it. I

1 wasn't aware of that qualification until now.
2 You said something besides Lenovo and that was
3 never part of our discussion or the report.

4 If you could elaborate on that?

5 DR. HICKS: For the timeframe Apple devices
6 were I believe being the platform purchased in
7 the Dade County School District, if you will, and
8 at that time because of the robust nature of the
9 Apple device I would have spent more money, but
10 more money was not on the table for the decision
11 to be had to purchase an Apple device.

12 MR. JABOUIN: All right. Thank you for that
13 clarification.

14 MR. MEDVIN: Mr. Barnes?

15 MR. BARNES: Thank you, Mr. Chair.

16 Oftentimes in these meetings there is a lot of
17 discussion that goes on and once everyone else
18 has gotten their opportunity to ask questions or
19 make observations we tend to, let's call for a
20 motion to transmit. I don't think it should work
21 that way.

22 Since I've been on this audit committee I've
23 had a difficult time and I'm still having a
24 difficult time focusing on what we're really
25 supposed to be doing as a committee. And if I am

1 correct, I believe our responsibility is to take
2 the reports that are presented to us in writing,
3 examine them and address our comments to the
4 findings or recommendation. But I often find
5 here and see that we go off in a different
6 direction because we are trying to get answers to
7 questions that are not a part of the assigned
8 objectives.

9 As I look at the executive summary today, the
10 audit company had the responsibility of
11 addressing four items. And, unfortunately,
12 nowhere in those four items, based on what I see,
13 were they directed to talk about personnel and
14 what they did. It's obvious there was something
15 going on, but as I see it, that is not what we
16 are charged to do. We're not charged to
17 speculate on where someone went to work or where
18 they didn't go. Our job is to address what is
19 before us.

20 And as I went through it, I found them to
21 meet the level of acceptance based on what the
22 chief auditor charged them to do.

23 But, obviously, what was set out did not meet
24 the threshold of what we -- or what some audit
25 committee members may have wanted to have in the

1 report.

2 So I think going forward we should be given
3 an opportunity to say these are the things that
4 need to be addressed.

5 And that's all I have to say about that.
6 Thank you, Mr. Chair.

7 MR. MEDVIN: Ms. Dahl?

8 MS. DAHL: I totally agree with what Mr.
9 Barnes is saying, because when the chief auditor
10 makes -- does the questions, he doesn't
11 understand a lot of times the background and the
12 voices that are here because we have a lot of
13 people here that know more of the intricacies of
14 this particular audit and other audits and we are
15 not given the opportunity to give you questions
16 that we think should be asked.

17 And I also agree with Dr. Lynch-Walsh that
18 this -- this audit was done the way I guess it
19 was supposed to have been, but it didn't -- it
20 didn't answer the questions that needed to be
21 asked. And so I'm very concerned about
22 transmitting this. I guess we have to, but I
23 think it's time for us to take a vote on it, in
24 my humble opinion.

25 MS. FERTIG: I have a motion ready that I'm

1 hoping will address a lot of these concerns.

2 MR. MEDVIN: Okay. Ms. Fertig?

3 MS. FERTIG: Okay. I'm going to try to --
4 I'm going to put this out there with a clear
5 understanding that we can change some words.

6 Based on the results of the HCT Lenovo audit
7 and the discovery that there is no record of a
8 bid opening meeting awarding an \$82 million low
9 bid, we recommend transmittal of this report with
10 a recommendation that the auditor proceed with
11 further audits of the transactions occurring
12 under Mr. Hunter. We can change that to the
13 former CIO.

14 MR. HARVEY: Can I please -- what I would
15 like to suggest as a friendly amendment is change
16 what she said, HCT audit, to agreed upon
17 procedures, because --

18 MS. FERTIG: Oh, yes, I'm so sorry. Yes.
19 Yes.

20 MR. HARVEY: That's all for me.

21 MS. SHAW: I'll second it for discussion.

22 MR. MEDVIN: Okay. Ms. Fertig, are you
23 suggesting that we transmit this with a
24 recommendation to expand the procedures for HCT
25 to do?

1 MS. FERTIG: I'm suggesting -- I am
2 suggesting in this, and I'm happy to amend this
3 however, that we call out what I think HCT did
4 undercover, which is there's no bid meeting, and
5 call that out to the board members. When our
6 previous motions that came through on the
7 Recordex asked that -- asked for all -- to review
8 all major purchases occurring under the prior
9 director, we -- the board agreed to start with
10 Lenovo. I think what HCT has done with this
11 audit has shown that we need to move on to some
12 of the other major purchases, that we cannot stop
13 here.

14 And while I've sat on this -- as any of you
15 who have worked with me on this audit committee
16 know, I always believe that one of our primary
17 responsibilities is to identify weaknesses that
18 we can correct in the future. I think there are
19 times when something occurs in the past that it
20 has to be called out and there has to be
21 accountability. I -- I think this is one of
22 those times.

23 So my recommendation is we transmit it to the
24 board, we call out in it the fact that there are
25 problems and they need to continue on looking at

1 this. And whether they reach a point where
2 they're able to recover something or not, I don't
3 know. But I think we need to continue on.

4 So that's -- that's my position.

5 MR. JABOUIN: Ms. Coker?

6 MS. COKER: Yes, thank you for an
7 opportunity.

8 So I just have a comment related to the
9 motion where it states that we should request
10 additional audits for additional -- or other IT
11 related bids under the previous CIO.

12 I just want to make sure that we're also
13 capturing two things here. Because this audit
14 was not only on the fact that the purchasing
15 agent did not follow the procedures and that
16 there were basically no procedures or formal
17 procedures, but I think most importantly the goal
18 here is not only that Procurement & Warehousing
19 Services didn't do their job, but the concern was
20 whether or not the specifications created or
21 brought forth by the IT department were truly
22 what we needed.

23 So when you're discussing bringing forward
24 more audits, I agree, but you're not only going
25 to look at my process, which I'm confident we're

1 doing correctly, but more so looking at the
2 validity of the specifications or scope of work
3 when they're provided to us.

4 Because at the end of the day I can be given
5 a specification to buy something and my job is to
6 buy what I'm being asked to buy, whether I agree
7 or not agree. So my processes would be in place.
8 But the fact that you're buying things that you
9 may not need or -- which is where this whole,
10 where I believe everyone else is alluding to,
11 whether or not, you know, the products we
12 purchase were indeed what we needed or were good
13 or whatever.

14 So I just wanted to make the point that it's
15 not just my procedures, but mostly the
16 specifications that come along with the
17 solicitation and obviously the following of the
18 procedures from my department.

19 Thank you.

20 MS. FERTIG: And I think that's an excellent
21 point. I'm trying to write something broad
22 enough here that it would cover it. Because I
23 think we've now had this discussion at many
24 meetings on this particular issue of technology.
25 And I feel like we need to move it ahead to what

1 we saw probably in the first meeting, which is,
2 we need to look at more transactions. And where
3 possible to correct something, we correct it.
4 And where other action needs to be taken, you
5 know, that's something that the board is going to
6 have to decide. But my goal as I'm sitting here
7 was writing something that would be broad enough
8 to cover all of this. And happy to wordsmith if
9 that has not occurred.

10 MR. MEDVIN: Mr. De Meo?

11 MR. DE MEO: Yeah, Mr. Chair, I'd like to
12 address what Ms. Fertig said and Ms. Coker said.

13 First, I think the motion should be revised
14 to say, not the Lenovo audit, but the agreed upon
15 procedures performed by HCT on Bid Number,
16 whatever it is 16 -- to be specific, 16 whatever
17 it is.

18 And then instead of, there were no records,
19 that there were insufficient or records -- there
20 were records that -- there were not the required
21 records. In other words, I think that's a little
22 too broad. So I think we should narrow that down
23 to say there weren't the required records
24 according to the policy.

25 And then, lastly, as a focus to continue this

1 investigation, Ms. Coker talked about the
2 specifications. There's nothing we can do about
3 the specifications that were used five years ago.
4 But there is something we can do in the future.
5 And that is Best Practices, have an IT person
6 maybe outside, spend the money, review the bids
7 for the specifications. And I don't think we
8 need to address that in this motion.

9 And then, lastly, the audit of the Hunter
10 transactions, I don't believe -- this is no
11 disrespect to the fine job these gentlemen, this
12 firm did, I don't believe we are in a position,
13 as good a position as FDLE is to investigate
14 potentially a criminal matter.

15 I mean, it's in their hands. Do we want to
16 -- do we want to go over that and become
17 investigators of that and, you know, go over the
18 same ground? I don't know.

19 Ms. Fertig, is that something you want to do?

20 MS. FERTIG: I don't want to -- I don't want
21 to do that. That's not the intent, I don't
22 believe.

23 But when we first did Recordex and then I
24 brought up Lenovo or Ms. Shaw, we expended that
25 to other major purchases. Ms. Shaw, if I'm

1 misstating that say so, but we went to the board
2 and they picked the major one, Lenovo. There are
3 some other major ones that I think we want to
4 know what happened.

5 So I'm not suggesting that in terms of a
6 criminal, I just think the board needs to know
7 where their problems are. And I think HCT has
8 done a good job so far of pointing us in several
9 directions that things could be done differently.

10 I don't know that we can belabor this one
11 thing anymore but I think there is concern with
12 other elements of technology. And a huge amount
13 of our budget is spent on it. And it's --
14 particularly right now it's critical to the
15 education of our children.

16 So I -- I just think that we just say to the
17 board, hey, you did this audit, you found out
18 more, move ahead with a couple of the other major
19 audits -- other major purchases.

20 MR. MEDVIN: Dr. Walsh?

21 DR. LYNCH-WALSH: So just want to clarify
22 16-059E is not the only Lenovo bid. There were
23 others and it started with -- if I'm not
24 mistaken, it may have even started with a post
25 award board memo, then went to a piggyback, then

1 went to a bid protest, they put it out to bid, it
2 got cancelled. So there's -- I have all of this
3 on file. So I'm not sure about the statute of
4 limitations as far as FDLE. It always looks
5 better for a district when the district initiates
6 an audit of something. And I don't think this
7 should be agreed upon procedures again, we need
8 to discuss ratcheting that up.

9 But to Mr. Barnes' point, we -- the audit
10 committee should have a say so in the level of
11 engagement, whether it's an audit or an
12 attestation engagement, what questions, what is
13 to be looked at. Because we're the ones that
14 know what's the history of this. And I certainly
15 know more than I ever wanted to know about this.

16 So there are other Lenovo purchases. The
17 specs being reasonable is an area to look at. I
18 am also, from having looked at invoicing, not
19 confident at all that what was in the bid was
20 actually purchased across the board. That's
21 another area I think needs to be looked at. And
22 there were procedures in place. I'm staring at
23 the invitation to bid for 16-059. Due date,
24 December 3rd, 2015. Bid due at 2:00 p.m. eastern
25 standard time. Bid must be submitted to

1 Procurement & Warehousing and received on or
2 before 2:00 p.m. on the due date. And then
3 there's another place in here where it tells you
4 where to submit it.

5 It's not that they did not have procedures
6 back in 2015. It wasn't their first rodeo. This
7 place has been around 100 years.

8 So they have procedures, but they were being
9 circumvented at every turn. And, yes, there was
10 a gap in time in between the prior procurement
11 director, Ruby Crenshaw and Mary Coker who
12 started in, was that March or February?

13 MS. COKER: February.

14 DR. LYNCH-WALSH: February. Crenshaw was out
15 of here, officially, I think in December, but she
16 wasn't seen or heard from sometime after
17 September of 2015 after one particular board
18 meeting. So I'm not sure that she wasn't on
19 vacation for most of the last quarter of 2015.
20 But in any event -- and she was not --
21 procurement was not her strong suit. There were
22 a lot of issues, a lot of rebids that had to
23 happen under her. So even if she were here, that
24 would not have guaranteed procedures being
25 followed.

1 MS. FERTIG: Can I -- Nathalie, can I suggest
2 a few words so we can maybe -- I'm worried we're
3 going to run out of time. So I apologize for
4 breaking in, but if I edit these words, would
5 this be better at the end, on certain
6 transactions occurring under the former CIO to
7 include -- to include a review of specifications,
8 procedures and invoicing?

9 DR. LYNCH-WALSH: Specifications and
10 purchases.

11 MR. JABOUIN: I do want to say a few things.
12 I will actually need that repeated.

13 A couple comments. I think the issue here is
14 the process for the specs. It is not practical
15 to go back and look at these bids, the original
16 piggyback bid from 2013, because the individuals
17 that were performing those particular procedures
18 are not here to ask any questions.

19 DR. LYNCH-WALSH: We don't need them.

20 MR. JABOUIN: There are people in law
21 enforcement that are looking into those type of
22 things. So, to me, current bids and current
23 practices is what should be done given what may
24 or may not come out as a result of what the law
25 enforcement individuals do and what the auditor

1 general does in their audit. So I do want to
2 mention that it probably is best to have someone
3 or take a look at the process where the specs are
4 determined and that can be done going forward.

5 But going back, we don't have the bandwidth,
6 if you recall the list of different projects that
7 the former CIO had touched. And keep in mind how
8 long it took to do this work and how long it
9 would take to look at some of the other ones as
10 well. So it is one where we need to look at more
11 current bids and current practices and make
12 modifications to practices that are going on
13 today.

14 DR. WANZA: Excuse me. I'm sorry, Dr.
15 Lynch-Walsh, I don't mean to interrupt, but I'm
16 going to have to pass superintendent designee to
17 Mr. Gohl because I have principal interviews at
18 1:00. And had I known I would have tried to do
19 something differently, but I do have to pass it
20 to Mr. Gohl. And I will be here, as I hear
21 Behavioral Threat Assessment is going to make it
22 to the next meeting, I will definitely be to the
23 next meeting. But thank you and wish us well on
24 Wednesday.

25 MR. GOHL: Best of luck, Dr. Wanza.

1 So, Mr. Jabouin, just as a point of order, we
2 do have a significant number of people here for
3 the Behavioral Threat Assessment.

4 DR. WANZA: Should we let them know?

5 MR. GOHL: Should we let them know that we
6 are being bumped? That is the committee chair's,
7 the vice chair's --

8 MR. MEDVIN: I think we're going to have to.

9 MR. JABOUIN: Yeah, Mr. Gohl do you recommend
10 that maybe -- some sort of statement from those
11 individuals or --

12 MR. GOHL: Well, Dr. Wanza's gonna let them
13 know, but we'll reconvene.

14 DR. LYNCH-WALSH: Because we still have MSL.

15 MR. JABOUIN: We have MSL. That's very
16 important.

17 DR. WANZA: So it's going to go to the
18 September 30th meeting? It's being rescheduled
19 and we'll notify them of the dates.

20 MR. GOHL: Thank you, Dr. Wanza. Thank you.

21 MR. JABOUIN: We have to go to MSL. That's
22 very important.

23 MR. MEDVIN: Okay. My little comment, if I
24 may, is that this mess occurred years ago. And
25 as Mr. Jabouin said, there's law enforcement

1 people looking into it. Dr. Walsh, I think you
2 have information that is probably very pertinent
3 to what they're doing, but I think we have to go
4 forward. I think it's more important that we get
5 past this. If we want to forward on a letter
6 with some of our suggestions, that's fine. And
7 if we're going to do any more audits or
8 procedures it should be based on what's going on
9 now. That this mess of inappropriate
10 methodology, shall we call it, is gone and things
11 are going correctly now. I think that's much
12 more important. And I think we should consider
13 that in our vote.

14 Dr. Walsh?

15 DR. LYNCH-WALSH: Okay. I agree with what
16 Mary said. There are times when something that
17 happened in the past is so egregious that you do
18 need to go back and look. And, yes, these things
19 happened a while ago, but understand that that
20 CIO was hired twice. It's like he came back just
21 to figure out new ways to waste taxpayer funds.

22 And then the former superintendent's
23 indictment for perjury is happening now, as is
24 the Hunter -- I think Hunter might actually be in
25 court today.

1 So these things may have happened years ago,
2 the Recordex happened years ago, but it speaks to
3 the current environment of the district. There
4 is a grand jury report pending. There's Cognia
5 reaccreditation that's going about to descend
6 upon this place. So it is not in the past.

7 Because there was also a deliberate whitewashing
8 and attempt to downplay. We passed a motion that
9 had that motion been honored we wouldn't just be
10 looking at this one, we would've been -- the bid
11 protest, the piggybacking and all of that would
12 have come out while the former superintendent was
13 still here. But this has been delayed and the
14 scope was narrowed to this particular bid which
15 had issues in it but not the issues of the bid
16 protest. So all of that might have created a
17 different situation where the way that the former
18 superintendent left might have been different.
19 The perjury charge directly tied to the idea of
20 piggybacking because he was prepped and lied
21 about being prepped.

22 MR. JABOUIN: I'm sorry, Dr. Lynch-Walsh,
23 please stay on the agenda item. This is very
24 inappropriate.

25 DR. LYNCH-WALSH: I am on the agenda item.

1 MS. FERTIG: Let me just say, I agree that
2 certainly this is a five-year-old bid, but the
3 expenditures I would point out to you continued
4 into 2019. So the decision to make it may have
5 been a 2016 decision, however the purchases
6 carried forward. There are other tech knowledge
7 issues that were not decided in 2016 that may
8 only be two years old because they were decided
9 in 2019. Maybe we pick one of those. But those
10 are still under the same CIO.

11 I'm just trying to put in here what we have
12 identified as -- and I may have not have picked
13 them all up which is why I'm trying to have an
14 all-inclusive motion that talks about what we
15 have noticed as the problems. We've noticed the
16 problems with procedures and the process. We've
17 noticed problems with specifications essentially,
18 invoicing and purchasing.

19 If we ask the board to look at those things
20 specifically -- we're not saying fix something
21 that happened in 2016. They could just as easily
22 pick a bid that went through in 2019. But it's
23 very hard to be prospective and go forward and
24 pick next year's bid to do an audit on. So --
25 and our other option is to simply transmit this,

1 which I don't think is fair to the board. I
2 think we've had numerous meetings and we give the
3 benefit of what we've discussed and what we
4 found.

5 And, again, I'm happy to wordsmith this in
6 any way, but I think we have to call out those
7 areas that we have found a problem with and
8 encourage them to see if there are any other bids
9 that have those same issues. It may be that in
10 one of these things they are able to recover
11 funds. And if they can do that, that's what
12 needs to be done.

13 MR. DE MEO: So perhaps we transmit this
14 report without requesting any further audit
15 procedures and have a separate motion to
16 investigate whatever it is the committee thinks
17 is important. And also we incorporate, and I
18 think that's a good idea what Ms. Shaw talked
19 about, is maybe a cover letter; is that
20 permissible? That says, here are the issues we
21 found with this that have not been investigated.

22 MS. FERTIG: The only problem with that is
23 we'd have to vote on the cover letter as an audit
24 committee. And my understanding from the chief
25 auditor was that he wanted to move this forward.

1 And, quite frankly, I've noticed times when
2 things that are not included in the motion don't
3 get brought up to the board and we're relying
4 upon whoever's read our committee minutes or
5 transcript. So, hence, a motion that includes
6 everything is likely to be transmitted with
7 everything in it.

8 MS. SHAW: So can I amend the motion then to
9 include -- take out the portion, auditor
10 approved, but to say -- but to include a list of
11 items that we had issues with. So included in
12 the motion, we'll motion to transmit and the
13 audit committee has these issues and kind of list
14 those issues as part of the audit -- as part of
15 the motion since the cover letter is not going to
16 suffice?

17 But I hate to call -- you know, call the
18 question on this because we really need to vote
19 because I also have to go.

20 MR. HARVEY: As a request, a respectful
21 request, we would ask to review any cover letter
22 that is attached to our report for our reading
23 before submission to the board.

24 MS. SHAW: It wouldn't be a cover letter, it
25 would just be included in the motion that these

1 items that we're discussing and having issues
2 with are included as part of the motion.

3 MR. DE MEO: Yeah, I think we have the
4 language for a motion if we exclude the audit of
5 the Hunter transactions, transmit the report and
6 then let's have another motion about what it is.

7 MS. FERTIG: Okay. I'll exclude -- I'll take
8 those words out. I have this written out so let
9 me just see what we would remove.

10 DR. LYNCH-WALSH: No, what Mr. De Meo, I
11 think, is suggesting is to transmit -- well, that
12 gets a little tricky too. If we transmit it
13 without the motion attached to it, it may not get
14 transmitted.

15 MS. FERTIG: It won't get seen.

16 DR. LYNCH-WALSH: It won't get seen, Mr. De
17 Meo, I think is the problem.

18 I agree with both of you, but to Mary's
19 point, if we don't attach the motion with our
20 concerns to this report it will not get seen
21 without all of us calling up all of our board
22 members so that they call it out. That's just
23 the way it's been happening.

24 MR. JABOUIN: Just to let you know, the
25 process is that all motions by all committees and

1 all that, those are -- staff has to respond to
2 them, but they don't have to act on them. So
3 there will be a response to the motion.

4 DR. LYNCH-WALSH: Our concern isn't the
5 motion, our concern is the motion going before
6 the board.

7 MR. JABOUIN: It would go to the -- the board
8 is copied, the cabinet is copied and so forth on
9 all motions.

10 DR. LYNCH-WALSH: No, no, no, no, no.

11 MS. FERTIG: But if we just say motion to
12 transmit they're not going to know these
13 concerns. So you want me to take out --

14 MR. JABOUIN: They will know.

15 DR. LYNCH-WALSH: No, they won't.

16 MS. FERTIG: -- proceed with future audits on
17 the CIO and put in audits of future purchases
18 include -- I mean, I don't know. I think they
19 need to look at a recent audit and include
20 specifications, procedures, invoicing and
21 purchasing.

22 MR. DE MEO: Yeah, I think we could do that.
23 I think we can say the language that we had on
24 the Bid 16-095, whatever it is, didn't have the
25 required documentation supporting the transaction

1 and that the audit committee recommends that we
2 investigate more recent transactions by the CIO
3 and the -- we want to include the --

4 DR. LYNCH-WALSH: Specifications and
5 purchases.

6 MR. DE MEO: -- specifications --

7 MS. FERTIG: Specifications, procedures,
8 invoicing and purchasing.

9 MR. DE MEO: Okay.

10 MS. FERTIG: Those are the four things that
11 were mentioned. But, I mean, I don't see how
12 that's different, because all we're saying is
13 proceed with further audits and the chief auditor
14 has the ability to pick a 2019 issue.

15 MS. SHAW: It's more outlined this way.

16 MS. FERTIG: Okay.

17 MR. JABOUIN: I actually will need the
18 complete wording.

19 DR. LYNCH-WALSH: Well, Mary would have to
20 reread it. But I just want to point something
21 out. As we keep trying to say that these things
22 are in the past, this was a SMART Bond purchase,
23 which is a 30-year bond. So unless a lot of tap
24 dancing happened where they've retired or, you
25 know, paid back the first part of the bond, which

1 the former chief financial officer was doing --
2 because they recognized that normally, no, you
3 would not use a 30-year bond to purchase items
4 that don't last three years. That's just not how
5 buying assets works. But it was done. There is
6 multiple documentation, people on tape, things in
7 writing, that the bond dollars were used for
8 technology. T is for technology in SMART. And
9 those bond dollars were used for the purchase of
10 these devices. And taxpayers will be paying, and
11 some of it hasn't hit our taxes yet, will be
12 paying for the next 30 years for these purchases.

13 So it is relevant, if this district ever
14 wants to regain taxpayer trust, to acknowledge
15 what happened and then show what's being done to
16 prevent it from happening again, instead of
17 whitewashing, which is what's been happening.
18 And, again, because of the timeframe, I'm not
19 sure that FDLE can look at this anymore, well,
20 maybe not from a criminal standpoint, but it's
21 not too late for the district to look at it.

22 So, Mary's, I don't want it just to say that
23 we're looking at 2019.

24 MS. FERTIG: Okay. I'm going to give this
25 one last try here.

1 DR. LYNCH-WALSH: Because we're going to lose
2 our group quorum? Okay.

3 MS. FERTIG: Sorry, Nathalie, but --

4 DR. LYNCH-WALSH: That's all right.

5 MS. FERTIG: Okay. Based on the results -- I
6 really want to keep the first part of this in
7 here, I hope you all like it. Based on the
8 results of the HCT Lenovo agreed upon procedures
9 and the blah-blah-blah number --

10 MR. JABOUIN: Slower, please.

11 MS. FERTIG: -- and the discovery that there
12 is no record of a bid opening meeting to award an
13 18 -- \$82 million low bid, we recommended that
14 the auditors proceed --

15 MR. JABOUIN: Slower, please.

16 MS. FERTIG: -- with further audits of a more
17 recent -- on more recent transactions analyzing
18 in particular specifications, procedures,
19 invoices and --

20 MR. JABOUIN: Slower, please.

21 MS. FERTIG: -- purchasing.

22 MS. DAHL: And I don't think you should be
23 typing this.

24 MR. JABOUIN: I have to.

25 MS. DAHL: You don't have to.

1 MR. MEDVIN: Can you send an email, Ms.
2 Fertig, to --

3 MS. FERTIG: Can I send an email?

4 MR. MEDVIN: -- the chief auditor so he can
5 have the language?

6 MR. JABOUIN: I do need to get the language,
7 please.

8 DR. LYNCH-WALSH: Don't you have people that
9 type for you?

10 MR. JABOUIN: So, Dr. Lynch-Walsh, the
11 conversations go all over. We do need to have
12 this, please.

13 MR. GOHL: Chief Auditor, I did hear the
14 committee member offered to send the text as she
15 could wordsmith it and email it to you.

16 MR. JABOUIN: Yes, I will accept that.

17 And, Ms. Fertig, I don't know if you got the
18 last part where it said, audit committee
19 recommends we audit more recent transactions by
20 the former CIO that includes the specifications
21 and purchases and invoices.

22 MS. FERTIG: Yes.

23 MR. JABOUIN: We are running out of time.

24 MS. FERTIG: I don't -- are you good or you
25 need me to --

1 MR. JABOUIN: No, we do need you to send the
2 first part, please.

3 MS. SHAW: The only thing I would change is
4 that just in case there are too many activities
5 that the auditor, HCT, are not the only one. I
6 would rather it says the internal audits -- the
7 chief auditor will proceed with hiring auditors
8 or whoever to do this. Because they may not be
9 able to do all of the activities. So I don't
10 want to lock into HCT just doing it.

11 DR. LYNCH-WALSH: Yeah, and I don't want to
12 lock in more recent, necessarily just more recent
13 transactions, because we're going to miss all the
14 good ones. Since Ms. Coker has been here I'm
15 sure we're not going to find what we used to
16 find.

17 MR. DE MEO: I think we're never going to
18 settle this. I think we should just say, the
19 audit committee will investigate. Don't mention
20 HCT or anybody else.

21 DR. LYNCH-WALSH: Right.

22 MR. DE MEO: I don't think we should say
23 which transactions. We should say, former CIO.
24 We should say, not all of the required records.
25 Because if we as a committee say there were no

1 records and there were records regarding that bid
2 we look foolish.

3 DR. LYNCH-WALSH: Right.

4 MR. DE MEO: So I think we pretty much have
5 it.

6 Did you get the email?

7 MS. FERTIG: You're doing, required records,
8 Mr. De Meo?

9 MR. DE MEO: Sorry?

10 MS. FERTIG: You're saying, required records;
11 right?

12 MR. DE MEO: Yes.

13 MR. JABOUIN: Ms. Fertig, are you going to
14 email this to me?

15 MS. FERTIG: Yeah, I am. I'm sorry, I'm
16 typing as we're talking and everybody's talking
17 and I'm adding it in.

18 DR. LYNCH-WALSH: Right. I agree with Mr. De
19 Meo. Go back to what you were trying to do,
20 which is keep it broad. Former CIO, not all the
21 required records.

22 MS. SHAW: And take out the auditor.

23 DR. LYNCH-WALSH: Don't mention auditors.
24 Don't narrow the timeframe. And we get it
25 basically because we're going to be providing

1 input.

2 MR. DE MEO: And to investigate the adequacy
3 of the specifications used in bid 16
4 blah-blah-blah-blah.

5 DR. LYNCH-WALSH: And purchases -- sorry,
6 adequacy of the specs.

7 MR. DE MEO: Used for that specific bid so
8 that we don't go crazy.

9 Is there a way for you to formulate that
10 after?

11 MR. JABOUIN: We will try to do that. What
12 happens is, even when you listen to the audio,
13 the conversation goes a lot of different places.

14 MR. DE MEO: Yeah.

15 MR. JABOUIN: So I will try to patch it up as
16 best I can between what Ms. Fertig sends and what
17 I've tried to write down and the different
18 changes on that end.

19 MR. MEDVIN: Do we vote on it without a --

20 MR. JABOUIN: Please do.

21 MS. FERTIG: I think I have the first part.
22 Do you want the next part?

23 MR. JABOUIN: The next part. What I last
24 wrote down was the audit committee recommends
25 that we audit recent transactions by the former

1 CIO that include specifications and purchases and
2 invoicing. That's the last I wrote.

3 MS. SHAW: Take out recent.

4 DR. LYNCH-WALSH: Yeah, take out recent.

5 MS. FERTIG: I'm sending -- I'm sending the
6 first part to you.

7 DR. LYNCH-WALSH: And investigate the
8 adequacy of the specifications of Bid Number
9 16-059E.

10 MR. DE MEO: Why don't you say selected
11 transactions involving former CIO? Because, you
12 know --

13 DR. LYNCH-WALSH: It's not going to be all of
14 them; right.

15 MR. DE MEO: Well, I don't think we should
16 investigate all of them. I think we're --

17 MS. FERTIG: I think -- can't the chief
18 auditor pick the next one or two --

19 MR. DE MEO: Yeah, selected.

20 MS. FERTIG: -- that are significant?

21 DR. LYNCH-WALSH: We must be involved in
22 picking them.

23 MR. JABOUIN: You're advisory, Dr. Walsh.

24 MS. FERTIG: Because that's what's happened
25 so far. He picked Recordex and he picked Lenovo.

1 DR. LYNCH-WALSH: But only -- but, Mary, the
2 problem is, again, 16-059E was picked and the
3 chief auditor would have known or should have
4 known about all of the other bids.

5 MR. JABOUIN: We do know -- we have the list
6 and this is the first one that was selected.

7 DR. LYNCH-WALSH: No, you selected this.

8 MR. JABOUIN: Correct. It was the largest
9 one and that's why it was selected.

10 Now, are we going to move on, Dr. Walsh?

11 Here's what Ms. Fertig sent. Based on the
12 result of the HCT agreed upon procedures Lenovo
13 purchase, there's a number for the bid number,
14 the 16-059E audit, and the discovery that
15 there -- that there --

16 MS. FERTIG: That not -- take out there.
17 That not all of the required --

18 MR. JABOUIN: That not all of the
19 requirements -- required records of bid
20 opening -- of bid opening meeting to award --

21 MS. FERTIG: Of the bid opening meeting. I'm
22 fixing this.

23 MR. JABOUIN: No problem. And the 82 million
24 low bid technology purchase we transmit to the
25 board, and that's where it picks up --

1 MS. FERTIG: We transmit this to the board
2 with the recommendation that.

3 MR. JABOUIN: Okay. With the recommendation
4 that we audit select transactions of the former
5 CIO that includes the specifications and
6 purchases and invoicing.

7 MR. DE MEO: And the adequacy of the bid
8 specifications. It should be selected, not
9 select.

10 MR. JABOUIN: Okay. I think I've got it. We
11 have run out of time.

12 MS. FERTIG: I'll fix a couple of those
13 words.

14 MR. JABOUIN: Okay.

15 MS. FERTIG: I think we have with the gist.
16 I think we can --

17 MR. MEDVIN: Can we vote on this, please?

18 MR. JABOUIN: Is that with the whole motion?

19 MR. MEDVIN: Yes.

20 MR. JABOUIN: Okay. Motion to transmit with
21 Ms. Fertig's language coupled with what I just
22 added.

23 MR. MEDVIN: All in favor?

24 COMMITTEE MEMBERS: Aye.

25 MR. MEDVIN: Opposed?

1 MR. BARNES: Yes, nay.

2 MS. FERTIG: I'm an aye, too.

3 MR. MEDVIN: One opposed, everyone else is
4 yes. It carries.

5

6 DR. LYNCH-WALSH: When you have someone that
7 votes against something with the school board
8 they make them explain their vote.

9 MR. JABOUIN: That's not a requirement.

10 DR. LYNCH-WALSH: It is for the school board
11 apparently. Any time they dissent they have to
12 explain why they're voting no.

13 MR. JABOUIN: I haven't seen that.

14 MR. GOHL: So, Mr. Jabouin, just for a point
15 of clarity, when the school board takes a vote on
16 the hiring of a person, if the issue is not
17 related to the compliance on the processes by
18 which the person, then they are required to
19 provide a justification. But for a general issue
20 it is not.

21 Dr. Lynch-Walsh, is that a fair
22 representation of the instance in which board
23 member justification needs to be applied?

24 DR. LYNCH-WALSH: I'm trying to remember the
25 item that former general counsel held Lori

1 Alhadeff's feet to the fire on and I don't think
2 they were hiring anyone.

3 MR. GOHL: It was an HR issue. The HR issues
4 do have a different threshold, but I'll cite as
5 an example this week's vote on facial coverings,
6 justification is not required for a no vote.

7 DR. LYNCH-WALSH: Well, they also got away
8 from it after that happened.

9 MR. BARNES: I could have explained in the
10 time with all this talking that you're doing.

11 MR. GOHL: HR no votes do have a different
12 threshold.

13 MR. BARNES: I could have explained why I
14 said no, by the time -- I voted no because, I'm
15 not opposed to Mrs. Fertig's motion, I'm just
16 opposed to attaching it to the report because I
17 believe the report covers what they were charged
18 to do. And I think we should let the board know
19 our concerns but not attaching it to this report.

20 MR. GOHL: Thank you, Mr. Barnes. And the
21 committee is certainly free to include your
22 explanation. I'm just worried about precedent
23 setting for all board member committees.

24 DR. LYNCH-WALSH: We're not trying to change
25 it, but, see what -- this is the second time now,

1 Mr. Barnes, that because you don't, you don't
2 express that during the discussion --

3 MR. BARNES: I did express it.

4 MR. JABOUIN: -- we never no why you're
5 voting no.

6 MR. BARNES: I did express it.

7 MR. MEDVIN: Can we move on, please?

8 MR. BARNES: I expressed it. Maybe I didn't
9 do it the same way.

10 DR. LYNCH-WALSH: No, not on the motion.

11 MS. FERTIG: I'm going to have to leave soon.
12 Are we -- are we going through another -- I'm
13 sorry. I just have a 1:00.

14 MR. JABOUIN: We need to get MSL done. I
15 don't believe a motion is needed for that, but we
16 do need to have them to cover their audit plan.

17 MR. MEDVIN: Gentlemen, thank you very much.

18 MS. DAHL: Thank you. It was nice to see you
19 again. Thank you, Mary.

20 MR. MEDVIN: Let's get MSL in here.

21 MR. JABOUIN: We have like two minutes to get
22 this done.

23 MR. MEDVIN: Okay.

24 MR. JABOUIN: Just so the committee knows, we
25 do need to get out of here by 1:30 at the latest

1 and MSL is out here, we're going to bring them
2 in.

3 MS. DAHL: What? I thought we weren't going
4 to do MSL today.

5 MR. JABOUIN: We have to.

6 MR. MEDVIN: We have no choice.

7 MR. JABOUIN: We're not going to do RSM
8 today.

9 MS. DAHL: All right.

10 MR. JABOUIN: Do we have Dan O'Keefe on the
11 line?

12 MR. O'KEEFE: Yes, I'm here. I've been
13 listening throughout your entire meeting and I'm
14 sorry I can't be here in person but I have got
15 one more day of quarantine I have to do before I
16 can get back out in the real world.

17 MR. JABOUIN: So the next agenda item is the
18 required communication and the audit plan by MSL.
19 There is some documents in your package, that if
20 you could refer to it as we ask either Mr.
21 Castaneda and Mr. O'Keefe, if you could kindly
22 just introduce yourself before you start speaking
23 and then go to the documents, please.

24 MR. O'KEEFE: Yes, this is Dan O'Keefe I'm
25 the engagement shareholder on the audit and I'm

1 going to let Eddy do the presentation just from a
2 practicality standpoint since he's live there.
3 But I can answer any questions along the way or
4 either one of us can.

5 MR. CASTANEDA: Great. My name is Eddy
6 Castaneda. I'm the audit manager on the school
7 board's annual audit.

8 This document that was presented to you is
9 our required planning communications. Our
10 professional standards require us to communicate
11 to you and to the governing body certain
12 requirements, certain communications, such as
13 overall upcoming new accounting standards that
14 may impact the district as well as our general
15 audit plan.

16 Those areas we typically generally look at in
17 terms of our -- the internal controls over
18 financial reporting and accounting. We look at
19 some IT controls as they relate to the accounting
20 software and the financial reporting. Other
21 areas such as cash investments, debt, are
22 significant areas as part of our annual audit
23 procedures.

24 Part of this package as well, we're happy to
25 report and include our 2020 peer review. We

1 received a pass -- our firm has received a pass
2 grade. There's only three grades given. It's
3 pass, pass with deficiencies or fail. And we
4 have received pass.

5 Some -- two areas that I do want to hit on
6 that are significant to the district are two GASB
7 standards, GASB 84, which relates to fiduciary
8 activities. The past year ourselves as well as
9 the finance department have had constant, been in
10 constant communication on how to implement this
11 GASB as it will affect significant areas of
12 financial reporting in the 2021 annual financial
13 report.

14 Another one that is going to be implemented
15 for next year which is the GASB statement on
16 leases. That's going to change how leases are
17 reported in the annual financial report and how
18 the district has to account for those leases.
19 The very top level, that operating leases are
20 gone and everything's going to be treated as a
21 capital lease going forward. That's just the
22 bird's-eye view of it.

23 And then our timing of the audit is we're
24 currently in our interim stage which started in
25 June. We're still waiting on a few items to be

1 given to us so we can complete that work. Our
2 intentions in the past few years have been to
3 come out in October for that month through
4 mid-November, issue our reports by mid-November,
5 by that -- by that audit committee council
6 meeting in November with plans for that to be
7 given to the board in their December meeting.

8 Now one other thing, this is an auditor
9 general year as well. Every three years the
10 district gets independently audited by the
11 Florida Auditor General, which this is that year.
12 So they'll be -- but typically they don't issue
13 their audits until the following year, early 20
14 -- this would be early 2022.

15 Other than that I'll -- if the committee
16 members have any questions or comments or
17 concerns?

18 MR. DE MEO: Mr. Chair, just a couple
19 questions.

20 MR. MEDVIN: Sure.

21 MR. DE MEO: In your initial assessment of
22 risks did you find any significant risks? Did
23 you identify anything as a significant risk?

24 Not significant items, significant risk,
25 elevated risk, high risk.

1 MR. CASTANEDA: Obviously internal controls
2 over financial statement preparation is a
3 significant risk of ours as well as internal
4 controls over just generally -- your general
5 accounting and reporting areas.

6 MR. DE MEO: So you'll be performing
7 additional procedures then to satisfy yourselves
8 about those risks?

9 MR. CASTANEDA: Correct.

10 MR. DE MEO: In those areas?

11 MR. CASTANEDA: Yes, sir.

12 MR. DE MEO: And has that been a material or
13 significant weakness in the past?

14 MR. CASTANEDA: Not that we have found; no
15 significant deficiencies or material weakness.

16 MR. DE MEO: But this year you've flagged it
17 as a significant risk, is that because our chief
18 financial officer, there's been a change in that
19 area?

20 MR. CASTANEDA: It's always been a
21 significant risk. That's kind of -- since we've
22 done procedures. But to your point about the
23 chief financial officer, we will do additional
24 procedures to adequately document -- you know,
25 there's always a change, a loss of knowledge when

1 a high level official leaves their position. So
2 we just want to make sure that policies and
3 procedures are being followed in the absence of
4 those type of employees leaving.

5 MR. DE MEO: I noticed that you've identified
6 information technology systems as a significant
7 audit area.

8 MR. CASTANEDA: Mm-hmm.

9 MR. DE MEO: Does that include cyber
10 security?

11 MR. CASTANEDA: It includes a general -- our
12 general -- we do a general IT assessment. We are
13 only, by our standards, have to take a look at
14 the IT controls as it relates to the financial
15 reporting, not general cyber security risk.
16 Although we do take a level, when we do those IT
17 assessments, to do a general cyber security
18 general IT threat assessment and give any
19 potential recommendations and comments to the IT
20 department directly.

21 MR. DE MEO: And what about bid procedures,
22 how do they -- do you cover those?

23 MR. CASTANEDA: We do a sampling of bids that
24 were issued in the fiscal year to see what
25 compliance -- not compliance with every --

1 everything in the policy, just generally -- a
2 general rule of thumb is that the evaluation was
3 done properly, that the bid was advertised
4 fairly, and just general compliance with the
5 policy.

6 MR. DE MEO: Do you rely on any third party
7 auditor reports for the IT area?

8 MR. CASTANEDA: Not for the IT area; no.

9 MR. DE MEO: For any of the software or
10 anything?

11 MR. CASTANEDA: Nothing like -- well, we do
12 get some SOC reports, but I don't believe that
13 they're involved -- SOC 1 being the general
14 controls audits, but not as they pertain to IT.
15 I think everything for that is housed -- again,
16 the IT software as it relates to the financial
17 reporting modules, not any other modules
18 throughout the district.

19 MR. DE MEO: And you test all the SOCs and
20 review them and make sure that --

21 MR. CASTANEDA: The ones that are applicable
22 to our audit. There could be other SOC reports
23 that don't have anything to do with the financial
24 -- the annual financial report. So the SOC
25 reports that we typically review as part of our

1 procedures are any third parties that the
2 district holds any significant investments with,
3 any -- the SOC 1 reports of your general risks
4 such as like health insurance and things like
5 that that have significant balances in their
6 financial report.

7 MR. DE MEO: Do you seek the use of
8 independent firms for the valuation of
9 securities?

10 MR. CASTANEDA: Yes, I know the district does
11 have a third party that does those valuations and
12 we do a general review of their controls and
13 their SOC 1 reporting.

14 MR. DE MEO: And that complies with, what is
15 it 820, AU 820? I forget what it is. The
16 methodology, you look at the methodology and the
17 valuation?

18 MR. CASTANEDA: The methodology; correct.
19 That it's being done in one of the approved
20 valuations that GASB has approved for.

21 MR. DE MEO: Okay. Thank you.

22 MR. MEDVIN: Dr. Walsh?

23 DR. LYNCH-WALSH: Yes, I see capital assets
24 accounting. I'm glad to see that there.
25 Yesterday -- investment policies and procedures,

1 debt. So yesterday the board had a discussion,
2 because what's coming to a head, the bond was 800
3 million, the roofing and HVAC estimates were
4 purposely -- HVAC I'm less sure about, but
5 roofing for certain were purposely understated,
6 which is why they had to keep going back for
7 funding increases and why COPs were issued. The
8 COPs that were issued last year to the tune of
9 \$250 million were not issued for specific
10 projects, which is generally what one issues COPs
11 for. They were issued to cover the deficit in
12 the reserves because the 800 million was never
13 enough to do the scope of work that was supposed
14 to be 800 million.

15 And yesterday one of the board members made a
16 comment that they knew that it only covered about
17 a third of the need. The problem is that it's
18 not like we did a third of the projects with
19 fidelity. Essentially the district is doing a
20 third of the work that's needed on most of the
21 facilities. By that I mean, yesterday was an
22 example, Markham Elementary, they were going to
23 just slap a roof on and put a new HVAC in when
24 the thing should be demolished and rebuilt.
25 That's going to cost all-in about 29 million and

1 require 29 million more in funding.

2 So now COPs and how much COPs they can issue
3 without hitting the ceiling becomes a real
4 conversation and we can't get a straight answer
5 out of them as to how much more they can issue
6 before they hit the ceiling.

7 Luckily there's a financial advisory
8 committee meeting on the 27th of August, which I
9 now have to attend. So I'm happy to see debt on
10 here.

11 And then related to that, since 2014,
12 budgetary compliance and accountability, last
13 year the former chief financial officer was
14 finally going to acknowledge in the budget the
15 difference between the 2014 estimates for the
16 projects in the SMART program and the current
17 estimate that Atkins was providing. And the same
18 board member actually that mentioned that 800 was
19 not enough, and that would be Levinson, she
20 stopped the chief financial officer from doing
21 that.

22 I think they're finally now putting into the
23 budget, but we have to confirm that tonight at
24 the task force meeting, they're finally putting
25 into the SMART reserves, although it will be in

1 the future, the difference between the old
2 estimates and what it's likely to cost based on
3 Atkins' most recent information.

4 So I'm happy to see this in here, but I hope
5 that that will get looked at to confirm that
6 what's in the budget is actually sufficient for
7 the scope of work at Atkins' most recent
8 estimates.

9 I mean, a budget is just based on what you
10 actually know to be true at that point in time,
11 but that hasn't been the case in the DEFP since
12 20 -- since the prices started going up and the
13 deficiencies were realized.

14 So that's all I wanted to point out. I was
15 happy to see those there.

16 Oh, and how do we contact you guys?

17 MR. CASTANEDA: On the first page of this
18 letter you have Dan O'Keefe's number, I believe.
19 And I can give you my card when I leave here.

20 DR. LYNCH-WALSH: Okay. Perfect. Thank you.

21 MR. CASTANEDA: All of you can reach out to
22 me directly.

23 MR. MEDVIN: Any other questions?

24 (No response.)

25 MR. MEDVIN: I don't believe there is

1 anything to vote on.

2 MR. JABOUIN: There is nothing to vote on. I
3 did send out -- I did send out MSL's documents to
4 the board members for their knowledge, but there
5 is nothing to transmit with this.

6 So that concludes the agenda items.

7 MR. MEDVIN: So is there a motion to adjourn?

8 MS. SHAW: Motion to adjourn. Phyllis Shaw.

9 MR. MEDVIN: Second?

10 MS. DAHL: Second.

11 MR. MEDVIN: Second by Rebecca Dahl.

12 All in favor say aye.

13 COMMITTEE MEMBERS: Aye.

14 MR. MEDVIN: Opposed?

15 (No response.)

16 MR. MEDVIN: Thank you all. It's been a long
17 meeting.

18 (Meeting was concluded at 1:32 p.m.)

REPORTER'S CERTIFICATE

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STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 23rd day of August, 2021, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

A	
a.m 1:14 78:8	added 30:13 32:21 40:16 66:16 120:22
ability 32:4 111:14	adding 116:17
able 6:22 7:10 9:9 14:4 15:4 16:3 22:21 25:14 32:8 45:25 46:7,12 59:13 61:8,23 62:3,6 69:18 76:9 94:2 107:10 115:9	addition 9:11 69:7 88:13
absence 12:6 129:3	additional 17:6 31:12 32:14 37:13 94:10 94:10 128:7,23
absolutely 46:19 70:9 71:2,23	address 15:4 26:19 51:7 52:18 90:3,18 92:1 96:12 97:8
Academic 2:19 21:10	addressed 26:8,18 61:7 87:9 91:4
accept 29:24,25 30:3 30:4 36:9 63:3 114:16	addresses 26:20
acceptable 7:14 9:25 16:15	addressing 90:11
acceptance 90:21	adequacy 117:2,6 118:8 120:7
accomplish 40:17 52:15	adequate 84:10
account 126:18	adequately 62:7 128:24
accountability 2:16 2:17 5:21 34:20,24 65:15 93:21 133:12	adhered 79:1
accountant 37:22 39:25 40:15 42:23 43:13 55:21 56:9	adjourn 135:7,8
accounting 24:25 64:25 66:9 125:13 125:18,19 128:5 131:24	administration 1:10 48:9
achieve 84:2	Administrative 11:5 14:7
acknowledge 11:25 12:5 112:14 133:14	adopt 10:20
Acknowledgement 11:6	adopting 70:21
acquire 88:14	adoption 9:1 25:15
act 110:2	adopts 35:18
Acting 2:19 21:13	advertised 74:16 130:3
action 96:4	advertisement 59:17
activities 115:4,9 126:8	advisable 47:24,25
activity 88:13,13	Advisors 3:3,4
actual 39:1 52:24 68:10	advisory 11:6,19 118:23 133:7
Adam 2:5 5:9 22:2 36:5 47:12	affect 126:11
add 41:7 48:25 59:13 63:9 66:5 71:13	afternoon 57:6,9,16 68:4
	agenda 6:14,15,17 7:10,20 8:13 9:1 10:17,20 11:4 12:9 14:25 15:2,8,22,24 15:25 16:8,11,18,20 16:23 17:4,5 18:16 18:21,23 19:10 21:16 24:20 25:9 50:5 57:19,23 105:23,25 124:17 135:6
	agent 94:15
	aggressive 26:1
	ago 14:20 44:9 49:11 66:18 69:19 82:8,20 97:3 103:24 104:19 105:1,2
	agree 8:7,8 9:8 11:1 32:6 35:4 48:15 50:11,12,15 51:9,10 77:16 82:8 91:8,17 94:24 95:6,7 104:15 106:1 109:18 116:18
	agreed 60:18,24 63:6 74:9 76:4 78:21 80:19 92:16 93:9 96:14 99:7 113:8 119:12
	ahead 14:4 15:1,9 35:16 95:25 98:18
	AICA 80:14
	Alhadeff's 122:1
	Ali 2:9 6:2
	all-in 132:25
	all-inclusive 106:14
	Allegiance 4:13,14
	Allen 66:4
	allocation 88:24
	allow 14:15 15:3 25:18,21 27:13 46:2
	allowing 14:16
	alluding 95:10
	alongside 45:25
	alternate 29:5,17,22 30:5,7 31:1,2,4,13 31:17 36:2,18
	alternates 31:14
	amend 52:17 93:2 108:8
	amended 54:16
	amendment 92:15
	amount 98:12
	analyzing 113:17
	Andrew 2:2 5:7 19:14 20:3,9 47:10
	Ann 2:9 5:25 12:2
	announce 45:13
	announcement 11:15
	annual 11:18 24:23 37:17 38:3,15,24 39:1,3 40:12 41:4
	41:22 42:11,13 43:7 51:17 52:3 54:1,22 125:7,22 126:12,17 130:24
	answer 7:10 61:24 62:11 86:20,23 91:20 125:3 133:4
	answers 90:6
	Anthony 2:4 4:23 47:13
	anybody 8:4 62:15 84:3 115:20
	anymore 58:15 98:11 112:19
	anyone's 54:25
	apologies 36:8 45:19
	apologize 19:8 67:22 101:3
	apparently 121:11
	appear 79:19
	appears 64:14 76:15
	Apple 89:5,9,11
	applicable 63:2 130:21
	applied 80:2 121:23
	apply 82:12
	appoint 32:4 35:17 36:16 44:20
	appreciate 18:10 45:19,22 46:6
	approach 77:7
	appropriate 23:3
	approval 6:15 21:16 21:23 25:15,25 27:15 43:21,25,25 44:1,24 45:1 50:17 50:18,20,20 52:2,5 54:1,22,23
	approve 18:15 21:24 45:3 52:8
	approved 12:10 22:6 49:18 80:23 108:10 131:19,20
	approves 25:13
	approving 18:14 53:16
	April 58:1,4
	Arcese 2:9 6:2,2
	area 99:17,21 128:19 129:7 130:7,8
	areas 16:12 17:23 107:7 125:16,21,22 126:5,11 128:5,10
	Arlotta 2:10 6:4,4
	arrived 21:5
	asked 12:25 59:6 65:8 83:11 86:20 91:16,21 93:7,7 95:6
	asking 29:15
	assertion 43:6 86:9
	assessment 6:21 7:2 56:24 102:21 103:3 127:21 129:12,18
	assessments 129:17
	assets 112:5 131:23
	assigned 90:7
	Atkins 133:17
	Atkins' 134:3,7
	attach 109:19
	attached 87:23 108:22 109:13
	attaching 122:16,19
	attempt 105:8
	attend 10:14,16 12:12,15 46:12 67:6 133:9
	ATTENDANCE 2:1
	attended 68:23
	attendees 59:24 60:5 67:19,25 70:11
	attention 41:24 76:14
	attestation 99:12
	attorney 35:15
	attorneys 16:2 61:11
	AU 131:15
	audio 117:12
	audit 1:5 4:5,18 7:6 10:9 11:15 12:1,3,8 12:16,18,21,23,24 13:2,10,12,16,24 15:3 18:8 19:7 20:19 21:7 23:5 24:22,23 25:4,22 27:3,5,6,12,16 28:2 28:3,10,22 29:1 30:11 31:19 32:15 32:16,20,20 33:7 35:21 36:2 37:17,19 37:20 38:3,15,24 39:1,3,23 40:13 41:2,5,23 42:11

46:23 47:21 48:22 49:18 50:1 51:12,18 52:3 54:22 55:14 58:3 60:2,19,21 61:2,14 65:9 66:15 75:18 80:15,17 89:22 90:10,24 91:14,18 92:6,16 93:11,15 94:13 96:14 97:9 98:17 99:6,9,11 102:1 106:24 107:14,23 108:13,14 109:4 110:19 111:1 114:18,19 115:19 117:24,25 119:14 120:4 123:16 124:18,25 125:6,7 125:15,22 126:23 127:5 129:7 130:22 audited 34:7 127:10 auditing 34:2,3 82:19 auditor 2:7,8,11,11 4:9 6:1,3,5,7 11:5 21:9 27:24 32:2 33:10 34:2,3,16,23 36:17 38:1,2,6,8,11 38:16,22 39:2,4,8 39:20 40:1,4,21,24 41:15,19 42:10,13 42:19 43:3,5,9,11 44:7,12,20 45:2,5 48:10,21 49:6 50:25 51:13 52:5,22 55:16 55:17,19 81:1 83:24 90:22 91:9 92:10 101:25 107:25 108:9 111:13 114:4 114:13 115:5,7 116:22 118:18 119:3 127:8,11 130:7 auditor's 13:11 14:6 auditors 47:22 48:1 48:16 76:3 113:14 115:7 116:23 audits 2:9,9,10,10 27:19 34:22 67:7 91:14 92:11 94:10 94:24 98:19 104:7 110:16,17 111:13	113:16 115:6 127:13 130:14 August 1:13 4:4 25:7 25:10,15 56:1 58:2 133:8 136:10 AUP 64:15 86:6 authorized 136:6 automatically 30:25 31:9 54:8 available 30:14 31:7 31:18 32:1 Avenue 1:11,23 award 58:24 72:6 98:25 113:12 119:20 awarded 71:17 awarding 92:8 aware 10:15 16:10 44:22 46:3 68:19 74:22 89:1 awkward 44:16 aye 11:1,2 19:21,22 20:4,5 22:4,5 23:13 23:14 36:19,20 55:8 55:9 120:24 121:2 135:12,13 <hr/> B B 2:12 26:12 back 7:22 11:13 12:4 14:21 22:15 23:1 39:6 75:1 77:8,9,15 87:13 88:21 100:6 101:15 102:5 104:18,20 111:25 116:19 124:16 132:6 backed 88:10 background 91:11 backs 51:2 bad 66:19 bake 77:3 balances 131:5 bandwidth 102:5 Barnes 2:3 4:19,20 47:7,8,8 89:14,15 91:9 121:1 122:9,13 122:20 123:1,3,6,8 Barnes' 99:9 based 38:18 60:9 61:13 68:20 69:3	79:20 80:15 81:6,13 83:19 90:12,21 92:6 104:8 113:5,7 119:11 134:2,9 basically 44:15 51:24 58:25 64:3 65:11 69:10 94:16 116:25 basis 48:11 Bass 1:22,23 3:4 5:23 5:24,24 21:20,20 136:4,14 battle 77:25 BCPS 58:11,19 88:23 BDO 84:12 BECON 17:18,22 bed 73:23 beginning 55:18 Behavioral 6:21 7:1 56:23 102:21 103:3 Bekaert 27:25 belabor 65:4 70:8 98:10 believe 9:11 16:2 37:5 48:23 65:19 66:9,22 68:20,24 69:1,21 70:22 74:5 75:4 77:10 80:6,13 84:6 86:24 87:8 88:7,16 89:6 90:1 93:16 95:10 97:10,12,22 122:17 123:15 130:12 134:18,25 benefit 107:3 Benefits 2:17 6:10 best 7:10,11 13:5 17:18 44:17 79:12 84:8 85:11 88:23 97:5 102:2,25 117:16 better 23:25 24:2,17 54:21 64:4 85:8 99:5 101:5 beyond 49:23 bid 57:21 59:10,15,16 59:22,25 60:5,8,14 60:20 63:13,14,16 65:12 66:2,19 67:20 67:24 68:1,2,10,11 68:12,15,16,18 69:12,18,23 70:1,10 70:12,12,13 71:3,17	71:22 72:2,7,8,13 72:17,17 73:13,18 74:16,21 75:4,14 76:16,21 79:2 80:2 83:4,17 84:7,8 85:4 88:7,10 92:8,9 93:4 96:15 98:22 99:1,1 99:19,23,24,25 101:16 105:10,14 105:15 106:2,22,24 110:24 113:12,13 116:1 117:3,7 118:8 119:13,19,20,21,24 120:7 129:21 130:3 bidders 69:24 84:3 bidding 28:1 74:1 79:24 82:13 84:1 bids 62:3,3 66:13 70:2,4 72:1 75:14 94:11 97:6 101:15 101:22 102:11 107:8 119:4 129:23 big 6:19 7:19 8:1 bigger 41:25 biggest 87:1 bird's-eye 126:22 bit 50:4 79:4 81:25 black 34:5 blah-blah-blah 38:6 54:1 113:9 blah-blah-blah-blah 117:4 blanking 75:3 blatantly 75:24 blunt 42:14 board 1:3,10 4:6 8:17 11:6,18 13:15 17:4 23:12 24:23 25:5,13 25:15,16,25 26:14 27:4,17,18 29:4 32:13 33:9,17,25 34:3,6 35:10,18 37:15,23 38:5,10 39:8,15,17,20 40:1 40:7 44:14 48:13 49:13,20,21 50:6,13 50:23 51:11 52:7,8 53:15,23,24 54:2,7 54:24 55:25 56:1 59:6 60:21,23 61:3 61:15 63:7 66:15	70:19 75:10,17 78:6 81:4 83:24 93:5,9 93:24 96:5 98:1,6 98:17,25 99:20 100:17 106:19 107:1 108:3,23 109:21 110:6,7 119:25 120:1 121:7 121:10,15,22 122:18,23 127:7 132:1,15 133:18 135:4 board's 37:19 39:21 63:5 125:7 body 34:17 38:4 125:11 bond 79:20 80:1 88:3 111:22,23,25 112:3 112:7,9 132:2 boss 72:22,23 bothered 33:25 bottom 59:23 bought 64:3,9,19 79:9 81:13 bounds 39:13 brainstorm 13:1 brand 44:1 breaking 8:5 101:4 brief 48:23 bring 13:2 15:1 76:13 76:20 124:1 bringing 74:13 94:23 broad 95:21 96:7,22 116:20 broadcast 17:18,23 18:1,6 broader 77:17 brought 17:13 74:18 94:21 97:24 108:3 Broward 1:3 4:6 21:11 48:3 80:24 136:3,11 budget 79:13 88:24 98:13 133:14,23 134:6,9 budgetary 133:12 buffer 32:11 building 18:3 bullet 33:6,6 bullets 17:6 bumped 103:6
---	---	--	--	--

buy 95:5,6,6	certified 24:25 37:21 39:24 40:14 42:23 43:12 55:21 56:8	13:11 14:6 21:9,10 21:13 28:9 32:19 48:8 81:1 83:23 87:8 90:22 91:9 107:24 111:13 112:1 114:4,13 115:7 118:17 119:3 128:17,23 133:13 133:20	column 60:10 combination 18:11 come 7:5,22 12:4,19 17:24 27:17 45:21 46:9,20 50:24 66:23 80:10 95:16 101:24 105:12 127:3 comes 15:6 coming 45:24 53:20 55:4 132:2 comment 7:15 14:14 15:4,17 16:13,20 18:18 23:17 24:16 30:1 33:24 48:20 52:18 54:7 58:7,9 58:23 60:4,7 62:10 85:24 94:8 103:23 132:16 comments 14:8,11,18 15:9,19,25 16:4,5,9 18:17 21:18,22 23:11 26:8,20 29:7 29:23 54:19 58:5 59:11 61:2,4,14 62:13 67:2 90:3 101:13 127:16 129:19 committee 1:5 2:1 4:5 4:18 7:6 10:9 11:2,7 11:16 12:1,3,8,16 12:18,21,23,24 13:3 13:4,8,12,16,24 15:3 18:8,21,24,25 19:2,7,8,12,22 20:5 20:20 21:3,7 22:5 23:1,14 24:7,22 25:4,22 26:15 27:3 27:5,7,12,16 28:3,3 28:5,10,22 29:1,5 30:12,21 31:8,19 32:2,10,16 33:8,11 34:7,16,19,23 35:21 35:22 36:2,17,20 37:13,17 38:7,8,8 38:11,12,22,25 39:4 39:5,9,17,20 40:2,4 40:6,7,8,13,18,21 40:25 41:5,10,15,20 41:22,23 42:3,8,11 42:12,14,20 43:3,8 43:9,11 44:8,20	45:2 46:23 47:2 49:5 50:25 51:12,13 51:18 52:3,5,6,12 52:22 54:23 55:9,14 55:17,18,19,25 57:25 58:3,5,23 60:22 61:2,14,22,24 62:1,15 66:15 75:18 82:9 84:20 89:22,25 90:25 93:15 99:10 103:6 107:16,24 108:4,13 111:1 114:14,18 115:19 115:25 117:24 120:24 122:21 123:24 127:5,15 133:8 135:13 committee's 13:10 76:13 committees 11:19 109:25 122:23 common 49:25 50:1 communicate 10:12 125:10 communicated 10:14 82:14 communication 124:18 126:10 communications 8:16 125:9,12 companies 47:19,22 48:21 83:19 company 65:21 90:10 compare 60:12 comparing 42:1 60:16 79:23 complete 9:10 11:23 87:2 111:18 127:1 136:8 completed 9:5 11:8 completely 35:5 completion 37:20 compliance 121:17 129:25,25 130:4 133:12 complied 80:6 complies 131:14 comply 84:6,7,8 computers 65:15 81:4 concern 35:9 87:21 94:19 98:11 110:4,5
C				
C-level 81:21 cabinet 110:8 calendar 6:25 46:2 call 4:17 21:5 27:15 89:19 93:3,5,24 104:10 107:6 108:17,17 109:22 called 37:16 43:7,8 70:19 93:20 calling 109:21 calls 26:13 33:16 cancelled 99:2 capability 53:1 capital 126:21 131:23 capturing 94:13 card 134:19 care 47:2 carried 106:6 carries 36:23 55:12 121:4 cart 73:2 Cartwright 2:15 10:13 13:20 45:14 45:16,18 46:16,19 46:24 47:2 case 23:24 29:2 31:6 32:15 39:12 69:19 73:5 115:4 134:11 cash 125:21 cast 49:13 Castaneda 3:4 124:21 125:5,6 128:1,9,11,14,20 129:8,11,23 130:8 130:11,21 131:10 131:18 134:17,21 CDI 57:22 ceiling 133:3,6 CENTER 1:10 certain 12:13 61:15 101:5 125:11,12 132:5 certainly 99:14 106:2 122:21 CERTIFICATE 136:1	cetera 41:18,18 68:20 chair 2:2,2 4:10,10,11 7:12 13:2,15,16 16:14 18:24 19:3,4 19:5,6,11,11,13,14 19:21 20:2,4,9,10 20:18 21:8,9,12 26:15 27:4,5,6 30:11,14,17 31:7,8 31:8,16,17,18,19,21 31:22,25 32:3,20 33:7,7,9,10,16,17 34:9,11,19,23 40:10 42:19 43:2,22 48:19 56:18 58:17,19,20 62:8 63:15,18,20 78:13 85:7 89:15 91:6 96:11 127:18 chair's 31:20 103:6,7 challenges 13:1 26:2 27:20 28:7 challenging 32:12 change 26:7 28:2 33:5 35:19,20 42:19 43:2 48:8,9,16 58:16 92:5,12,15 115:3 122:24 126:16 128:18,25 changed 58:13 64:24 77:1 changes 9:1 10:21 30:23,24 52:16 53:5 55:15 117:18 charge 50:23 72:22 73:7 87:12 105:19 charged 90:16,16,22 122:17 check 28:12 33:22 56:16 checked 28:14 61:10 75:1 checking 22:8,10 33:19 Cherry 27:25 chief 2:7,8,16,19,19 2:20,21 4:8 5:21,25 6:2,5,7,11 11:5	children 98:15 chips 66:24 choice 124:6 choose 20:14 chooses 25:16 chosen 25:1 chronological 59:12 chronology 59:14 CIO 92:13 94:11 101:6 102:7 104:20 106:10 110:17 111:2 114:20 115:23 116:20 118:1,11 120:5 circumstances 49:8 circumvented 100:9 cite 122:4 clarification 40:17 58:9 89:13 clarify 98:21 clarity 121:15 clean 50:5 clear 40:3 42:2,7,10 42:17 44:7,19 55:5 63:20 72:2 73:12 84:25 92:4 cleared 6:25 clearly 71:9 80:16 Clerk 2:12 closure 28:19 clumsy 43:20 Cognia 105:4 Coker 2:22 57:11,11 61:23 67:8 68:4,5 69:6 70:15 71:6,17 72:16 73:6,24 74:20 76:8,17 94:5,6 96:12 97:1 100:11 100:13 115:14 Coker's 74:17 colleague 76:24 colleagues 5:18 85:10	column 60:10 combination 18:11 come 7:5,22 12:4,19 17:24 27:17 45:21 46:9,20 50:24 66:23 80:10 95:16 101:24 105:12 127:3 comes 15:6 coming 45:24 53:20 55:4 132:2 comment 7:15 14:14 15:4,17 16:13,20 18:18 23:17 24:16 30:1 33:24 48:20 52:18 54:7 58:7,9 58:23 60:4,7 62:10 85:24 94:8 103:23 132:16 comments 14:8,11,18 15:9,19,25 16:4,5,9 18:17 21:18,22 23:11 26:8,20 29:7 29:23 54:19 58:5 59:11 61:2,4,14 62:13 67:2 90:3 101:13 127:16 129:19 committee 1:5 2:1 4:5 4:18 7:6 10:9 11:2,7 11:16 12:1,3,8,16 12:18,21,23,24 13:3 13:4,8,12,16,24 15:3 18:8,21,24,25 19:2,7,8,12,22 20:5 20:20 21:3,7 22:5 23:1,14 24:7,22 25:4,22 26:15 27:3 27:5,7,12,16 28:3,3 28:5,10,22 29:1,5 30:12,21 31:8,19 32:2,10,16 33:8,11 34:7,16,19,23 35:21 35:22 36:2,17,20 37:13,17 38:7,8,8 38:11,12,22,25 39:4 39:5,9,17,20 40:2,4 40:6,7,8,13,18,21 40:25 41:5,10,15,20 41:22,23 42:3,8,11 42:12,14,20 43:3,8 43:9,11 44:8,20	45:2 46:23 47:2 49:5 50:25 51:12,13 51:18 52:3,5,6,12 52:22 54:23 55:9,14 55:17,18,19,25 57:25 58:3,5,23 60:22 61:2,14,22,24 62:1,15 66:15 75:18 82:9 84:20 89:22,25 90:25 93:15 99:10 103:6 107:16,24 108:4,13 111:1 114:14,18 115:19 115:25 117:24 120:24 122:21 123:24 127:5,15 133:8 135:13 committee's 13:10 76:13 committees 11:19 109:25 122:23 common 49:25 50:1 communicate 10:12 125:10 communicated 10:14 82:14 communication 124:18 126:10 communications 8:16 125:9,12 companies 47:19,22 48:21 83:19 company 65:21 90:10 compare 60:12 comparing 42:1 60:16 79:23 complete 9:10 11:23 87:2 111:18 127:1 136:8 completed 9:5 11:8 completely 35:5 completion 37:20 compliance 121:17 129:25,25 130:4 133:12 complied 80:6 complies 131:14 comply 84:6,7,8 computers 65:15 81:4 concern 35:9 87:21 94:19 98:11 110:4,5

concerned 63:23 64:24 70:6,8,14 76:4 91:21	construct 34:22 construe 38:19 Consultant 3:2 consultants 12:14 22:11 61:11 consulted 63:21 consulting 58:19 81:24 contact 14:2 134:16 contention 18:4 continue 19:5,6 41:16 47:16 93:25 94:3 96:25 continued 106:3 continuing 19:3 contract 25:24 28:1 37:25 49:17,22,22 49:23 50:7,9,24 51:6 52:7,9 53:17 contrary 45:6 control 51:12 76:23 controls 62:4 76:25 77:6 87:13 125:17 125:19 128:1,4 129:14 130:14 131:12 convene 25:21 conversation 88:25 117:13 133:4 conversations 114:11 convoluted 64:11 Conway 2:9 5:25,25 copied 110:8,8 COPs 132:7,8,10 133:2,2 copy 50:16 correct 9:18 30:19 33:12,16 59:3 69:6 69:6 71:5,6 74:2,16 74:18 78:4,12 81:17 83:1,5 85:5 90:1 93:18 96:3,3 119:8 128:9 131:18 correctly 56:20 64:2 70:14 71:16 72:9 95:1 104:11 cost 132:25 134:2 council 127:5 counsel 121:25 country 53:4 counts 50:13	county 1:3 4:6 21:11 38:5 48:3 80:24 89:7 136:3,11 couple 47:21 67:2 98:18 101:13 120:12 127:18 coupled 120:21 court 1:22 3:4 5:24 104:25 136:4,14 cover 75:9 76:1 77:11 85:14 95:22 96:8 107:19,23 108:15 108:21,24 123:16 129:22 132:11 covered 32:5,18 132:16 coverings 122:5 covers 57:20,23 122:17 CPA 3:2 CPAs 3:3,4 83:2 crazy 117:8 created 94:20 105:16 Crenshaw 100:11,14 criminal 82:21 88:12 88:13 97:14 98:6 112:20 critical 7:21 98:14 critically 67:7 cure 40:11 75:12 current 14:2 16:11 19:3 26:5 27:24 30:16 44:12 48:10 49:6 67:18 101:22 101:22 102:11,11 105:3 133:16 currently 18:16 25:1 28:6 81:23 126:24 cut 36:13 50:6 82:3 cyber 81:19 129:9,15 129:17	Dan 3:3 21:9 124:10 124:24 134:18 dancing 111:24 DANIEL 2:19 data 78:22 date 14:11 59:16 68:1 68:2,25 87:22 99:23 100:2 Dated 136:10 dates 103:19 David 66:4 day 12:20 42:10 57:6 71:17 78:5 95:4 124:15 136:10 days 74:19 85:18 daytime 81:24 De 2:4 4:23,24 29:20 29:21 30:2,3 32:6 36:16 40:10,22 41:4 42:5,18,22 43:4,14 43:18 44:23 45:8 47:13,13,16 50:15 51:25 52:17 53:8,10 56:4,7,10,13 78:13 78:14,15,18,20 79:3 79:6,14,18 80:5,22 81:2,16 82:4,7 83:3 83:6,9,23 84:5,12 84:17 85:6,25 96:10 96:11 107:13 109:3 109:10,16 110:22 111:6,9 115:17,22 116:4,8,9,12,18 117:2,7,14 118:10 118:15,19 120:7 127:18,21 128:6,10 128:12,16 129:5,9 129:21 130:6,9,19 131:7,14,21 deal 35:6 debt 125:21 132:1 133:9 December 99:24 100:15 127:7 decent 81:15 decide 7:13 96:6 decided 106:7,8 decision 46:4 48:6 60:18 70:25 89:10 106:4,5 dedicate 12:20	deemed 35:12 deeply 82:10 default 30:20 deficiencies 126:3 128:15 134:13 deficit 132:11 definitely 64:23 70:22 102:22 DEFP 134:11 delayed 105:13 deliberate 13:5 63:11 105:7 deliver 48:3 Dell 71:25 84:16 delve 62:12 demolished 132:24 demonstrate 69:18 depart 20:15 department 13:25 24:1 58:12 94:21 95:18 126:9 129:20 departments 23:21 24:3 descend 105:5 described 59:4 designate 20:14 designee 2:18 30:12 30:13 31:3,3,8,17 32:4,21,23,25 102:16 desire 62:2 desired 84:2 determine 8:11 49:21 50:7,8 82:24 83:11 86:4,21 determined 9:6 22:9 102:4 development 25:14 25:24 device 89:9,11 devices 57:20 60:9 88:14 89:5 112:10 dictate 38:13 40:6 difference 133:15 134:1 different 7:5 44:10 47:14 59:15 60:11 64:10 76:23 79:4 83:18 90:5 102:6 105:17,18 111:12 117:13,17 122:4,11
D				
	Dade 28:14 89:7 Dahl 2:3 4:21,22 8:8 23:16,18,19 26:21 26:25 46:17,22,23 46:25 47:9 51:8 56:17,22,25 91:7,8 113:22,25 123:18 124:3,9 135:10,11			

differently 98:9 102:19	81:13 89:7 99:5,5 105:3 112:13,21 125:14 126:6,18 127:10 130:18 131:2,10 132:19	50:11 51:9,24 53:12 53:18 54:4,18,25 55:3 56:6,11,23 57:9,9 61:7 62:19 66:1 67:9 71:8,12 71:13 78:17,17,18 78:19,22 79:4,10,15 81:16,18 82:6 84:10 84:16 85:5,23,25 88:20 89:5 91:17 98:20,21 100:14 101:9,19 102:14,14 102:25 103:4,12,14 103:17,20 104:1,14 104:15 105:22,25 109:10,16 110:4,10 110:15 111:4,19 113:1,4 114:8,10 115:11,21 116:3,18 116:23 117:5 118:4 118:7,13,21,23 119:1,7,10 121:6,10 121:21,24 122:7,24 123:10 131:22,23 134:20	either 15:21 16:2,5 17:24 18:1,11 31:11 31:12 50:19,21 63:5 124:20 125:4 elaborate 61:12 89:4 elected 4:11 19:4 election 19:11 Elementary 132:22 elements 98:12 elevated 127:25 email 11:10,13 114:1 114:3,15 116:6,14 employees 84:18 129:4 Employment 2:18 6:10 encourage 107:8 ended 65:20 66:3 87:20 enforcement 101:21 101:25 103:25 engaged 61:7 engagement 52:24 62:20,23 64:15 66:8 72:1 99:11,12 124:25 engaging 40:14 41:6 41:7,9 42:23 43:12 55:20 63:2 ensued 73:13 ensure 61:16 entered 45:14 entering 37:24 entire 9:22 46:12 124:13 entity 34:17 37:23 environment 76:23 105:3 equipment 82:1 ERIC 2:11 erroneously 68:14 error 59:1,1 especially 6:24 86:18 essence 26:10 essentially 106:17 132:19 establish 38:6,10 39:8 40:1,4,5,7 41:9 established 11:19 38:14 40:13 41:6,8 42:22 43:11 55:20	establishes 38:14 establishing 38:12 estimate 133:17 estimates 132:3 133:15 134:2,8 et 41:17,18 68:20 ethics 35:10 evaluate 8:10,22 62:3 evaluation 130:2 event 100:20 events 59:13,15 everybody 23:9 everybody's 116:16 everything's 126:20 evidence 67:13 evident 68:18 exact 88:4 exactly 17:9 79:21 examination 80:10 examinations 80:20 examine 78:24 79:19 79:21 90:3 example 61:16 88:2 122:5 132:22 excellent 21:21 95:20 exceptions 9:20 22:24 excess 87:2 exclude 109:4,7 excuse 53:10 69:8 102:14 excused 4:25 executive 2:12 81:21 90:9 exhausted 64:23 expand 92:24 expedite 20:24 expended 97:24 expenditures 106:3 experience 38:18 experts 81:17 82:24 83:2 84:24 85:1 explain 46:11 68:13 121:8,12 explained 122:9,13 explaining 68:6,17 explanation 46:11 122:22 express 46:10 79:8 80:9,18 81:3 83:23 123:2,3,6 expressed 123:8
directly 66:2 74:9 105:19 129:20 134:22	document 26:9 54:15 68:9 125:8 128:24 documentation 68:1 68:3 69:2,3 70:18 79:11 83:14 110:25 112:6 documented 60:13 documents 59:22 60:3 67:18 124:19 124:23 135:3 doing 22:7 23:20 24:3 24:5 26:24 39:15,17 45:23 89:25 95:1 104:3 112:1 115:10 116:7 122:10 132:19 133:20	dragged 66:6 driven 60:15 driving 73:2 dropping 45:24 due 99:23,24 100:2 Dunn 2:21 63:25 87:8 Duval 28:16 dynamic 43:23	establishes 38:14 establishing 38:12 estimate 133:17 estimates 132:3 133:15 134:2,8 et 41:17,18 68:20 ethics 35:10 evaluate 8:10,22 62:3 evaluation 130:2 event 100:20 events 59:13,15 everybody 23:9 everybody's 116:16 everything's 126:20 evidence 67:13 evident 68:18 exact 88:4 exactly 17:9 79:21 examination 80:10 examinations 80:20 examine 78:24 79:19 79:21 90:3 example 61:16 88:2 122:5 132:22 excellent 21:21 95:20 exceptions 9:20 22:24 excess 87:2 exclude 109:4,7 excuse 53:10 69:8 102:14 excused 4:25 executive 2:12 81:21 90:9 exhausted 64:23 expand 92:24 expedite 20:24 expended 97:24 expenditures 106:3 experience 38:18 experts 81:17 82:24 83:2 84:24 85:1 explain 46:11 68:13 121:8,12 explained 122:9,13 explaining 68:6,17 explanation 46:11 122:22 express 46:10 79:8 80:9,18 81:3 83:23 123:2,3,6 expressed 123:8	
director 2:17,21,22 6:10 57:12 74:14,20 76:15 77:14 93:9 100:11	dollars 79:11 112:7,9 dot 16:7,8,10 26:16 26:17,20 27:1 33:18 59:4 dots 26:19 doubt 65:8 downplay 63:12,12 105:8 dozen 53:4 Dr 2:5,15,16,17,19 3:2 5:3,4,19,20 6:8 6:9,9,18,19 7:3,14 7:18 9:21,24 10:3,6 10:7,11,13,24,25 13:15,16,20 15:12 17:1,2,8,24 18:14 18:18 21:19 22:23 23:8,19,25 29:22 30:4,6 31:11,23 32:22,24 33:3,13,15 33:19 34:9,11,14 35:4 36:18,24 37:1 37:5,6,8,9 39:14,18 40:11,20,24 41:11 41:21 42:9,21 45:14 45:16 47:1,6 50:10	earlier 72:3 76:24 88:22 early 73:17 127:13,14 easily 69:12,15 106:21 eastern 99:24 EDCO 61:16 65:22 65:22 83:9,11 87:16 87:20 Eddy 3:4 125:1,5 edit 101:4 education 83:9 87:16 98:15 effort 63:12 egregious 104:17 eight 64:12	entity 34:17 37:23 environment 76:23 105:3 equipment 82:1 ERIC 2:11 erroneously 68:14 error 59:1,1 especially 6:24 86:18 essence 26:10 essentially 106:17 132:19 establish 38:6,10 39:8 40:1,4,5,7 41:9 established 11:19 38:14 40:13 41:6,8 42:22 43:11 55:20	entity 34:17 37:23 environment 76:23 105:3 equipment 82:1 ERIC 2:11 erroneously 68:14 error 59:1,1 especially 6:24 86:18 essence 26:10 essentially 106:17 132:19 establish 38:6,10 39:8 40:1,4,5,7 41:9 established 11:19 38:14 40:13 41:6,8 42:22 43:11 55:20
disagree 64:16 66:8 86:15 Disch 4:25 11:12 disclosure 16:3 discovery 92:7 113:11 119:14 discuss 7:4 8:3 16:1 33:9 52:19 61:21 80:22 81:12 84:3,4 99:8 discussed 24:21,24 25:11 26:11 27:12 28:20 47:17 58:4 81:1 84:23 85:6 107:3 discussing 54:5 94:23 109:1 discussion 9:9 17:9 28:21 48:24 51:19 56:2 89:3,17 92:21 95:23 123:2 132:1 discussions 14:20 disguise 65:14 disrespect 97:11 dissent 121:11 district 2:14 4:9 12:1 12:12,21 27:13 28:2 28:8 37:23 38:5,19 57:23 64:1,20 71:18	earlier 72:3 76:24 88:22 early 73:17 127:13,14 easily 69:12,15 106:21 eastern 99:24 EDCO 61:16 65:22 65:22 83:9,11 87:16 87:20 Eddy 3:4 125:1,5 edit 101:4 education 83:9 87:16 98:15 effort 63:12 egregious 104:17 eight 64:12	either 15:21 16:2,5 17:24 18:1,11 31:11 31:12 50:19,21 63:5 124:20 125:4 elaborate 61:12 89:4 elected 4:11 19:4 election 19:11 Elementary 132:22 elements 98:12 elevated 127:25 email 11:10,13 114:1 114:3,15 116:6,14 employees 84:18 129:4 Employment 2:18 6:10 encourage 107:8 ended 65:20 66:3 87:20 enforcement 101:21 101:25 103:25 engaged 61:7 engagement 52:24 62:20,23 64:15 66:8 72:1 99:11,12 124:25 engaging 40:14 41:6 41:7,9 42:23 43:12 55:20 63:2 ensued 73:13 ensure 61:16 entered 45:14 entering 37:24 entire 9:22 46:12 124:13 entity 34:17 37:23 environment 76:23 105:3 equipment 82:1 ERIC 2:11 erroneously 68:14 error 59:1,1 especially 6:24 86:18 essence 26:10 essentially 106:17 132:19 establish 38:6,10 39:8 40:1,4,5,7 41:9 established 11:19 38:14 40:13 41:6,8 42:22 43:11 55:20	earlier 72:3 76:24 88:22 early 73:17 127:13,14 easily 69:12,15 106:21 eastern 99:24 EDCO 61:16 65:22 65:22 83:9,11 87:16 87:20 Eddy 3:4 125:1,5 edit 101:4 education 83:9 87:16 98:15 effort 63:12 egregious 104:17 eight 64:12	

expressing 84:24	85:21 88:16,18	fire 122:1	following 4:1 40:9,15	133:1
extension 48:11	91:25 92:2,3,18,22	firm 25:1,23 27:15	42:24 43:16 55:22	funds 2:9 22:23 23:5
external 34:3	93:1 95:20 96:12	28:6 49:1 58:20	95:17 127:13	104:21 107:11
extremely 28:24	97:19,20 101:1	79:7,8 97:12 126:1	foolish 116:2	funnels 42:6
32:12	106:1 107:22 109:7	firms 27:23 28:4	force 133:24	further 85:13 87:5
	109:15 110:11,16	44:10,12 48:2 53:1	foregoing 136:7	92:11 107:14
F	111:7,10,16 112:24	131:8	forensically 64:7	111:13 113:16
faces 47:4	113:3,5,11,16,21	first 4:5 7:25 10:9	forget 29:3 131:15	future 8:12 13:4
facial 122:5	114:2,3,17,22,24	14:22 16:8 20:17	Form 11:7	82:13 93:18 97:4
facilities 132:21	116:7,10,13,15	26:17 27:1 30:17	formal 94:16	110:16,17 134:1
fact 15:18 28:8 34:15	117:16,21 118:5,17	32:21 33:5,18 39:7	formally 12:5	fuzzy 77:22
62:23 64:1 68:21	118:20,24 119:11	43:9 44:1 49:16	former 12:24 58:18	
69:4 71:22 72:7	119:16,21 120:1,12	50:16 52:18 53:22	72:23 73:3 74:24	G
74:12,19 76:7 86:14	120:15 121:2	54:7 58:7 59:2	92:13 101:6 102:7	gap 100:10
93:24 94:14 95:8	123:11	76:18 82:7 96:1,13	104:22 105:12,17	GASB 126:6,7,11,15
factor 74:8	Fertig's 71:15 73:15	97:23 100:6 111:25	112:1 114:20	131:20
factors 72:24	120:21 122:15	113:6 115:2 117:21	115:23 116:20	gather 28:23
factual 86:11	fiasco 73:7	118:6 119:6 134:17	117:25 118:11	gavel 20:13,22
fail 126:3	fidelity 132:19	fiscal 4:7 11:8 37:20	120:4 121:25	general 102:1 121:19
fair 71:1 107:1	fiduciary 126:7	129:24	133:13	121:25 125:14
121:21	field 52:21	fish 41:25	forms 11:9	127:9,11 128:4
fairly 130:4	fight 77:25	five 7:21 27:2,8 44:3	formulate 117:9	129:11,12,12,15,17
fall 66:24	figure 35:15 104:21	44:8,23 45:9 47:20	Fort 1:11,24 136:10	129:18 130:2,4,13
familiar 34:22	file 67:17 99:3	48:15,17 49:12 82:8	forth 32:14 37:24	131:3,12
far 58:9 60:8 98:8	fill 31:20	82:20 97:3	94:21 110:8	generally 125:16
99:4 118:25	final 53:16	five-year 49:23 51:1	forward 13:6 20:21	128:4 130:1 132:10
favor 19:20 20:3 22:4	finally 133:14,22,24	51:5	20:24 46:1 75:21,25	gentleman 78:16
23:13 36:19 55:8	finance 126:9	five-year-old 106:2	82:17 91:2 94:23	gentlemen 97:11
120:23 135:12	financial 6:11 24:23	fix 106:20 120:12	102:4 104:4,5 106:6	123:17
favorable 69:14,15	28:9 37:17,19,19	fixing 119:22	106:23 107:25	getting 64:18 72:6
FDLE 97:13 99:4	38:3,24 39:3 40:12	FL 1:24	126:21	gist 120:15
112:19	41:2,5,22 42:11,13	flagged 128:16	found 34:13 45:8	give 77:21 81:6,6,11
fear 23:22	43:8 48:8 51:17	FLEMING 2:19	48:12 68:15 90:20	91:15 107:2 112:24
February 59:7	54:1 55:16 86:8	21:12	98:17 107:4,7,21	129:18 134:19
100:12,13,14	112:1 125:18,20	Flemming 21:13	128:14	given 28:7,19 52:20
feel 8:4 32:4 54:21	126:12,12,17 128:2	flexibility 27:14	four 48:17 51:4 85:12	78:22 80:19 91:2,15
71:1 85:20 95:25	128:18,23 129:14	floor 19:16,19 51:15	90:11,12 111:10	95:4 101:23 126:2
feeling 77:22	130:16,23,24 131:6	Florida 1:11 4:6	fourth 58:22 76:18	127:1,7
feels 8:4	133:7,13,20	15:16 25:2 41:17	fragmented 8:5	gives 28:4 32:11,14
feet 122:1	find 14:22 28:14	42:6 43:16 53:3	frankly 108:1	glad 131:24
fell 88:1	82:22 83:3,18 87:18	55:22 81:22 127:11	FRED 3:2	go 13:6 14:3,25 15:9
fellow 82:9	90:4 115:15,16	136:2,5,11	free 122:21	25:6 26:9 35:18
Fertig 2:4 5:1,2 7:15	127:22	focus 65:14 96:25	friendly 92:15	45:25 49:23 52:7
7:17,18 11:12 29:8	finding 83:7	focused 65:24 85:16	friends 23:23	53:3 54:9 58:8,17
29:14,15,19 30:25	findings 64:16 80:8	focusing 82:19 89:24	front 87:24	59:14,18,20 60:6,10
32:3,7 35:14,25	86:9,10 90:4	folder 64:13 65:5	fry 41:25	60:17 76:14 77:8,9
37:4 51:14 52:2	fine 14:16 16:17	folks 83:20	FS 42:25	77:15 82:16 90:5,18
53:14,22 54:20 55:2	50:19 61:11 97:11	follow 10:5 94:15	full 46:8	97:16,17 101:15
55:4 67:1,5,10 69:1	104:6	followed 77:20 80:18	fully 46:3	103:17,21 104:3,18
69:25 71:7,9,21	finish 14:1 15:14	82:15 83:4 100:25	function 80:17	106:23 108:19
72:9 74:12 75:1	finished 75:6	129:3	funding 79:20 132:7	110:7 114:11

116:19 117:8 124:23 go-around 50:16 goal 94:17 96:6 goes 50:9 89:17 117:13 Gohl 2:19 21:7,10 102:17,20,25 103:5 103:9,12,20 114:13 121:14 122:3,11,20 going 7:4,25 14:14,24 22:17 28:1 35:20 36:12 37:10 38:15 49:8 51:16 54:9 56:24 63:10 64:15 65:12 66:23 70:7 75:25 78:9 85:11 90:15 91:2 92:3,4 94:24 96:5 101:3 102:4,5,12,16,21 103:8,17 104:7,8,11 105:5 108:15 110:5 110:12 112:24 113:1 115:13,15,17 116:13,25 118:13 119:10 123:11,12 124:1,3,7 125:1 126:14,16,20,21 132:6,22,25 133:14 134:12 golf 73:2 gonna 29:19 103:12 good 4:3 5:20 6:9 19:1 21:7,12 23:10 42:18 47:17 48:9 49:9 52:19 54:16 57:6,6,9,11,16,16 68:4 75:22 82:1,2 85:10 95:12 97:13 98:8 107:18 114:24 115:14 Gorokhovsky 2:18 gotten 89:18 governing 26:14 33:17 34:17 38:4 125:11 government 48:1 49:17 governmental 37:23 grade 126:2 grades 126:2	grand 85:19 87:11 105:4 grateful 20:18 gratitude 46:10,11 great 23:20 24:3 49:7 125:5 greatly 45:18,22 46:5 ground 97:18 group 21:12 113:2 guaranteed 100:24 guess 63:17 91:18,22 GUESTS 3:1 guide 12:10 guidelines 80:15 guys 66:6 80:6 82:23 134:16 <hr/> H <hr/> H 2:21 Hagen 4:25 half 53:4 hand 79:12 handle 82:1 handout 62:21 hands 36:14 97:15 happen 87:14 100:23 happened 49:11 63:24 66:11 98:4 104:17,19 105:1,2 106:21 111:24 112:15 118:24 122:8 happening 104:23 109:23 112:16,17 happens 54:11 117:12 happy 93:2 96:8 107:5 125:24 133:9 134:4,15 hard 106:23 HARPALANI 2:10 Harvey 3:2 57:5,6,7 59:8,13 61:7,10,20 61:22 62:10,11,16 73:22 74:2,7,22 78:15 79:25 80:12 80:25 81:5 83:1,5,8 83:13 84:4,9 92:14 92:20 108:20 hate 15:23 84:14 108:17	HCT 3:2,2 6:20 8:18 22:12,16 23:2 56:16 56:19 57:7,10 59:3 59:6 60:7,12 63:12 64:2 92:6,16,24 93:3,10 96:15 98:7 113:8 115:5,10,20 119:12 he'll 36:14 head 132:2 health 131:4 hear 15:3 19:24 36:3 102:20 114:13 heard 20:7 100:16 hearing 6:24 10:19 23:23 36:1 54:21 65:10 heck 84:19 held 8:2 121:25 helps 41:11 hey 98:17 Hi 47:11 Hicks 3:2 57:9,9 61:7 61:23 78:17,17,18 78:19,22 79:4,10,15 81:10,18 82:6 84:9 84:10,16 85:5 88:20 89:5 high 127:25 129:1 hired 58:19 71:18 82:24 83:1,2 85:2 86:3,22 104:20 hiring 115:7 121:16 122:2 history 67:17 71:24 99:14 hit 112:11 126:5 133:6 hitting 133:3 Hmm 34:10 holds 131:2 home 65:5 honored 105:9 hope 77:19 113:7 134:4 hopefully 25:19 26:2 27:18 62:12 hoping 92:1 hour 63:9 66:5 hours 64:12 85:18,18 housed 130:15	HR 122:3,3,11 huge 98:12 humble 91:24 humbled 20:18 Hunter 63:24 65:9,21 73:5 92:12 97:9 104:24,24 109:5 HVAC 132:3,4,23 <hr/> I <hr/> idea 51:4 52:19 105:19 107:18 ideal 48:15 identified 64:2 106:12 129:5 identifies 14:24 identify 21:6 37:3 41:10 47:3 57:2,3 87:10 93:17 127:23 identity 40:17 III 2:11,11 imagine 9:20 impact 26:3 46:5 125:14 impacted 25:2 26:4 26:12 implement 126:10 implemented 126:14 important 8:14 13:7 47:18 48:7 56:7 61:25 66:12 67:8 69:8,10 86:18 103:16,22 104:4,12 107:17 importantly 94:17 impression 68:8 inappropriate 104:9 105:24 incidents 78:23 include 31:11 41:17 41:19 101:7,7 108:9 108:10 110:18,19 111:3 118:1 122:21 125:25 129:9 included 54:8,9,14 61:3 67:20 74:6,8 108:2,11,25 109:2 includes 108:5 114:20 120:5 129:11 including 63:1 75:11 incorporate 107:17	incorporating 42:7 incorrect 75:24 increases 132:7 independence 34:2,6 35:3 47:18 48:7 49:2 independent 37:21 39:24 56:5,6,8 131:8 independently 127:10 indicate 79:11 indicated 19:25 20:11 indicates 59:23 60:11 indicating 47:14 indictment 87:11 104:23 indictments 85:19 individuals 19:24 21:4 57:2 101:16,25 103:11 industry 50:2 information 2:21 76:8,9 78:2,3,9,12 82:5 87:9 104:2 129:6 134:3 initial 127:21 initiates 99:5 input 17:16 117:1 instance 121:22 insufficient 88:15 96:19 insurance 131:4 Integration 2:21 58:12 intended 62:25 65:1 intent 97:21 intentions 127:2 interactive 60:21 interest 35:15 interim 2:15 10:8,12 13:20 28:9 45:13 74:19 78:7 126:24 internal 2:9 22:23 23:4 115:6 125:17 128:1,3 interrupt 37:2 45:12 102:15 interrupting 36:8 45:20 interview 58:11,18 interviews 102:17
---	---	---	---	--

intricacies 91:13
introduce 45:21
 124:22
introduction 28:19
 62:8
introductory 29:7
Intuit 84:17
Inventory 2:9
investigate 97:13
 107:16 111:2
 115:19 117:2 118:7
 118:16
investigated 85:13
 107:21
investigation 82:21
 85:19 87:6 97:1
investigators 97:17
investment 131:25
investments 125:21
 131:2
invitation 99:23
INVITED 3:1
invoices 113:19
 114:21
invoicing 99:18 101:8
 106:18 110:20
 111:8 118:2 120:6
involved 63:16,19
 76:16 83:12,16
 118:21 130:13
involvement 61:17
 78:20 83:10
involves 58:16
involving 32:13
 118:11
issue 14:13 44:21
 51:7 63:8 75:13
 95:24 101:13
 111:14 121:16,19
 122:3 127:4,12
 133:2,5
issued 129:24 132:7,8
 132:9,11
issues 6:23 70:23
 75:11,18 76:1,6,11
 100:22 105:15,15
 106:7 107:9,20
 108:11,13,14 109:1
 122:3 132:10
ITB 77:2
item 6:14 8:15 9:2,2,3

9:3,9,16,19 10:4,5
 11:4 14:15,17,25
 15:2,20,22 16:4,8,8
 16:11,20 17:5,11,12
 18:17,21,23 19:10
 21:16 22:7,9,21
 24:11,20 25:9 43:18
 57:19,23 105:23,25
 121:25 124:17
items 9:4,6 11:5
 15:25 24:10 78:23
 79:9 85:3,12,14
 90:11,12 108:11
 109:1 112:3 126:25
 127:24 135:6

J

Jabouin 2:8 4:3,8,16
 4:21,23,25 5:3,5,7,9
 5:11,13,23 6:8,13
 7:3,17 8:9 9:15,19
 9:25 10:4,11,22,25
 11:3 14:10,19 15:15
 16:7,21 17:1,7,22
 18:9,16,20 19:9,18
 19:23 20:6 22:8,19
 22:25 23:6,18 24:1
 24:6,10,16 27:1
 29:10,14,23 30:16
 30:20,24 31:14 32:9
 33:12,15,21 35:8,22
 36:10,11 37:2,7
 43:6,15 45:11 47:1
 47:15 51:21 52:4,12
 55:13 56:8,14 57:1
 57:5,14,18 65:24
 76:12 88:19,20
 89:12 94:5 101:11
 101:20 103:1,9,15
 103:21,25 105:22
 109:24 110:7,14
 111:17 113:10,15
 113:20,24 114:6,10
 114:16,23 115:1
 116:13 117:11,15
 117:20,23 118:23
 119:5,8,18,23 120:3
 120:10,14,18,20
 121:9,13,14 123:4
 123:14,21,24 124:5
 124:7,10,17 135:2

James 72:23
January 57:25 88:5
JENNIFER 2:10
Jermaine 2:19 21:13
job 21:21 23:20 24:3
 24:17 44:17 49:7
 73:2 90:18 94:19
 95:5 97:11 98:8
jobs 78:5
join 46:7
Joris 2:8 4:8
July 25:6,9
jump 37:16
June 13:11 21:17
 24:21,24 25:4,11
 58:2 60:23 126:25
jury 85:19 87:11
 105:4
justification 121:19
 121:23 122:6

K

KC 1:10
keep 8:5 71:20 75:20
 102:7 111:21 113:6
 116:20 132:6
keeping 36:14
key 43:5 61:17
kicked 43:19 53:5
kind 16:3 49:13 50:3
 53:1 70:9 77:15
 108:13 128:21
kindly 57:1 124:21
kinds 23:23
knew 71:23 132:16
know 7:20 8:3 11:22
 15:8 17:17 18:7
 26:2 27:19 28:21
 32:7 33:2,3 34:19
 34:25 35:1,8,8
 41:24 43:24 47:19
 48:6,17,20 49:8,13
 51:1 55:5 58:24
 67:14 70:3,13,15
 71:1,1,24 73:16
 74:17,17,24 75:14
 75:19 76:5 77:2
 78:11 79:16 82:13
 84:20,21,23 86:24
 87:24,25 91:13
 93:16 94:3 95:11

96:5 97:17,18 98:4
 98:6,10 99:14,15,15
 103:4,5,13 108:17
 109:24 110:12,14
 110:18 111:25
 114:17 118:12
 119:5 122:18
 128:24 131:10
 134:10
knowledge 17:19
 49:9 106:6 128:25
 135:4
known 102:18 119:3
 119:4
knows 33:13 123:24

L

L 2:15 13:20 45:14
labor 37:11
lack 64:4
landscape 27:19
language 27:11 28:12
 28:16,17 37:13
 40:16 48:25 59:21
 59:23 61:12 79:5
 88:4 109:4 110:23
 114:5,6 120:21
laptop 82:2
laptops 57:22
large 81:21 136:5
largest 81:23 119:8
lastly 84:5 96:25 97:9
late 73:16 112:21
latest 123:25
latitude 32:14
Lauderdale 1:11,24
 136:11
law 34:12 35:12 84:1
 101:20,24 103:25
lead 27:7
leads 69:21
lease 126:21
leases 126:16,16,18
 126:19
leave 5:14,15 6:25
 16:21 36:13 44:16
 50:22 123:11
 134:19
leaves 32:1 129:1
leaving 12:19 50:20
 129:4

led 63:15 68:23
left 8:10 9:6 11:9,19
 52:22 56:4 62:13
 65:5 73:6 74:15,20
 105:18
legal 35:12
legally 53:15
legitimize 72:12
 73:11
legitimized 73:12
length 12:25 50:8,8
 58:4
Lenovo 57:22 61:5
 65:5,19,20 66:3
 70:21 71:16 72:6
 73:1,14 75:20 79:17
 82:25 84:6,14,14,18
 87:20 89:2 92:6
 93:10 96:14 97:24
 98:2,22 99:16 113:8
 118:25 119:12
Lenovos 64:17 65:10
 86:19 87:4
let's 23:11 29:18 55:7
 85:15 89:19 109:6
 123:20
letter 75:10 76:1
 85:14 104:5 107:19
 107:23 108:15,21
 108:24 134:18
level 78:24 84:10
 90:21 99:10 126:19
 129:1,16
levels 80:15,16
Levinson 133:19
lied 105:20
light 86:18
limitations 66:18
 99:4
limited 48:2 52:20
line 13:11 35:11
 72:20 78:6 124:11
link 11:20
list 41:18 59:24,25
 60:5 67:19,20,23,24
 67:24 68:9,10,15,16
 68:18,21 70:11
 83:14 85:12,13
 102:6 108:10,13
 119:5
listed 77:24

listen 117:12	LYNCH 34:11	Marion 28:15	24:9,17 29:13,15,18	member 26:14 27:4
listening 124:13	Lynch-Walsh 2:5 5:3	mark 34:5 51:1	29:20,21,25 30:2,4	29:4 32:13,15 33:17
literally 42:15	5:4 6:18,19 7:3,14	marked 43:19	30:8,21 31:9 32:1	34:6,15,17 78:6
little 43:20 79:4 85:7	10:6,7,11,24,25	Markham 132:22	33:24 34:10,12 35:2	114:14 121:23
96:21 103:23	15:12 17:1,2,8,24	markup 40:11 50:16	35:9,24 36:3,9,15	122:23 133:18
109:12	18:14,18 21:19	Marquardt 2:12 6:6	36:21,23,24,25 37:8	members 2:1 4:18 7:6
live 125:2	22:23 23:8 29:22	6:6 14:9	39:12,15 41:2 44:6	11:1,2,7,10,23
local 37:23 49:17	30:6 31:12,23 32:22	Martin-Ogburn 2:17	45:4 46:14 47:7,9	12:18,24,24 13:4,8
locally 48:3	32:24 33:3,13,15,19	6:9,10	47:10 49:4 50:10	13:24 15:3 19:3,22
locate 59:24 67:19	34:9,14 35:4 36:24	Mary 2:4,22 5:1	54:19 55:7,10,12	20:5 22:5 23:2,3,14
68:17	37:1,5,6,9 39:14,18	57:11 68:5 71:15,15	56:17,21 57:3,8,13	27:2,7 28:22,25
lock 115:10,12	40:20,24 41:11,21	71:17 73:15 76:16	62:9,15,18 67:2,4	31:13,21 35:17,21
long 66:18 102:8,8	42:9,21 47:6,6	100:11 104:16	71:8,11,12 73:21	36:2,17,20 37:12
135:16	50:11 51:9,24 53:12	111:19 119:1	78:14 85:21,23	47:2 55:9,14 61:3
longer 23:24 58:15	53:18 54:4,18,25	123:19	88:19 89:14 91:7	66:15 82:9 90:25
look 20:21 58:10 62:2	55:3 56:6,11,23	Mary's 71:14 109:18	92:2,22 96:10 98:20	93:5 109:22 120:24
64:8 76:17,22 77:3	62:19 66:1 67:9	112:22	103:8,23 114:1,4	127:16 132:15
77:16,17 79:10 80:1	71:13 85:25 91:17	match 47:3	117:19 120:17,19	135:4,13
84:12 90:9 94:25	98:21 100:14 101:9	material 128:12,15	120:23,25 121:3	members' 12:16
96:2 99:17 101:15	101:19 102:15	mathematical 59:1	123:7,17,20,23	membership 38:16
102:3,9,10 104:18	103:14 104:15	mathematics 59:3	124:6 127:20	memo 98:25
106:19 110:19	105:22,25 109:10	matter 13:17,18,22	131:22 134:23,25	mention 24:7,19 32:9
112:19,21 116:2	109:16 110:4,10,15	56:12 72:5 74:12	135:7,9,11,14,16	52:6 55:13,24 74:3
125:16,18 129:13	111:4,19 113:1,4	86:8 97:14	Medvin's 36:13	76:12 88:22 102:2
131:16	114:8,10 115:11,21	matters 7:5 14:7	meet 46:24,25 47:11	115:19 116:23
looked 23:10 61:16	116:3,18,23 117:5	Maurice 72:23	90:21,23	mentioned 17:13
99:13,18,21 134:5	118:4,7,13,21 119:1	Max 57:14,17	meeting 1:5 4:5,10,12	38:23 60:1 67:21
looking 15:19 23:5	119:7 121:6,10,21	MAXIMO 2:21	5:14,15 6:23 7:12	73:24 111:11
34:20 42:15 52:15	121:24 122:7,24	Mayersohn 2:2 5:5,6	7:23 8:2,12,20 9:23	133:18
60:16 64:6 79:6	123:10 131:23	5:15 11:11 14:21	10:9,12,15,16,20	Meo 2:4 4:23,24
83:15 86:2,3 87:5	134:20	19:5,13,20 20:1,8	11:11,16 12:15,25	29:20,21 30:2,3
93:25 95:1 101:21	Lynch-Walsh's 7:18	20:11,16,17 24:13	13:3,4,12,14,19	32:6 36:16 40:10,22
104:1 105:10		24:15 29:12,24	17:14,15,20 18:5,8	41:4 42:5,18,22
112:23	M	30:18 31:2,6 36:10	20:13,15,23 21:17	43:4,14,18 44:23
looks 30:16 99:4	made-up 41:23	36:11,12	25:5,7 26:21 27:12	45:8 47:13,13,16
Lori 121:25	maintain 49:2,6	mean 17:25 31:9 34:1	32:17 45:9,12,15	50:15 51:25 52:17
lose 113:1	major 34:1 93:8,12	34:12 66:19 74:17	46:1,7,12 48:23	53:8,10 56:4,7,10
loss 128:25	97:25 98:2,3,18,19	77:2,24 79:7,21	58:2,3,23 59:7,11	56:13 78:13,14,15
lost 7:24 38:21	making 18:10 23:25	82:3 83:18 85:16	59:25 60:22 63:9	78:18,20 79:3,6,14
lot 9:11 46:4 47:24	24:2 42:17 44:11	97:15 102:15	64:6 67:14 70:10,21	79:18 80:5,22 81:2
48:8 53:2 64:22	70:25	110:18 111:11	71:3 75:2 92:8 93:4	81:16 82:4,7 83:3,6
66:20 70:16 86:13	manage 59:24 67:19	132:21 134:9	96:1 100:18 102:22	83:9,23 84:5,12,17
89:16 91:11,12 92:1	management 58:10	meaning 18:2	102:23 103:18	85:6 86:1 96:10,11
100:22,22 111:23	58:13,14 62:5	meaningless 71:23	113:12 119:20,21	107:13 109:3,10,17
117:13	manager 2:9,9,10,10	means 43:24	124:13 127:6,7	110:22 111:6,9
love 37:12	3:4 87:19 125:6	meant 66:10	133:8,24 135:17,18	115:17,22 116:4,8,9
low 70:12,13 92:8	managers 50:1	measure 78:23	meetings 7:7 8:6	116:12,19 117:2,7
113:13 119:24	Manatee 28:15	Medvin 2:2 5:7,8	12:13 24:22 32:10	117:14 118:10,15
luck 102:25	mandatory 59:25	19:5,14 20:3,9,14	32:12 44:9 46:15	118:19 120:7
Luckily 69:17 133:7	67:20 68:11 69:4,23	20:23,25 21:2,15,22	70:7 77:1 89:16	127:18,21 128:6,10
LUGO 2:11	March 58:1 100:12	22:1,3,6,13 23:9,15	95:24 107:2	128:12,16 129:5,9

129:21 130:6,9,19 131:7,14,21 mere 15:18 76:7 Meredith 2:10 6:4 mess 75:20 103:24 104:9 messy 40:9 met 13:16,19 19:2 85:3 86:4,21 methodology 104:10 131:16,16,18 Michele 2:12 6:6 14:4 microphone 55:6 mid-November 127:4 127:4 middle 7:12 12:20 million 65:18 85:17 87:3 92:8 113:13 119:23 132:3,9,12 132:14,25 133:1 mind 33:23 35:3 102:7 minute 33:7 44:13 minutes 7:21 21:17 21:18,19,24 22:6 59:7 70:11 108:4 123:21 missed 26:23 51:22 missing 39:23,25 misspoke 17:17 misstating 98:1 mistaken 87:25 98:24 Mm-hmm 129:8 modifications 102:12 modified 49:14 modules 130:17,17 moment 22:17 45:20 moments 9:7 Monday 13:21 money 66:20 89:9,10 97:6 monies 80:1 month 7:22 127:3 morning 4:3 5:20 6:9 19:1 21:7,12 46:7 57:11,17 Moses 2:3 4:19 47:8 motion 13:10,12 21:23,24 22:14 23:4 23:7,12 29:8 35:17 36:3,6,9,15,23 37:3	51:15 52:17 53:6,7 53:9,10,12,13 54:3 55:12 65:8 77:9,10 77:11 85:9,21 87:21 87:23 88:5,17,18 89:20 91:25 94:9 96:13 97:8 105:8,9 106:14 107:15 108:2,5,8,12,12,15 108:25 109:2,4,6,13 109:19 110:3,5,5,11 120:18,20 122:15 123:10,15 135:7,8 motions 93:6 109:25 110:9 move 9:2,2 10:4 19:10 20:24 22:9,15 22:21 23:1 29:9 32:8 35:16 75:21 85:8,11,15 93:11 95:25 98:18 107:25 119:10 123:7 moved 10:22 36:5 54:4 moving 64:22 MSL 3:3,4 8:16 22:18 25:1 27:24 103:14 103:15,21 123:14 123:20 124:1,4,18 MSL's 135:3 multiple 8:6 44:9 65:6 112:6 multiple 8:6 44:9 65:6 112:6 municipality 38:5 Murray's 12:2 mysterious 79:7	nay 121:1 nays 19:24 20:7 necessarily 86:15 115:12 necessary 9:4 need 8:19 9:12,13 14:17 16:2 17:5 22:18 28:23,24 31:5 36:7 44:5,25 45:1 46:17 50:3,5 52:7 52:10 54:10,12,13 54:15 64:7 75:15,16 75:17,21,25 77:8,9 77:15,16,25 82:12 84:20,23 85:16 91:4 93:11,25 94:3 95:9 95:25 96:2 97:8 99:7 101:12,19 102:10 104:18 108:18 110:19 111:17 114:6,11,25 115:1 123:14,16,25 132:17 needed 61:17 91:20 94:22 95:12 123:15 132:20 needs 5:14,15 11:7 50:24 70:19 96:4 98:6 99:21 107:12 121:23 negotiation 25:24 Network 2:21 58:11 never 33:23 89:3 115:17 123:4 132:12 new 10:8 13:2 26:17 44:1 48:25 52:4 57:1 58:20 59:21,22 73:1 78:7 87:8 104:21 125:13 132:23 nice 46:24,25 47:11 48:16 123:18 nominate 29:16,19 nominated 19:12 Nominating 18:21,24 18:25 19:2,8,12 nominations 19:16,18 non-financial 86:8 normally 112:2 not-for-profits 81:22	Notary 136:4 note 5:13 17:3 18:10 19:18 20:6 59:9 61:25 67:23 69:10 noted 88:22 notes 136:9 notice 19:23 noticed 106:15,15,17 108:1 129:5 notify 103:19 notwithstanding 82:20 November 59:18 127:6 number 6:14 8:15 9:2 9:2,3,3,3,16,17,19 10:4,5 11:5 15:17 15:18 16:11 18:17 18:21,23 19:10 22:9 22:15,21 23:1 24:11 24:21 26:11 27:6,8 27:11 30:13 40:10 41:4 48:2 49:19 52:21 53:20 54:12 57:19 62:25 75:16 77:20,21 78:23 79:19 96:15 103:2 113:9 118:8 119:13 119:13 134:18 numbers 22:20 27:7 numerous 107:2	101:6 occurs 93:19 October 127:3 offered 114:14 office 2:7,16,20 5:25 6:2,4,6 10:14 officer 2:16,19,20,20 2:21 5:22 6:12 21:10,14 28:9 48:8 87:9 112:1 128:18 128:23 133:13,20 offices 65:7 official 129:1 officially 100:15 Oftentimes 89:16 Ogburn 6:8 oh 9:24 15:15 16:21 53:10,22 71:14 78:10 92:18 134:16 okay 10:3,3 16:23 17:1,2,7 21:22 22:3 23:9 29:16,18,19 30:8 32:19 33:14 35:25 47:15 50:11 53:22 54:19 55:2,5 55:7 56:22,25 67:5 67:10,16,18 69:25 71:7,12 79:3,14,18 80:5 81:2,16 84:5 84:12,15,18 85:23 92:2,3,22 103:23 104:15 109:7 111:9 111:16 112:24 113:2,5 120:3,10,14 120:20 123:23 131:21 134:20 old 39:11 44:13 106:8 134:1 Oleg 2:18 once 6:23 7:1 14:23 66:14 89:17 one's 53:18 ones 8:1,21 98:3 99:13 102:9 115:14 130:21 opening 60:5 67:24 68:10,12,15,18 69:18 70:1 72:8,14 72:17 73:13,18 92:8 113:12 119:20,20 119:21
N				

openings 71:4	paragraph 26:11,17 26:18 27:11 34:18 43:10 55:18 58:11 58:18,21 67:11 75:12,23 76:18	29:16 31:23 40:9 47:24 54:21 72:21 73:3,4 75:13 84:13 91:13 101:20 103:2 104:1 112:6 114:8	88:11 98:25 101:16 piggybacking 105:11 105:20 piggybacks 63:15 pillow 73:23 place 37:13 43:7 55:15 70:17 77:18 87:13 95:7 99:22 100:3,7 105:6 placeholder 15:7 16:14 places 117:13 plan 25:3 45:24 123:16 124:18 125:15 planning 125:9 plans 127:6 platform 89:6 players 52:21 65:23 please 5:13,18 7:17 10:23 11:13,21 18:23 19:21 20:4 21:5 29:10 36:19 45:11 46:14 51:22 55:8 57:3 58:8,10 65:24 67:4,23,23 92:14 105:23 113:10,15,20 114:7 114:12 115:2 117:20 120:17 123:7 124:23 Pledge 4:13,14 plus 81:21 point 7:4,19 10:7 13:21 14:18 15:7 18:3,10 27:9,10 46:20 47:17 49:21 60:20 61:21 65:4 73:15 82:12 86:16 94:1 95:14,21 99:9 103:1 106:3 109:19 111:20 121:14 128:22 134:10,14 pointed 44:13 pointing 98:8 points 8:10 85:10 policies 77:18,19 129:2 131:25 policy 8:15 24:23,24 25:1,4,6,9,13 26:4,6 26:6,7 30:24 35:10	35:18,19 37:10,11 37:14,16,18 38:13 39:7,10 40:5 44:6 44:14,19 45:6 48:13 48:14,25 49:12,14 50:14 54:16 56:3 96:24 130:1,5 Polk 28:15 portion 10:15 35:16 108:9 position 31:1,20 73:10 94:4 97:12,13 129:1 positions 31:10 possible 34:5 46:2,18 70:20 82:21 84:1 96:3 post 98:24 posted 58:25 59:17 posting 59:2,2 69:12 potential 129:19 potentially 13:2 31:25 32:1 97:14 practical 48:18 101:14 practicality 49:4 125:2 practice 49:25 50:1 practices 97:5 101:23 102:11,12 practitioners 63:1 pre-bid 68:21,23 69:4 precedent 122:22 preparation 128:2 prepared 44:18 prepped 105:20,21 presence 22:20 present 18:25 19:25 25:3,5,25 27:21 60:3 69:9,12,14,24 73:25 85:2 presentation 44:18 125:1 presentations 44:11 presented 15:2 57:25 90:2 125:8 presenting 44:11 78:3 78:4,12 presume 23:9 pretty 116:4 prevent 112:16
P				
p.m 1:14 68:25 99:24 100:2 135:18 pack 11:20 package 26:5 124:19 125:24 packets 68:25 page 58:8,17 59:5,14 59:18,21 60:7,11 67:5 75:23 76:14,17 77:21 79:19 88:22 134:17 paid 41:24 64:4 111:25	part 6:20 7:12,13 14:14 43:22 46:23 51:22 61:8,18 62:24 69:16 72:1 89:3 90:7 108:14,14 109:2 111:25 113:6 114:18 115:2 117:21,22,23 118:6 125:22,24 130:25 participants 60:1 67:21 participate 45:25 47:20 particular 13:19 16:18 17:12 58:8 63:21 73:25 76:2 77:12,12,14 91:14 95:24 100:17 101:17 105:14 113:18 particularly 32:13 98:14 parties 131:1 partner 52:20,25 partners 47:19 48:22 49:3 54:13 parts 53:3 64:22 party 63:2,3 130:6 131:11 Pasco 28:15 pass 14:3 20:22 59:10 102:16,19 126:1,1,3 126:3,4 passed 87:22 105:8 passes 13:23 14:2 patch 18:4 117:15 path 13:6 pause 22:17 paying 112:10,12 peer 125:25 pending 13:24 105:4 people 6:24 18:1,5 24:4 26:16 29:9,11	people's 78:5 perceived 78:25 Perfect 134:20 perform 80:8,10 83:11 86:7 performance 2:16,17 5:21 86:19,25 performed 80:13,19 86:12 96:15 performing 101:17 128:6 period 18:2 51:17 52:3 54:2 74:19 perjury 104:23 105:19 permissible 107:20 person 30:14,17 33:13 34:21 65:16 66:3 73:6 74:24 87:12 97:5 121:16 121:18 124:14 person's 30:15 personal 49:10 personnel 74:23 90:13 persons 40:16 41:18 42:25 43:16 55:22 pertain 130:14 pertinent 70:24 104:2 PHILLIP 2:21 phone 24:14 57:14 67:6 phrase 38:22 41:23 42:5 43:20 Phyllis 2:6 5:11 18:24 21:25 30:10 47:5 51:20 135:8 physically 11:11 pick 106:9,22,24 111:14 118:18 picked 98:2 106:12 118:25,25 119:2 picking 118:22 picks 119:25 piece 15:5 61:17 piggyback 63:14		

previous 14:19 60:20 74:20 75:2,5 77:22 93:6 94:11	26:22 69:16 82:13 83:4 84:2 85:16 94:25 101:14 102:3 106:16 109:25	21:11 24:25 37:22 39:24 40:14 42:23 43:12 47:18,21 48:20 55:21 56:8 80:24 136:5	quarantine 124:15 quarter 100:19 question 14:12 15:12 35:2 37:1,9 45:4 47:24 48:20 56:17 67:1 68:5 80:13 86:20 108:18	reasonable 16:16 86:24 87:7 99:17 reasons 29:2 Rebecca 2:3 4:21 46:23 135:11 rebids 100:22 rebuilt 132:24 recall 68:7 74:14 102:6
price 64:5 prices 134:12 primarily 57:21 primary 93:16 principal 23:22 102:17	processes 77:18,20 95:7 121:17 procurement 2:22 57:12 74:15,24 94:18 100:1,10,21	publicly 69:13 pull 65:6 purchase 57:22 79:1 84:6 89:11 95:12 111:22 112:3,9 119:13,24	questioning 34:4 questions 6:16 7:11 10:17 18:13 57:24 61:24 62:12,16 70:23 89:18 90:7 91:10,15,20 99:12 101:18 125:3 127:16,19 134:23	receipt 60:3 receive 11:12,21 15:7 received 14:8 70:3,4 81:4,19 100:1 126:1 126:1,4 recited 4:15 recognize 5:17 13:8 recognized 112:2 recommend 8:25 10:20 22:15,25 31:11 49:5 79:16 92:9 103:9
principals 24:1,2 prior 15:25 17:15 37:24 68:12 74:14 74:15 93:8 100:10	product 60:19,25 61:9 82:25 88:23 products 61:6 95:11 professional 80:7 125:10	purchased 64:1 81:10 81:25 88:23 89:6 99:20 purchases 60:22 86:4 86:21 93:8,12 97:25 98:19 99:16 101:10 106:5 110:17 111:5 112:12 114:21 117:5 118:1 120:6	quick 7:15 quickly 22:8,10 28:24 32:8 quite 44:18 50:4 81:25 108:1 quorum 29:2 32:11 32:15 113:2	recognition 19:7 58:24 70:21 79:17 81:9 90:4 92:10,24 93:23 120:2,3 recommendations 129:19 recommended 54:22 113:13 recommends 111:1 114:19 117:24 reconvene 103:13 record 21:6 57:4 73:9 92:7 113:12 136:8
Pro 4:10 probably 8:21 9:8,12 35:20 44:8,17 49:5 65:12 77:16 81:11 96:1 102:2 104:2	program 11:18 88:3 133:16 prohibited 17:15 prohibits 48:14 project 74:1,1 projects 102:6 132:10,18 133:16	purchasing 94:14 106:18 110:21 111:8 113:21 purpose 37:14 40:14 41:6,7,8,10,22 42:23 43:12 47:1 55:20	<hr/> R <hr/> R 1:22 136:4,14 R214-041E 88:6 RADCLIFF 2:12 raised 47:17 85:10 ratcheting 99:8 RAYSA 2:11 reaccreditation 105:5 reach 94:1 134:21 reaching 26:21 67:17 read 34:1 43:22 55:17 73:22 108:4 reading 67:22 74:14 78:8 108:22	reads 44:23 ready 4:4 18:20 35:18 85:22 88:16 88:18 91:25 real 55:4 124:16 133:3 realize 12:17 42:14 realized 134:13 really 7:21,24,25 8:18 9:12 15:6 41:24 45:6 60:15,15 67:10 75:7 89:24 108:18 113:6 reason 50:14
problem 107:7,22 109:17 119:2,23 132:17	proof 70:9 71:2,21 properly 130:3 Property 2:9 proposal 25:12 52:23 proposals 88:6 proposed 26:6 prospective 106:23 protest 69:22 70:2 71:22 72:3,3,7,18 75:14 88:7,10 99:1 105:11,16	purposely 132:4,5 purposes 34:24 39:10 pursuant 37:25 pushed 9:16 51:2 put 15:9 16:7,13 27:13 34:21 50:3,14 51:16,17 52:10,13 54:12,15 65:16 70:16 72:13,15,16 73:10 75:4,14 77:18 87:13 92:4 99:1 106:11 110:17 132:23	<hr/> Q <hr/> qualification 89:1 qualifications 81:12 qualified 88:25 quality 61:5,9 64:17 78:25 79:9 81:3,9 81:15 85:2 88:23	recommendation 19:7 58:24 70:21 79:17 81:9 90:4 92:10,24 93:23 120:2,3 recommendations 129:19 recommended 54:22 113:13 recommends 111:1 114:19 117:24 reconvene 103:13 record 21:6 57:4 73:9 92:7 113:12 136:8 Recordex 60:21 65:10 66:12 73:1 83:21 93:7 97:23 105:2 118:25 recording 67:15 68:20 records 37:19 70:10 96:18,19,20,21,23 115:24 116:1,1,7,10 116:21 119:19 recover 94:2 107:10 redline 26:7,9 refer 76:16 124:20 reference 42:8 referring 77:23 refers 42:3
problems 93:25 98:7 106:15,16,17	prove 73:17 provide 12:11,14 62:13 68:7 77:4 121:19	putting 72:19 75:12 133:22,24 PWS 59:23 67:18		
procedure 60:24 74:10 86:11	provided 38:1 61:19 62:21,24 68:24 73:4 88:1,9 95:3			
procedures 38:2 60:18 63:4,7 66:10 76:5 78:21 80:8,14 80:23,25 83:10 86:7 92:17,24 94:15,16 94:17 95:15,18 96:15 99:7,22 100:5 100:8,24 101:8,17 104:8 106:16 107:15 110:20 111:7 113:8,18 119:12 125:23 128:7,22,24 129:3 129:21 131:1,25	providing 17:16 71:20 76:9 86:10 116:25 133:17			
proceed 6:14 7:9 8:15 9:21 18:12,20 19:19 24:11 25:12,17,23 26:10 27:18 33:21 52:16 62:1 92:10 110:16 111:13 113:14 115:7	pubic 17:10 public 14:8,10,13,15 14:16,18,23,23 15:4 15:9,17,18,19,24 16:4,5,9,9,13,20 17:4,14 18:6,6,17			
proceeded 61:1 proceedings 4:1 136:7				
process 7:24 13:13,25 15:20 23:25 25:18				

reflects 80:20	125:25 126:13,17	12:8 13:10,23 24:20	89:12 98:14 113:4	47:14 54:22 55:16
regain 112:14	130:24 131:6 136:7	57:19 58:22 59:11	115:21 116:3,11,18	56:11 58:11,18,19
regard 80:23 82:19	reported 80:8 83:17	59:15,22 60:6 61:5	118:14 124:9	58:21 63:19 67:16
regarding 13:21	126:17	76:21	risk 127:23,24,25,25	67:17,23 69:25
21:18 58:7 59:12,16	Reporter 1:22,22 3:4	respectful 12:17	128:3,17,21 129:15	76:19 107:20 115:6
62:13 83:16 116:1	5:24 136:4,14	108:20	risks 127:22,22 128:8	schedule 24:18 29:4
regardless 54:9	REPORTER'S 136:1	respond 57:24 74:9	131:3	scheduled 44:10
rejected 88:5	reporting 1:23 13:11	110:1	Robert 2:2 5:5 19:13	scheduling 13:14,22
rejection 88:3	70:11 80:21 125:18	responded 68:24	19:20 20:1,8	29:2,3 32:12
relate 125:19	125:20 126:12	response 10:18 19:17	robust 89:8	school 1:3 2:16,16 4:6
related 17:2 44:7	128:5 129:15	36:22 55:11 62:17	rodeo 100:6	4:7,9 5:21 11:6,18
66:2 87:12,15 94:8	130:17 131:13	68:6,8,14 71:20	Roderick 3:2 57:7	12:1,21 13:15 19:13
94:11 121:17	reports 23:21 90:2	110:3 134:24	role 58:16	20:19 23:21 24:23
133:11	127:4 130:7,12,22	135:15	roll 4:17 21:5	25:5,13 26:14 27:4
relates 85:3 126:7	130:25 131:3	responses 64:19	roof 132:23	27:20 33:9,25 34:3
129:14 130:16	represent 9:22 10:1	responsibilities 12:19	roofing 132:3,5	34:4,6 35:10 37:23
relevant 112:13	representation	93:17	room 1:10 5:18 17:25	38:5,10 39:8,15,17
rely 50:23 130:6	121:22	responsibility 11:7	18:2 29:21 67:8	39:20,21 40:1,6
relying 108:3	representative 12:3	63:4 90:1,10	Rosalind 13:15	44:14 48:13 49:12
remain 70:6,8,14	represented 62:4	responsible 63:3	Rosario 2:21 57:15	49:20,20 50:6,13,23
remaining 8:21	76:25	72:11	57:16,17 61:23	51:11 53:15,23,24
remember 23:22	representing 6:11	restrictions 28:13	rotate 47:19 48:22	54:2,7,23 55:25
49:22 71:16 72:25	represents 13:1	restrictive 28:17	49:3,25 52:25 54:13	56:1 59:6 61:3
121:24	request 25:12 52:23	result 101:24 119:12	rotation 52:20	75:10,17 81:4 83:24
remembering 88:4	94:9 108:20,21	results 69:14 86:11	RSM 27:24 124:7	89:7 121:7,10,15
remove 16:11 51:16	requested 27:16	92:6 113:5,8	Ruby 100:11	125:6
109:9	requesting 107:14	retain 48:10,21	rule 25:14 47:25	Schools 2:15 21:11
removed 58:13	require 15:16 52:19	retired 84:12 111:24	130:2	80:24
removes 51:12	125:10 133:1	review 50:17,20 51:5	rules 65:1	scope 61:4,18 77:17
removing 50:15 55:3	required 8:16 12:11	59:6 80:10,17 81:6	run 8:1 32:10 101:3	95:2 105:14 132:13
renewal 43:21	38:3 63:3 96:20,23	93:7 97:6 101:7	120:11	134:7
renewed 43:21,22,25	110:25 115:24	108:21 125:25	running 114:23	se 1:11,23 65:22
44:4,25 50:15,18,19	116:7,10,21 119:17	130:20,25 131:12		searches 27:22,22
51:17,21,23 52:1	119:19 121:18	reviewed 51:10 59:8	S	seat 30:15,18
53:20	122:6 124:18 125:9	59:9 60:25 67:12	Sabin 2:5 5:9,10,14	seats 11:20
rep 65:19,23	requirement 121:9	83:14	22:2,2 31:11 36:5,5	second 10:23,24 22:1
repeat 53:13	requirements 79:24	revised 96:13	47:11,12 48:19	22:2 23:5,8 33:6
repeated 9:14 101:12	86:5,22,23 87:7	RFP 25:18 50:7 54:14	Sabin's 52:18	44:2,2 51:19 58:12
replace 60:5 67:24	88:15 119:19	64:19 77:12	sales 65:19,23 87:19	58:15 59:2 76:18
report 6:20 8:18	125:12	RFQ 50:7 54:15	sampling 129:23	92:21 122:25 135:9
18:22,25 22:7,12	reread 111:20	77:12	sat 93:14	135:10,11
23:10,10 57:20,20	rescheduled 25:10	rid 44:4 75:16	satisfy 128:7	seconded 37:3 54:5
57:23 60:24 62:1,14	103:18	rigging 63:14 65:12	saw 7:1 96:1	Secretary 2:12
63:1 64:24 65:25	research 71:5 83:9,20	66:19	saying 22:4 23:13	section 41:2
66:2,14 70:4 74:8	87:16	right 11:4 15:10 16:7	31:6,25 36:19 39:16	securities 131:9
76:2 80:20 81:12	reserves 132:12	21:21 29:12 30:22	39:19,22 41:1,3	security 81:19 129:10
82:16 83:8 84:22	133:25	33:19 36:7,15 40:22	42:13 50:17 55:8	129:15,17
86:9,13 89:3 91:1	resigned 75:4	40:24,25 42:21 43:4	87:18 91:9 106:20	see 6:22 7:25 14:11
92:9 105:4 107:14	resolved 45:7	43:4 45:23 48:1	111:12 116:10	17:10 21:4 22:9,10
108:22 109:5,20	respect 6:16 7:3,6	50:12 51:2,9 53:11	says 33:5 35:5 37:18	28:13 29:21 32:7
122:16,17,19	8:13,18 11:4,17	54:6 55:2 56:13	37:22 40:1,7 43:1	56:16 58:20 59:14

62:6 71:9 80:2 83:15,20 90:5,12,15 107:8 109:9 111:11 122:25 123:18 129:24 131:23,24 133:9 134:4,15 seeing 15:19 seek 14:22 74:9 131:7 seen 69:14 71:19 100:16 109:15,16 109:20 121:13 SEIFER 2:11 select 29:5 38:15 51:22 120:4,9 selected 25:23 60:9 118:10,19 119:6,7,9 120:8 selecting 34:25 38:2 39:1 60:20 selection 25:22 27:3 27:14 28:3,5,10,22 29:1 30:11,12,21 32:2,16,17,20 33:8 33:11 34:16,23 36:17 37:12,17 38:2 38:7,8,11,22,24 39:3,4,5,9,20 40:2,4 40:13,21,25 41:5,15 41:19,23 42:10,12 42:13,20 43:3,8,9 43:11 45:2 50:25 51:13,18 52:3,5,14 52:22 54:23 55:16 55:17,19 send 11:20 20:13 75:25 114:1,3,14 115:1 135:3,3 sending 76:7 118:5,5 sends 117:16 Senior 3:4 sense 40:19 64:21 sensitive 8:14 sent 119:11 sentence 32:21 39:7,7 39:22,25 43:10 58:12,15 75:23 separate 107:15 September 11:14,15 11:23 25:16,19,20 100:17 103:18 serve 4:9 19:13,21	20:1,3,8,9,18 21:10 26:14 27:4 29:1 33:17 34:18 45:9 47:22 served 81:20 service 1:23 11:25 12:5,7 Services 2:18,23 6:11 57:12 94:19 serving 20:21 set 28:24 78:22 90:23 setting 13:18 122:23 settle 115:18 seven 49:18,24 seventh 78:6 share 82:10 shared 35:9 shareholder 3:3 124:25 Shaw 2:6 5:11,12 8:7 8:24,25 9:15,18 10:19,22 14:11,13 14:19 15:14,15,16 16:15,17,24,25 18:12,24 19:1,9 21:24,25 22:13,18 23:3,4,6 29:22,25 30:1,9,10,10,19,22 31:2,5,15,16 32:18 32:19,23 33:2,23 36:6,16 37:6 41:13 43:2 47:5,5 49:15 49:16 51:19,20 52:10 53:7,9 54:6 54:20 73:21,22 74:5 74:11,12 75:6 76:21 77:8 92:21 97:24,25 107:18 108:8,24 111:15 115:3 116:22 118:3 135:8 135:8 she'll 45:12 shenanigans 73:13 88:11 Shim 11:25 12:2 shoes 39:19,21 63:5 shortly 25:19 show 112:15 shown 93:11 shred 67:13 signature 11:9	signed 83:16 significant 27:2,9,10 103:2 118:20 125:22 126:6,11 127:22,23,24,24 128:3,13,15,17,21 129:6 131:2,5 signify 22:4 23:13 36:19 55:8 simply 106:25 sir 57:8 78:19 82:6 83:8 128:11 sit 31:7 sits 30:15 sitting 31:19 42:1 96:6 situation 58:9 59:4 60:17 65:17 105:17 slap 132:23 slash 48:20 slated 10:10 Slower 113:10,15,20 SMART 79:20 80:1 111:22 112:8 133:16,25 SOC 130:12,13,22,24 131:3,13 SOCs 130:19 software 125:20 130:9,16 solicitation 95:17 solid 79:17 somebody 44:12 soon 123:11 sorry 10:2 15:15 24:8 26:17 29:14 37:2 45:11 53:8 66:6 67:6 75:6 82:4 92:18 102:14 105:22 113:3 116:9 116:15 117:5 123:13 124:14 sort 38:11 49:2 65:12 86:5 88:8 103:10 sought 79:25 sounds 38:25 South 53:2 81:22 space 9:5 speak 14:15,17 15:21 15:24 16:4,6 17:4 17:11,11	speaker 14:23,24 15:1 speaking 14:25 16:18 78:10 124:22 speaks 88:12 105:2 Spec 2:12 special 7:23 8:2 58:1 specific 59:16 68:22 86:7 87:18 96:16 117:7 132:9 specifically 26:13 106:20 specification 95:5 specifications 60:10 60:12,13,14 85:4 94:20 95:2,16 97:2 97:3,7 101:7,9 106:17 110:20 111:4,6,7 113:18 114:20 117:3 118:1 118:8 120:5,8 specified 34:18 specs 60:16 64:3,7,8 64:20 65:14 66:19 81:6,14 84:7,8 99:17 101:14 102:3 117:6 speculate 90:17 spend 9:12 66:20 85:17 97:6 spent 9:11 80:3 89:9 98:13 spoken 12:23 63:20 spot 15:10 SSAE 62:21,25 76:5 St 81:19 stacking 66:13 67:2 staff 2:7,14 12:12 57:24 59:23 67:18 70:22 74:3,23 110:1 stage 126:24 stamp 60:2 stance 41:16 stand 39:19 standard 99:25 standards 80:7 125:10,13 126:7 129:13 standing 4:12 standpoint 8:14 60:14 112:20 125:2	stands 39:21 71:4 staring 99:22 start 4:12 5:18 8:12 8:22,23 9:8 25:18 93:9 124:22 started 63:13 66:18 98:23,24 100:12 126:24 134:12 starting 8:12 60:19 state 33:10 35:12 37:15,22 38:4,23 39:9 40:2,3 42:2,16 43:10 48:14 63:11 65:6 66:24 69:7 82:21 136:2,5 stated 18:11,12 statement 49:20 63:18 88:21 103:10 126:15 128:2 states 84:13 94:9 stating 73:9 statute 15:16 25:2 26:5,12 33:10,16 35:5,6 37:10,15,22 38:4,23 40:2,3,23 41:1,15,17 42:2,3,6 42:8,16 43:17 52:12 55:23 66:17 99:3 statutes 48:13 stay 65:24 105:23 stenographic 1:22 136:9 stenographically 136:7 Stephanie 11:25 stop 93:12 stopped 133:20 stopping 51:11 straight 133:4 stranger 46:14 Strategy 2:19,20 21:14 stricken 28:18 strong 72:15,16 100:21 strongly 70:20 structure 79:20,22,23 subject 16:22 43:18 86:8 subjects 13:3 submission 108:23
--	--	--	---	---

submit 100:4	suspicious 63:14	tells 72:6 100:3	22:13 31:23 32:18	122:4,12
submitted 99:25	synonymous 83:21	Tem 4:10	40:11,11,16 41:14	throw 39:6 41:13
subsection 37:25 38:1	system 34:4	ten 44:9	42:5,18,25 43:4,24	throws 43:23
subsequent 62:5 63:16,22	systems 129:6	tend 89:19	44:4,6,19,25,25	thumb 130:2
substitute 40:20	T	tenets 34:1	45:6,8 47:17 48:12	Thursday 1:13 4:4
succeed 44:14,21 45:5	T 112:8	term 33:8 40:22,25 48:14 64:4	49:4,6,24,25 50:2	tied 105:19
successive 44:7	table 53:7,9 75:8 89:10	terms 30:10 31:10 48:1 52:23,24 71:2	50:22,24 51:25	Tim 5:24
sudden 66:16	tablets 57:22	98:5 125:17	52:14,16 53:25	time 7:22 8:3,10,14 8:23,23 9:5,12,13
suffice 108:16	tabulation 69:13	test 62:6 80:16 130:19	54:12,16,25 56:23	9:20 12:16 13:7
sufficiency 63:4,6	TAC 58:16,18,20 63:15,16,18,20	testimony 73:4	64:20 65:18 68:18	20:22 24:12 26:10
sufficient 54:17 134:6	take 4:17 9:20 15:23 16:19 31:1 36:7	text 114:14	70:19,24 71:10 73:1	33:25 35:15 42:1
suggest 7:9 29:11 33:4 35:14 79:16	41:14 45:20 51:21	thank 4:16 5:13 6:13 11:3,24 12:6 13:8	74:7 77:6,10,25	44:1,2,2,16 46:8
85:12 92:15 101:1	51:23,25 53:15,25	14:10 16:23 17:7	78:1 82:2 85:8,8,9	47:18 50:8 51:7
suggested 86:25	54:10 55:7 58:10	19:9 20:19 21:2,8	85:11 87:2,22 89:20	60:2 62:7 65:20
suggesting 9:15 92:23 93:1,2 98:5 109:11	90:1 91:23 102:3,9	21:15,20,21 23:24	91:2,16,23 93:3,10	66:1 67:11 69:9
suggestion 30:23 81:7 81:8	108:9 109:7 110:13	24:4,6,10,20 26:21	93:18,21 94:3,17	72:4 73:25 74:4,23
suggestions 104:6	116:22 118:3,4	26:23 30:8 37:7	95:20,23 96:13,21	78:25 79:15 85:17
suggests 63:5 69:23	119:16 129:13,16	45:19 46:13,16	96:22 97:7 98:3,6,7	89:8,23,24 91:23
suit 100:21	taken 24:8 96:4	47:15 56:10,14,22	98:11,16 99:6,21	99:25 100:10 101:3
Suite 1:23	takes 121:15	56:25 57:13,18 62:9	100:15 101:13	114:23 120:11
suited 44:17	talk 90:13	66:25 68:4 71:11	103:8 104:1,3,4,11	121:11 122:10,14
summarize 48:12 55:15	talked 70:6 97:1 107:18	73:20 74:11,13	104:12,24 107:1,2,6	122:25 134:10
summarizes 56:14	talking 76:24 116:16 116:16 122:10	80:12 85:25 88:20	107:18 109:3,11,17	timeframe 26:1,3 87:25 88:2 89:5
summary 80:5 90:9	talks 106:14	89:12,15 91:6 94:6	110:18,22,23	112:18 116:24
summation 79:5	tap 111:23	95:19 102:23	113:22 115:17,18	timeframes 12:9,10 28:20
sunshine 82:14	tape 112:6	103:20,20 122:20	115:22 116:4	timely 70:3,5
superintendent 2:15 9:22 10:8,13 13:20	task 133:24	123:17,18,19	117:21 118:15,16	times 12:14 27:17 38:21 73:23 91:11
45:13,18 46:16,19	taxes 112:11	131:21 134:20	118:17 120:10,15	93:19,22 104:16
46:24 73:3 78:7	taxpayer 104:21 112:14	135:16	120:16 122:1,18	108:1
102:16 105:12,18	taxpayers 112:10	thereof 136:9	130:15 133:22	timing 6:23 7:7 13:3 126:23
superintendent's 104:22	team 61:8,10,20	thing 7:21 14:22 17:6 18:7 37:16 41:13	thinking 78:10	Timothy 1:22 3:4 136:4,14
support 20:20 86:1	Teams 18:5	55:24 66:13 76:20	ThinkPad 84:19	today 12:6 67:7 70:8 71:4 90:9 102:13
supporting 110:25	tech 106:6	86:6,22 98:11 115:3	thinks 107:16	104:25 124:4,8
supposed 64:18 77:13 86:7 89:25 91:19	technology 57:20 60:8 64:2 79:20	127:8 132:24	third 26:16 59:4 76:18 130:6 131:1	told 22:11 84:25
132:13	81:16 82:24 83:2	things 6:20 7:19 9:13 20:24 23:23 38:20	131:11 132:17,18	tomorrow 11:21
sure 10:10 30:7 33:21 36:14 46:3 61:1,6	84:24 85:1 87:13	61:15 64:10 65:11	132:20	71:4 90:9 102:13
61:19 74:22 78:3,11	88:14 95:24 98:12	66:20 71:24 72:25	Thomas 81:20	104:25 124:4,8
94:12 99:3 100:18	112:8,8 119:24	76:12 82:18 86:13	thought 7:24 15:20 53:23 56:18 69:3	tonight 133:23
112:19 115:15	129:6	86:17 91:3 94:13	81:7,13 124:3	Tony 65:9,21 73:5
127:20 129:2	technology's 78:24	95:8 98:9 101:11,22	threat 6:21 7:1 56:24 102:21 103:3	top 126:19
130:20 132:4	Telephonically 2:2,4 2:22 3:3	104:10,18 105:1	129:18	topic 14:24
	tell 87:19	106:19 107:10	three 26:16 27:6,23 28:22,25 29:9,11,16	topics 13:3
		108:2 111:10,21	31:10,12,21 35:20	total 69:2
		112:6 131:4	36:1 48:17 85:12	totally 91:8
		think 9:13 20:23	112:4 126:2 127:9	touched 65:9,11 102:7
			three-year 49:23	
			threshold 90:24	

track 36:14 38:21	turning 66:7	updating 26:22	135:1,2	wasn't 67:13 68:19
training 11:18	twice 13:17 58:25	use 14:1 29:6 38:1	voted 19:4 35:22,24	69:9 71:22 72:7,11
transaction 77:5	104:20	81:8 84:14,18 112:3	36:1 75:19 122:14	72:11 73:6 87:17
79:19,24 82:20	two 6:19 8:1 15:18	131:7	votes 121:7 122:11	89:1 100:6,16,18
83:21,22 110:25	16:5 25:22 26:19	user 65:1	voting 65:2 121:12	wast 87:2
transactions 92:11	28:4 31:5,14,20	users 62:25	123:5	waste 104:21
96:2 97:10 101:6	33:3 44:3 54:12	usual 23:11		way 8:4 9:4 16:9 41:9
109:5 111:2 113:17	64:10 67:7 70:7	usually 18:4 50:11	W	49:1 71:18,25 83:16
114:19 115:13,23	75:14 76:12 77:21		wait 33:7 51:6 71:14	85:11 89:21 91:18
117:25 118:11	94:13 106:8 118:18	V	78:10	105:17 107:6
120:4	123:21 126:5,6	vacation 100:19	waiting 126:25	109:23 111:15
transcript 108:5	type 27:19,23 53:2	Valerie 2:16 5:19,20	wall 51:3 72:5	117:9 123:9 125:3
136:8	62:22 66:8 101:21	validate 76:10	Walsh 30:4 34:11	ways 104:21
transcripts 67:12	114:9 129:4	validates 70:2 72:14	36:18 37:8 40:12	we'll 7:11 9:21 14:3
transmission 62:2	types 69:17	72:18,19	50:10 71:8,12 85:23	18:9 19:19 26:9
transmit 23:4,12	typically 125:16	validity 95:2	98:20 104:1,14	63:17 103:13,19
89:20 92:23 93:23	127:12 130:25	valuation 131:8,17	118:23 119:10	108:12
106:25 107:13	typing 113:23 116:16	valuations 131:11,20	131:22	we're 6:24 7:25 9:9
108:12 109:5,11,12		value 12:16	WANDA 2:12	14:14,16 18:14,16
110:12 119:24	U	variety 12:12	want 12:6,17 23:19	22:10,16 35:17
120:1,20 135:5	ultimate 56:2	vendor 70:2	30:6 32:7 46:9,9	38:12,25 39:13
transmittal 75:9 92:9	ultimately 25:25	vendors 60:1 67:21	49:2 51:6 52:18	43:18 50:3 51:6
transmitted 108:6	61:13	68:10,22 69:11,13	62:5,10 65:4 69:7	53:19 54:5 62:11
109:14	unable 25:8	verify 86:12	70:15 73:19 75:7,9	64:15,20,25 65:1
transmitting 65:2	unanimous 19:23	version 33:1 39:11	75:9 76:13 78:3	75:11,19,25 76:2,7
91:22	20:1,6	43:19	84:25 85:14 94:12	77:18 78:2,4,12
transpire 72:12	uncertain 71:2	versus 31:18 41:16	97:15,16,19,20,20	83:1,2 86:2 89:24
trash 64:4	uncomfortable 55:1	60:13,18 62:21 82:2	98:3,21 101:11	90:16 94:12,25
treated 126:20	71:19 72:10	vice 2:2 4:11 19:4,6	102:1 104:5 110:13	99:13 101:2 103:8
tricky 109:12	uncovering 63:25	19:11,14 20:4,9	111:3,20 112:22	104:7 106:20 108:3
tried 68:6,16 102:18	undercover 93:4	21:8 30:14,17 31:7	113:6 115:10,11	109:1 111:12
117:17	underlined 38:21	31:8,18,19,22 103:7	117:22 126:5 129:2	112:23 113:1
triggers 51:5	76:8	Vickie 2:15 13:20	wanted 17:9 24:16,19	115:13,15,17
trouble 35:25 54:20	understand 34:21	45:14	45:20 46:20 52:6	116:16,25 118:16
true 34:5 134:10	46:22 70:16 80:16	view 126:22	55:13 58:23 60:17	122:24 124:1,7
136:8	82:11 85:7 87:11	viewed 60:23	61:1,6,15,18 71:13	125:24 126:23,25
truly 94:21	91:11 104:19	violations 84:1,21	76:20 88:21 90:25	we've 11:9 33:8 35:6
trust 112:14	understanding 46:6	virtual 58:1	95:14 99:15 107:25	44:22 48:12 52:14
try 10:16 72:12 73:10	49:11 67:11 82:23	virtually 20:13	134:14	53:5 69:16,17,19
92:3 112:25 117:11	92:5 107:24	voiced 62:19 64:13	wanting 15:24	74:17 78:11 95:23
117:15	understated 132:5	voices 91:12	wants 112:14	106:15,16 107:2,3
trying 39:5 68:13	understood 82:14	volunteers 12:22	Wanza 2:16 5:19,20	128:21
70:22 82:4 83:3	unfortunately 72:21	Volusia 28:15	5:20 9:21,24 10:3	weakness 128:13,15
90:6 95:21 106:11	90:11	vote 19:19,23 20:1,6	23:20,25 102:14,25	weaknesses 93:17
106:13 111:21	United 84:13	21:3 23:11 24:8	103:4,17,20	Wednesday 102:24
116:19 121:24	University 81:20	29:9 36:7 54:18	Wanza's 103:12	week 46:4
122:24	unlimited 13:7	55:7 59:10 75:22	Warehousing 2:22	week's 122:5
tune 132:8	upcoming 125:13	91:23 104:13	57:12 74:15 94:18	weeks 25:22 85:18
turn 63:10 66:23	update 24:22 25:3,7	107:23 108:18	100:1	welcome 26:25
100:9	25:13 26:4,6,23	117:19 120:17	warm 77:21	went 90:17,20 98:1
turned 50:18 65:7	58:6	121:8,15 122:5,6	warranty 78:24	98:25 99:1 106:22

<p>weren't 82:23 86:22 86:25 96:23 124:3 whitewash 66:10 whitewashed 65:13 whitewashing 105:7 112:17 whoever's 50:23 108:4 Williams 72:23 willing 52:24 window 25:21 wish 58:6 61:21,25 66:5 85:13 102:23 wondering 53:14 Woods 72:23 word 43:5 44:4 50:13 51:10,16,21,23 56:4 58:13,14 81:8 wording 9:12 38:19 72:14 76:15 111:18 words 39:3 41:7,14 45:2,17 53:19 72:16 92:5 96:21 101:2,4 109:8 120:13 wordsmith 96:8 107:5 114:15 wordsmithing 50:4 work 17:22 27:23,24 27:25 28:6 45:23 49:16 50:21 53:2 61:4 81:23 89:20 90:17 95:2 102:8 127:1 132:13,20 134:7 worked 66:3 93:15 working 13:14,25 62:7 66:3 works 112:5 workshop 25:6,8,10 25:14 55:25 world 48:16 84:14 124:16 worried 101:2 122:22 worse 34:9,11 worth 66:21 worthy 8:11 77:7 would've 105:10 wouldn't 17:5 81:18 105:9 108:24 WRIGHT 1:10 write 56:19 95:21</p>	<p>117:17 writing 72:4 79:10 90:2 96:7 112:7 written 37:25 71:9 83:25 109:8 wrote 117:24 118:2</p> <hr/> <p style="text-align: center;">X</p> <hr/> <p style="text-align: center;">Y</p> <hr/> <p>yeah 7:18 10:7 14:19 30:16 34:12 36:12 42:18 43:5 45:8 56:6 77:8 84:16 96:11 103:9 109:3 110:22 115:11 116:15 117:14 118:4,19 year 4:7 10:9 11:8 12:2 14:20 19:14 20:19 37:20 44:2 51:4 75:15 126:8,15 127:9,11,13 128:16 129:24 132:8 133:13 year's 106:24 years 44:3,3,8,9,24 45:6,10 47:20,21,23 48:15,17 49:11,12 49:18,24 50:8 69:19 81:21 82:8,20 97:3 100:7 103:24 105:1 105:2 106:8 112:4 112:12 127:2,9 yes/no 86:12 yesterday 13:18 75:19 131:25 132:1 132:15,21 yielded 27:21</p> <hr/> <p style="text-align: center;">Z</p> <hr/> <p>zero 72:8</p> <hr/> <p style="text-align: center;">0</p> <hr/> <p style="text-align: center;">1</p> <hr/> <p>1 130:13 131:3,13 1:00 102:18 123:13 1:30 123:25 1:32 1:14 135:18 10 9:3,16,19 10:4 22:7,9,15 23:1</p>	<p>47:22 49:11 10,000 84:13 10:49 1:14 4:3 100 100:7 10th 59:18 11 6:25 9:2 24:11 11:25 5:16 20:12 11:30 22:12 11th 25:7 58:1 12 6:25 9:2,3 22:20 24:11 12:30 5:14 12th 1:13 58:2 13 9:3 22:20 24:11 59:19 14 8:15 9:3,17 10:5 22:21 24:12,21 59:21 67:5 75:23 14th 25:16,19 60:22 15 25:20 47:22 15,000 84:18 15th 11:14,23 16 96:16,16 117:3 16-059 99:23 16-059E 98:22 118:9 119:2,14 16-095 110:24 16059-E 57:21 17 57:19 17th 4:4 13:12 21:17 24:21,24 25:4,11 58:2 18 60:11 62:21,25 76:5 113:13 19 60:7 62:21 76:6</p> <hr/> <p style="text-align: center;">2</p> <hr/> <p>2 6:20 7:1 26:11,17 26:18 27:6 40:10 41:4 43:10 55:18 68:25 78:8 2(b) 34:15 2:00 99:24 100:2 20 47:22 127:13 134:12 200 1:23 2013 101:16 2014 133:11,15 2015 59:18 88:5 99:24 100:6,17,19 2016 59:7 88:3,24</p>	<p>106:5,7,21 2018 88:24 2019 106:4,9,22 111:14 112:23 2020 60:23 125:25 2021 1:13 126:12 136:10 2021-2022 4:7 20:19 2022 11:8 19:14 127:14 21 74:19 218,391 25:2 26:5 34:15 38:4 42:25 43:17 55:23 22nd 58:1,4 23rd 136:10 24 88:22 24th 25:10,15 56:1 250 132:9 27th 25:6,9 133:8 28th 58:1 29 132:25 133:1 2B 26:12</p> <hr/> <p style="text-align: center;">3</p> <hr/> <p>3 6:14,20 83:14,17 30 81:20 112:12 30-day 25:20 30-year 111:23 112:3 30th 11:15 103:18 3100 8:15 24:23 25:2 25:4,7,9,13 26:4,6,6 26:8 39:8 56:3 33301 1:24 36 58:8,17 59:14,19 59:21 391 41:17 42:7 3rd 1:11,23 99:24</p> <hr/> <p style="text-align: center;">4</p> <hr/> <p>4 27:11 43:19 53:21 86:2 87:15</p> <hr/> <p style="text-align: center;">5</p> <hr/> <p>5 11:5 16:11 18:17 79:19 80:1 5-to-4 59:10 50 17:25</p> <hr/> <p style="text-align: center;">6</p> <hr/> <p>6 18:21,23 79:19 60 87:3</p>	<p>600 1:11 633 1:23 69 65:18</p> <hr/> <p style="text-align: center;">7</p> <hr/> <p>7 19:10 37:25 76:14 76:17 77:21 70,000 84:13</p> <hr/> <p style="text-align: center;">8</p> <hr/> <p>8 38:1 58:8,17 800 132:2,12,14 133:18 81 85:17 82 92:8 113:13 119:23 820 131:15,15 84 126:7</p> <hr/> <p style="text-align: center;">9</p> <hr/> <p>9th 59:7 60:23</p>
---	---	--	--	--