

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 26, 2023
9:35 A.M. - 1:33 P.M.

Court Reporter:
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1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MR. ANDREW MEDVIN, CHAIR
MS. MARY FERTIG, VICE CHAIR

3 MS. REBECCA DAHL

MR. ANTHONY DE MEO

4 MS. ITOHAN IGHODARO

DR. NATHALIE LYNCH-WALSH

5 MR. ROBERT MAYERSOHN

MS. PHYLLIS SHAW (Telephonic)

6 MS. JACLYN STRAUSS

7

OFFICE OF THE CHIEF AUDITOR STAFF:

8

MR. JORIS JABOUIN, Chief Auditor

9 MS. ALI ARCESE, Audit Director

MS. ANN CONWAY, Manager, Internal Funds Audits

10 MS. JENNIFER HARPALANI, Information Technology Audits

MS. HERMINE JAMES, Manager, Property & Inventory Audits

11 MR. ERIC SEIFER, Auditor III

MS. ELENA PRTIYKINA, Auditor III

12 MS. MICHELE MARQUARDT, Executive Secretary

MS. JENNIFER DAILEY, Clerk Spec C

13 MS. ASHLEY ACEVDEO, Inventory Audit Specialist

14 DISTRICT STAFF:

15 MRS. JUDITH MARTE, Deputy Superintendent, Operations,
Office of the Deputy Superintendent, Operations

16 DR. JOSIAH PHILLIPS, Chief Information Officer, Office
of the Chief Information Officer

17 DR. NICOLE MANCINI, Chief Academic Officer, Office of
the Chief Academic Officer

18 MS. ERUM MOTIWALA, Chief Financial Officer, Office of
the Chief Financial Officer

19 DR. VALERIE WANZA, Associate Superintendent
Non-Traditional Schools

20 MR. ALAN STRAUSS, South Regional Superintendent

MR. ROLANDO ALVAREZ, Executive Director, Student Trans
& Fleet, Transportation & Fleet Services

21 MS. LATONIA GREEN, Executive Director, ESE & Support
22 Services

MS. BECKY McMAHAN, Director, Budget

23 MR. OLEG GOROKHOVSKY, Director, Accounting & Financial
Reporting

24 MS. MARY COKER, Director, Procurement & Warehousing
Services

25 MS. SUSAN ROCKELMAN, Director, Talent Acquisition&

1 MS. DONTE COLLINS, Director, Charter Schools
2 Management/Support
3 MS. CHARISSE MERCHANT-JAMES, Assistant Principal,
4 Whiddon-Rogers Education Center
5 MS. KARLENE GRANT, Purchasing Agent III
6 MS. SHAFEZA MOONAB, Bargaining Unit Rep, BTU
7 MS. SUSAN BENAK, Manager, Certification/Incentives

8
9 INVITED GUESTS:

10 MR. ROB BROLINE, Partner, Carr Riggs & Ingram CPAs &
11 Advisors
12 MR. BEN KINCAID, Partner, Carr, Riggs & Ingram CPAs &
13 Advisors
14 MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &
15 Advisors
16 MS. TANYA DAVIS, Partner, S. Davis & Associates
17 MS. JOY CHAMBERS-NICHOLAS, S. Davis & Associates
18 MR. TIM BASS, Court Reporter, United Reporting, Inc.

19 GUESTS:

20 RUTH CARTER-LYNCH
21 STACY WIN
22 GRANT SMITH, StrategySmith, P.A.

23 PUBLIC SPEAKERS:

24 MR. ANDREW CHECKETTS, Herff Jones
25 MR. RICHARD PINSKY, Herff Jones
MR. JOSEPH M. GOLDSTEIN, Shutts & Bowen

1 Thereupon, the following proceedings were had:

2 - - -

3 MR. MEDVIN: Good morning, everyone. Let's
4 begin the meeting with the pledge, please. All
5 rise.

6 (Whereupon, the Pledge of Allegiance was
7 recited.)

8 MR. MEDVIN: Good morning. Can we start with
9 a roll call, please? Everybody please state your
10 name clearly. We have a lot of people.

11 MR. JABOUIN: Roll call. Thank you. Good
12 morning. A few administrative matters to the
13 members. You can see there's a notation in front
14 of the microphones. So we do want to make sure
15 that the accuracy of the minutes are correct and
16 the communications are also correct, so please
17 speak loudly and into the microphone. Please
18 make sure that the green button is lit. Thank
19 you very much.

20 With respect to the roll call, Ms. Rebecca
21 Dahl?

22 MS. DAHL: I'm here. Thank you.

23 MR. JABOUIN: Thank you, Ms. Dahl.

24 Mr. Anthony De Meo?

25 MR. DE MEO: Here.

1 MR. JABOUIN: Ms. Mary Fertig.

2 MS. FERTIG: Here.

3 MR. JABOUIN: Ms. Itohan Ighodaro?

4 (No response.)

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

6 DR. LYNCH-WALSH: Here.

7 MR. JABOUIN: Mr. Robert Mayersohn?

8 MR. MAYERSOHN: I'm here.

9 MR. JABOUIN: Mr. Andrew Medvin?

10 MR. MEDVIN: Here.

11 MR. JABOUIN: Ms. Phyllis Shaw?

12 (No response.)

13 MR. JABOUIN: Ms. Jaclyn Strauss.

14 MS. STRAUSS: Present.

15 MR. JABOUIN: The other, I'll introduce. I
16 was just informed of your attendance.

17 MS. CARTER-LYNCH: Ruth Carter-Lynch, Torey
18 Alston's appointee.

19 MR. JABOUIN: Good morning, Ms. Carter-Lynch.

20 MS. CARTER-LYNCH: Good morning.

21 MR. JABOUIN: I'm Joris Jabouin, the Chief
22 Auditor.

23 MS. ARCESE: Ali Arcese, Office of the Chief
24 Auditor, Audit Director.

25 MRS. MARTE: Good morning. I'm Judith Marte,

1 Deputy Superintendent for Operations.

2 MS. MOTIWALA: Good morning. Erum Motiwala,
3 Chief Financial Officer.

4 DR. MANCINI: Good morning, Nicole Mancini,
5 Chief Academic Officer.

6 MR. PHILLIPS: Good morning, Dr. Joe
7 Phillips, Chief Information Officer.

8 MR. MEDVIN: Thank you.

9 MR. JABOUIN: In the back, Meredith?

10 MS. ARLOTTA: Meredith Arlotta, Office of the
11 Chief Auditor.

12 MS. CONWAY: Ann Conway, Office of the Chief
13 Auditor.

14 MS. JAMES: Hermine James, Office of the
15 Chief Auditor.

16 MS. MARQUARDT: Michelle Marquardt, Office of
17 the Chief Auditor.

18 MS. DAILEY: Jennifer Dailey, Office of the
19 Chief Auditor.

20 MS. HARPALANI: Jennifer Harpalani, Office of
21 the Chief Auditor.

22 MR. JABOUIN: We also have Eric Seifer from
23 the Office of the Chief Auditor and Ashley
24 Acevedo as well.

25 MR. MEDVIN: Okay. First item is the

1 Approval of the Agenda. Any comments or
2 additions?

3 MS. FERTIG: So moved. I move that we adopt
4 the agenda.

5 MS. STRAUSS: Second.

6 MS. FERTIG: That was, I move we approve the
7 agenda. Thank you.

8 MR. MEDVIN: Okay. All in favor?

9 COMMITTEE MEMBERS: Aye.

10 MR. MEDVIN: Opposed?

11 (No response.)

12 MR. MEDVIN: Agenda is approved.

13 Okay. You're on.

14 MR. JABOUIN: Thank you.

15 MS. FERTIG: I know we just moved this, but
16 I'm just wondering, there are so many agenda --
17 so many huge reports on here today. In the
18 interest of time I'm wondering, and I don't mean
19 to be disrespectful, Mr. Jabouin, but is it
20 possible to move your report down and -- I don't
21 know. I just don't want to leave here today
22 without having completed some of the ones that
23 are before us, but -- I'm just asking that.

24 MR. JABOUIN: If I may cover something
25 important regarding that particular matter, Ms.

1 Fertig? I wanted to mention to the committee
2 that there are some reports that we should seek
3 to approve. So, for example, the Independent
4 Auditor's Reports over Internal Controls, over
5 Financial Reporting, the Management Letter, this
6 is Agenda Item Number 9, we should seek to
7 approve that as well as Agenda Item Number 14,
8 the Internal Funds Report, because of the Auditor
9 General requirements. Item number 10, the S.
10 Davis Reports, the single audits, Number 16, the
11 Auditor General Reports, Number 17, The Big 3
12 School Debriefing, so that the work can begin on
13 that. And then with respect to Items 12 and 13
14 on the Caps and Gowns, the district needs to meet
15 with the vendor and for the board to make
16 decisions, because the -- the vendor situation
17 with the schools and the graduation, the timing
18 of that is becoming a challenge for the schools.

19 MR. MEDVIN: Ms. Strauss?

20 MS. STRAUSS: Yes, I appreciate your input on
21 what you would like to see prioritized, however,
22 Number 15 definitely needs to be moved up.
23 That's a nonnegotiable for me. I'm not -- I'm
24 not -- I don't think that that should be at the
25 bottom of the agenda. School safety is the most

1 important thing. Thanks.

2 MR. JABOUIN: And if I may? We do have
3 outsiders that are rotating in within the
4 timeframes that are there. We do need to cover
5 that. But individuals from RSM, they're
6 scheduled to dial in at approximately that same
7 time.

8 MR. MEDVIN: RSM is going to be with us by
9 phone and they're scheduled to call in at 11:45.

10 MS. STRAUSS: We can't get them in earlier?

11 MR. MEDVIN: I didn't make the schedule.

12 Ms. Dahl?

13 MS. DAHL: I just want to let you know that I
14 have a prior engagement this afternoon, so I will
15 be leaving at 12:30 regardless of whether we're
16 done or not. I have to be out of here at 12:30.

17 MR. MEDVIN: Okay. Thank you.

18 MS. FERTIG: Okay. If that's the case then
19 I'm sorry I said anything.

20 MR. MEDVIN: Okay. Any public speakers?

21 MR. JABOUIN: No public speakers at this
22 time.

23 MR. MEDVIN: Okay. I need a motion for the
24 approval of the minutes from the last meeting.

25 MR. MAYERSOHN: Motion to approve.

1 MR. MEDVIN: Second?

2 MS. DAHL: Rebecca Dahl, I second.

3 MR. MEDVIN: Okay. Any comments; questions?

4 (No response.)

5 MR. MEDVIN: All in favor?

6 COMMITTEE MEMBERS: Aye.

7 MR. MEDVIN: Opposed?

8 (No response.)

9 MR. MEDVIN: Motion carries. The minutes are
10 approved.

11 My comments are very brief, as usual.

12 This is a very large agenda and there's a lot
13 going around externally. I would like to ask the
14 committee to concentrate on the report in
15 question and keep our comments to the point so we
16 can move and try to get this whole agenda in.

17 Thank you.

18 Item Number 8. Follow Up with Legal
19 Summaries.

20 MR. JABOUIN: Thank you, Chair.

21 Agenda Item Number 8 are memorandums that are
22 prepared by the Office of the General Counsel
23 based on prior audit committee requests. They
24 were prepared by Deputy General Counsel Robert
25 Vignola and they are included into your package

1 as Agenda Item Number 8.

2 MR. MEDVIN: Mary?

3 MS. FERTIG: Is Mr. Vignola with us today?

4 MR. JABOUIN: Mr. Vignola, he is prepared to
5 dial in if we would like him to do so, Ms.

6 Fertig.

7 MS. FERTIG: Well, I -- on the public records
8 retention requirements, I have some questions on
9 that about how it pertains to the board members
10 as well as the board. And I just want to make
11 sure we don't run afoul of anything. There was a
12 lot about e-mails and texts and so forth, so I
13 want to make sure that we are -- any other -- any
14 other forms of social media that we might use, I
15 just want to make sure we don't run afoul of
16 anything. So, actually, a very brief summary
17 from him would probably, I think, be helpful as
18 to how long we retain records; which records we
19 retain; and so forth. When I started this
20 committee they told us to keep the hard copy of
21 everything that we wrote notes on. I have a lot
22 of notes today. So I just -- I would just
23 appreciate just a very concise statement of what
24 the board -- I think we're under the same public
25 records rules as the board, so I would like a

1 very concise statement of what expectations for
2 them are, what expectations for us would be. And
3 does anybody else want to comment on that just
4 before I move onto the next one, because I do
5 have comments on the next one.

6 MR. MEDVIN: Are we getting Mr. Vignola?

7 MR. JABOUIN: Yes, he's being called and I'm
8 just awaiting information from BECON that he's on
9 the line.

10 MR. MAYERSOHN: Are you phoning a friend; is
11 that it? Is that why you're calling?

12 MS. FERTIG: Huh?

13 MR. MAYERSOHN: Forget it.

14 MS. FERTIG: There we go, that's good, Bob.
15 No, I was just going to say, we don't even
16 need to go through this, we could just get a
17 concise letter sent to us just outlining those
18 points, which I think would be helpful for us to
19 refer to from time to time.

20 And I know you know all of this, but I just
21 think that --

22 MR. MAYERSOHN: I mean, it's -- depending
23 upon the record, it's more -- I mean, there's --
24 in my opinion some of it is especially e-mails
25 and texts. If it's transitory, you know, like,

1 hey, by the way, the board meeting's at 3:00
2 whatever, I mean, some of this record keeping, it
3 all depends upon what the message is. Facebook
4 Messages have changed recently. I don't know if
5 the Board policies are updated with state
6 statute. I mean, I understand they're board
7 policies, but they may not align with what state
8 statute is, currently, especially the next one
9 being the lobbyists. I don't know -- again, I
10 know from a public elected official standpoint,
11 we're not required anymore to report the
12 lobbyist. It falls on the lobbyist, not on the
13 elected official.

14 MS. FERTIG: So that was the next thing I
15 wanted to go to, because I think when we spoke at
16 the last meeting we were talking about that. And
17 I know I had sent you an example of what Fort
18 Lauderdale does where -- and regardless of
19 whether the school board member has to report it
20 or not, I would really like to see us institute
21 the system where the lobbyist has to report every
22 single contact, which is what, I think, is
23 required.

24 MR. MAYERSOHN: Right.

25 MS. FERTIG: And I agree with you. I mean,

1 throughout today's audits you see policies that
2 need to be updated. But this one I think someone
3 really needs to look at pretty quickly.

4 MR. MEDVIN: Dr. Lynch-Walsh?

5 DR. LYNCH-WALSH: The district is going to be
6 engaging a firm to, basically, take over policies
7 and make sure they're in alignment and follow
8 state law, because, absolutely, there are
9 policies that are so outdated they're referencing
10 statutes from 30 years ago. And rather than tax
11 staff any further, they're going to be getting a
12 firm that specializes in policy development.

13 MR. MEDVIN: Is that a law firm or a
14 specialized firm of some kind?

15 DR. LYNCH-WALSH: Well, one of the companies
16 I heard thrown out there, there's NEOGOV, Ordocs
17 is another one. I'm not sure if it's coming to a
18 workshop, but I keep hearing that it's in the
19 atmosphere, which is absolutely necessary. And
20 this is like a short-term problem because there
21 will be -- this is going to be handled so that
22 we, moving forward, don't have things out of sync
23 and we can find policies. There are policies you
24 can't even find on our website.

25 MS. FERTIG: So I don't -- on the first one,

1 the public records retention, I don't think
2 that's a short-term. I think that's one that
3 everybody could use a refresher on, just a short
4 cheat sheet. I don't think we need a 20-page
5 memo, but just something that's simple for people
6 to follow.

7 MR. JABOUIN: So, Ms. Fertig, so a legal
8 summary on public record retention for audit
9 committee members?

10 MS. FERTIG: Well, for anybody subject to
11 Sunshine. So it would go beyond audit committee.
12 I think just a user-friendly cheat sheet on what
13 records they are required to retain and for how
14 long.

15 MR. JABOUIN: Okay. So noted, Ms. Fertig.

16 MR. MEDVIN: Any luck with Mr. Vignola yet?

17 MR. JABOUIN: So we are trying to find his
18 office. He did not answer his phone. He is
19 aware of it and they're going to let us know when
20 he's on.

21 May I suggest --

22 MR. MEDVIN: Are there any other comments on
23 this while we're waiting?

24 MS. FERTIG: Well, if we're waiting, I would
25 just still say, I think this lobbyist, I will

1 tell you I go on the public records site for the
2 City of Fort Lauderdale all the time to see what
3 lobbyist meetings are occurring. It's a very
4 user-friendly site and the lobbyists are required
5 to do it. And I, personally, feel that that
6 needs to be instituted as quickly as possible.

7 MR. JABOUIN: So, Ms. Fertig, you had sent me
8 the link to the lobbyist site for the City of
9 Fort Lauderdale. I can speak to the
10 superintendent's office and the risk management
11 area to have them take a look at that and see if
12 improvements are needed for our site,
13 particularly compared to theirs.

14 MS. FERTIG: Well, it's just kind of a major
15 difference in that lobbyists are required to
16 report contact with the elected officials. So I
17 don't see that on our website at all.

18 MR. MAYERSOHN: I would even go further, is
19 that other forms, and, again, I'm only comparing
20 elected officials, versus -- municipal elected
21 officials versus school board members, but there
22 are forms, for example, charitable fundraisers or
23 whatever that you participate in or things that,
24 you know, if you're participating in a fundraiser
25 for another elected official there are forms that

1 are required by Broward County that I know, for
2 our city, when I fill out a form, it is easily --
3 I don't want to say easily, but it is a public
4 document for the public to go in and find, not
5 necessarily somebody would have to request a
6 public records request.

7 So, you know, going on to lobbyists and
8 everything else, I think that's a comprehensive
9 review of finding that if a school board member,
10 you know, is required to fill out a form and post
11 it, that it remains posted. Like, for example,
12 financial disclosure should be posted on a school
13 board site. As a school board member, I mean, I
14 know as an elected official we have it --

15 MS. FERTIG: I agree.

16 MR. MAYERSOHN: -- which you can go through,
17 you know, the ethics commission. But, again,
18 those are types of things that the school board
19 should have and maintain somewhere on the school
20 board website as opposed to meandering through
21 other areas.

22 MS. FERTIG: I absolutely agree with that.

23 MR. JABOUIN: Mr. Vignola is on the line, Ms.
24 Fertig.

25 MS. FERTIG: Oh, hi, Mr. Vignola.

1 Do you want me to repeat everything we said?
2 Okay. So I'll just make this easy. On the
3 public records request retention or the public
4 records retention, my thought was to have a short
5 one-page cheat sheet of what records anybody that
6 is required to keep records under Sunshine can
7 easily read and see which records and how long
8 they're required to retain them. Just -- I just
9 think that would be beneficial, not just for this
10 committee and the board but for other committees
11 that are subject to that.

12 MR. MAYERSOHN: Well, I'm afraid it doesn't
13 boil down quite that short. Any documents that
14 are received by committee members in the course
15 of their duties that pertain to their duties are
16 public records. And that's short and simple.
17 And how long you retain -- well, if you received
18 those things, they should be provided to, in the
19 course of the audit committee, should be
20 forwarded to the district's liaison, which would
21 be Mr. Jabouin, for retention. How long any
22 particular one of those documents is retained
23 depends on the content of the document and the
24 schedules that set forth the various retention
25 periods are probably 100-plus pages setting forth

1 various retention periods.

2 So the quick and simple thing is, if you are
3 a member of an advisory committee like the audit
4 committee and you receive a document pertaining
5 to the work of the committee in your role as a
6 committee member, that's a public record, share
7 it with Mr. Jabouin, so he may, as part of being
8 records custodian for the agency, and he will be
9 able to make sure that it is retained for the
10 proper duration of time in accordance with the
11 record retention schedule for the content of that
12 document.

13 And, again, it's the content of document that
14 dictates the retention period, not the whether
15 the document is a physical document or an
16 electronic document, but it's rather the content.

17 So I think that's the simplest thing there.
18 Again, if it deals with the duties of the
19 committee or your duties as a committee member,
20 share them with Mr. Jabouin and then he can see
21 to it that they're properly retained. In fact,
22 the district has an administrator whose job is to
23 advise the administration about record retention
24 periods and how to do that. That's -- you know
25 that's actually an administrative issue as

1 opposed to a legal one.

2 MS. FERTIG: So we don't have any requirement
3 to retain any records we receive from him or
4 other committee members in the course of this or
5 any audit reports we receive?

6 MR. VIGNOLA: If you receive -- if you
7 receive something -- well, let me go into this a
8 little bit. Let's take an audit report, for
9 example. And you've got -- you've got 20
10 committee members, the original report, the
11 original copy needs to be retained by the
12 district administration. Duplicate copies of
13 that audit report can be discarded when they no
14 longer have a useful purpose.

15 So if I'm a member of the audit committee,
16 I've received a copy of an audit report from
17 Smith & Jones Auditors, I know that I can dispose
18 of that once it no longer is useful for me
19 because the original copy of that is being
20 retained -- the record copy of that is being
21 retained by the district.

22 If you get something else on the other hand,
23 let's say there is a piece of correspondence or
24 an e-mail or a text message sent to you as a
25 committee member where the original is coming to

1 you, that's the sort of thing that you need to
2 then forward to the committee liaison, Mr.
3 Jabouin, so he may make sure that a record copy
4 is maintained by the agency and that'll be the
5 one that's the record copy. Once that's done and
6 the one you received no longer has a useful
7 purpose, that can be discarded as long as the
8 agency is maintaining a record copy.

9 MS. FERTIG: And that would be true for any
10 person falling under Sunshine requirements for
11 the school district? Because I think that's the
12 question we'll get into later today.

13 MR. VIGNOLA: That's correct. So if you were
14 a school board member, and, again, you know, you
15 were to receive a piece of correspondence,
16 e-mail, what have you, that would be what you do.
17 And going beyond whether you're on a Sunshine
18 committee, deal with me, for example, if I
19 receive an e-mail sent to me as deputy general
20 counsel about something involving the district,
21 what I need to do is -- and our system is set up
22 to where those things are retained, so -- but if
23 someone to, for the sake of argument, I know Bob
24 Vignola, and I happen to have Bob Vignola's
25 personal e-mail address, if they send it to my

1 personal e-mail address instead of my school
2 board e-mail address, what I end up doing is I
3 forward that to my school board e-mail address so
4 it will be retained. So, you know, that governs
5 anyone with regard to the receipt of a public
6 record.

7 MS. FERTIG: I'm good. Do we want to mention
8 the lobbying thing to him or do we just let Joris
9 handle it later?

10 MR. JABOUIN: I think the lobbyist thing, as
11 far as the request, I think that I should deal
12 with that with the superintendent's office and
13 the risk management department.

14 MR. MEDVIN: Okay.

15 MR. VIGNOLA: And if I may? As I joined the
16 meeting I heard some of the discussion about
17 lobbyist information and what have you. And I'm
18 going to try to guess where we were heading as I
19 leaped in here, but what I -- the district has a
20 policy regarding reporting lobbying contacts as
21 for the board members and what they are to do
22 with it. As far as, you know, logistically,
23 administratively, how that information is able to
24 be searched, reviewed and retrieved by members of
25 the public and what have you, now, we're getting

1 into some administrative issues on how that can
2 be done. And, frankly, we're getting into some
3 technical issues as far as access, which probably
4 is more for someone with IT experience than --
5 than me.

6 MR. MEDVIN: Okay. Any other questions of
7 Mr. Vignola while we have him?

8 MR. MAYERSOHN: Yeah, Mr. Vignola, I just
9 have one question. Do the -- does the state as
10 well as the county lobbyist requirements, when a
11 school board member meets with a lobbyist, is the
12 school board policy different than those
13 requirements?

14 MR. VIGNOLA: I'm not aware of any -- well,
15 first off, if the county has adopted county
16 ordinances regarding lobbying activities and what
17 have you, those ordinances don't govern the
18 school board. So we can -- I'm not familiar with
19 them. They don't apply to us. I can't address
20 them.

21 As for the state, I'm not aware of any state
22 lobbying requirements that apply to the district
23 school board. We ended up creating our own
24 lobbying requirements. Subsequent to the prior
25 grand jury report the school board determined

1 there were a number of initiatives it wished to
2 put forward to address issues in that grand jury
3 report, and among them was the forms and the rule
4 in the school board's code of ethics that imposed
5 this requirement on board members to report
6 lobbying activity.

7 So, as I understand it, our only lobbying
8 activity reporting requirements are those under
9 the school board policy code of ethics for school
10 board members.

11 MR. MAYERSOHN: Thank you.

12 MR. VIGNOLA: Yes.

13 MR. MEDVIN: Anything else?

14 MR. VIGNOLA: And just to throw one more
15 thing out here. For those of you who are on
16 other city commissions and things, it was the
17 school board's code of ethics that we adopted
18 that first created a requirement for annual
19 training in code of ethics, public records law
20 and Sunshine law, and that initiative eventually
21 became the state law that applies to a wide
22 variety of public agencies.

23 MR. MEDVIN: Okay. Thank you.

24 MR. VIGNOLA: Thank you. And thank you Mr.
25 Jabouin for calling me in.

1 MR. MEDVIN: Okay.

2 MR. JABOUIN: Thank you very much, Mr.
3 Vignola.

4 MR. VIGNOLA: All right. I'm going to --
5 I'll sign off at this point. You all have a good
6 meeting. Bye-bye.

7 MR. MEDVIN: Thank you.

8 MR. JABOUIN: Thank you. Agenda Item Number
9 9, these are reports that are required in
10 accordance with government auditing standards and
11 the rules of the auditor general. They are the
12 Independent Auditor's Report Over Internal
13 Control Over Financial Reporting, the Independent
14 Auditor's Management Letter and the Independent
15 Accountant's Report.

16 After their approval I will seek to get their
17 approval by the board at the February 15th
18 meeting, as these reports need to be filed with
19 different government agencies by certain
20 deadlines after they are provided to us. So I
21 have to be able to post them on the different
22 websites of the Auditor General, the Florida
23 Department of Education, the U.S. Department of
24 Education and the Federal Audits Clearinghouse.
25 So it is important that they be timely approved

1 at the committee and to the board.

2 Here to present Agenda Item Number 9 is Mr.
3 Castaneda from MSL. And then after that on
4 Agenda Item Number 10, the Single Audits that
5 covers federal grants and federal awards Tanya
6 Davis is here.

7 If I can please ask you all to please
8 announce yourself before the presentation of
9 Agenda Items 9 and 10?

10 MR. CASTANEDA: Eddie Castaneda, Audit
11 Manager, MSL.

12 MS. CHAMBERS-NICHOLAS: Joy Chambers-Nicholas
13 Auditor in Charge, S. Davis & Associates.

14 MS. DAVIS: Tanya Davis, Audit Partner, S.
15 Davis & Associates.

16 MR. CASTANEDA: Thank you. Just real quick,
17 I know the committee's agenda is pretty packed.
18 There's three reports here that we're required to
19 issue as part of governmental auditing standards.
20 The first one is the yellow book, which is the
21 Internal Control Over Financial Reporting report.
22 The second is a requirement from the Florida
23 Auditor General's Office, which is the
24 Independent Management Letter and the third, as
25 well, is required by the Florida Auditor General,

1 is the Independent Accountant's Letter.

2 The first report is just to state that we
3 evaluated the district's internal controls over
4 financial reporting. We're happy to report no
5 deficiencies or significant deficiencies or
6 material weaknesses were noted in our -- during
7 our audit.

8 There were no management letter comments, as
9 well.

10 And in accordance to our examination
11 standards the district is in compliance with the
12 Florida statute relating -- regarding
13 investments.

14 And if there's any questions regarding any of
15 these three reports I'll be happy to answer them.
16 If not, I'll turn it over to Tanya to report the
17 results of the district's single audit.

18 MR. MEDVIN: Do you have any questions for
19 MSL?

20 Mr. De Meo?

21 MR. DE MEO: It's not a question, but, Mr.
22 Castaneda, the scope of your audit was not to
23 find internal controls; is that correct?

24 MR. CASTANEDA: Our scope is to assess
25 internal controls over financial reporting only,

1 not as a district-wide endeavor, just as it
2 relates to financial reporting.

3 MR. DE MEO: So with respect to compliance
4 and internal controls, you didn't note any
5 deficiencies and you didn't note any lack of
6 compliance, but that doesn't mean they don't
7 exist; is that correct?

8 MR. CASTANEDA: That is correct. And that is
9 stated in the report, as well.

10 MR. DE MEO: Thank you.

11 MR. MEDVIN: Is there any other questions;
12 comments?

13 DR. LYNCH-WALSH: Dr. Nathalie Lynch-Walsh,
14 with 11 years of experience with the district's
15 internal controls and since it seems to be a
16 repetitive problem, I have no doubt that there
17 are internal control issues in the district. But
18 we're not at a point where we're focused on that
19 as a district, so I'm just going to -- this is
20 one of these things I'm going to do triage on.
21 So I could have tons of comments, but I don't,
22 because we'll just address this at a later date.

23 MR. MEDVIN: Thank you.

24 MR. JABOUIN: Ms. Chambers-Nicholas and Ms.
25 Davis, if you can, please, discuss the single

1 audit with the committee?

2 MS. DAVIS: Thank you. So with respect to
3 the report on the single audit, which is on
4 compliance of your federal grant funding,
5 including the pass-throughs, we reported on the
6 SEFA, Schedule of Expenditures of Federal Awards.
7 And on that report we have found no significant
8 deficiencies or material weaknesses in internal
9 controls. And if Mr. De Meo were to ask the same
10 question our answer would be the same as Mr.
11 Castaneda's in terms of our responsibility with
12 respect to internal controls and the possibility
13 that there may be something out there that we did
14 not detect. We do assess the controls however.

15 Your federal expenditures for the current
16 year are approximately \$633 million. So for the
17 single audit we report only -- or we do
18 compliance testing only on those items or those
19 programs that we consider in our judgment to be
20 considered major programs. And you find a list
21 of those major programs on page 10.

22 With respect to internal controls and
23 compliance on those major programs, we also did
24 not find any significant deficiencies or
25 weaknesses in internal controls and no matters of

1 noncompliance to be reported to you.

2 The actual opinion on the SEFA is an
3 unmodified opinion, which is the best type of
4 opinion you can get.

5 In addition, we want to bring your attention
6 to the notes to the SEFA, the financial statement
7 in this case, which would be on page 9. Your
8 significant accounting policies is noted in the
9 notes on page 9, note 2 on page 9. The notes are
10 clear, usual and consistent. In our work we
11 noted no misstatements on the SEFA. We had no
12 disagreements with management. We did not have
13 any difficulties that needed to be reported in
14 this report. I would venture to say, however,
15 that the one difficulty that we did experience
16 was in the responsiveness and the timeliness of
17 receipt of supporting documentation. Again, did
18 not rise to the level to be reported in this
19 year's single audit. However, if this occurs
20 again next year, it is very likely that it will
21 result in a comment in your financial reporting
22 package as related to the SEFA and may also
23 result in delay and issuance of the single audit.
24 That concludes our presentation.

25 MR. MEDVIN: Ms. Davis, you just stated that

1 you had some difficulties getting responses from
2 the district to some of your requests for
3 documentation.

4 MS. DAVIS: Yes, there were delays this year
5 in getting the information that we requested.

6 MR. MEDVIN: Ms. Marte?

7 MRS. MARTE: Thank you, Mr. Chair. First of
8 all, we want to apologize for those delays. We
9 have had, and thank the audit committee for their
10 support in past years in advocating for us to get
11 more positions and more help. Those positions
12 are in place. But we currently have nine
13 vacancies in financial reporting. Nine. We have
14 our Accountant V vacant, we have four Accountant
15 IV vacancies and an Accountant III vacancy.
16 They're advertised. We're trying to recruit.
17 I'm sure those of you who are in the business,
18 and CPAs know, it is very difficult to find those
19 positions, period, but especially in government
20 where we tend to pay less than industry does. So
21 we do apologize for the delay and I know and
22 believe you will acknowledge that the small and
23 mighty staff that we do have did their very best.

24 MS. DAVIS: Yes. And I will tell you that in
25 a lot of instances, and especially with the

1 program managers that we dealt with and the
2 upper-level management in financial reporting, we
3 did get the responsiveness that we are accustomed
4 to. So even with the shrinkage in staff there
5 were a lot of positives. Unfortunately, in the
6 course of an audit, what we are to report are
7 those items that could possibly be questionable.

8 MR. MEDVIN: Ms. Davis, I have another
9 question. The schedule of expenditures,
10 basically, what I believe you're doing here is
11 you're listing various expenditures from
12 different grants and I presume you audit that
13 they were appropriate and all that. My thought
14 is, what about the other side of that which is
15 the moneys coming in? Is there anywhere or a
16 part of your procedures that you verified that if
17 we're entitled to get those moneys, that we got
18 everything we're entitled to or if there were any
19 problems in that area? Because I don't think the
20 report addresses that and I'm not sure it's
21 supposed to.

22 MS. DAVIS: I'm not sure that I heard all of
23 your question, but one of the things we do in the
24 course of the audit is that we tie the
25 information that we get -- that we include in the

1 SEFA to the general ledger, to the revenues and
2 expenditures in the general ledger as a whole.
3 There's a lot of reconciling to be done, but our
4 role is to tie to that.

5 If part of what I heard is whether or not you
6 received all that you're entitled to, if that is
7 correctly what I heard, that's not under the
8 scope of -- of this audit.

9 MR. MEDVIN: So you don't look at that part
10 of it. But do you review the terminology or the
11 wording of the individual grant to see that it's
12 appropriate, it's appropriate how it's reported?

13 MS. DAVIS: So one of the things that we do
14 is we get the grant agreement, in particular for
15 the major -- in particular for the major programs
16 we get the grant agreement and we determine from
17 the grant agreement the amount that has been
18 awarded, the total amount that has been awarded.
19 We see the amount that has been received of the
20 total amount that's been awarded. And then we
21 test based on the expenditures of those numbers.

22 MR. MEDVIN: But the actual report is really
23 concentrating on expenditures?

24 MS. DAVIS: On expenditures; yes.

25 MR. MEDVIN: Okay. Thank you.

1 Ms. Marte?

2 MRS. MARTE: Very quickly, a point of
3 clarification, sir. On the grants the revenues
4 are based on drawdowns from the grantor. So, in
5 other words, we've got to provide proof of
6 expenditures in order to draw down the funds. So
7 if, for example, the Title I grant is \$100
8 million, we don't get the \$100 million. We only
9 get the portion of that money that we have
10 evidenced for expenditures for, and any fund that
11 we weren't expending in the grant period would
12 roll over to the next period. So in the world of
13 grants the funds are drawn down and the revenue
14 will match expenditures.

15 MR. MEDVIN: Okay. Thank you.

16 Any other questions or comments?

17 Dr. Lynch-Walsh.

18 DR. LYNCH-WALSH: Yes, thank you. Dr.
19 Lynch-Walsh. Several years ago there was a Title
20 I audit that found that there were misallocations
21 of Title I funds, they were misallocated among
22 the schools. What never came out of that was the
23 next step, which was, of the moneys that were
24 being allocated, what were they being spent on?
25 We've never had an audit of Title I in the sense

1 of what are you actually spending Title I funds
2 on? And this is -- unless I can't read, 78
3 million?

4 MS. DAVIS: I believe so.

5 DR. LYNCH-WALSH: Yeah, on page 8, the total
6 expenditures were 78.8 million, basically.

7 MS. DAVIS: Yes.

8 DR. LYNCH-WALSH: Okay. And we, actually,
9 have never audited what those funds are spent on
10 at the school level. So, because around here
11 they can look perfect on paper, but it's what's
12 going on behind the scenes that needs to be
13 examined. This is why I don't get myself too
14 worked up about these, because, yes, we have a
15 history of everything looking fabulous on paper.
16 We can report and make anything look legit, but
17 we don't know -- I'm not saying there's something
18 going on with Title I, but it has been a burning
19 question and it's kind of a lot of money. So it
20 would seem like there needs to be some sort of
21 performance audit that's never been done, but
22 long overdue. Because, first, you have
23 misallocations. I'm assuming we don't have
24 misallocations because nobody from the state has
25 pointed that out, again, but we don't know what

1 the funds -- if they're being spent as intended.
2 That never was the next step that should have
3 been taken, and it's a step that ought to be
4 taken so that we can rest assured that those
5 funds are being spent appropriately.

6 MR. MEDVIN: Okay. Well, that's not part of
7 the scope of this particular audit.

8 DR. LYNCH-WALSH: I get that. That's my
9 whole point. It's never the scope of any audit.

10 MR. MEDVIN: Dr. Mancini?

11 DR. MANCINI: Yes. So we have been looking
12 through all of the federal funds, this is Nicole
13 Mancini, Chief Academic Officer, each of the
14 title grants looking into what is being spent,
15 how it's being spent and we welcome a performance
16 audit to assist us with the process that we're
17 going through to ensure that we are in compliance
18 and that funds are going to schools and that
19 they're being used appropriately.

20 MR. MEDVIN: Okay. Mr. Mayersohn?

21 MR. MAYERSOHN: Yeah, before I make a motion
22 to transmit I just want to bring up, Ms. Marte
23 had mentioned that, again, there was a delay in
24 getting information to the auditor because of
25 vacancies; am I correct? And I know at times we

1 have advocated for additional funding to provide
2 additional support personnel.

3 My question to Ms. Marte, and, again, it may
4 not be the scope of this audit, but it was
5 brought up is that, what can we do as a committee
6 to help fill those vacancies and is there a
7 short-term, besides that, a short-term versus a
8 longer-term solution?

9 MRS. MARTE: Through the chair?

10 MR. MEDVIN: Ms. Marte.

11 MRS. MARTE: Thank you for the question. So,
12 as I stated earlier, this committee has been very
13 supportive of getting our financial reporting
14 unit the correct number of positions. So more
15 positions won't help because we have nine
16 high-level vacancies -- I'm sorry, six high-level
17 vacancies, three staff vacancies, that if they
18 were filled we would be fully staffed and ready
19 to go. We have converted the value of two of
20 those positions to temporary help and we've gone
21 out to accounting temporary agencies to get some
22 support. So that is a little bit of a Band-Aid.
23 But ramping them up for government accounting,
24 getting them acclimated with our processes, all
25 -- you know it takes a lot of Ms. Motiwala and

1 Mr. Gorokhovsky's time.

2 What you can do is find me some CPAs who want
3 to work at the Broward County Public Schools.

4 She's a wonderful boss. Mr. Gorokhovsky runs a
5 wonderful operation. But short of you helping me
6 recruit -- we did have a recruiting fair just
7 last weekend that was widely attended. We were
8 somewhat successful in some other areas, but this
9 was not an area that we were successful. The
10 vacancies are posted. They're advertised.

11 They're advertised with the Council of Great City
12 Schools, Indeed.com, Career Source Broward, and
13 we just continue to get out there and plug away.

14 MR. MAYERSOHN: Mr. De Meo said he'd come out
15 of retirement. But the problem is, you can't
16 afford him.

17 MR. DE MEO: You can't afford me.

18 MR. MEDVIN: Okay. Before I go on I want to
19 announce and recognize that Dr. Wanza is now with
20 us and Ms. Ighodaro just joined us. Welcome.

21 We need a motion to transmit. The items have
22 to be separate motions -- excuse me, do you have
23 a question?

24 MS. CARTER-LYNCH: I have one.

25 Ms. Lynch?

1 MS. CARTER-LYNCH: Yeah. Question for you,
2 Ms. Marte. The fact that you can't find anybody
3 to fill these positions, is it mainly due to
4 salary?

5 MRS. MARTE: That's a great question. Thank
6 you. I'm not sure it's mainly due to salary.
7 Anybody who's in the business will tell you CPAs
8 are not readily available. There's a national
9 shortage of accounting professionals. You can
10 see by vacancies posted anyways. When you go out
11 to recruit at colleges the Fortune 500 companies
12 and CPA firms are really picking the kids off.
13 So it may be a little bit of that, but I really
14 couldn't with certainty -- I mean our salaries
15 are competitive with other government agencies in
16 the south corridor of Florida. And our benefits
17 are very robust. But, as I said, industry
18 generally does pay better than government. But
19 to redo those salaries would require redoing them
20 in the budget office and the treasury office and
21 it would be a significant burden for the
22 district, ma'am.

23 MR. MEDVIN: Dr. Lynch-Walsh?

24 DR. LYNCH-WALSH: Two things. One, when I
25 worked in industry I was working at least 70

1 hours a week. Here the standard workweek is
2 considerably shorter, but I don't want to have
3 glossed over that staff said they would welcome a
4 performance audit of Title I. So I feel the need
5 to make a motion that the School Board of Broward
6 County engage a firm to perform a performance
7 audit of the Title I funds to help them out.
8 Because they're not auditors and it takes a lot
9 of time and a skill set that they need to be
10 focused on academics to figure out if Title I
11 funds are being spent appropriately.

12 So when staff is asking and welcoming an
13 audit, I don't think we can ignore that. So I'd
14 like to make a motion that we get them a
15 performance audit.

16 MR. JABOUIN: A quick comment to the
17 committee. We are at the point where we will
18 start the process to create the next audit plan.
19 The audit committee will have input on the items
20 that get put in so it can be sent to the board.
21 So this is an item that the audit committee may
22 choose to include in the plan versus -- as well
23 as other areas of interest to the committee as
24 well. So this is an opportunity to think about
25 Title I as well as other areas that you would

1 like to have put into the plan. So those are --
2 so we will do that. Obviously, we'll evaluate
3 that against the other items that are in the plan
4 and the resources and so forth to come up with
5 the plan that fits what the committee desires and
6 what the board desires as well.

7 MS. FERTIG: But just tagging onto what she
8 said, this has been a longstanding issue, and if
9 Dr. Mancini can use the help, this is a critical
10 area for us as far as achievement of students.
11 So I -- you know, we don't necessarily have to
12 talk about it now, we can talk about it at the
13 end under audit committee comments, but perhaps
14 we can send a concern to the school board
15 expressing that we -- that this is an area that
16 our chief academic officer is trying to correct
17 and as much help as we can give her in doing it.
18 When we had that Title I audit, for those that
19 weren't here, we had this whole room full of
20 people from your office, you weren't the person
21 sitting there, but from your office, and, you're
22 right, Dr. Lynch-Walsh, we haven't really had a
23 lot of conversation about it since. So I would
24 be interested and just maybe a memo to the board
25 expressing our concern and that providing the

1 help for her could help us to correct some
2 longstanding issues.

3 DR. LYNCH-WALSH: Okay. But then we get told
4 that when we pass motions staff has to respond.
5 So the way motions work, at least I think, is you
6 make a motion, you need a second.

7 MS. FERTIG: So I'll second it.

8 DR. LYNCH-WALSH: Thank you. Then we have
9 discussion or not and then we vote on it. And it
10 either passes or fails. It's not for the chief
11 auditor to dictate the direction of our motion.
12 So it's now been seconded. And I agree with
13 everything you said, but with a formal motion
14 they have 21 days to respond and that process
15 even gets fixed because it then goes before the
16 board so that they're aware, which would be the
17 memo when this gets transmitted, presumably.

18 MR. DE MEO: Mr. Chair? Are we having
19 discussion now?

20 MS. SHAW: I'm sorry, what was the motion?
21 There was a lot of talking. This is Phyllis
22 Shaw.

23 MR. MEDVIN: Phyllis, we didn't know you were
24 on there.

25 MS. SHAW: I didn't say my name. I've been

1 on since 9:22.

2 MR. MEDVIN: Okay. Dr. Lynch-Walsh's motion
3 was that we request an audit for the Title I --

4 DR. LYNCH-WALSH: A performance audit.

5 MR. MEDVIN: A performance audit for the
6 Title I program.

7 DR. LYNCH-WALSH: For the \$78 million.

8 MS. SHAW: Thank you.

9 MR. DE MEO: Mr. Jabouin, is it -- maybe we
10 can dispense with the motion if you could commit
11 to the audit right now under some timeframe. Is
12 that possible?

13 MR. JABOUIN: Not at this exact moment. I'm
14 fine with the motion. Ultimately, to Mr. De Meo,
15 Dr. Lynch-Walsh, and the audit committee, there
16 are numerous audits that are ongoing and this
17 will be added or we request an outsider to
18 perform the work. There are many areas including
19 Title I.

20 I would suggest to the committee that you go
21 through the audit plan process, but a motion
22 right now is fine. And the wording that I have
23 is request a performance audit of Title I.

24 MR. DE MEO: Okay. Just a follow-up
25 question.

1 MS. SHAW: And I have something to say,
2 please.

3 MR. MEDVIN: Just a minute, Phyllis.

4 MR. DE MEO: Does the grant, the grantor, the
5 granting organization, audit this grant?

6 MR. JABOUIN: I believe they do perform desk
7 audits. Dr. Mancini, if you could expand on
8 that?

9 DR. MANCINI: Yes, all federal audits are
10 audited and we have to provide proof. We have
11 many -- not just Title I, as you know, Title I,
12 Title II, Title III, Title IV as well as other
13 federal grants. And I don't want to assume, but
14 I think what Mr. Jabouin was saying is, by
15 including this in the audit plan those other
16 federal funded entities would also be included to
17 make sure that we are not only in compliance but
18 we are using the money appropriately as well as
19 leveraging the funds across all the different
20 grants in the way that we can to maximize the
21 benefit to the students in the classroom.

22 MR. DE MEO: So the grant -- I'm sorry, the
23 audit performed by the issuing organization isn't
24 sufficient or isn't comprehensive enough?

25 DR. MANCINI: It is, but I believe we want to

1 look deeper than what they look for.

2 MR. DE MEO: So then we would need to provide
3 the scope for Mr. Jabouin? It would be beyond --
4 because the external auditors also audit the
5 revenue and the expenditures to some extent and
6 then we have --

7 DR. MANCINI: Correct.

8 MR. DE MEO: -- you know, another specific
9 audit on expenditures.

10 DR. MANCINI: And I think what this would
11 yield to us is even information about where here
12 you have an area of findings that could be used
13 in a better way or a different way given the
14 changes that the district is going through. And
15 having that external eye or an additional eye
16 outside of those that are working day in and day
17 out on it, in my opinion, is very helpful in
18 guiding us.

19 MR. DE MEO: Okay. I'm inclined to say that
20 we need to define the scope, but I think, for
21 now, just to get it on the record and get it in
22 the queue, so to speak, maybe leave it as it is.

23 MR. MEDVIN: Ms. Shaw, did you have a
24 comment?

25 MS. SHAW: Yes. Thank you. So I have a

1 couple things. Number one, I think we need to
2 hone in on what needs to get done, the scope of
3 it, because we all get temporary memory except
4 for Dr. Lynch-Walsh and we seem to forget what it
5 is that needs to be done. So I would want to see
6 what's included, a little bit more meat, at what
7 needs to get done. And regardless of what the
8 district is going through, the fact remains that
9 business still continues. We still have to
10 educate children. We still have to buy items.
11 We still have to function as a district. So it
12 is necessary that we're functioning efficiently
13 and effectively. So the district will continue
14 regardless of who's leading it.

15 Additionally, my concern about waiting for
16 the audit plan is, as we went through the last
17 year and the year before that, where not
18 everything was able to fit in the audit plan, I
19 would rather err on the side of caution and say
20 let's start getting -- if it means that we need
21 to hire someone to get it done, especially since
22 it has been a while that one has been done, so we
23 can get it -- get it started. I think the audit
24 plan wasn't approved until late for this fiscal
25 year. I don't want to have to wait and determine

1 whether or not a technology audit is more
2 important than this audit. I would rather it be
3 added so we can have a date for it to move
4 forward. Thank you.

5 MR. MEDVIN: Thank you. Any other comments?

6 MR. MAYERSOHN: Yeah, I've got -- so we're
7 talking about federal grants; correct?

8 MR. MEDVIN: Title I; right? That is
9 federal.

10 MR. MAYERSOHN: The federal grants.

11 DR. LYNCH-WALSH: Title I.

12 MR. MAYERSOHN: Does the grant have a claw
13 back provision in it, where if the feds turn
14 around and do their own audit and find out that
15 something's not, I'll call it kosher, they can
16 claw back the money?

17 MS. SHAW: Yes.

18 MR. MAYERSOHN: So, is there a timeframe? I
19 mean, are they unlimited for 20 years or is it
20 like seven years? Do we know what the timeframe
21 is?

22 DR. MANCINI: I do not know the timeframe off
23 the top of my head; no.

24 MR. MAYERSOHN: I mean, because I imagine,
25 even if we were to do an internal audit or

1 outside audit, I mean, the feds can do their own
2 and determine whatever they want and then find
3 out that, you know, they want the money back or,
4 again, depending upon how they want to
5 reapportion it or whatever it may be, I remember
6 the last time, and, again, correct me if I'm
7 wrong, but some of it may have been
8 re-categorized in a different way, not
9 necessarily that money was being spent
10 inappropriately, it was just a different
11 category; correct?

12 So -- I mean, I don't know -- I mean, I
13 understand what the intent is, but, again, these
14 are federal grants. So I just wanted to put that
15 out there.

16 MR. MEDVIN: Ms. Dahl?

17 MS. DAHL: I'm sorry, but that wasn't exactly
18 what happened. They were giving money to schools
19 and so forth that it didn't actually, were not at
20 the top of the list because we didn't categorize
21 the list correctly, and, you know, and it didn't
22 match the state's or the federal government's
23 idea, so they had to put in a plan to show how
24 they were correcting that, because if that plan
25 had not been accepted they would have taken the

1 money back. So these kind of, and I'm sure
2 they're doing the right thing. You know, I
3 worked with Title I my entire career in the
4 school system, but I think this audit is
5 important and I think Dr. Mancini's office needs
6 some help because they have a lot of other stuff
7 to do. So I would like to -- I agree with hiring
8 out an outside firm to perhaps get this done if
9 there are funds available, because I think it
10 needs to be done sooner than later.

11 MR. MEDVIN: Dr. Lynch-Walsh?

12 DR. LYNCH-WALSH: I love when Phyllis goes
13 one step further than I was going. I just wanted
14 to start the process of getting it on the record
15 that we wanted this done, but, of course, I will
16 support getting it done sooner and deeper and if
17 it needs to be an outside firm. So that would be
18 -- because it's something they're working on now,
19 and regardless of what the feds do, it always
20 looks better when you police yourself.

21 MS. FERTIG: And I just -- I kind of thought
22 we were talking about doing this sooner rather
23 than later. So I just want to commend Dr.
24 Mancini for acknowledging the need for this and
25 asking us to help her to make this department as

1 efficient as possible. So, thank you. And are
2 we ready to vote?

3 MR. MEDVIN: Any other comments?

4 (No response.)

5 MR. MEDVIN: Can I have the motion again,
6 please?

7 MR. JABOUIN: The motion on the floor is
8 request a performance audit of Title I. I do
9 have it in my notes that we should consider an
10 outside firm and to get it done sooner. But the
11 motion is request a performance audit of Title I.

12 DR. LYNCH-WALSH: I think we might need --

13 MS. SHAW: A friendly amendment?

14 DR. LYNCH-WALSH: Yes. Thank you.

15 MR. MEDVIN: Phyllis?

16 MS. SHAW: Hi. Thank you for recognizing.

17 So I would like to add that we -- not just
18 add it in the note, add to the motion for us to
19 get it sooner, preferably during this fiscal
20 year, which ends June 30th. And also if it's
21 necessary to hire an outside firm. I know staff
22 shortage is -- is a problem. I work for
23 government. We have a lot of staff shortage, as
24 well. So if it means that we need to hire an
25 outside firm to get it done that the funds be

1 allocated for it to be completed.

2 MR. MEDVIN: Mr. Mayersohn?

3 MR. MAYERSOHN: We're asking this of who?
4 Because we don't mention that. I would clarify
5 to say we're asking the school board.

6 MS. FERTIG: The school board.

7 MS. SHAW: The school board.

8 MR. MAYERSOHN: The school board to approve
9 as opposed to just asking. So this way it kind
10 of clarifies what the motion is.

11 MR. JABOUIN: The motion that I have is,
12 request the school board to approve a performance
13 audit of Title I to be done before June 30th. If
14 it means that we hire an outside firm. I realize
15 that's two sentences. If I may change it to --

16 MR. MEDVIN: Consider an outside firm.

17 MR. JABOUIN: Thank you.

18 I will repeat the wording. Request the
19 school -- excuse me. Request the school board to
20 perform a performance audit of Title I to be done
21 before June 30th, and to consider the use of an
22 outside firm.

23 MS. DAHL: If necessary.

24 MS. STRAUSS: If necessary.

25 MR. JABOUIN: Thank you. If necessary.

1 That's the wording. That's the motion.

2 MS. CARTER-LYNCH: I'm sitting here listening
3 and I'm brand new, so.

4 Ruth Carter-Lynch. Isn't the purpose to
5 actually get it done. I mean, we're using words
6 like "consider". We're using those words that,
7 the crutch words that gives you an out. What I'm
8 hearing from everybody here is that we don't want
9 an out. She actually needs the help to get it
10 done; right? So don't we want to say to request
11 that they provide the funds for an audit?

12 MR. MEDVIN: Well, I believe that's what the
13 motion does because the school board, we're
14 saying we'd like it to be audited.

15 DR. LYNCH-WALSH: They have to approve it to
16 get it funded.

17 MS. CARTER-LYNCH: They have to approve it,
18 but --

19 MR. MEDVIN: That or they can instruct Mr.
20 Jabouin's office to do an audit now on that. And
21 then they have the ability to request an audit.
22 But it's in their court.

23 MS. CARTER-LYNCH: I hear you, but I guess
24 what I'm hearing is that they -- they can't do
25 it. They don't have the staff and the manpower

1 to really -- to stretch them that thin to do
2 that. Is that what I'm hearing or am I hearing
3 something different?

4 MS. FERTIG: I kind of agree that we
5 need that -- we just need -- I mean, just
6 flat-out ask for the money.

7 MS. CARTER-LYNCH: Exactly. That's what I am
8 saying.

9 MR. DE MEO: I think if you amended that
10 motion, instead of saying "consider" and use the
11 language "through an outside firm", to approve an
12 audit of Title I through the hiring of an outside
13 firm. That's pretty positive and
14 straightforward.

15 MR. JABOUIN: The wording is, request the
16 school board to approve a performance audit of
17 Title I to be done before June 30th through the
18 hiring of an outside firm, if necessary. That's
19 the wording of the motion.

20 MR. MEDVIN: Dr. Lynch-Walsh?

21 DR. LYNCH-WALSH: I think that captures it.

22 MR. DE MEO: I don't think you need the "if
23 necessary."

24 DR. LYNCH-WALSH: Oh, I didn't hear the "if
25 necessary". It should end with through the use

1 of an outside firm. It didn't end that way.

2 MR. DE MEO: Yeah, the "if necessary" was
3 necessary if we were considering an outside firm.
4 Now, we're asking the board to hire an outside
5 firm.

6 MS. SHAW: Remove the "if necessary".

7 MR. JABOUIN: The wording is, to request the
8 school board to approve an audit of Title I to be
9 done before June 30th through an outside firm.
10 Please correct that to say June 30th, 2023.
11 That's the motion on the floor for voting.

12 MR. MEDVIN: Dr. Lynch-Walsh, do you recall
13 if the audit that you referred to before was done
14 by the feds or the --

15 DR. LYNCH-WALSH: I think that was the state.

16 MR. MEDVIN: In other words, a government
17 agency did the audit; right?

18 DR. LYNCH-WALSH: Yeah.

19 MS. SHAW: So can I -- first of all, when the
20 feds -- if the feds come in to do an audit it
21 means that we might be in trouble. Secondly,
22 most grants require some kind of audit to make
23 sure you're matching your expenses against your
24 revenue and to also make sure the expense -- the
25 party, the grantee expends the money, the funds,

1 the way it was supposed to be based on the grant
2 agreement. Unless something egregious happened
3 during one of the regular audits or something, no
4 one is going to come back and go, wait a minute,
5 you know, the feds need to come in. At that
6 point, if that's happening, we have a problem.

7 So I think someone made the point earlier
8 that it's better for us to be policing ourselves,
9 making sure that we're following the rules. We
10 know over the last few years that, not because,
11 you know, people just don't want to follow the
12 rules, but it happens. So if we haven't done
13 one, this is the time to do it. And many firms,
14 you have local firms, you have local minority
15 firms who might be able to do it much more
16 quicker than your larger firms. There are a lot
17 of firms that would be able to do it.

18 MR. MEDVIN: Okay. Thank you. I think it's
19 time for a vote.

20 All in favor?

21 COMMITTEE MEMBERS: Aye.

22 MR. MEDVIN: Opposed?

23 (No response.)

24 MR. MEDVIN: Motion carries.

25 Okay. We need separate motions to transmit

1 the four reports.

2 MS. FERTIG: I move to transmit.

3 MS. SHAW: Phyllis Shaw, second.

4 MR. MEDVIN: Okay. The first one is, motion
5 to transmit the Independent Auditor's Report Over
6 Independent Controls.

7 MS. FERTIG: I'm moving to transmit that.

8 MR. MEDVIN: Second?

9 MR. MAYERSOHN: Second.

10 MR. MEDVIN: Okay. All in favor?

11 COMMITTEE MEMBERS: Aye.

12 MR. MEDVIN: Opposed?

13 (No response.)

14 MR. MEDVIN: The report is transmitted.

15 A motion to transmit the Independent
16 Auditor's Management Letter.

17 MS. FERTIG: Move to transmit.

18 MR. MAYERSOHN: Second.

19 MR. MEDVIN: All in favor?

20 COMMITTEE MEMBERS: Aye.

21 MR. MEDVIN: Opposed?

22 (No response.)

23 MR. MEDVIN: Motion carries.

24 Motion to transmit the Independent Accountant
25 Report?

1 MS. FERTIG: Move to transmit.

2 MR. MAYERSOHN: Second.

3 MR. MEDVIN: All in favor?

4 COMMITTEE MEMBERS: Aye.

5 MR. MEDVIN: Okay. And, lastly, to transmit
6 the Report Required by the Uniform Guidance for
7 the Year Ending June 30th, the Single Audit.

8 Motion, please?

9 MR. MAYERSOHN: Motion to transmit.

10 MS. FERTIG: Second.

11 MR. MEDVIN: Dr. Lynch-Walsh, you have a
12 question?

13 DR. LYNCH-WALSH: I just want to point out
14 that, unless I am mistaken, the American Rescue
15 Plan is in here, but I guess we can come back to
16 that. Because in terms of whether the money's
17 being spent efficiently and effectively, that's
18 another big question mark I have in terms of
19 ESSER and ARP.

20 MR. MEDVIN: Okay. Thank you.

21 All in favor?

22 COMMITTEE MEMBERS: Aye.

23 MR. MEDVIN: Opposed?

24 (No response.)

25 MR. MEDVIN: Motion carries.

1 MR. CASTANEDA: Thank you. If I may?

2 MR. MEDVIN: Mr. Castaneda?

3 MR. CASTANEDA: Yeah, I didn't want to
4 interrupt the -- I wanted to wait until you were
5 done with the motion regarding Title I. Is my
6 mike on? I don't know. I guess so.

7 DR. LYNCH-WALSH: Green light?

8 MR. CASTANEDA: Green light.

9 I would like to, just some added information
10 for the committee, Title I is a major grant.
11 It's -- it gets audited by your external
12 auditors, which is us. Also every third year the
13 Florida AGs come in and they also do a
14 performance audit as well as an audit of your
15 federal grants. So there is a long -- Title I,
16 typically, doesn't go more than two to three
17 years without getting some type of audit.

18 So I would like to recommend to Dr. Mancini,
19 if she reaches out to us, we could definitely
20 perform those additional services. As more
21 importantly, coming up with the scope to make
22 sure that that audit covers areas that that grant
23 wouldn't typically get looked at by your external
24 auditor or by the Florida Auditor General, or in
25 any case the federal -- the federal -- the

1 federal Title I, those sometimes do a desk audit
2 on a particular entity, but how they determine
3 whether or not they're going to do that, that's
4 up to them and they could just -- it could be a
5 surprise or I don't know what schedules they do
6 at the fed. So Title I is a grant that does have
7 a lot of eyes that gets looked on, so I would
8 suggest to the audit committee that Dr. Mancini
9 reaches out to us and we could come up with a
10 clear scope of what she's actually wanting to
11 make sure that there's no overlap in an audit.

12 MR. MEDVIN: Dr. Lynch-Walsh?

13 DR. LYNCH-WALSH: Well, I believe it was
14 mentioned earlier, the audit committee being
15 involved in the scope. Because sometimes we get
16 bypassed. Sort of like, you know, when you learn
17 that the grand jury reviewed the superintendent
18 was trying to bring a contract to the board
19 February 15th, and I go, but, wait, it didn't go
20 to FTF and it didn't go to the audit committee,
21 who developed the scope? It wasn't any of us.
22 So I just caution that this committee not get
23 bypassed with the very thing we passed a motion
24 to put in the motion.

25 MR. MEDVIN: Okay. Thank you.

1 MR. DE MEO: Yes, Mr. Chair, to add to that,
2 that's an excellent suggestion by Mr. Castaneda.
3 That's kind of where I was going with my earlier
4 comments. This thing is audited two or three
5 times and we don't want to be too duplicative.
6 So I think that we should work with Dr. Mancini
7 and Mr. Jabouin to develop scope. It's not a
8 traditional audit. It's probably agreed upon
9 procedures looking at some very specific things,
10 so we don't waste a lot of time and money and we
11 do perform an audit that is effective and is
12 something that this committee can, you know, feel
13 that we've discharged our responsibility.

14 Thank you.

15 MR. MEDVIN: Okay. We thank you, Mr.
16 Castaneda, Ms. Davis.

17 MS. DAVIS: Thank you.

18 MR. MEDVIN: Thank you.

19 MR. JABOUIN: Sir, could you please identify
20 yourself, the gentleman in the corner?

21 MR. GOROKHOVSKY: Oleg Gorokhovsky, Director
22 of Accounting & Financial Reporting Department.

23 MR. JABOUIN: Thank you.

24 MR. MEDVIN: And the gentleman behind you?

25 MR. SMITH: Grant Smith.

1 MR. JABOUIN: Your name is Grant Smith?

2 Thank you.

3 Thank you. Agenda Item number 11, this is
4 Forensic Examination Report on the Education Case
5 Management Software prepared by the firm of Carr
6 Riggs Ingram. Also included in your package that
7 was provided after the package was mailed is a
8 memorandum of additional procedures. These
9 procedures are based -- these additional
10 procedures are based on comments received from
11 the school board and audit committee members as
12 well as discussions between me and Carr Riggs
13 Ingram.

14 We do have here to go over the report
15 partners from Carr Riggs Ingram, Mr. Ben Kincaid
16 and Mr. Rob Broline. Gentlemen?

17 MR. KINCAID: Good morning. This is Ben
18 Kincaid from Carr Riggs & Ingram. I'm a partner
19 with the firm. And just to give you a brief
20 overview regarding the forensic examination
21 report in relation to Public Consulting Group,
22 the report was in relation to Agreement FY22-001,
23 Education Case Management Software. The
24 engagement was the result of an Office of the
25 Inspector General with Department of Education

1 anonymous complaint that alleged that a former
2 school district employee, Jillian Haring had
3 pressured district administrators into favorable
4 contracts with Public Consulting Group, a
5 district vendor, or PCG, and that there were
6 violations of procurement law.

7 Based off that information we prepared our
8 engagement and prepared the report underneath the
9 statement on standards for forensic services.
10 I'm not going to get into too much detail in
11 relation to the standards, but I think it's
12 important to make aware that the statement on the
13 standards for forensic services is a professional
14 requirement, that we were required to follow
15 those standards for this particular engagement
16 due to the allegations that were made.

17 A forensic examination is designed to
18 collect, analyze and evaluate documentation and
19 interpret and communicate those and the findings
20 in the form of a forensic examination report,
21 which we have done.

22 As stated in the report, it is not an audit
23 in accordance with generally accepted accounting
24 principals or government auditing standards. I
25 think that's an important point to reference.

1 That does not necessarily mean it is an audit.
2 And I think there's been some confusion on that.
3 Forensic examination is, also, in the more common
4 vernacular, referred to as a forensic audit and
5 it is just not an audit in accordance with those
6 professional standards as I previously mentioned.
7 And this was a requirement by our professional
8 standards to conduct this engagement underneath
9 those standards.

10 As far as a broad overview as far as the
11 timing in relation to this report goes, in August
12 of 2019 Ms. Haring was transferred from a
13 district position to being employed with the
14 Broward Teachers Union. January 2020 was the
15 initial start of our review period. And in
16 December 2020 or thereabouts was the district's
17 initial outreach and discussion with the vendor,
18 Public Consulting Group regarding the
19 consolidation of contracts into the FY, which
20 resulted in the FY22-001 contract.

21 In May of 2021 is when the board, the school
22 board, approved the contract. There was
23 additional funding added in June of 2021. And
24 Ms. Haring terminated her employment with the
25 Broward Teachers Union in July of 2021 and

1 subsequently became employed with Public
2 Consulting Group. In August of 2021 is when the
3 new superintendent, Dr. Vickie Cartwright was
4 employed with the district, and that is the same
5 month that there was the first amendment to the
6 PCG contract. There was a second amendment in
7 January of 2022. And that resulted in the
8 complaint that arose in June of 2022.

9 So we had several findings in relation to the
10 contract as well as other areas. And so my
11 partner, Rob Broline, is going to go into more
12 details in relation to the contract and resulting
13 findings.

14 MR. BROLINE: Good morning. Thank you, Ben.
15 You guys hear me okay?

16 All right. So I'm going to be, just so you
17 can follow along, I'm going to go through, just
18 to kind of summarize things, I'm going to be
19 going through the findings and recommendations
20 that begin on page 40. And the first thing to
21 say, the first finding 1A and 1B, both relate to
22 whether or not the way the agreement was entered
23 into FY22-001, which claimed an exemption from
24 competitive bidding, whether or not that was
25 appropriate.

1 So purchases in a total amount exceeding
2 50,000, unless exempt, must be processed through
3 a competitive solicitation process.

4 (Brief interruption.)

5 MR. BROLINE: Chair, should I continue? I'm
6 not sure what that was.

7 MR. MEDVIN: Okay.

8 MR. BROLINE: Okay. So talking about the
9 first finding. And so in this regard management
10 claimed an exemption under the cost of goods and
11 services that they were copyrighted materials
12 including software and instruction materials.
13 Based on our analysis and review through
14 interviews and reviewing the documentation we
15 determined that there were several, multiple
16 services within the agreement that would not
17 qualify under this exemption as copyrighted
18 materials including software and instruction
19 materials. And from a retrospective point of
20 view, not at the time, but, retrospectively,
21 management did agree with that, but then, further
22 along, again, in retrospective perspective, and
23 that gets into part B where, subsequently, it was
24 saying, well, they might not qualify under that
25 exemption, but they do consider the other

1 services did qualify as computer software
2 instruction materials could fall under to qualify
3 as educational services, and, if such, that would
4 be also considered to be an exempt from
5 competitive solicitation.

6 However, again, this was a retrospective
7 analysis that came about and we did some further
8 work on this, as noted on page 22, and based on
9 further discussions even with among management
10 and assistant general counsel, there was
11 differing views whether or not those other
12 services could be considered educational
13 services. In fact, it indicates in the report
14 that based upon the current facts and
15 circumstances known, it's concluded that the
16 educational service as contained in the agreement
17 were not exempt under that rule. And one final
18 thing on that, there was no documented policy at
19 that time that defined educational services.

20 So those two things together, the lack of
21 definition of what qualifies educational services
22 and a lack of agreement among SBBC's personnel as
23 to what would qualify as these services we noted
24 as a finding that based on that it does not
25 appear to qualify as an exemption under either

1 copyrighted materials or educational services.

2 The second one we noted dealt with the
3 findings of potential duplicate cost, page 44.
4 So here we identified some potential duplicate
5 costs. What this related to was two items. One
6 relates to document translation, the other
7 relates to BTA PaperClip. And you can see the
8 effect there was that we're saying, based upon
9 they were notated in the Exhibit F of the
10 agreement that laid out the costs and the
11 respective line items, it appeared these were
12 duplicative. And so at the time we identified
13 the contract amount the important distinctions
14 were 675,000 and 150,000 for each of these items
15 and of that we're saying that what we noted was
16 respectively 75,000 and 50,000 were actually paid
17 at the time. So the potential overbilling that
18 was paid was a total of 125,000.

19 And on that item we did do -- that was one of
20 our follow-up items, so at this point, if you go
21 to the supplemental memo, and that's under --
22 that's at page 4, you can see the table there,
23 and that's where we did some follow up and you
24 can see we did various procedures, looked at
25 various documentation, and the result of that is

1 we determined that with respect to the document
2 translation, based upon different documents we
3 inspected, that that still -- our findings are
4 not changed and that still remains to be a
5 duplicate cost it appeared to us based on our
6 view of the documentation of 75,000. And the
7 second item though, this document there, the BTA
8 PaperClip, based upon additional correspondence,
9 e-mails and discussions, it was determined that
10 that one was not a duplicate cost.

11 And then in the interest of time, because
12 there's overlap in these particular findings, and
13 we can look through them together, so Finding 3
14 is dealing with a lack of specificity and
15 clarity. So you look at Exhibit F, there's the
16 various items listed there, there's contract
17 amounts, pricing, invoicing terms and conditions.
18 And there's a lot of -- there's a lot of
19 ambiguity around that. There's various items
20 that are blank, not filled and we give some
21 examples there. Sometimes units aren't there.
22 You get a 3-year contract amount, but then
23 there's invoicing frequency, and so you see
24 there's a lot of different ambiguities and lack
25 of clarity.

1 Similar to this Finding 4, lack of clarity
2 regarding which items are actually contractually
3 obligated, again, there's confusion and ambiguity
4 around that as well, and so we also note those
5 findings to be addressed by management. You can
6 see these facts there on each of those items.

7 Moving on into Finding 5, here we identified
8 certain invoices that were paid. They were paid,
9 but yet they had service dates prior to the
10 effective date of the agreement. So if you look
11 at Exhibit F, there was a spending authority date
12 put in there of May 1st, 2021, but the agreement,
13 itself, wasn't effective until July 1st. So what
14 we are saying is, you just can't put a spend
15 authority date that precedes when the agreement's
16 effective and then, of course, say that's why we
17 can go back and pay for services rendered before
18 July 1st. So, essentially, where those dates are
19 put in there, it's, essentially, backdating
20 saying we can go back and spend money on services
21 prior to that, but that's -- that's not
22 appropriate and so you can only -- you can only
23 -- you know, there were certain invoices that
24 were invoiced and paid prior to the effective
25 date of the agreement, which was July 1st. And

1 that amount was 1.7 million. That's on page 28.
2 It's \$1.7 million we identified as being services
3 paid with service dates prior to 7/1. There are
4 some other items we'll address there as part of
5 the -- as part of the -- I'll come back to that.

6 Number 6, lack of proper contractual approval
7 of additional spending authority request. So the
8 situation there was, they went in and when they
9 approved the additional spend authority in the
10 June 15th meeting they added spend authority
11 there, where the contract said if you're going to
12 do that you have to actually amend the contract
13 to add dates to that. So when you added more
14 spending authority, there should have been an
15 amendment to the agreement, which wasn't done.
16 And the next two times -- it wasn't done until
17 the second amendment. And so we're addressing
18 that as well.

19 And then Number 7, we identified potential
20 front loaded billings. And so there, we looked
21 at that analysis and saw that there was a certain
22 amount of money that was -- that was paid very
23 much early in the contract, and based on that --
24 based on the dates rendered we're just
25 questioning, telling management to take a look at

1 that to make sure that there weren't things that
2 were paid well in advance of services rendered.
3 So, for example, it's on page 30 of your -- of
4 the original report. You can see it laid out
5 there. And some items might make sense depending
6 upon the nature of the services, but there are
7 several there that -- so, basically, you know,
8 you have a 3-year contract you're working on and
9 you're 14 and a half months into it and over 50
10 percent of the 3-year contract has been paid.
11 And so there's some -- and we noticed those items
12 that were significantly over that and we're just
13 recommending management take a look at that to
14 make sure there wasn't front loaded billing
15 taking place. That's why we're calling it
16 "potential". So we asked management to follow up
17 with that.

18 And then Number 8, lack of timely submission,
19 this dealt with how the -- in the various agenda
20 items identified that there was a lack of timely
21 submission of these items. And if you look at
22 page 2, there's a little table there so you can
23 see it, page 2 of the supplemental report, the
24 memorandum for PCG, we have a table there where
25 you can see the items. So the spend authority

1 request, it was submitted -- it wasn't submitted
2 timely but there wasn't a -- in this case there
3 wasn't a date note on the agenda. Usually it
4 goes to the agenda, so it was added that day to
5 the agenda and you can see some items there that
6 were not submitted timely. The spending
7 authority request, first amendment and second
8 amendment of the PCG agreement contract documents
9 that were not submitted timely.

10 So then a couple other items, so you take --
11 if you look at the supplemental report, in
12 addition to what we've already talked about, so
13 next item, though, so we're looking at page 2 of
14 the supplemental report, and what we have here
15 is, we looked at, there was -- what we identified
16 there were some additional information related to
17 PCG invoices. So this relates to invoices were
18 paid with service periods prior to the effective
19 date of the agreement and here we're looking at
20 kind of a follow-up from that was, well, what
21 took place? Why were they paid early? Were
22 there approvals in place? How did that -- you
23 know, were there approvals in place? What was
24 the circumstance around those items being paid
25 before the service dates came about?

1 And so it's helpful to see this visually. If
2 you go to page 11 of the memo, and you see here
3 on page 11, we went back and -- so these
4 represent -- the 1.4 million represents services
5 that were performed under the PCG contract, the
6 current agreement we're talking about, and that's
7 the amount that relates to that contract,
8 performed under that contract, again, they were
9 all paid. So you see the start of spend
10 authority there, but the effective agreement, all
11 these service were started before or overlapped
12 with the effective date of July 1. And we went
13 back and you can see what was just notated there
14 is who those invoices were addressed to and who
15 approved those. So you can see in those cases,
16 they all were approved by management and you have
17 the approval dates as well showing when they were
18 approved. So even though these were services
19 rendered prior to the effective date of the
20 agreement, they were approved by management and
21 they were paid as such.

22 Now, if you flip that over, on the back here
23 we broke it out separately. Now, these are
24 services, if you notice, the descriptions
25 themselves and there is no start spending

1 authority there, these were actually services
2 that did not relate to the current agreement, the
3 FY22 agreement, but actually related to prior PCG
4 agreements. So, basically, what happened is,
5 they took these invoices that didn't relate to
6 the current agreement and they were submitted,
7 and as you see it's documented there, staff was
8 directed to pay those under the current agreement
9 under a current purchase order. And just to
10 highlight that, on page 3, this is where we
11 document that. So these are the ones -- again,
12 there's the \$278,354 that was paid under the new
13 agreement but really related to prior services.
14 And on page 3 we document for you what -- when we
15 followed up, of course, about that and what was
16 communicated to us and we have documented there
17 for you where, here's an explanation, an e-mail
18 quote, these were invoices sent to you by Dan
19 Gohl requesting that they be paid from our
20 purchase order. The purchase order is the one
21 that's under the new agreement for these prior
22 services. These would have been sent to Tara
23 Rodger, the person who was handling PCG invoices
24 at the time. Once Tara Rodger said we were
25 paying them and there's the invoices listed

1 there. Those are the three invoices that add up
2 to the 278. I e-mailed Teresa Hall. She's the
3 one you'll note who is the approver on it in the
4 schedule. And she sent invoices on to accounts
5 payable by email. I have attached Teresa's
6 approval e-mails, which we expected.

7 So we followed it further and found -- and
8 this was another communication to explain this
9 further. Tara Rodger walked them into my office
10 and told me to get them paid. She, Tara Rodger,
11 said that they, referencing those invoices, were
12 past due and Dan Gohl had requested they be paid
13 on the purchase order. And, again, that's under
14 the current agreement that we had put in place.

15 So, based on this information -- our
16 conclusion here is, based on the information, it
17 appears that Mr. Gohl, former BCPS Chief Academic
18 Officer, directed that the invoices related to
19 other PCG agreements be paid under the fiscal
20 2022 agreement. BCPS accounting specialists
21 provided copies of these, as indicated above, and
22 on each of these, right on the invoice, was
23 written on there the new, the PO for the new
24 agreement, and that's how it was instructed to be
25 paid, even though they did not relate to the

1 agreement at all.

2 MS. FERTIG: Can I ask a question on that?
3 Because the questions are building up and you've
4 got so much information.

5 MR. BROLINE: Yes. Sure.

6 MS. FERTIG: Okay. I just want to make sure
7 I understand this. When Mr. Gohl requested those
8 invoices be paid did he know they did not fall
9 under the current agreement but predated it?

10 MR. BROLINE: Right. Well, of course I can't
11 speak to what was in his mind.

12 MS. FERTIG: Right. I'm not -- yeah.

13 MR. BROLINE: I understand. So I want to be
14 careful. I can only say what we identified in
15 terms of e-mails. The way we're interpreting the
16 way the e-mails read is they were directed,
17 secondhand, told that Mr. Gold said to approve
18 these. And it's -- the invoices are clearly not
19 related to the new agreement. I can say that.
20 If you look at the invoices, it's clear they're
21 not related to the new agreement, and they even
22 say these are past due invoices.

23 MS. FERTIG: I'm just -- I'm noticing that
24 throughout your thing with this thing and I'm
25 just wondering, I know that you're recommending a

1 lot of policy, new policies and policy changes in
2 here to -- I guess a lot of new safeguards to
3 make sure that we don't see this happening. I
4 just am -- yeah, I'll defer to Ms. Strauss.

5 MS. STRAUSS: Okay. So this one is really
6 concerning. It's very, very concerning. And I
7 think that this speaks to the culture and the
8 history that Broward County School District is
9 known for. So I went through this in great,
10 great detail. And you did a fantastic job with
11 your forensic audit and thank you very much for
12 being so diligent.

13 So, first and foremost, in regards to
14 multiple requests, not receiving them on time,
15 what are we hiding here? Why can we not have
16 timely responses to our requests in this
17 district? If we are engaging an outside firm
18 because there is something in question and you
19 are not responding from whatever department it is
20 in a timely manner, the optics of that appear as
21 if you're hiding something. And I think this
22 forensic audit very clearly indicates that.

23 Okay?

24 Now, the mere fact of this overspend, okay,
25 and directive from Mr. Gohl, who I understand is

1 no longer here, but I don't really care, we're
2 not going to blame the guy that's no longer here
3 and point fingers, at the end of the day, it's up
4 to the chief auditor and it's up to the
5 superintendent, because you are all the chiefs
6 overseeing this. So if there was pressure
7 internally to pay invoices via e-mail or whatever
8 communication there is, that is absolutely
9 corruption and in my mind almost criminal, from
10 the Broward taxpayers, period, end of story.
11 Okay?

12 Now, these duplicative costs and then coming
13 back for more money, and more money, and more
14 money, let's just talk about the results; right?
15 I want to know if we're going to get, if we are
16 getting an ROI for a very, very large amount of
17 money.

18 Now, I want to preface this with, I am in
19 full support, okay, of provide children that need
20 extra services their services. I will repeat
21 that again. I am in full support of spending the
22 money to give our children the resources they
23 need.

24 However, based on this audit and the amount
25 of money that was spent, okay, to get the results

1 and impact the amount of students that, actually,
2 benefited from this is absolutely absurd. And
3 I'm looking for where I highlighted it, because I
4 did, I believe it was, how many students
5 benefited, 72 students? In your report, I don't
6 know if you can reference where that is because
7 I'm having a hard time finding it, and then it
8 also gauged, which I appreciate, the actual
9 impact.

10 So you rated the impact as like effective,
11 marginal, whatever, the amount of students that,
12 actually, like we saw great improvement from as a
13 result of this spend does not at all correlate to
14 the amount of money per student. There has to be
15 a better way. There has to be. Spending
16 millions of dollars on having an impact on, is it
17 27 or 72 students? Nathalie, anyone, can you
18 help me out with where that is, because I know
19 I --

20 MS. FERTIG: There's a chart. I know what
21 you're talking about, the chart of how many
22 students.

23 MS. STRAUSS: Okay. The chart. Exactly.
24 Yeah, I'm trying to find it because it's so, so
25 sad and ineffective.

1 So -- somebody else can, if they find it, or
2 I'll get back on the mike, I don't want to waste
3 time here.

4 So, at the end of the day, I think this
5 report highlighted a number of things. Okay?
6 What we already know is this district hides
7 things and delays responding to requests. Okay?
8 That needs to change.

9 So I want to know what are the action plans
10 on how this is going to stop? This has got to
11 end. These are taxpayer dollars and this is
12 criminal in nature, in my opinion.

13 Number two, the fact that it had to get to a
14 forensic audit is extremely concerning.

15 And number three, the ROI on the spend per
16 student, and then, to break it down even further,
17 to see how many students this was serving, and
18 then the effectiveness of this program and these
19 dollars was so low -- did you find it, Mr.
20 Mayersohn?

21 MR. MAYERSOHN: Page 13 it talks about
22 tutoring data.

23 MS. STRAUSS: Thank you. I just -- I hate
24 not referencing facts when I see them.

25 MR. MAYERSOHN: 12 schools, 779 students

1 tutoring sessions.

2 MS. STRAUSS: Yeah, so 12 schools, 779
3 students. This is Saturday tutoring, I believe;
4 right? Which we've already heard from the
5 community --

6 DR. MANCINI: No, no, no.

7 MS. STRAUSS: Oh, it's not Saturday? So this
8 is like call that call friend, call your friend
9 after hours?

10 DR. MANCINI: No.

11 MS. STRAUSS: What is this?

12 DR. MANCINI: No. This is actually tutors on
13 site in schools all day working with small groups
14 of children.

15 MS. STRAUSS: Okay. So then why are the
16 results so low? It was given the three
17 categories as far as the impact and the
18 achievement and change we've seen in those
19 students. Why was out of the whole cohort, which
20 is so small, why was it so low? What -- what --
21 what's broken here with these services?

22 And I'll just leave it there, but, I mean,
23 this, right here, I'm not comfortable with. I
24 don't want to see that ever again moving forward.
25 And I want to know what the corrective action is

1 going to be.

2 I simply cannot stomach a report like this.

3 MR. MEDVIN: Dr. Lynch-Walsh?

4 DR. LYNCH-WALSH: Thank you.

5 Okay. So I agree with the lack of
6 effectiveness of the services, but, as usual,
7 there's some distraction attempts here. Because,
8 remember what the complaint was about and the
9 question that it raised that has yet to be
10 answered. That's a separate issue, as well.

11 The complaint was that on several occasions
12 Jill has used her former relationships with
13 Broward County School Board members to pressure
14 district administrators into contracts with PCG.
15 This includes contracts which violated
16 procurement law including a multimillion dollar
17 contract and amendment, currently. I would start
18 with text messages between her and board members
19 as well as the superintendent.

20 Did this report answer or address that? No.
21 Never. That's not answered. So that's a
22 concern.

23 I do know that if we ever think we're going
24 to have our phone requested we need to have it
25 stolen at the Tortuga Music Festival. That --

1 that I -- that was like the comic relief in this
2 entire amendment.

3 So, but my questions are about process here,
4 as they have been from the beginning. Because
5 one of the issues, one of the findings that they
6 had from last time, and it's been a few months
7 since we looked at this, was about the
8 re-enrollment, the ESSER II re-enrollment
9 campaign, which I have said previously, and I'll
10 say it again, I completely agree it's not
11 addressed in this memo, that the invoices that
12 were proffered up are not the invoices associated
13 with the re-enrollment campaign. And I have not
14 been convinced otherwise. They were told that
15 they were, but that is not what's on the invoice.
16 So that's still a big question mark for me. And
17 I have the detailed budget submitted to the
18 state, so this ties back to the grants and
19 another performance audit of how the ARP and
20 ESSER II funds are being spent. In terms of
21 process, because I'm starting to have also
22 flashbacks to when with the ESE Pre-K vendors
23 weren't being paid forever and a day and there
24 was some funkiness with accounts payable.

25 So, whenever somebody leaves, you noticed

1 that their name gets mentioned all of a sudden
2 over and over, because they're not here.

3 So my first question, we see that the former
4 chief academic officer Dan Gohl's name is
5 mentioned, and I see that it says he wasn't
6 available, his phone wasn't available, did
7 anybody attempt to contact him? So did you --
8 did you not have his phone? Because he's not
9 here, so the phone, in theory, would have been
10 turned in. Do they get wiped or is that part of
11 the problem?

12 MS. FERTIG: That's in here; isn't it? I'm
13 sorry I interrupted you, but.

14 DR. LYNCH-WALSH: That they wiped his phone?

15 MS. FERTIG: I apologize for interrupting. I
16 just had a question on that.

17 MS. STRAUSS: It was nonconclusive. It was
18 empty.

19 DR. LYNCH-WALSH: Okay. Did you --

20 MR. MEDVIN: Gentlemen, can you respond to
21 that, please?

22 DR. LYNCH-WALSH: To my question?

23 MR. JABOUIN: There were several questions
24 asked.

25 DR. LYNCH-WALSH: Well, I'm still asking

1 questions. I think I still have the floor.

2 That's how this works.

3 MR. JABOUIN: But there are several questions
4 that were asked.

5 MR. MEDVIN: Let them respond first.

6 DR. LYNCH-WALSH: Right, but I'm perfectly
7 capable through the chair of asking a question.

8 So, did you obtain his phone and review his
9 phone or e-mail records? I'm getting the sense
10 that you didn't, but I want to hear it from you.

11 MR. KINCAID: So in relation to the cell
12 phone data, the cell phones at the district are
13 maintained by position level. And so when
14 someone rolls out of that position the phone is
15 wiped, and with the exception of maybe contacts,
16 and that phone is then provided to the person
17 that assumes that position. So the cell phone is
18 there, but the data related to the prior position
19 or the prior person in that position is deleted
20 and erased. And that was not acceptable for our
21 review.

22 DR. LYNCH-WALSH: Okay.

23 MR. KINCAID: In relation to the e-mail data,
24 yes, we did have all his e-mails in relation to
25 the agreement and those were analyzed.

1 DR. LYNCH-WALSH: Okay. So next question.

2 Although, I think there may be a lawsuit --

3 MS. FERTIG: Well, that's one of his
4 recommendations is that the district enact a
5 policy to correct that going forward on the
6 retention of records.

7 DR. LYNCH-WALSH: Absolutely. So that when
8 your phone is stolen at the Tortuga Music
9 Festival, we don't lose everything. Absolutely.

10 Next question, through the chair. Did you
11 attempt to contact Dan Gohl at any point in time?
12 Because I'm pretty sure he's still with us,
13 living, and could be reached. So did you, much
14 like the question, did you attempt to contact the
15 former school board member; did you attempt to
16 contact him? Because he is -- he may not work
17 here, but that doesn't mean he's unavailable. So
18 it's kind of a yes or no question unless there's
19 additional detail.

20 MR. KINCAID: So in relation to the cell
21 phone data --

22 DR. LYNCH-WALSH: To the man. Did you
23 attempt to contact the man, Dan Gohl, who is
24 still alive and breathing; as far as I know?

25 MR. KINCAID: To answer that specific

1 question; no.

2 DR. LYNCH-WALSH: No; okay. Neither of you,
3 nobody attempted to contact him, not via phone;
4 e-mail; smoke signal; anything; no contact to ask
5 him for clarity on any of this?

6 MR. KINCAID: That's correct.

7 DR. LYNCH-WALSH: Okay. I understand when
8 people are no longer living, but he's still alive
9 and his name is on here, so I'm just kind of
10 surprised.

11 Okay. So in one of my past lives I ran the
12 accounts payable department. I cannot imagine a
13 scenario where anybody is going to tell me to pay
14 an invoice, mismatched, because everything's got
15 to match in accounting, everything's got to
16 match, and if it didn't match, I didn't care if
17 it was a privately held company, you could be the
18 owner and tell me that it's for this invoice, but
19 I'm going to then contact my boss, who was the
20 chief financial officer. And last I checked, I
21 believe accounts payable falls under finance. So
22 I'm not clear on what would be wrong from an
23 internal control standpoint that would allow the
24 chief academic officer to bypass the accounts
25 payable process and compel an accounting

1 specialist who should have said, no, that's not
2 how this works.

3 MS. FERTIG: That's where I was heading with
4 this when I started asking my questions. I
5 wanted to ask Ms. Coker how it got to that point,
6 because she actually knows the process.

7 You know, I don't think when they go to pay a
8 bill they call up the auditor. I think that
9 there's got to be a process in place. And what I
10 want to know is where it broke down to where
11 these things were getting paid without proper
12 authorization and from an improper fund?

13 DR. LYNCH-WALSH: So, if I can continue, so
14 agreed, but, again, I ran the accounts payable
15 department. Everything has to match. And just
16 because somebody may or may not have come in and
17 told me to pay something, and, again, we're not
18 government, so it works a little differently, so
19 another related question I would have is, if
20 these were charges for a prior -- it's a prior
21 agreement, it suggests that there would have been
22 funds available on the prior agreement? Are they
23 paying -- like which budget period are you paying
24 them out of? Are there POs just left with funds
25 sitting on them? Because it sounds like there

1 was not a lot of ticking and tying and matching
2 of expenses to the period in which they were
3 incurred, which I think is still applicable in
4 government. So this is about -- this is
5 accounting. It has less to do with approvals,
6 because it doesn't matter what they come --
7 they're not accountants. They don't understand
8 revenue and expenditures and matching and that's
9 not their job. So if they incorrectly ask you to
10 pay something, that's when the accounts payable
11 process should kick in and not allow that to
12 happen. And we certainly have a lot of poor
13 internal controls to go around, but what this is
14 telling me is that some of it's in the accounts
15 payable process or -- or we're just trying to
16 blame the guy that's not here.

17 MS. FERTIG: So -- so, in this -- in this,
18 one of the things I took away from reading this,
19 and, wow, there's just so much in here. I mean,
20 I know -- like you, I was on the chart and then I
21 couldn't remember where it was either, but one of
22 the things I took away from this was how many
23 policies you suggest either be created or amended
24 to improve this process.

25 And what I thought would be helpful, and I

1 know you're not finished, so I apologize for even
2 interrupting, but I just couldn't imagine how we
3 got from someone asking for a bill to be paid
4 until it was, whether it matched or not.

5 So, I -- one of the things I took away was,
6 it would be helpful to have a chart in this
7 document that outlines all of the policies you
8 think should be created. I know you've got them
9 throughout the document, but I'd kind of like to
10 see a summary sheet, the policy on defining
11 educational standards, the policy on retaining
12 cell phone records, the policy for personal cell
13 phones and all of that, maybe see all of that in
14 one summary chart; if I could just make that
15 request.

16 DR. LYNCH-WALSH: Yeah, I have one more
17 bullet point and then we do have the former chief
18 financial officer, now deputy superintendent of
19 operations, who I would like to have an
20 explanation of the accounts payable process from.
21 But in reviewing everything you guys reviewed, I
22 think this was either during COVID, some of this,
23 so there may have been meetings on Teams.
24 Because I saw that you reviewed Team chats. But
25 did you review any Teams meetings that might have

1 been relevant to how invoices and agreements get
2 done? Because agreements are all approved by the
3 board, which means that they're on a board
4 agenda, which means -- and there's a whole
5 process before they get to the board agenda for
6 approval. They go through APG, I've questioned
7 that process. So did you review anything related
8 to the agenda planning group in terms of them
9 looking at agreements that were coming forward
10 for approval to the board?

11 MR. KINCAID: So in relation to the initial
12 question there regarding the Teams messages,
13 there were --

14 DR. LYNCH-WALSH: Meetings. I know Teams
15 chats, yes, but the meetings themselves.

16 MR. KINCAID: And I'm addressing that.

17 So within the Teams data provided there was
18 approximately 160 gigabytes of data. Teams
19 meetings, unless you turn on the caption feature
20 where it documents the -- you know, essentially,
21 a translation of what you're saying, transcribing
22 that, or if there is a recording of it, it's not
23 recorded and it's not available for our review.
24 If those meetings were recorded and that
25 translation feature, if you will, was turned on,

1 that was included in the Teams data and we did
2 review that. But not in every Teams meeting is
3 there that captioning turned on and not every
4 Teams meeting is recorded.

5 DR. LYNCH-WALSH: Okay. So were there
6 recorded Teams meetings that you reviewed?

7 MR. KINCAID: Yes.

8 DR. LYNCH-WALSH: Of the agenda planning?

9 MR. KINCAID: Of the agenda planning, not
10 that I can recall. But there were Teams meetings
11 in relation to the PCG agreement, you know, in
12 relation to district personnel with PCG, and some
13 of those were recorded. Again, not all of them
14 were. I would say the vast majority were not.
15 But for the ones that were and that data was
16 available for our review, we certainly did review
17 it.

18 DR. LYNCH-WALSH: Okay. And then if I could
19 just, because I'm not sure if I'll get to come
20 back for this, those two invoices that you
21 originally stated were not for the re-enrollment
22 campaign, I didn't see them mentioned in the
23 memo, unless I missed them, which would mean that
24 your initial assessment that they are not --
25 those two invoices are not for the re-enrollment

1 campaign would stand? Whatever was in your
2 original report where you drew a conclusion, if
3 you didn't then address it in the memo, it still
4 stands?

5 Because I agreed with you on that. I looked
6 at the re-enrollment campaign and cannot find any
7 invoices that specifically mention the
8 re-enrollment campaign. It's in your original
9 report. And I'm not sure. It had to do with
10 Section 4.8 and I can't recall what page I'm
11 looking for.

12 MR. BROLINE: Are you saying based -- I mean,
13 invoices themselves where the descriptions are
14 found, are you asking me if it indicated -- were
15 there any that indicated the ESSER campaign? Is
16 that what you're asking me?

17 DR. LYNCH-WALSH: In your report you said
18 that they were not associated with the
19 re-enrollment campaign because the invoices
20 themselves referenced the original services under
21 4.8, and I agreed with you because I can find no
22 evidence that those invoices have to do -- are
23 related to the re-enrollment campaign.

24 And since you didn't bring it up again in
25 this memo my assumption is that you have not

1 changed your conclusion as far as those two
2 invoices and those services go.

3 MR. BROLINE: Well, I think what you're
4 referring to is, in the original agreement, it
5 wasn't saying they weren't mentioned specifically
6 in invoices, it was the agreement, itself. So
7 what did invoices in reference to within the
8 scope of the agreement and what was defined
9 there, that would be -- that would be related to
10 that agreement, that's -- that -- that stands in
11 terms of the original agreement.

12 In terms of invoice, the invoice review that
13 we did a separate finding does not, based on the
14 what we reviewed, there's no mention of invoices
15 being invoiced for the ESSER funds.

16 So you use the word "invoice" and that's --
17 in that original finding it wasn't about
18 invoicing, it was about the types of items that
19 were being -- that were being --

20 DR. LYNCH-WALSH: Right. I found the
21 mention. The ESSER II re-enrollment campaign and
22 all these consulting services to be performed by
23 PCG staff are not mentioned at all as part of the
24 scope, Exhibit D in the agreement as detailed
25 below.

1 MR. BROLINE: Right.

2 DR. LYNCH-WALSH: And then in -- I do think
3 in the memo, though, that you referenced the
4 invoices in question and you referenced the
5 correct scope, because that's what's on -- you
6 have the invoice, I believe, in there. Because
7 it's 515 --

8 MS. FERTIG: What page are you on?

9 DR. LYNCH-WALSH: I'm all over the place,
10 because -- I'm bouncing between November and now.
11 So if we go to the memo from now, I think it is
12 table --

13 MS. FERTIG: So can I just ask a point of
14 clarification? You're on the document that was
15 given to us in November as opposed to the one in
16 today's --

17 DR. LYNCH-WALSH: I was, but now I've bounced
18 --

19 MS. FERTIG: Okay. That's what I'm just -- I
20 just wanted to see where we were.

21 DR. LYNCH-WALSH: As you know, you've got to
22 buckle up because I bounce between -- since we
23 have three months in between and that's a
24 sticking point that I still have questions about
25 that I keep e-mailing about, so I think it was

1 invoiced -- it may be, because I'm recognizing
2 the amount of 515,250, invoice 222076, line item
3 description says, Interoperability Services
4 Education Recovery Center of Operations. And I
5 want to say there were two invoices. And then
6 I'd have to bounce to my e-mail, because I don't
7 get responses, but, essentially, I think they've
8 answered my question, that there is nothing in
9 any invoice line description that says
10 re-enrollment, ESSER II re-enrollment campaign.

11 MR. BROLINE: With respect to the invoices we
12 inspected, which are documented in the planning
13 memorandum, there's a supplemental memo on page
14 11 and 12, I can only say to those invoices.
15 Those are the invoices with respect to what
16 you're asking about. And based upon the
17 descriptions, if you look at those, there's no
18 reference there, specifically, to ESSER funds.
19 But that's also under a bigger category, too. So
20 I can't -- in other words, it's a sub -- it's a
21 subheading under the broader category in the
22 agreement; if you recall.

23 DR. LYNCH-WALSH: Right. Yes. But
24 considering that this is, once again, federal
25 funds, one would trust that we would err on the

1 side of clarity.

2 So we do not have, it would seem, unless
3 there are invoices that haven't been yet
4 provided, there are ESSER -- there was an ESSER
5 II re-enrollment campaign that seems to have
6 supplanted whatever it was supposed to be. And
7 even the invoices, themselves, have the old
8 description.

9 And I'm just looking for clarity because the
10 people that were asked to approve these invoices
11 were told what something was for and yet that's
12 not what PCG invoiced. If they had simply put an
13 invoice or two forward that said ESSER II
14 re-enrollment campaign in the description, I
15 would never bring this up again. I'd go, oh,
16 okay, that answers my question, we spent this
17 much on this re-enrollment campaign.

18 MS. FERTIG: So I kind of see that you're --
19 we're talking two different reports here and I
20 only have one in front of me. You're on the one
21 from last month.

22 DR. LYNCH-WALSH: Didn't they include that?

23 MS. FERTIG: I didn't -- I came in yesterday
24 and did not have it in my packet. But I think
25 you're raising some interesting questions. I'm

1 just wondering if we could do those at a time
2 when we all have the information in front of us.
3 Because I have a ton of concerns about this
4 report, and, specifically -- and I think they're
5 probably all the same in the end, but I just
6 would like to know what the process is for
7 submitting an invoice under the proper contract
8 number and getting it paid and who's the person
9 that's in charge of that. And -- oh, I'm sorry,
10 I'm not looking down here at you. And who is the
11 person in charge of that and they've given us a
12 number of -- an exhibit here that shows invoices
13 that were not in the time period covered by the
14 contract that were paid. So I'm just trying to
15 figure out how that happened. Can anybody answer
16 that question?

17 MR. JABOUIN: Yes, Ms. Fertig. Ms. Motiwala,
18 that function reports to Ms. Motiwala who could
19 respond to that.

20 MS. MOTIWALA: Erum Motiwala, Chief Financial
21 Officer. So just for clarification, the way it
22 is set up currently, the process, once the
23 purchase order has been issued by Procurement &
24 Warehousing, it's incumbent upon the location to
25 actually receive the goods in SAP. Once they've

1 received the goods, to acknowledge that, or if
2 it's services, then the location has to sign off
3 on the invoice to acknowledge that services were,
4 indeed, rendered, and then the invoices are paid
5 by accounts payable once they see that three-way
6 match. So whether it's through a goods receipt
7 or through a significant authorization from the
8 department that either goods are received or
9 services were rendered, that's when accounts
10 payable knows to process the invoice.

11 We do not have the staffing to check that
12 level of detail on every invoice to make sure by
13 line items what period -- as long as there's a
14 valid PO on the invoice, which is required, to
15 have a valid PO on the invoice to be able to
16 process, so they do that matching, but as far as
17 goods and services, whether the correct timeframe
18 was there or the goods were received or not, that
19 kind of stuff, it's all handled by the
20 department, itself, whether it's a department or
21 a school.

22 MS. FERTIG: Okay. So it's back on the
23 department to ensure that it's under the correct
24 contract number?

25 MS. MOTIWALA: They have to verify and

1 validate.

2 MS. FERTIG: Okay.

3 MR. MEDVIN: Dr. Lynch-Walsh?

4 DR. LYNCH-WALSH: Yes.

5 Okay. So in the scenario proposed though,
6 the chief academic officer comes in and tells or
7 e-mails or tells somebody else. Under -- where
8 in the department's procedures does another --
9 regardless of how high up they are in the food
10 chain, what is the proper procedure if something
11 doesn't match? Because understand that this was
12 not -- it's like everybody knew things didn't
13 match up. So they're telling you that there is a
14 red flag. This isn't that -- I get that, yes,
15 absolutely, just like in PPO, when they sign off
16 on things that are incorrect, you guys wouldn't
17 necessarily know that. But in this instance the
18 accounts payable would have been told to pay
19 something that didn't match, might have been
20 duplicative, whatever, and the accounting
21 specialist did not follow a procedure or are
22 there no procedures for what to do if somebody
23 tells you to pay something that doesn't match and
24 don't fit the criteria for how you should be
25 doing a payment per policy and/or procedure? Or

1 are there no policies and procedures that address
2 that problem?

3 MS. MOTIWALA: To my knowledge, nobody called
4 accounts payable directly to do it. If there is
5 anything that's questionable or non-matching or
6 proper approvals are not in place, accounts
7 payable would not pay the invoice and they would
8 escalate it or send it back to the location
9 whether it's a school or department.

10 I don't know the details of this one in
11 particular, but if there is -- it's within the
12 school or department location where they would
13 have to make sure that a PO is in place for that
14 invoice to be paid. That does not come through
15 accounts payable.

16 MR. MEDVIN: Mr. Mayersohn?

17 MR. MAYERSOHN: Yeah, I just don't -- I don't
18 understand the concept of it. Because not
19 knowing what you're paying -- I mean, you're
20 paying an invoice not knowing if that product is
21 actually delivered or if the product is actually
22 what has been in an RFP. So if somebody were to
23 say, you know, Aquafina water is requested --

24 MS. MOTIWALA: Now, the location is the one
25 who receives the goods, right, whatever the goods

1 are, and they received the packing slip and they
2 have to go into the SAP system and acknowledge
3 receipt of it. If there is a serial number
4 required, they would go in and put in the serial
5 number, as well. But the location is the one who
6 actually receives the goods, so they have to
7 acknowledge that in the system and that's the way
8 that we know that it was received.

9 MR. MAYERSOHN: No, no, I understand. So the
10 location says, although, the bid may have
11 requested Zephyrhills water and they get Aquafina
12 water and said, well, I got water, so, therefore,
13 I'm going to say I received it. You won't know
14 actually whether it's Aquafina or Zephyrhills.

15 MS. FERTIG: And can I just piggyback on
16 that? And you won't know whether or not the fund
17 that's paying it is the fund that the board voted
18 on to pay it. I mean --

19 MS. MOTIWALA: No, the fund that is already
20 on the PO. So the line of coding is already in
21 the PO when -- after the purchase -- or,
22 actually, when the purchase requisition is
23 initiated, the requisitioner from the location
24 would have to put in the line of coding. If
25 there is a change they would have to go to the

1 procurement office after the fact to submit a
2 request to change, or add funds, or whatever
3 needs to happen.

4 MS. FERTIG: And if they put on the wrong
5 one, as they did in this -- I mean, they're
6 paying for things that occurred before the board
7 voted on the contract, there's no -- there's
8 no -- there's nothing that calls that to
9 anybody's attention unless we do an audit? I'm
10 not --

11 MS. STRAUSS: And a forensic audit at that.

12 MR. DE MEO: Mr. Chair, I'd like to ask the
13 auditors. Was this a case of executive override?
14 And did the accounts payable clerk person, did
15 they submit to this pressure and did they not
16 follow the procedure? Because it's either
17 there's executive override and he was authorized,
18 Mr. Gohl was authorized to push through the
19 expenditure, or the person who was asked to
20 complete the transaction violated, you know, the
21 controls or the rules. Which is it; in your
22 opinion?

23 MR. BROLINE: Well, let me address one. I
24 think this might be a misunderstanding, just for
25 clarification purposes. It doesn't say accounts

1 payable provided the following response. It says
2 the accounting specialist. So there's a step
3 that's missed here. In other words, if you read
4 the e-mail, again, this is on page -- the quote
5 we have is on page 3; okay? Let me read this one
6 more time. These invoices were sent to us by Dan
7 Gohl requesting that they be paid from our
8 purchase order. These would have been sent to
9 Tara Rodger, the person who was handling PCG
10 invoices at the time. I e-mailed Teresa Hall and
11 she sent the invoices on to accounts payable by
12 e-mail and I have attached Teresa's approved
13 e-mails. So accounts payable is receiving the
14 approval of these invoices that are showing that
15 Teresa -- with her approvals. Okay? I just want
16 to clarify that.

17 Now, with respect -- and what we've
18 documented here in terms of, we're documenting
19 what we're -- what it's showing to us, that there
20 was direction given to pay invoices that, based
21 on, again, reviewing invoices, that relate to
22 previous PCG agreements under the current
23 agreement.

24 MR. DE MEO: Okay. So I'm going to ask you
25 for your judgment. Was there a policy violated;

1 and what was it?

2 MR. KINCAID: So in relation just to, you
3 know, follow back on your question initially
4 there, as stated on the top of page 4 in the
5 memorandum, at the end we say, based on the
6 provided e-mail communications it appears that
7 Mr. Gohl may have directed staff to override BCPS
8 internal controls and incorrectly pay these PCG
9 invoices that were related to prior PCG contracts
10 under the FY22-001 agreement.

11 MR. DE MEO: Okay. So we have Mr. Gohl
12 inappropriately putting pressure on a -- I don't
13 know if it's a direct report or not, and we have
14 that individual violating the policy under that
15 duress. That's -- I mean, it's clear to me
16 that's what happened; is that correct?

17 MS. MOTIWALA: I just want to clarify. I
18 think the title is misleading. Accounting
19 specialist positions are in various departments,
20 not just accounts payable. So I think that's
21 probably misleading.

22 MR. DE MEO: I don't think it matters. I
23 don't think it matters.

24 MS. STRAUSS: It doesn't matter.

25 MS. MOTIWALA: No, but what I'm saying is, it

1 wasn't necessarily accounts payable. Accounting
2 specialist in that department, maybe, but that I
3 cannot validate.

4 MR. DE MEO: Someone who had the authority to
5 execute payment or to facilitate payment, that
6 person didn't follow the proper procedure, under
7 duress. I think that's important to note. So I
8 think that's as clear as it can be.

9 MS. STRAUSS: Yeah. And if I can just add
10 something. So this is why, right, we have audits
11 of internal controls and Section 404, because
12 there is risk of lower level accounting staff,
13 okay, to feel pressure, right, take the Enron
14 example from 2002; okay? People are pressured
15 from their superiors to do things.

16 So I'm not saying, and I don't believe you
17 are, saying that the person that actually paid
18 it, right, was trying to be criminal or do
19 something wrong, but they felt under pressure
20 from this gentleman that used to work here to pay
21 the bill.

22 Now, the concern though here is, is that
23 shouldn't happen, because there should be
24 appropriate effective internal controls in place.
25 Okay? There was clearly not. And that person

1 also may have also felt afraid to speak up. And
2 that speaks to the culture.

3 So I think that there's a lot of intertwined
4 things here. But when we stick to the accounting
5 and the audit procedures here, at the end of the
6 day this is a failure in internal controls and
7 this needs to be examined.

8 MR. MEDVIN: Dr. Lynch-Walsh?

9 DR. LYNCH-WALSH: Hold on one second. Sorry.

10 Okay. We're going to do this like we're
11 performing a delicate surgery here because we
12 must. Because if you're not used to the
13 shenanigans that go on around here, you're going
14 to be misled into the wrong conclusion.

15 All right. You've got to have been here for
16 a while.

17 All right. So to page 3 -- we've a got to
18 make sure that that's not what's happening.

19 All right. Back to page 3, accounting
20 specialist, let's be clear, do we mean one in
21 accounts payable?

22 MR. MAYERSOHN: Which document are you on?

23 DR. LYNCH-WALSH: Actually, the one that --
24 the memo. Sorry. The memo. Page three of the
25 memo for PCG. Mid page, it mentions an

1 accounting specialist. Because it says BCPS
2 accounting specialist provided the following
3 response as to the reason why these invoices that
4 were related to previous PCG agreements were paid
5 under the FY22, da, da, da, da, da. Because
6 absolutely can somebody that's your direct
7 supervisor pressure a lower level employee?
8 Sure. But, if you're not reporting to that
9 person and you're in, of all things, the
10 accounting department in accounts payable and
11 there are internal controls set up, they can come
12 and say you need to do this, this and this, but
13 your response should be to go to your supervisor.

14 So I'm trying to get clarity on who did this
15 accounting specialist report to? I think we're
16 clear that this Tara Rodger person was in
17 academics? Do you guys have accounting
18 specialists in academics? Is the one in
19 academics the one that provided this response?

20 DR. MANCINI: The person that provided this
21 response is in the ESE Department under
22 academics.

23 DR. LYNCH-WALSH: Okay. So then that would
24 have gone to accounts payable with a mismatched
25 PO agreement written on it?

1 Because it says, at the bottom of page 3 it
2 says, on each of these invoices the purchase
3 order number was manually written on the
4 invoices. Was it the wrong purchase order for
5 the invoice? Bottom of page 3.

6 DR. MANCINI: The purchase order used to pay
7 these invoices was the purchase order associated
8 with the existing contract, not the purchase
9 order associated with the previous contract or a
10 new purchase order that should have been created
11 to pay past due invoices.

12 DR. LYNCH-WALSH: So, just to be clear, it
13 was mismatched? It was not the correct purchase
14 order?

15 DR. MANCINI: Correct. Correct.

16 DR. LYNCH-WALSH: Okay. Does accounts
17 payable match POs to invoices? So if you have a
18 mismatched purchase order and it goes into
19 accounts payable, so I get that the direct
20 supervisor or indirect supervisor from ESE
21 academics, because they're all under the same
22 umbrella, would have been told to write something
23 that didn't make sense by the former chief
24 academic officer, but what I'm having a hard time
25 understanding is what is happening when it gets

1 to accounts payable?

2 MS. FERTIG: Well, I think they're saying
3 that they rely on the person, but.

4 DR. LYNCH-WALSH: But if it's mismatched --
5 because, again, I used to run accounts payable
6 and that would not have happened.

7 MS. FERTIG: Right. No, I understand that.
8 I understand that.

9 DR. LYNCH-WALSH: Not have happened.

10 MS. FERTIG: I think what I took away, my
11 main takeaway from this is there's a lot of
12 policies and procedures that need to be changed,
13 and if it were possible to take all of these
14 individual ones and put them in a chart, could we
15 do that? And then at least when it gets
16 transmitted to the board they're going to see,
17 we've had this failure and these are all the
18 things that we need to change. And, I mean, it's
19 a lot, so --

20 DR. LYNCH-WALSH: Agreed, but I would like my
21 question answered. What happened when it got to
22 accounting -- to accounts payable and you have
23 something handwritten, doesn't match, does it not
24 send off a red flag to look deeper?

25 MS. MOTIWALA: So accounts payable would

1 check the PO that's on -- written, whether it's
2 written or typed or whatever, on the invoice. If
3 it's a valid PO and it matches up to the vendor
4 name on the invoice, and there are funds
5 available, there's a three-way match, whether
6 it's through goods received or approval, a signed
7 authorization, and everything else seems okay,
8 they would go ahead and pay it. They would not
9 know to check. That level of detail, like I
10 said, we only have about 16 people in that
11 department, in accounts payable. They cannot
12 handle that kind of workload to verify all that
13 for that many schools and departments.

14 DR. LYNCH-WALSH: So the contract doesn't
15 come into play in the system?

16 MS. MOTIWALA: No, they do not see that.

17 DR. LYNCH-WALSH: In the system?

18 MS. MOTIWALA: No.

19 MR. MEDVIN: Ms. Marte?

20 MRS. MARTE: If I may? And I'm a little bit
21 at a loss with this particular issue, because I
22 wasn't with the district when this happened. I
23 was not working here during this period. But I
24 will tell you that the chair has expressed
25 concerns about contract management and we are,

1 Dr. Phillips, Ms. Coker, Ms. Motiwala, leading an
2 effort to implement a module in SAP called Ariba,
3 which will help us avoid this kind of thing
4 happening. There are many accounting specialists
5 outside the purview of finance that we must rely
6 on. We process hundreds of thousands of invoices
7 a year. This isn't a small operation, as you all
8 know. And that is not to suggest that the
9 internal controls should not be tight. They
10 absolutely must be. So, hopefully, we have some
11 improvement. But I do want to share that this
12 type of event is not the norm. If we have a
13 variance, and we can show them to you, where we
14 don't have a PO, the invoice goes back to the
15 school, goes back to the location, and they're
16 all worked. This was an intent by somebody
17 outside of county and the staff and accounting
18 processed it, because, in their view, everything
19 matched.

20 MR. DE MEO: Mr. Chair? I think this is a
21 case -- you could have the best internal controls
22 in the world, but if you have somebody who is
23 willing to break the rules -- and two people in
24 this case went outside of the prescribed
25 procedures and violated the rules. One was under

1 pressure and that should -- there should be some
2 consideration there. The good news is is that it
3 was found and that there are controls in place
4 to -- to disclose these types of things.

5 But I don't ever -- I don't think you can
6 ever design internal controls to stop bad actors.
7 That'll happen. And that's why we have internal
8 audits and that's why we have external audits.

9 So in this case I think Ms. Fertig asked if
10 we could have a list of some recommendations in a
11 concise way. I think that would be a good idea.

12 But I also think that pursuing this beyond
13 this obvious breach of a person's
14 responsibilities, not the internal controls, is
15 kind of beating this to death.

16 MR. MEDVIN: Thank you.

17 MS. STRAUSS: What are we going to do about
18 it?

19 MS. FERTIG: Well, I think -- I think what --
20 I really think they've given us so many good
21 suggestions. I mean, we haven't even talked
22 about the cell phones that they write about in
23 here. But, I mean, obviously, changing those
24 policies and getting it done quickly, and I know,
25 Nathalie, you said they're getting an outside

1 person to head this up.

2 DR. LYNCH-WALSH: Yes.

3 MS. FERTIG: But this is an area, I think,
4 that just needs some real concentration. I'm
5 glad you're getting some software or something,
6 some program for this, and that all of you are on
7 it. But I just started writing down the number
8 of policy changes they suggested and then I
9 thought, you know what would be best is just to
10 get a chart with them.

11 So I know we're going to run out of time and
12 that we have like three or four really important
13 audits coming up. So could I just make a motion
14 to transmit this with a concise chart of the
15 policy changes and recommendation that CRI has
16 made?

17 MR. MAYERSOHN: Second.

18 MS. FERTIG: I didn't even get it out.

19 MR. MAYERSOHN: I got it.

20 MS. FERTIG: Okay. Phyllis, you can go ahead
21 and tell us -- add -- make it right?

22 MS. SHAW: I'm sorry?

23 MR. MEDVIN: Mr. Kincaid, do you have
24 something to add? For the auditors, do you have
25 anything else?

1 MR. KINCAID: So we were just going to --
2 apologize. So we were just going to address or
3 answer the questions that were arisen regarding
4 the, you know, as stated earlier, mismatch
5 between accounts payable and the PO and give a
6 little bit more background and insight to that.

7 The PO at mention for the '22 agreement is
8 more of a generic PO. It is a blanket purchase
9 order for the agreement. And in the text of the
10 purchase order it says, public consulting per
11 contract.

12 So in order for accounts payable to know that
13 the invoice at hand was not applicable to the
14 agreement, that would require accounts payable to
15 then review the actual agreement and match up the
16 lines of services on the invoice to the
17 agreement, which is not within accounts payable's
18 current purview. So just a little bit of
19 background on that.

20 The control that was overridden was before it
21 got to accounts payable in relation to the
22 direction to put it to a PO that the invoices
23 were not applicable to, did not pertain to.

24 MR. MEDVIN: Thank you. Ms. Dahl?

25 MS. DAHL: And I don't know if this is the

1 right time to do this or not, but this is
2 directed to Mr. Jabouin.

3 I think you need some help in making an
4 agenda. Because your timeframes are always off.
5 And I think you could have known that this was
6 going to provide a lot of conversation and we
7 were supposed to be done with this at 10:55. It
8 is past 11:55. And so we've spent over an hour
9 on this and you gave it 25 minutes. And I know
10 you know that there was a lot of stuff in that
11 plus some of the other things that we went over.
12 And you said you don't -- Mr. Medvin, our chair,
13 said he was not consulted. Perhaps you need to
14 sit down with him.

15 MR. MEDVIN: I never said that. I'm sorry.
16 I never said any such thing.

17 MS. DAHL: Oh, I'm sorry. You said something
18 about the agenda.

19 MR. MEDVIN: I said we're trying to -- it's a
20 long agenda let's try to be precise and get it
21 through.

22 DR. LYNCH-WALSH: Not going to happen.

23 MS. DAHL: Huh?

24 DR. LYNCH-WALSH: It's never going to happen.

25 MS. DAHL: Well, I heard something about the

1 agenda and I don't think that was it. But,
2 anyway, and maybe it was not from you, but I
3 it -- you've got people in this room that work
4 and have jobs to do.

5 MS. STRAUSS: And kids to pick up.

6 MS. DAHL: Yeah, and that kind of stuff. And
7 we can't continue -- and we started at 9:30
8 today. We can't continue to have these kind of
9 audit meetings. It's not fair. We're
10 volunteers. It's not fair to us to have to sit
11 through this kind of stuff.

12 So I would really hope that you would look at
13 the audits you are presenting to us and have a
14 better judgment of how long they're going to
15 take.

16 Thank you.

17 MR. JABOUIN: Ms. Dahl, I will take that into
18 account. I also want to mention to the committee
19 that these findings that are there by CRI, those
20 are very serious findings and we're going to
21 continue to do more contract audits so that we
22 can identify if those issues persist in other
23 contracts as well.

24 MS. DAHL: And I agree this was a very
25 serious audit. That's the reason I said, to have

1 25 minutes for this one, I think you should have
2 known that it would take longer than 25 minutes.
3 Because I had a lot of stuff to say, too, but Ms.
4 Fertig and Dr. Lynch-Walsh were providing most,
5 and my person next to me, I'm sorry --

6 MS. STRAUSS: Strauss.

7 MS. DAHL: Ms. Strauss, I -- it just appalls
8 me that we end up having things like this,
9 because you should have known this would have
10 taken that long.

11 MR. MEDVIN: Ms. Dahl, I think the way around
12 this, and I don't believe the committee would
13 support this suggestion, is that we put time
14 limitations on the comments of committee members.
15 And that would defeat the purpose of what we're
16 trying to do. So if I said no one could speak
17 more than five minutes on a topic we wouldn't
18 nearly halfway cover any important topic.
19 There's no way around it. We have a tremendous
20 agenda.

21 MS. DAHL: And, no, I'm not trying to put
22 time limits on it. What I'm saying is, that when
23 he develops the agenda, he knows what's in these
24 items before we get them and this is one that I'm
25 sure he knew was going to be very long.

1 MR. JABOUIN: I don't determine the times by
2 myself. So I do work with the chairs that I've
3 worked for to come up with the potential
4 timeframes.

5 MRS. MARTE: Could we -- could we just move
6 ahead, though, with this motion because we've got
7 four or five more and we're going to -- we're
8 going to run out of quorum again. So I'm just --
9 I'm just concerned. I think we could put this
10 under audit committee reports, maybe, and talk
11 about a better process.

12 MS. DAHL: I won't be here.

13 MS. FERTIG: I don't know.

14 MR. MAYERSOHN: So we have a -- I mean, Mr.
15 Chair, there's a motion to transmit and a second.

16 MR. MEDVIN: I believe that motion included a
17 list of policy suggestions.

18 MS. FERTIG: A chart, an actual chart of the
19 policy suggestions and changes.

20 MR. MEDVIN: Do we have one? Did you make
21 one up while we were talking? I don't think so.

22 MS. FERTIG: Well, I think -- I'm asking them
23 to do it, but I think they've -- I started doing
24 it, you know, like writing down all of their
25 things and then I thought the better presentation

1 of this to the board would be in a chart format
2 so they can easily refer to it.

3 MR. JABOUIN: So noted.

4 MR. MEDVIN: Okay. One last quick comment,
5 then we have to vote on this, Nathalie.

6 DR. LYNCH-WALSH: Okay. We still -- then
7 you've got to vote on that.

8 There is still no record of the ESSER II
9 re-enrollment campaign being in a budget or on an
10 invoice. I just want that on the record. And
11 then, also, Policy 1070, unless I'm
12 misremembering, the chair develops the agenda.
13 The agenda is the chair's responsibility. When
14 -- and I'm famous for long agendas, myself, but
15 when we realize that we've just spent too long on
16 something, we start jettisoning things to the
17 next meeting. And we do triage. We don't have
18 things that we're legally required to pass a
19 motion on, so that one should always be at the
20 top. But the solution has never been to limit
21 people's comments, it's been to limit the length
22 and the number of items on the agenda. That is
23 the obvious solution to this. And it's been a
24 complaint for probably the past three years that
25 the agendas get too long with these items that we

1 know we're going to spend some time on. The
2 solution is to not pack them all. I believe
3 people asked to have a special meeting to wrap up
4 the two CRI engagements. That didn't happen. So
5 now, of course, once again, they're piled onto a
6 regular agenda. So that is the problem, is that
7 we need either to finish up long conversations in
8 a special meeting or you just keep pushing it to
9 the next meeting. But it's not to limit people's
10 input.

11 I'm ready to vote.

12 MR. MEDVIN: Can we have a vote on the -- can
13 you read the motion, please?

14 MR. JABOUIN: The motion was to transmit but
15 to have a concise list of policy suggestions and
16 changes in a chart.

17 MR. MEDVIN: Thank you.

18 All in favor?

19 COMMITTEE MEMBERS: Aye.

20 MR. MEDVIN: Opposed?

21 (No response.)

22 MR. MEDVIN: Motion carries.

23 MS. FERTIG: Can -- I have a motion.

24 MR. JABOUIN: So --

25 MS. FERTIG: Could I move that we move

1 forward -- move up the internal audits and the
2 behavioral threat assessment?

3 MS. STRAUSS: Thank you.

4 MS. FERTIG: Just because I'm --

5 MR. JABOUIN: I have a recommendation for the
6 committee.

7 MS. FERTIG: I just know those have to --

8 MR. JABOUIN: Yeah, I believe that -- I
9 believe that the internal funds audits, which
10 are -- which is Agenda Item Number --

11 MR. MEDVIN: 14.

12 MR. MAYERSOHN: I don't think there were any
13 exceptions; correct?

14 MS. FERTIG: There were no exceptions.

15 MR. JABOUIN: 14. If the committee can
16 please approve those quickly?

17 MR. MAYERSOHN: I'd like to make a motion to
18 transmit the internal funds.

19 MS. FERTIG: Second.

20 MR. JABOUIN: And had also for the
21 committee --

22 DR. LYNCH-WALSH: We've got to vote on it.

23 MR. MEDVIN: All in favor?

24 COMMITTEE MEMBERS: Aye.

25 MR. MEDVIN: Opposed?

1 (No response.)

2 DR. LYNCH-WALSH: Okay. Done. Next.

3 MR. MEDVIN: Internal Funds Audits of
4 Selected Schools.

5 MR. JABOUIN: Thank you. So 14 was done.

6 To the committee, it is very important that
7 Items Number 13 -- 12 and 13 be transmitted
8 because the committee -- the district can now get
9 into discussions with the vendor so we can go
10 ahead and proceed with the board. This is very
11 important for school graduations.

12 MS. FERTIG: Can I just ask one quick
13 question then? If we cannot get to the
14 behavioral threat assessment today are we going
15 to call a special meeting so that we can get it
16 done in a --

17 MR. JABOUIN: We should do that. Ms. Fertig,
18 there is availability in this room for February
19 16 that we just checked. If the committee would
20 consider that, because it is a very important
21 subject before the next committee meeting on
22 March 2nd.

23 MS. STRAUSS: What's the date again?

24 MR. JABOUIN: The date is February 16th at
25 9:30 a.m. That's the proposed date.

1 MS. STRAUSS: For how long?

2 MR. JABOUIN: I would please block out -- I
3 would block out two -- two and a half hours,
4 please.

5 MS. FERTIG: For the behavioral threat
6 assessment?

7 MR. JABOUIN: There is the possibility that
8 there could be some other agenda items that we
9 could take advantage of that could relieve the
10 effort. If I can get a majority of the members,
11 I realize I've asked you to come early today.

12 MS. STRAUSS: I would agree to it if it was
13 only for the behavioral threat assessment. I
14 don't have time for anything further because your
15 agendas are not timely. Sorry.

16 MR. JABOUIN: At a minimum the behavioral
17 threat assessment then, and I will communicate
18 with committees throughout the month.

19 DR. LYNCH-WALSH: That's not what she said.
20 At a maximum she said the behavioral threat
21 assessment.

22 MS. STRAUSS: At a maximum.

23 MR. MEDVIN: Then leave --

24 MS. STRAUSS: Okay. I'll leave.

25 MR. MEDVIN: When it's done.

1 MS. STRAUSS: That's fine. I'll leave.

2 DR. LYNCH-WALSH: So that would be first then
3 on the agenda.

4 MS. STRAUSS: That would make sense,
5 Nathalie.

6 MR. JABOUIN: So Agenda Item Number 12, we
7 have a public speaker for that, Mr. Joseph
8 Goldstein.

9 MR. MEDVIN: Just, please, limit your remarks
10 to three minutes.

11 MR. GOLDSTEIN: Good morning. Joe Goldstein,
12 from Shutts & Bowen. I'm here on behalf of
13 Rhodes Graduation Services and Jostens. I just
14 wanted to announce that I'm here if you have any
15 questions, but I have nothing further to say.

16 Thank you.

17 MR. MEDVIN: Okay. Thank you.

18 MR. MAYERSOHN: Mr. Chair, so he's a
19 lobbyist?

20 MR. MEDVIN: I guess. Is that considered a
21 lobbyist?

22 DR. LYNCH-WALSH: Yeah, he's a lobbyist.

23 MS. FERTIG: Well, he's an attorney, but,
24 okay.

25 MR. MAYERSOHN: But he's representing them,

1 so he's a lobbyist. He's getting paid to
2 represent Jostens.

3 MS. FERTIG: Okay.

4 MR. MAYERSOHN: Does he have any paperwork
5 that he has to declare at this meeting?

6 MR. JABOUIN: I have just noted him as a
7 lobbyists on the sign-in sheet.

8 MR. MAYERSOHN: And he's registered with the
9 district; is that correct?

10 MR. MEDVIN: Sir, are you registered with the
11 district as a lobbyist.

12 MR. GOLDSTEIN: Yes. Again, Joe Goldstein.
13 I'm -- I have registered as a lobbyist, but I'm
14 not a practicing lobbyist. I'm a lawyer doing
15 government contracts work in procurement. But I
16 have registered. I've been registered on the cap
17 and gowns since November of 2021.

18 MR. MEDVIN: So you registered for this -- so
19 your client is the subject of this audit?

20 MR. GOLDSTEIN: Excuse me, sir?

21 MR. MEDVIN: Your client is part of the
22 subject of this audit, that you represent?

23 MR. GOLDSTEIN: Yes. Yes, sir.

24 MR. MEDVIN: Okay. Thank you.

25 MR. GOLDSTEIN: Yes, sir. And we -- correct.

1 MR. JABOUIN: So now we move on to the agenda
2 item. So Agenda Item Number 12 is a forensic
3 examination report Done by Carr, Riggs, Ingram on
4 the caps and gowns contract for fiscal year 2016.

5 If you can go ahead and address that, Mr.
6 Broline?

7 MR. KINCAID: This is Ben Kincaid and I'll
8 address this particular report.

9 This is in relation to the agreement 16-052
10 in caps, gowns and announcements in relation to
11 Chuck Puleri and Associates. Again, as Mr.
12 Jabouin had referenced, this was a forensic
13 examination. For sake of time I won't reiterate
14 what I said in relation to the PCG agreement, but
15 the same standards, same comments apply to this
16 engagement as well.

17 As many of you probably know, Chuck Puleri
18 and Associates was a long-term vendor of the
19 district. Chuck Puleri and Associates was an
20 independent representative of Herff Jones, LLC.
21 I'll refer to them as Herff Jones corporate just
22 for distinguishing purposes because Chuck Puleri
23 and Associates was also referred to as doing
24 business as Herff Jones.

25 The contract in this particular case and our

1 review period related to -- our review period
2 related to January of 2016 through June of 2022.
3 And initially the contract was initially awarded
4 to just Chuck Puleri and Associates. Jostens,
5 Inc. was subsequently added in 2017 as part of an
6 additional proposal. Jostens was not utilized
7 for this particular contract by the district
8 though.

9 Within the forensic examination report as
10 detailed on page 31 of the report through 39, or,
11 excuse me, page 40 of the report, we outline 19
12 different findings, associated recommendations in
13 relation to our work on this project. In the end
14 we identified estimated overbillings to the
15 district of approximately \$231,000. We also
16 identified estimated overbillings to parents and
17 students of the district of approximately
18 \$331,000.

19 Again, for the sake of time I'm just going to
20 briefly go through each one of these items here
21 starting off on page 31. The first finding is in
22 relation to the exclusion of full evaluation
23 criteria. Generally speaking, the RFP that was
24 released to, or the request for proposal that is
25 released and is subsequently responded to is

1 provided to the evaluation committee members as
2 part of the scope and their evaluation of the
3 evaluation criteria.

4 Based upon the e-mail documentation reviewed,
5 it did not appear that that RFP was actually
6 communicated to the committee members. So we had
7 the finding that, you know, there may have been
8 the exclusion of a full evaluation criteria in
9 relation to the first release of the RFP in early
10 2016.

11 The next finding is evaluation committee
12 members erroneously utilized personal knowledge
13 during the evaluation process. During our
14 interviews a couple interviewees indicated to us
15 that they relied upon and portrayed to us in our
16 conversations that they had utilized their
17 information regarding those vendors, particularly
18 Jostens, that they were a photography company,
19 not a caps and gowns company, they didn't have
20 experience in the space, as part of their reason
21 for their rankings or scorings in relation to the
22 original release of the RFP in early 2016.

23 We also identified that there was a lack of
24 communication regarding the district of the
25 available vendor options. When Jostens was added

1 in 2017 there was a release by procurement to,
2 via their system, in relation to identifying
3 options, but nothing other was followed up on
4 with school administrators in regards to that
5 Jostens was available as a vendor. Most of the
6 school administrators and personnel that we
7 talked to during our interview process indicated
8 that they were not aware that Jostens was added
9 to the contract or that they thought that they
10 were supposed to use Herff Jones or Chuck Puleri.

11 On page 32 we identified that there was a
12 lack of awareness and understanding regarding
13 agreements. We had, again, several conversations
14 with various school administrators and personnel
15 and asked them what their understanding of the
16 agreements were. They provided us with their
17 understanding of what the agreements were. That
18 did not align with what the agreement stated and
19 subsequent overbillings that we identified. And
20 so there was not a clear understanding as well as
21 awareness of the agreement. As I mentioned, many
22 school personnel indicated they were not aware
23 that Jostens was added to the agreement 16-052N.

24 We identified that there was potential vendor
25 overbilling in regards to the medallions for the

1 agreement, the 2016 agreement. There was
2 arguments presented by district personnel,
3 particularly procurement, in regards to what
4 their interpretation of medallions was in the '16
5 agreement. Chuck Puleri and his company had,
6 based off e-mail correspondence disagreed with
7 procurement's definition or understanding of what
8 those medallions were, but at basic level
9 medallions, there was an option for customized
10 medallions that was charged at a particular price
11 and there was an option for free medallions.
12 Chuck Puleri and Associates did not offer free
13 medallions as required by the agreement. And so
14 we do have a finding in relation to that. And
15 that also includes on page 33, item 6, vendor
16 noncompliance with pricing in regards to the
17 offering of Chuck Puleri and Associates of their
18 caps and gowns to students that did not comply
19 with the agreement as required.

20 In Finding 7, in school year 2020 to 2021
21 Chuck Puleri and Associates, because of the
22 COVID-19 pandemic, were unable to offer in-school
23 or in-person ordering services to students and
24 parents, which was generally when they were
25 offered lower-tiered pricing as far as caps and

1 gowns. Instead Chuck Puleri and Associates only
2 solicited and only allowed for on-line ordering
3 as evidenced by the data that we were able to
4 obtain and this resulted in students and parents
5 being overcharged in relation to the agreement as
6 the lower-tiered option was not being offered to
7 students and parents as required by the
8 agreement.

9 Again, I'm moving kind of quickly through
10 these, but Item Number 8 on page 34, there was
11 vendor noncompliance with the reporting
12 requirements. There was requirements that the
13 vendor communicate orders to the schools. That
14 was not done. So that was not in compliance with
15 the agreement.

16 The vendor also did not comply with the data
17 retention requirements as indicated in the
18 report. We had requested numerous times for data
19 from Herff Jones, LLC who was facilitating the
20 communications with Chuck Puleri and Associates.
21 That data was not provided and we were
22 subsequently informed that that data had been
23 purged during the COVID-19 pandemic in order to
24 make more room in their office space as they were
25 addressing the COVID restrictions.

1 On the following page, 35, we had a finding
2 in relation to faculty gowns, hoods and
3 compliance. We were unable to determine
4 compliance mainly because we could not get the
5 data to demonstrate compliance. And so we were
6 unable to determine whether there was any
7 overbillings associated with that particular area
8 of the contract.

9 Finding Number 11 was that there was
10 ambiguity within the proposal of scope. As it
11 mentioned in the report there was various
12 interpretation differences in regards to things
13 like medallions. There was also items in
14 relation to activity cords and honor cords that
15 were not defined within the agreement and
16 confusion on that as well, and so we identified
17 that particular finding.

18 We also identified on page 36 that there was
19 goods and services being ordered from Cluck
20 Puleri and Associates prior to there being a
21 purchase order being obtained, which is required.
22 There was limited exceptions related to that, but
23 that was still not in accordance with policies
24 and procedures.

25 We also identified numerous inaccurate

1 charges and allocations to the agreement. There
2 was diplomas, which was on a separate contract at
3 the time, diploma purchases that were being
4 allocated to the cap and gown agreement. There
5 was items that were not included in the agreement
6 that were being charged and billed to the
7 agreement. And as such that related to the next
8 finding on page 14, that there was inaccurate
9 budget estimates. You know, the budget estimates
10 were not prepared correctly, one, because there
11 was inaccurate charges, two, proper analysis of
12 the budgets were not prepared and estimated
13 accurately, which required the district to go
14 back before the board several times for
15 additional funds in relation to the agreement.

16 We further identified on page 37 that there
17 was insufficient review of purchase orders.
18 There was numerous purchase requisitions and
19 subsequently purchase orders that were issued
20 that did not comply with the agreement provisions
21 and led to, you know, billing discrepancies that
22 were identified and overbillings as previously
23 stated.

24 We also identified honor cord overbillings.
25 Chuck Puleri and Associates limited the honor

1 cord overbillings to 10 percent of the student
2 bodies or 10 percent of each school at each
3 respective school. That provision was not in the
4 contract or any other correspondence. We
5 followed up with that with Chuck Puleri and
6 Associates and he had referenced that that was in
7 accordance with school policy and -- but that,
8 again, was not compliance with the agreement.
9 And so there was overbillings associated with
10 honor cords.

11 There was also -- it was unclear at the time
12 in relation to silver cords, whether those should
13 have been considered to be honor cords or not.
14 And district administration had provided varying
15 points of whether that was honor -- silver cords
16 were honor cords or not. There was also
17 differences in policies during the period in
18 relation to the silver cords. And so we
19 identified potential overbillings in relation to
20 the silver cords as well, based off of that
21 finding.

22 As a result of all these findings we found
23 that there was ineffective management of the
24 agreements as well as the vendors by the district
25 personnel.

1 We also, as part of our more so
2 recommendations, we provided recommendations
3 regarding, on page 39, regarding further
4 disclosure of potential conflicts of interest and
5 training for evaluation committee members.

6 And so at the end of the day, as I previously
7 stated, we identified overbillings to the
8 district of approximately 231,000 that is listed
9 out on page 40 of the report on a schedule there,
10 as well as the supplemental schedules. And there
11 was student and parent overbillings of an
12 estimated \$331,000.

13 MR. MEDVIN: Thank you.

14 Any questions?

15 Ms. Fertig?

16 MS. FERTIG: Yes, I'm going to start at the
17 back, the conflict of interest forms. I just
18 would think that's like a no-brainer. I mean, we
19 all sign here. We all sign conflict of interest
20 forms. And it seems on any advisory board I sit
21 on, regardless of where it is, that seems to be a
22 routine. So I'm just thinking that should not be
23 hard and that should just happen. But I also --
24 that raised another question that's not in your
25 audit, but I know, Mr. Jabouin, you did a

1 previous audit, maybe it was Pat, but I think it
2 was you, on how many employees had complied with
3 the financial disclosure requirements. And I am
4 just assuming that you're keeping that updated.

5 This just seemed a good time to mention it.
6 I'm assuming the district put the safeguards in
7 and is keeping that updated. Because at the time
8 you did that audit it was kind of alarming to see
9 how many people had not done it.

10 MR. JABOUIN: That was the purchase card
11 audit; if I recall.

12 MS. FERTIG: Yeah. But it also went into --
13 it went into how many districtwide from the
14 superintendent on down had filed those required
15 forms. So maybe an update on that some day.

16 But, if not, those two things I think should
17 be routine. I -- I'm going to -- I just want to
18 know if the district is seeking reimbursement,
19 and also -- on behalf of both themselves and the
20 families? And I also want to know, and the one
21 thing that I'm puzzled by, you could not
22 determine on Number 10 the compliance with the
23 faculty hoods, gowns, whatever. But what I'm
24 wondering is, okay, they didn't retain their
25 records, which, obviously, is a violation,

1 doesn't the school board -- doesn't a local
2 school know whether they paid for the hoods? I
3 mean, how do they not know if they paid for the
4 hoods and gowns? Why would they have to rely on
5 Jostens or Herff Jones to do that? Don't they,
6 themselves, retain record of what they paid for?
7 And if they were supposed to get something free,
8 I'm just not understanding how they didn't get
9 it. So if you could elaborate.

10 MR. JABOUIN: Can district staff respond to
11 you? If district staff could respond to Ms.
12 Fertig's question?

13 DR. WANZA: Good afternoon. I just wanted to
14 make sure I had the right time of day. Good
15 afternoon.

16 Valerie Wanza. So, to answer your question,
17 yes, the school should have had a PO on-line
18 because they have to pay the invoice. Whatever
19 Herff Jones charges them, or any vendor charges
20 them, a copy of the PO should either be -- well,
21 it should be housed at the school, but it's also
22 through the SAP electronic system that POs are
23 paid; correct?

24 MS. COKER: Good morning. Mary Coker,
25 Director of Procurement & Warehousing. I think

1 what she's asking, you're right, Dr. Wanza, what
2 you just stated. But if the school maintained
3 what was received for free versus what was
4 actually placed on PO. So we do have records of
5 the purchase orders, but the contract stated that
6 there should have been some that were free. And
7 because the vendor, you know, did away with the
8 documents, obviously, that wasn't provided as
9 part of this audit. But I'm not sure if the
10 school has any records of what the principal
11 knows that they would obtain for free in lieu of
12 what the remainder is that they have to place a
13 PO for.

14 MS. FERTIG: Okay. So if I had to pay, so
15 I'm billed for 100 faculty gowns and I pay that,
16 but I was supposed to get that for free, the
17 district -- I can see that -- I understand they
18 didn't retain their record when they were
19 supposed to, but I would think there would also
20 be a record from the school of what they actually
21 paid for, and that would be our safeguard, you
22 know. And then if they didn't, I hope we're
23 getting paid all that money back. So --

24 MS. STRAUSS: And the parents.

25 MS. FERTIG: Well, yeah, the parents,

1 absolutely, we should be pursuing that.

2 MS. COKER: We're not supposed to be paying
3 for faculty gowns.

4 MS. FERTIG: Huh?

5 MS. COKER: We are not supposed to be paying
6 for faculty gowns.

7 MS. FERTIG: Right. So if they -- if they
8 paid for that, I would think not just the vendor
9 would have a record, but the district would have
10 a record and I hope we're seeking reimbursement
11 for that, if, in fact, we paid for those.

12 I mean, I just think it's -- I didn't notice
13 that in here anywhere, that there was any review
14 of what the district -- of what each individual
15 school was paying for.

16 And I have a lot more comments, as you can
17 see, but I know there are other questions.
18 Bottom line, I hope when we forward this to the
19 board it will be with a recommendation to seek
20 reimbursement for anything that -- either whether
21 it was paid for by the community or paid for by
22 the school district that was overcharged.

23 Thank you.

24 MR. MEDVIN: Dr. Lynch-Walsh?

25 DR. LYNCH-WALSH: I think Ruth had her hand

1 up.

2 MR. MEDVIN: Okay. Ms. Lynch?

3 MS. CARTER-LYNCH: Yeah. My only -- my
4 question is, when you get an invoice, on the
5 invoice whatever they've ordered, whether it's
6 free or not, shouldn't that be listed on the
7 invoice as zero zero?

8 MS. FERTIG: Yeah.

9 MR. MEDVIN: It should be.

10 MS. CARTER-LYNCH: And that would
11 automatically give you a record. And I'm just --
12 and that's just a question for me. So that way
13 we wouldn't have to try to keep up with what's
14 free. If it's part of an order and we're not
15 paying for it but it's part of the same invoice,
16 why is it not notated on that invoice? That's my
17 question.

18 MR. MEDVIN: Mr. Mayersohn?

19 MR. MAYERSOHN: I've got a brief question.
20 So I guess through the chair, Dr. Strauss is
21 here. I know he's been a principal. Can you
22 explain -- can you explain to us the process
23 regarding cap and gowns, how they're delivered,
24 how -- give us an explanation so that we can get
25 a little more clarity on, you know, is the

1 principal responsible for the invoice; is the AP?
2 I mean, how does that whole thing work.

3 MR. STRAUSS: So, Alan Strauss, South
4 Regional Superintendent. Former principal, as
5 Mr. Mayersohn said. So, two things, you have cap
6 and gowns which are student ordered, okay, and
7 then you have what we're speaking about here is
8 faculty gowns. And so when the students order
9 the gowns which are -- cap and gowns which are
10 done, like as mentioned, either in school or
11 on-line, then the company delivers to the schools
12 and they distribute it to the students prior to
13 the graduation ceremony. For the faculty gowns
14 each school determines how many faculty members
15 are going to participate and then make a request
16 for how many they need. So, for instance, you
17 know, it was mentioned a hundred, I don't know,
18 say 50. You know, you have 50 faculty members so
19 you're going to order 50 gowns. I'm not sure on
20 this bid, I know there's been some discussion and
21 I can't speak specifically to this agreement and
22 Ms. Coker might be able to, I thought somewhere
23 in maybe this bid or the new bid it speaks to a
24 ratio by students to free faculty gowns. That's
25 my understanding or belief of the agreement. So,

1 for instance, if we order 500 gowns, cap and
2 gowns for students, I should receive 50 gowns for
3 faculty and staff for free. Anything above that
4 50, then the school would have to, you know, be
5 charged for and pay is my understanding. So
6 that's what would take place in regards to the
7 school based delivery of faculty gowns.

8 MR. MAYERSOHN: But how do you account for
9 that? In other words, is the principal
10 responsible for that accounting or --

11 MR. STRAUSS: So, therefore, the school would
12 have to work with the vendor to determine, A, how
13 many gowns were ordered in totality. And
14 understand gowns get ordered, literally, up to
15 the day of or prior to graduation ceremony, so
16 it's not a simple thing to be done ahead of the
17 ceremony because, you know, students become
18 graduate eligible at the very last minute. And
19 if all of a sudden 10 get added on, that's one
20 more faculty gown that you're getting for free.
21 So at the conclusion there should be some
22 combination between the school and the vendor to
23 determine, how many were ordered; how many
24 faculty gowns were ordered; what's that ratio;
25 what's the overage; and, therefore, that should

1 be what the school should cover for an invoice.

2 And to the other point is on that invoice it
3 should say 50 faculty gowns, zero, zero, three
4 additional gowns at \$20, \$60 you owe, just to
5 give an example.

6 MR. MAYERSOHN: And just one more. And as a
7 principal, obviously, and that's what I'm trying
8 to -- as a principal have you been responsible or
9 have you said my AP is responsible?

10 MR. STRAUSS: Typically, there's an assistant
11 principal that would obviously work also with the
12 budget keeper and/or in this case some schools
13 utilize the budget support center.

14 MR. MAYERSOHN: Okay.

15 MR. MEDVIN: Thank you.

16 Dr. Lynch-Walsh?

17 DR. LYNCH-WALSH: Thank you. This is a
18 question for CRI, through the chair. Did you
19 guys, actually, have to roll back any of the
20 mathematical computations that they were saying
21 were inaccurate or -- because it doesn't sound
22 like you had to change any of your prior
23 conclusions as far as the amounts of
24 overbillings -- because much to do was made about
25 how quickly this was thrown together and that

1 there were errors.

2 MR. KINCAID: So in relation to the 2016
3 agreement there was no adjustments deemed
4 necessary based off of the information provided.
5 Herff Jones corporate, Herff Jones, LLC did not
6 provide any responses in relation to the 2016
7 agreement because, per my understanding of what
8 they described was that they were not the
9 responsive bidder and, therefore, they're not,
10 you know, providing a response in relation to
11 2016.

12 DR. LYNCH-WALSH: Still a technicality.
13 Okay. Thank you.

14 So I think we talked about -- so the thing we
15 didn't talk about because there wasn't anything
16 to talk about was the cell phones. On page 5
17 under procedure 2, I know there's a lot of
18 procedures, public records retention, but I would
19 be remiss if I didn't point out how interesting
20 this timeline is. So in the one paragraph it
21 said that CRI was able to speak with Ms. Korn on
22 January 12th, because before they couldn't reach
23 her, so it looks like, happy days, we reached her
24 on January 12th and she advised she would not
25 allow CRI to forensically examine her personal

1 phone due to privacy concerns. That's January
2 12th. On January 18th her legal counsel directed
3 all further inquiry to legal counsel. They were
4 going to perform key words and they agreed to
5 provide any responsive records. The next day,
6 January 19th, per Ms. Korn's legal counsel, Ms.
7 Korn's personal phone was stolen on or about
8 April 10th or 11th, 2022 at the Tortuga Music
9 Festival.

10 Why didn't she just say on January 12th that
11 her phone was stolen the year before and anything
12 associated wouldn't be available? I'm a little
13 confused, because it seems odd. Because now we
14 have a brand new phone where, of course, nothing
15 related to this except for one thing would be
16 present, but I don't understand. It seems a
17 little odd to me. I'm trained to have an air of
18 skepticism that not to waste CRI's time any
19 further, just say my phone was stolen, on January
20 12th, because you would have had to have known
21 because it got stolen the prior April.

22 MR. JABOUIN: Dr. Lynch-Walsh is referring to
23 the memorandum that was sent at the additional
24 procedures. That's where the communications and
25 interaction with former school board member Korn

1 is documented.

2 DR. LYNCH-WALSH: Yes. And then I do have a
3 question. Is the same director that was in
4 charge of procuring -- the same director that had
5 the ethics investigation still in charge of this
6 area?

7 DR. WANZA: So, to answer your question, is
8 he in charge of athletics and student activities?
9 Yes. Is he in charge of this? The answer's, no.

10 DR. LYNCH-WALSH: Meaning in the future --

11 DR. WANZA: No, that was changed in the 2022
12 bid where it started with Dr. Shaw-Rolle and now
13 it is Ms. Eckhardt. That was changed in the 2022
14 bid.

15 DR. LYNCH-WALSH: What area -- so what
16 functional area is it now under?

17 MR. JABOUIN: There's a table.

18 DR. WANZA: So it's under Teaching &
19 Learning. Because in the '16 bid this was under
20 Portfolio Services --

21 DR. LYNCH-WALSH: Uh-huh.

22 DR. WANZA: -- and then when we did the
23 re-org, and so when the 2022 bid came it's under,
24 well, it was OSPA at the time, now it's Teaching
25 & Learning. It's under Teacher & Learning. So

1 in 2022 when we started the whole process where
2 they have to actually go to the school, have a
3 committee at the school, all of that, the first
4 one, so last school year was led by Dr. Carletha
5 Shaw-Rolle and this year it was led by Ms.
6 Eckhardt.

7 DR. LYNCH-WALSH: Right. Except that if --
8 okay. So then they're not even under you
9 anymore, it's under Teaching & Learning?

10 DR. WANZA: Which is under me.

11 DR. LYNCH-WALSH: Still under you, but under
12 a different functional area.

13 DR. WANZA: Yes, ma'am.

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

15 MS. FERTIG: Can I just point out for the
16 record that the ethics commission did not find
17 anything with that complaint.

18 DR. LYNCH-WALSH: Oh, I listened --

19 MS. FERTIG: So I think as long as you're
20 raising it on the record you need to clarify that
21 there was a finding -- there was no finding of
22 anything.

23 DR. LYNCH-WALSH: Okay. So then I'll clarify
24 that I listened to the interviews and now I
25 totally understand why they didn't find anything.

1 And if anyone else would like to listen, you
2 might draw the same conclusion because that
3 investigator, oi.

4 MS. FERTIG: I just don't think it's up to us
5 to second guess the state ethics commission.

6 DR. LYNCH-WALSH: I second guess the
7 existence of God, so --

8 MS. FERTIG: You may. But as a body on our
9 record I'd just like to add that.

10 DR. LYNCH-WALSH: Well, there was an ethics
11 investigation.

12 MR. MAYERSOHN: Are you done?

13 DR. LYNCH-WALSH: Yes, I am done. I'm
14 trying, I'm trying, because we already covered
15 this.

16 MR. MAYERSOHN: To streamline?

17 DR. LYNCH-WALSH: Yes.

18 MR. MAYERSOHN: So I agree with you on the, I
19 lost my phone and I can't find it.

20 DR. LYNCH-WALSH: Tortuga.

21 MR. MAYERSOHN: Even if that's the case, it's
22 that -- and, again, I don't know if it's district
23 policy, but if -- once you no longer become an
24 elected official, it's your obligation to still
25 maintain those records if you haven't turned them

1 over. There are some very simple processes that
2 you can, especially with an iPhone or an Android,
3 download your text messages and there's no cost
4 to it.

5 So I don't know, again, from a legal
6 standpoint, what direction the district is going
7 to pursue, but -- or what records, because,
8 again, you don't know what records are there, if
9 there are any, but there's got to be some, you
10 know, consequential impact, either on this effort
11 or moving forward, to maintain personal cell
12 phone records. I mean, that's why I only use one
13 phone, not 20 phones. Because people inevitably
14 are going to text you wherever they find it
15 convenient or send you an e-mail message wherever
16 they find you convenient.

17 So I just bring that up, and I hope -- I know
18 that Dr. Phillips said that they're bringing
19 something forward on the 15th to solve that
20 issue, but you also have social media as well as
21 e-mails and everything else.

22 MS. FERTIG: And they covered the cell phones
23 extensively in the audit that we just finished
24 with their recommendations on what the district
25 needs to be doing both for their district owned

1 cell phones and for their personal cell phones.
2 So I hope they do that as quickly as possible.

3 MR. MAYERSOHN: Right. I mean, because,
4 again, there's still a requirement if you're
5 maintaining public records.

6 MS. FERTIG: Absolutely.

7 MR. MAYERSOHN: And determining what they are
8 is not necessarily for me; or you; or whoever
9 else; that's for the legal aspect of what you're
10 returning.

11 MR. JABOUIN: Sorry to interrupt, but I
12 wanted to mention that the memorandum on that is
13 referring to the next agenda item. Obviously,
14 it's still in the minutes on that, but as far as
15 the additional procedures, those were done mostly
16 on the fiscal '22 contract.

17 MR. MAYERSOHN: Well, it's still -- I mean,
18 it's still an item all concluded.

19 The other thing is, Mr. Goldstein is here.
20 Just for the record, he did, obviously, it says
21 here that in November 2021 he registered as a
22 lobbyist. So he is a lobbyist, not necessarily
23 an attorney, but he is a registered lobbyist.
24 Also on the district's lobbying list, because you
25 have to register every year, he did register or

1 re-register effective, it says date received,
2 12/20/22. So I'll just add that to the record.

3 MR. MEDVIN: Mr. De Meo?

4 MR. DE MEO: Yeah, two things. And I don't
5 know who to address this to, but what steps are
6 we taking, that is, the district, to get our
7 money back?

8 And second, I think Ms. Marte and Ms.
9 Motiwala, did you mention earlier that the
10 contract process is being revamped?

11 MRS. MARTE: So, through the chair, Ms. Coker
12 may be able to expand. Mrs. Alhadeff, our board
13 chair, has for several years asked for the
14 implementation of a module within SAP called
15 Ariba. And that is funded, currently, and in
16 progress with a very aspirational, let me make
17 sure the record is correct, aspirational goal of
18 June 30th, 2023. But just like accounting, I
19 actually have in excess of a dozen, a dozen
20 vacancies in procurement. So we're doing the
21 very best we can to try to implement that because
22 it will help Ms. Coker manage contracts.

23 MR. DE MEO: You know, that's a very detailed
24 response and thank you. But, let's cut to the
25 chase. Who's responsible for the contracts?

1 Look, let's start with the superintendent, if
2 we have to. Somebody has to be responsible.
3 This is a large organization that spends billions
4 of dollars and we don't have -- it appears to me,
5 we don't have control of our contracts.

6 MRS. MARTE: So I'm going to ask Ms. Coker to
7 tell you what controls we currently have in
8 place. Many of the Moran Excel sheets are not
9 ideal, sir. So it' needs to be beefed up.

10 MR. DE MEO: Yeah.

11 MRS. MARTE: But, Ms. Coker, please --

12 MR. DE MEO: That wouldn't be a good use of
13 our time. Thank you, respectfully.

14 MRS. MARTE: But I do -- I do -- if I may,
15 Mr. De Meo?

16 MR. DE MEO: Yeah.

17 MRS. MARTE: There are controls and I want to
18 acknowledge they need to be worked on and we are
19 working on them. They are not what they need to
20 be, sir.

21 MR. DE MEO: Okay. And that's obvious. What
22 I'm saying here is, there has to be a process
23 where someone's held accountable. I don't know
24 who it is. But somebody has to be held
25 accountable here and it's got to go right down

1 the chain. And we need to have some kind of
2 reporting on this, updated reporting, because
3 19 -- 19 findings on one contract or two
4 contracts resulting in hundreds of thousands of
5 dollars of overcharges, I -- I -- this is not
6 reassuring.

7 MS. FERTIG: On the heels of what we just
8 discovered.

9 MR. DE MEO: And then, you know, the whole
10 cell phone thing and all of that. Look, I mean,
11 I -- it's just -- it's not even worth my
12 commenting on.

13 But I would like -- I don't know what the
14 appropriate action for the committee to take is.
15 The board should be all over this. Do we need to
16 somehow ask them to be all over this? I don't
17 understand.

18 MS. FERTIG: I think they have been all over
19 it.

20 MR. JABOUIN: They are all over it.

21 MR. DE MEO: Oh, okay. Well, then my
22 comments just add to it.

23 MR. JABOUIN: Dr. Wanza would like to speak.
24 But the board is all over this. I, prior to the
25 reports, I've had many discussions with the board

1 on these audits and they are all over this. And
2 then Dr. Wanza would like to comment.

3 DR. WANZA: Valerie Wanza, the only thing
4 that I was going to add to your point, Mr. De
5 Meo, yes, they are all over it and we have a
6 meeting tomorrow with the chief auditor, with
7 legal, to look at the pathway. Because we do
8 recognize that something has to be done to go
9 after whatever overpayment is owed to the
10 community through our students and their families
11 as well as the school district.

12 I think that's me. I am sorry.

13 MR. DE MEO: You know, it's important for us
14 to focus on the education of our children, the
15 proper education of our children. And I'm the
16 four Rs type of guy. That's really important.
17 But this is a huge commercial enterprise that
18 also needs to focus on appropriate business
19 conduct. And we're just not doing that.

20 I hope the board is taking appropriate action
21 because I'm an audit committee member. The --
22 the citizens of this county should be completely
23 outraged, completely. But thank you. That's --

24 MS. STRAUSS: Amen.

25 MR. MEDVIN: Dr. Lynch-Walsh?

1 DR. LYNCH-WALSH: I agree and I think that
2 where Mr. De Meo was starting was on internal
3 controls, because what all of these showed was
4 that the nation's sixth largest school district
5 suffers from an ineffective, incomplete internal
6 controls system. And there is a position that's
7 responsible for that. It's in their employment
8 agreement. It's in their job description. It's
9 in the school board policy. It's in their
10 objective. And that is the chief auditor.

11 So this is -- and this is not a new problem.
12 A lot of the people that are involved here have
13 been here. They didn't just land here in the
14 district. This clearly has not been a priority.
15 And it should have been a priority if at no other
16 point in time when Recordex and Lenovo happened.
17 Because those were also procurement issues
18 because people were able to bypass the system.
19 That should have been the wake-up call, ooh, I've
20 got to prioritize, let me go look at internal
21 controls.

22 And so what this showed is we have a huge
23 internal control problem that we ought not to
24 have and have to be talking about, because it
25 should have been handled back then.

1 I'm not sure that the board, because this
2 gets into accounting -- a strictly accounting
3 audit issue, where everybody understands parents
4 got overbilled, they need to get their money back
5 and all the touchy-feely emotional side to this,
6 and the money. But that the root of this is a
7 lack of internal controls is not something I
8 think they're aware of and is something I think
9 you should talk to your board member, and in
10 particular yours, Mr. De Meo, because I believe
11 that you're Dr. Zeman's --

12 MR. DE MEO: Yeah, I haven't met him.

13 DR. LYNCH-WALSH: Well, Donna's gone, so I
14 think that's who you have. So I'm just saying,
15 though, that should have -- it's an internal
16 control problem and if they're not thinking
17 internal controls, that is something that they
18 need to start thinking about.

19 MR. MEDVIN: Ms. Strauss?

20 MS. STRAUSS: Yeah. I concur and agree with
21 Nathalie.

22 I think that both audits discussed through
23 the forensic accounting team all point back to a
24 lack of internal controls. So, that being, you
25 are the chief, you are responsible, per the job

1 description that Nathalie just highlighted, I
2 would like to know what is being done? What
3 action steps are being done? Again, we need to
4 stop the shenanigans in this district. The buck
5 stops here. We report to the board members and
6 you report to the board. And at the end of the
7 day this is systemic, this is a major problem,
8 and if appropriate internal controls are not put
9 into place -- and on top of that I would
10 recommend and ask that whatever internal controls
11 are put into place by the chief auditor and his
12 team, I would like an outside auditing firm to
13 come in and audit that and give a recommendation,
14 if there are any blind spots or anything that
15 have gone missed. Because this needs to end now.

16 MR. JABOUIN: Just to answer the questions.
17 So, when serious audits happen and there are
18 serious findings, there's going to be the
19 follow-up. Obviously, students will be
20 graduating this year and they will be having caps
21 and gowns and it's actually important that we
22 finalize these audits so that happens. So,
23 obviously, we will ensure that those controls are
24 tested.

25 There's also a history of previous audits

1 that have had issues. So, for example, in the
2 November meeting there was the findings with
3 respect to the PPO area that MDO reviewed. And
4 so, of course, since there were findings for
5 those two contracts, and those areas are selected
6 for audits, because these issues need to be
7 resolved and more audits will need to be done to
8 see if we're having compliance.

9 Now, what's also important is that we
10 communicate to the district team to avoid these
11 types of issues. So, yesterday, Dr. Wanza, Mr.
12 Strauss and I spoke to principals and we told
13 them about certain things to avoid to ensure that
14 these findings don't happen again. So part of it
15 is educating the people, but that's not
16 independent from doing the audits. So we're
17 going to continue to do the audits and if we find
18 the findings then we're going to go ahead and
19 escalate them.

20 Now, the reports, particularly these forensic
21 reports, they indicate who was responsible at the
22 different milestones as far as when both the
23 previous agenda items on the education software
24 management, who was in place at different
25 positions at the different points when the

1 contract was approved, when the spending
2 authority was done and so forth. So that
3 information is there.

4 MS. STRAUSS: Mr. Auditor, I appreciate that,
5 Chief Auditor. But you see, if you had a strong
6 foundation built here we wouldn't be landing in a
7 forensic audit; okay? And so we need to go back
8 to the bare minimum and we need a clean slate. I
9 believe everything needs to be looked at and
10 protocols and processes need to be rebuilt
11 because there are too many failures here.

12 Now, correct me if I'm wrong, okay, because I
13 try and follow all the news and whatever, but
14 it's just overwhelming because it's a clown show,
15 but with the caps and gowns things, wasn't it a
16 Sun Sentinel reporter or somebody that tipped
17 this off? Okay. So this was like in response to
18 a news -- the news finding something, and then
19 because they found it, all of a sudden it
20 triggered a forensic audit? I mean, that's
21 embarrassing. That's showing me that internal
22 controls are not appropriately in place and
23 failing. Because we wouldn't be here if they
24 were working. This would never fly in a public
25 company.

1 MS. SHAW: Excuse me, do you have to yell;
2 respectfully?

3 MR. MEDVIN: Ms. Shaw? Ms. Shaw are you
4 there?

5 MS. SHAW: I'm here.

6 MR. MEDVIN: Did you want to say something?

7 MS. SHAW: I'm just saying let's be
8 professional up here. We're all professionals
9 and, you know, the tone and the yelling I don't
10 think is warranted.

11 MR. MEDVIN: Thank you.

12 MR. DE MEO: Mr. Chair? I need some
13 clarification, Mr. Jabouin. Are you responsible
14 for the district's internal controls?

15 MR. JABOUIN: No, I'm not responsible for the
16 district's internal controls. Management is
17 responsible for implementing internal controls.

18 MR. DE MEO: Who is management? Who is
19 management?

20 MR. JABOUIN: District management.
21 Obviously, it's from the superintendent's area on
22 down.

23 MR. DE MEO: I think it's from the board on
24 down. It's their responsibility and then they
25 can adjudicate.

1 MR. JABOUIN: So the chief auditor tests the
2 controls on that end, which is what -- what the
3 function does. But as far as implementing
4 controls, now, I do communicate where lack of
5 controls are in order to prevent issues from
6 happening.

7 MR. DE MEO: No disrespect, but your answer
8 kind of highlights my question. Who's
9 responsible?

10 MS. STRAUSS: Right.

11 MR. DE MEO: Okay? The board is ultimately
12 responsible. We oversee some of that. Who is
13 responsible? Is it the CFO? Is there a
14 committee?

15 You know, there's got to be some urgency and
16 some focus. This is a big deal. And I don't
17 know, I don't know who I'm speaking to here. I
18 don't know if -- you know, what is the
19 appropriate course of action? This is
20 outrageous. And I know there are controls. I
21 know the professionalism of the two people
22 sitting at the corner. There's no doubt in my
23 mind that it's as good as it's going to get, but
24 they need help, I think, beyond their roles. We
25 need to take this seriously as a district, and I

1 don't know what to do about it, but if anybody
2 has any ideas --

3 MR. MEDVIN: Mary?

4 MS. FERTIG: Well, I think the previous audit
5 that we just -- with all of their recommendations
6 for policy changes is a really good place to
7 start.

8 But on this particular audit I want to go
9 back to school-based. Because we're talking
10 about something that happens, all right, you have
11 your contracts over here, but actually what
12 happens, when they do the caps and gowns is going
13 to happen in a school setting. I'm glad you had
14 that training with the principals, but if an AP
15 is signing off on the -- on the purchase order, I
16 don't think that's appropriate. I would like to
17 see the principals sign off on every single one
18 of these. And --

19 MS. STRAUSS: Two signatures.

20 MS. FERTIG: Yeah. And so I -- I have
21 problems with this whole thing, because there's
22 probably nothing in our lives that we're going to
23 remember day to day that happens in the school
24 like we're going to remember that graduation.
25 And it is an important event. And it is hectic.

1 And it's -- you know, it's all the things that
2 Dr. Wanza -- it's all the things they have told
3 us. But, with that said, there has to be a way
4 that this is happening in an orderly fashion and
5 ensuring that students -- so I think, if you had
6 one training, that's great. You can't have
7 enough trainings on what needs to happen with
8 this and enough written protocols put in place.
9 Because, ultimately, the person that's going to
10 be held responsible on their evaluation is going
11 to be that principal.

12 I also want to raise the issue of equity. I
13 never even thought of this before. But when you
14 were going through -- you get this much
15 percentage free gowns if you have this many
16 students, it just seems to me that it has the
17 potential to penalize smaller schools or -- I
18 just want to make sure that when you're
19 negotiating future contracts you're making sure
20 that you watch out for all schools to make sure
21 that no one bears a burden of having to purchase
22 more faculty gowns. And also I want to know what
23 provision is in place to purchase caps and gowns,
24 I'm reading these prices, for families that can't
25 afford them. What provision is in place, and, if

1 not, then we need to deal with that going
2 forward.

3 But a good place to start are where there
4 were recommendations last time and extensive
5 training. The conflict of interest forms, the
6 insurance of every single employee that's
7 required to file a financial disclosure is filing
8 one, I think those are places to start, because,
9 as we've seen over the years, it get's a little
10 sloppy sometimes and we're not always filing the
11 forms we need to or doing the training we need to
12 school-based.

13 MR. MEDVIN: Okay. We have to move on.
14 Nathalie, please make it quick so we can vote on
15 this.

16 DR. LYNCH-WALSH: Well, since it came up, I
17 agree with Mr. De Meo, obviously, the board is
18 ultimately responsible for everything because
19 they are the ones tasked with running the
20 district. However, it does say in the chief
21 auditor's employment agreement, 2.03.1, ascertain
22 the extent to which the SBBC assets are accounted
23 for and safeguarded from losses of all kind.
24 Position goal in the job description, to design,
25 implement and coordinate the district's internal

1 auditing function to assure conformance with
2 district policies, state and federal regulations
3 and establish auditing principles and procedures.
4 Special emphasis to be placed on the auditing of
5 the districts ongoing facilities construction and
6 maintenance program.

7 School Board Policy 1002.1, unless the number
8 has changed, includes whether -- so I could go
9 on, objective mentions controls and procedures
10 established to prevent or minimize waste, loss,
11 deterioration or misuse of assets.

12 MR. MEDVIN: I'm going to cut you off. We
13 have to vote. That is not on the item. It's not
14 on the agenda item.

15 DR. LYNCH-WALSH: Okay. I'm just adding --

16 MS. FERTIG: And, plus, it's what we're doing
17 here, hopefully.

18 DR. LYNCH-WALSH: No, this is under -- I'll
19 just send it to the board.

20 MR. MEDVIN: Can I ask for a motion to
21 transmit the CRI reports, please?

22 MR. MAYERSOHN: Motion to transmit.

23 MR. MEDVIN: Second, please.

24 MS. FERTIG: I'll second that. But can we
25 put some stronger language in there?

1 MR. MAYERSOHN: Motion to transmit with
2 stronger language that you would like, what?

3 MS. FERTIG: Okay. I'd like -- okay. I
4 would just like to have something that emphasizes
5 the requirement for the conflict of interest --
6 that reemphasizes -- that emphasizes the
7 requirements for all proper forms, conflict of
8 interest, financial disclosure, training for
9 principals and I know I've missed a point here, a
10 follow up, a follow up -- and a follow up with us
11 within three months?

12 MS. STRAUSS: To bring back those forms and
13 do all that.

14 MS. FERTIG: And signatures, as well; yeah.

15 MR. MAYERSOHN: And the other thing is to
16 ensure, because some of these had time deadlines,
17 that those time deadlines were met. Because I
18 don't know if they were or they were not, on a
19 follow up.

20 MR. MEDVIN: Okay. All in favor of
21 transmitting?

22 COMMITTEE MEMBERS: Aye.

23 MR. MEDVIN: Opposed?

24 (No response.)

25 MR. MEDVIN: The motions carry. The CRI

1 reports will be transmitted to the board.

2 MR. JABOUIN: So Agenda Item Number 13, it is
3 very important that we transmit this because this
4 will allow us to have conversations with the
5 vendor on these amounts.

6 We do have public speakers on Agenda Item 13.
7 We have Mr. Andrew Checketts, from Herff Jones.

8 MR. CHECKETTS: Good afternoon. Andrew
9 Checketts, I'm an executive vice president in the
10 corporate office of Herff Jones. So I want to
11 make a quick clarification. Item Number 12 is
12 discussing the RFP for 2016 through 2021 school
13 years. I'm here to discuss the RFP for school
14 year 2022, which was the first school year where
15 Herff Jones was the designated vendor and not
16 Chuck Puleri and Associates.

17 So I hope you've received a copy of rebuttal
18 of the CRI reports and addition from Akerman Law
19 Firm. If you haven't, I have many copies. I'm
20 happy to provide copies. I would request that a
21 copy of that rebuttal letter is included when
22 this is transcribed to the board.

23 So I am not a lawyer.

24 That is a request.

25 I'm not a lawyer but I do want to clarify

1 some of the confusion from the original and the
2 subsequent addition to this CRI report.

3 So, first, I've heard it referred to many
4 times as an audit. This was not an audit. It
5 was a forensic examination. It clearly states
6 that they did not follow generally accepted
7 accounting -- or auditing standards.

8 First, there are three mentions in the '22
9 report of overbillings. There are 12 findings,
10 three mentions of overbillings. Those are number
11 4, 5 and 10.

12 Number 10 is where I'll start, honor cord
13 overbillings. The original report says that
14 there may have been overbillings. It has now
15 been withdrawn from CRI after receiving advice
16 from the General Counsel of the Broward County
17 School District, and, so, therefore, it is no
18 longer considered.

19 Number 4 deals with faculty gowns. The
20 conclusion is they didn't have enough information
21 but that there may have been and overcharge.

22 Number 5 relates to a few different items and
23 ambiguity on the contract around activity cords
24 versus honor cords, medals versus medallions, and
25 stoles.

1 So there's a lot of debate, what's a
2 medallion, what's a medal? I'm not here to
3 debate that. What I would refer you to is this
4 district produced by the procurement -- this
5 document produced by the procurement office, on
6 page 4 it clearly states that all medallions
7 outside of the one included for free in the cap
8 and gown package are \$10 by Herff Jones, \$10 by
9 Jostens. The CRI report says because of the
10 confusion of a medallion included in a cap and
11 gown package versus a medal of achievement for
12 bi-literacy or for a sports achievement or for
13 other district achievements, that all of those
14 should be free. This document clearly states
15 otherwise, and I would encourage you to read that
16 and read the RFP.

17 I would also encourage you to talk to anyone
18 in the district about confusion between an honor
19 cord and an activity cord. There really is no
20 confusion except in the report by CRI. Honor
21 cords are gold. Activity cords are a variety of
22 other colors based on the activity that they
23 participate in.

24 Happy to answer any other questions. I tried
25 to get it all out there. Thank you for your

1 time.

2 MR. MEDVIN: Thank you.

3 MR. JABOUIN: Thank you, Mr. Checketts.

4 With respect to the letter that you provided
5 yesterday at 4:18, if you have copies of those,
6 please give those to my staff so they can
7 distribute that to the audit committee.

8 MR. CHECKETTS: Absolutely.

9 MR. MEDVIN: Mary?

10 MS. FERTIG: Can I ask him a question?

11 Yeah, as long as you're here, can I ask you a
12 question?

13 On number 1, vendor noncompliance with
14 reporting requirement, neither Herff Jones or
15 Jostens have provided quarterly reports as
16 required. Did you respond to that in your
17 letter? I don't have your letter, so --

18 MR. CHECKETTS: So I do know that we are now
19 in compliance with the reporting. There was
20 reporting that we were waiting to be requested
21 for documents. And now we are proactively
22 providing those reports to the district and to
23 the procurement office.

24 MS. FERTIG: Okay. And then that would be my
25 same question going forward to the others.

1 All the paperwork that -- any of the
2 paperwork discrepancies in here, retention of
3 invoices and so forth, you're now complying with
4 that?

5 MR. CHECKETTS: Absolutely. The retention of
6 invoice question, my understanding is
7 predominantly to the 2016 contract for school
8 years 2016 to 2021 where we sold goods to the
9 Chuck Puleri office and they then sold those
10 products to students and to the district. '22 is
11 the first time Herff Jones was the designated
12 vendor, school year '22.

13 MS. FERTIG: Okay. And I -- okay. Thank
14 you.

15 MR. CHECKETTS: Sure. Any other questions?
16 Thank you.

17 MR. JABOUIN: The second speaker is Mr.
18 Richard Pinsky from Herff Jones.

19 MR. PINSKY: Mr. Chairman, Chief Auditor,
20 members of the audit committee, Richard Pinsky,
21 actually, with Akerman Law Firm on behalf of
22 Herff Jones. And I just wanted to make a couple
23 of points that were spoken earlier about the
24 2016, the item before you.

25 The school district -- actually this item,

1 this '22 item, Item 13 is before you because the
2 school board referred it to you. This item first
3 went to the school board and the school board did
4 not have enough information to make any
5 determination. That's why this item has come
6 before you. Because there was confusion and
7 there was ambiguity in the mind of the school
8 board whether or not there was an overbilling
9 that took place. So the item has been referred
10 to this audit committee to make that
11 determination.

12 The audit committee is the fiduciary
13 responsibility arm of the school board to make
14 that determination. So the 2016, the item you
15 had before you that was -- that was discussed has
16 nothing to do with the item before you. As
17 Andrew Checketts just pointed out, there were
18 clearly items that are still maintained by Herff
19 Jones that were not overbilling. No school
20 principal, no school member was ever asked, are
21 you confused? And, in fact, we have more than
22 enough information to know that principals know
23 the difference of these cords. They were not
24 confused.

25 Finally, if there is not enough information

1 today for you to make that determination to
2 transmit with the CRI findings, because we
3 believe when that amended report came out Tuesday
4 we scrambled to get that rebuttal to you, sorry
5 that it came out so late, but the amended report
6 came out late. If there's not information today
7 that you can comfortably transmit and let the
8 school board district know that you believe 100
9 percent that overbillings took place, then,
10 please retain this item in this committee for you
11 to make sure and ask school principals what they
12 think; was there overbilling; was there
13 confusion?

14 If you have to transmit, then please make
15 sure that the findings that CRI did in this
16 report were not conclusive. They used words like
17 "may" and "possibly". They were not conclusive.
18 And that also you do transmit with the
19 acknowledgment that this was not an audit. That
20 word audit is used liberally at the school board
21 level. This was a forensic report.

22 Thank you very much.

23 MR. MEDVIN: Ms. Strauss?

24 MS. STRAUSS: I would actually like to hear,
25 I have a lot of respect for you, Dr. Wanza, and

1 believe that you would be able to kind of speak
2 to the cords, the confusion, what your
3 perspective is. I'd love to hear that.

4 MR. JABOUIN: If I may first, though, the
5 audit firm CRI are here. What they did was apply
6 the documentation that is in the RFP. The
7 vendors had to respond to what the costs are and
8 what is to be provided at no charge and they
9 applied that based on the documentation that was
10 received. And there was also not knowledge of
11 what should be provided at no cost across the
12 schools as well. So, ultimately, there will be
13 some disagreement between the firm and Herff
14 Jones.

15 What I'd like to do is to meet with Herff
16 Jones and -- after transmission, so I can come to
17 an understanding that would allow them to go
18 forward.

19 MS. STRAUSS: I don't think that at this
20 point I'd be comfortable transmitting, just
21 because I haven't and will not have the time to
22 read this right now. Like we're already over
23 time by 35 minutes.

24 But I just -- the only reason why I'm asking
25 Dr. Wanza is because she is on the ground, she is

1 in touch with those school principals, and does
2 know the protocol or gets feedback and hears it.

3 So I understand our auditors probably did
4 that, but I'd also like to hear it from somebody
5 internally, right, that knows what may or may not
6 have happened and what is -- what the findings
7 were and if she believes that they are accurate
8 or not.

9 MR. MEDVIN: Dr. Wanza, can you respond to
10 that?

11 MS. FERTIG: Before she speaks can we go to
12 what you were saying about being uncomfortable
13 and the potential for deferral on this?

14 MS. STRAUSS: Yes.

15 MS. FERTIG: I'm just wondering, we've just
16 been provided with a memo and this is couched and
17 the board's looking for our read on this. And
18 I've got to tell you, I can't read and absorb
19 this.

20 MS. STRAUSS: Yeah.

21 MS. FERTIG: I sense there's an urgency on
22 your part to transmit this that I'm not
23 understanding.

24 MR. JABOUIN: So I want to mention before Dr.
25 Wanza, so at the end of the process I anticipate

1 that there will be disagreements between Herff
2 Jones and CRI. So there will be fundamental
3 disagreements of facts. I don't anticipate that
4 Herff Jones is going to move and neither do I
5 anticipate that Carr Riggs Ingram will that are
6 very comfortable with their findings.

7 So, going into that, I think management
8 should come to an agreement with Herff Jones as
9 far as what is owed to us on that end, despite
10 the fact -- we will be left with numbers that we
11 will have to meet with them to get a settlement
12 on or something to that effect.

13 MR. DE MEO: Mr. Chair, I'd like to ask the
14 chief auditor, what do you think?

15 MR. JABOUIN: So --

16 MR. DE MEO: Do they owe?

17 MR. JABOUIN: I read the documents in
18 addition to Carr Riggs Ingram. With respect to
19 the medals and the medallions their -- mostly
20 it's the bi-literacy medals. Their competitor
21 had run the medals in accordance to the
22 agreement, and that is what the expectation is
23 for all of the vendors. So the medallions are to
24 be at no charge and the competitor ran the
25 medallions and the medals at no charge.

1 MR. DE MEO: So it's your opinion that they
2 did overcharge?

3 MR. JABOUIN: I believe that we are owed
4 those amounts; yes.

5 MR. DE MEO: And so the auditor's forensic
6 report is, not accurate, but, correct?

7 MR. JABOUIN: It is. Now, also, the auditors
8 will indicate there was constant attempts to
9 communicate with Herff Jones during the course of
10 the forensic assignment. They were constantly
11 referred to the previous cap and gowns company.
12 The seriousness of the -- and the responsiveness
13 increased when this became a board level matter.
14 So the auditors were working with the best
15 information that they had and they made their
16 initial conclusions with that information.

17 So the willingness to work with Carr Riggs
18 Ingram occurred subsequent to the board getting
19 involved in it.

20 MR. DE MEO: Subsequent to the report?

21 MR. JABOUIN: Yeah, subsequent to the
22 November report.

23 So the -- I think that I'm asking the
24 committee to accept the report from Carr Riggs
25 Ingram with the amounts that are there and then

1 I'll pursue that with Herff Jones.

2 MR. DE MEO: I'll make the motion that we
3 transmit the report based on further
4 investigation and without absolute acceptance of
5 the report as it stands.

6 MR. MAYERSOHN: I'll second.

7 MR. JABOUIN: Let me make sure I understand.
8 I heard you, though.

9 DR. LYNCH-WALSH: Well, now it just got
10 seconded, so now we discuss.

11 MR. JABOUIN: Okay.

12 MS. STRAUSS: I mean, I want to hear her
13 voice.

14 DR. WANZA: Valerie Wanza. So I will say a
15 couple of things.

16 DR. LYNCH-WALSH: We have a motion on the
17 floor.

18 DR. WANZA: Oh, I'm sorry.

19 DR. LYNCH-WALSH: I heard a second. We have
20 A motion on the floor. The committee has to
21 discuss. I get it, but we're deciding whether to
22 transmit or not and nothing Dr. Wanza says is
23 going to change the fact that we just got handed
24 a document that we haven't read.

25 MS. FERTIG: Or we could hear from her.

1 DR. LYNCH-WALSH: Or we've got to stop the
2 motion. We either need to discuss the motion on
3 the floor or stop it.

4 MR. MEDVIN: What Dr. Wanza has to say may
5 give us some edification on the motion.

6 DR. LYNCH-WALSH: I won't be supporting
7 transmission.

8 MR. DE MEO: Through discussion I would like
9 Dr. Wanza to give us a very brief explanation.

10 MR. MAYERSOHN: So I'll withdraw my second.
11 I mean, procedurally, I'll withdraw my second.
12 If there's no second, then the motion dies and
13 Dr. Wanza can say what she needs to or what she's
14 willing to say.

15 DR. WANZA: Valerie Wanza. So I think there
16 are two things. The first thing I will say is, a
17 part of the reason why we had the discussion
18 yesterday and we will continue to have discussion
19 is so that whatever is determined to be ambiguity
20 is clear.

21 And the reason why the outcome or the finding
22 of ambiguity, in my professional opinion, I'm not
23 an auditor, I'm not a CPA, I'm a former school
24 leader, is because when you do graduation,
25 whatever the price is for the package, the

1 standard package, historically, the
2 interpretation, the understanding has been, it's
3 the cap, the tassel, the gown, and whatever is
4 the school specific -- I graduated from Miramar
5 High School, the medallion that says Miramar High
6 School. That comes as whatever the standard
7 package is, whether it's \$30, 40, whatever it is.

8 Above and beyond that, when you have the
9 JROTC is now going to order a medallion because
10 the kid participated in JROTC or the seal of
11 bi-literacy.

12 MS. STRAUSS: National Honor Society.

13 DR. WANZA: All of that.

14 MS. STRAUSS: Okay.

15 DR. WANZA: The school pays for those items.
16 The children do not pay for them. The school
17 pays for them, but there is a cost for them.
18 Those are not considered as free and a part of
19 the standard 30 or \$40, whatever it is,
20 graduation packet.

21 MS. STRAUSS: Free to who?

22 DR. WANZA: So the medallion, the
23 specialized, for participating, it is free to the
24 child, but the school has to pay the vendor for
25 the purchase of it.

1 MS. STRAUSS: Okay. So it's like an award
2 that -- obviously, if you get an award you're not
3 going to pay for your own trophy.

4 MR. DE MEO: So I'll make a motion.

5 DR. WANZA: Therefore -- therefore, that's
6 why you're going to get the disagreement in a
7 medal and a medallion.

8 The medal or whatever is the right word is
9 the one that comes with your cap, your gown, your
10 tassel, your -- and then the special recognition
11 --

12 MS. STRAUSS: Is over and beyond that and
13 it's different.

14 DR. WANZA: So, that's why you get the
15 discrepancy.

16 MS. STRAUSS: Okay. Thank you very much.

17 MR. DE MEO: Thank you. I'll make a motion.
18 I'll make a motion to transmit subject to further
19 investigation of the allegations in the Carr
20 Riggs report.

21 MR. MAYERSOHN: So, I'll second.

22 MR. CHECKETTS: Could I just make one more
23 comment? I don't know if I'm allowed to you, but
24 what you heard is really important. There is a
25 difference between the medallion that came with

1 the package and all the other medals for
2 achievement. I would also encourage you to,
3 please, ask anyone from staff or district the
4 difference between an honor cord and an activity
5 cord. Because, again, the CRI report says people
6 aren't sure if a silver volunteer cord for
7 hitting the number of volunteer hours is an honor
8 cord. It's very clear if you talk to anyone in
9 the district.

10 MR. DE MEO: Sir, before you leave, why
11 didn't you respond to Carr Riggs in a timely
12 fashion?

13 MR. CHECKETTS: We --

14 MR. DE MEO: That makes it very difficult for
15 us to find credibility in anything you or your
16 attorneys say.

17 MR. CHECKETTS: Understood. So we were
18 working with an independent sales office, an
19 office that is not an employee of Herff Jones,
20 and we had to obtain records from that office.
21 We have since separated from that independent
22 sales individual. We now have employees of Herff
23 Jones in the Broward County district. But we had
24 to work, unfortunately, with someone who is not
25 our employee to go and obtain some of the

1 records.

2 MR. DE MEO: I'm going to tell you, if I hear
3 of any lack of cooperation and immediate
4 responsiveness to Carr Riggs inquiries and our
5 chief auditor's inquiries I am going to take a
6 very dim view and change my view of this --

7 MR. CHECKETTS: Understood.

8 MR. DE MEO: And believe that you owe us some
9 money.

10 MR. CHECKETTS: Yes, sir. Understood.

11 MS. STRAUSS: Yes. And, Dr. Wanza, I'm
12 sorry, because you really, really helped. So now
13 when I go and read this I will know what I'm
14 reading. So can you please talk to the cords,
15 please?

16 MS. SHAW: Speak into the mike, please.

17 MR. MEDVIN: We have a motion on the floor.

18 DR. LYNCH-WALSH: Again we have a motion?

19 MR. MEDVIN: I would like the auditors to
20 reply. You've been waiting patiently.

21 MR. CHECKETTS: Can we just answer the
22 question on cords really quickly, please?

23 MR. MEDVIN: We'll get to it.

24 MR. CHECKETTS: Okay. Thank you.

25 MR. KINCAID: So, if I may, I would like to

1 present the report as well as the supplemental
2 memorandum and discuss some of the items that are
3 being raised in the committee today.

4 DR. LYNCH-WALSH: Is there a -- I'm sorry.
5 Is there a motion on the floor again?

6 MR. DE MEO: Yeah, let's call the question
7 here.

8 MS. FERTIG: I have a question on your
9 motion, but, that's --

10 MR. MAYERSOHN: Ask the question on the
11 motion.

12 MS. SHAW: The motion died. Robert withdrew
13 it.

14 MS. FERTIG: No, there's a new one, Phyllis.

15 MR. MAYERSOHN: No, no, no. Phyllis, he
16 brought it -- Mr. De Meo brought it back and I
17 seconded it.

18 MS. FERTIG: The only comment I wanted to
19 make on this motion is, I almost, before --
20 before -- you know, I thought about this before
21 we ever got here today. This has been to the
22 board, the board's talked about this a couple
23 times. I read in the newspaper, I don't know if
24 it was true, that you made reports to the State
25 Attorney's Office.

1 I feel like to say now that this is on us to
2 determine is really -- I mean, really, it -- that
3 was all done at the board, in my mind, before it
4 came to us. I just assumed you were bringing
5 this as a courtesy or something. So I don't have
6 a problem with Mr. De Meo's motion --

7 MS. STRAUSS: I don't either.

8 MS. IGHODARO: Can you please repeat the
9 motion?

10 MS. FERTIG: -- of sending it on, but with
11 the understanding that, you know, there's more
12 and more information, and, by the way, the board
13 already talked about it, so --

14 MS. IGHODARO: Can you repeat it?

15 DR. LYNCH-WALSH: What are we transmitting?

16 MS. STRAUSS: Can you repeat your motion?

17 MR. DE MEO: That we transmit the report
18 subject to further investigation of the Carr
19 Riggs report.

20 MR. MEDVIN: And I think this letter should
21 be included with the report.

22 MS. SHAW: That is vague.

23 MR. MAYERSOHN: I would agree.

24 MR. JABOUIN: What is the "subject to
25 investigation"? I believe what is left to be

1 done is for management to meet with Herff Jones
2 on the resulting report, and the ambiguous areas,
3 come to an agreement on. That's what I think is
4 the next step.

5 MR. DE MEO: That's investigation. That's
6 investigation.

7 MR. JABOUIN: Okay. I see. I see. Thank
8 you.

9 MR. MEDVIN: Okay. Call the question,
10 please?

11 All in favor?

12 COMMITTEE MEMBERS: Aye --

13 DR. LYNCH-WALSH: Oh, wait, wait, wait, wait.
14 When you call the question, what are we voting
15 on? We're voting on the call of the question,
16 two-thirds?

17 MR. MEDVIN: No, I'm fine. We're not calling
18 the question.

19 DR. LYNCH-WALSH: Yeah, that's why we try not
20 to do that.

21 MR. MEDVIN: We'll vote on the motion.

22 MR. MAYERSOHN: We're voting on the motion
23 now.

24 MR. MEDVIN: Vote on the motion, please?

25 All in favor?

1 COMMITTEE MEMBERS: Aye.

2 MR. MEDVIN: Opposed?

3 (No response.)

4 MR. MEDVIN: Motion carries.

5 MR. JABOUIN: The report has been
6 transmitted, pending what Mr. De Meo said.

7 Can I please allow Carr Riggs Ingram to
8 provide some clarifications to what Herff Jones
9 has stated?

10 MS. STRAUSS: I'm sorry, I have to go. I
11 have two children I have to pick up.

12 MR. JABOUIN: Thanks for your help.

13 We still have quorum.

14 MR. MAYERSOHN: I mean, I would -- I don't
15 think that's -- I mean, I'd just say to the
16 chair, I just don't think it's relevant at this
17 time. We've disposed of it. When it comes back,
18 if they want to make a comment or send an e-mail
19 regarding clarification, I'm fine with that, but
20 we've transmitted it and we need to kind of
21 address some of these other things, Mr. Jabouin,
22 that you said were important for us to vote on.
23 So I'd rather spend whatever time we have doing
24 that than even if it's two seconds.

25 MS. FERTIG: And I feel like this was out of

1 our hands before it was ever in our hands, so --
2 and, by the way, a great, just I've enjoyed all
3 of the recommendations today. I think there's a
4 lot to work with. But on our first motion I
5 think we've pretty much captured it. So -- but
6 you guys did a great job. And you all did a
7 great job. So I'm glad it's going to someone
8 else.

9 MR. DE MEO: Mr. Jabouin, I think we have
10 faith in you meeting with Carr Riggs and updating
11 all the information and bringing back to us
12 whatever we should be considering. So, you know,
13 I think they did a great job under the
14 circumstances and, you know, I think we need to
15 move on; if that's okay.

16 MR. JABOUIN: Absolutely. And I think to add
17 to what you're saying, obviously, the district's
18 internal controls need to be attentioned for just
19 not -- not just this contract. We also reviewed
20 another contract in a previous agenda item. We
21 reviewed a contract at the November meeting. And
22 all of these have contract compliance issues.
23 You've heard from Deputy Superintendent Marte
24 that there is a plan for that, but we will
25 continue to do the audits and if there are issues

1 we will identify them. We'll follow up on this
2 because, obviously, there is another graduation
3 that will occur this year and we want to make
4 sure that there is compliance with this contract.

5 MR. MEDVIN: There goes our quorum.

6 MR. JABOUIN: Did we get through everything?

7 Oh, the Auditor General Report. Is it
8 possible to get somebody to approve that? We
9 have with, one, two, three, four, five -- we have
10 enough members.

11 MR. MAYERSOHN: Motion to transmit the
12 Auditor General Report.

13 MS. SHAW: Second. Phyllis.

14 MS. FERTIG: I'll second it. I mean --

15 MR. MAYERSOHN: I mean, it is what it is.

16 MS. FERTIG: It is what it is.

17 MR. MAYERSOHN: It's not --

18 MR. JABOUIN: Auditor General Report.

19 MR. MAYERSOHN: Motion to transmit.

20 MS. FERTIG: And there was a lot in here,
21 but, okay.

22 DR. LYNCH-WALSH: Does it have to legally
23 go --

24 MR. JABOUIN: It was a unanimous vote.

25 MS. FERTIG: It doesn't have to go.

1 DR. LYNCH-WALSH: Well, I actually never
2 said, yea, but, okay.

3 MS. FERTIG: Well, wait a minute. Not on
4 transmitting this?

5 DR. LYNCH-WALSH: No, the prior one.

6 MR. JABOUIN: The motion was to transmit. So
7 there was a motion to transmit the Carr Riggs
8 Ingram Forensic Investigation Report for Fiscal
9 Year '22. I just wanted to confirm that.

10 DR. LYNCH-WALSH: Right. But I never said
11 yea, because I don't say yea.

12 MS. FERTIG: Well, you have to say yea or
13 nay. You have to vote.

14 DR. LYNCH-WALSH: I know, but it went by so
15 quickly that it was already done before I could
16 even get a ni out --

17 MR. MAYERSOHN: Are you voting no now?

18 DR. LYNCH-WALSH: I'm voting no just on
19 principal.

20 MR. MAYERSOHN: So then let the record
21 reflect that.

22 MR. JABOUIN: We will update the request.

23 Okay. So, if I may, this is Agenda Item
24 Number 16. This is the Auditor General's Florida
25 Education Finance Program Full-Time Equivalent

1 and Student Transportation Audit Report.

2 This report, the Auditor General actually was
3 here the entire fiscal year in 2022 conducting
4 this work. It absorbed quite a bit of time
5 amongst individuals in accounting, teaching and
6 learning, as well as my team. Human resources,
7 as well. We do have representatives from the
8 different areas that are covered.

9 There are within this lengthy report two
10 significant findings that the district will be
11 appealing. One of them is the source attendance
12 records for the Department of Juvenile Justice.
13 That's on page 43. And then there is also a
14 finding regarding instructional time on page 21
15 on Margate Elementary School as well as the use
16 of mindfulness as instructional time.

17 I will work with the district departments for
18 the appeal when that occurs.

19 The report also includes charter school
20 findings as well. It is structured in a way
21 where they detail it by school but they request a
22 consolidated response.

23 So this is the report for any questions that
24 the district has for management. And we only
25 have five minutes, unfortunately.

1 MR. MAYERSOHN: Motion to transmit.

2 MS. SHAW: Second.

3 MS. FERTIG: I'll second.

4 MR. JABOUIN: You don't have any questions?

5 We still have quorum; yes. One, two, three,
6 four, five. Five.

7 MRS. MARTE: And Ms. Shaw's on the phone.

8 MR. JABOUIN: And Ms. Shaw. We need a
9 physical quorum. We have nine members and we
10 have five.

11 MR. DE MEO: I'll second that.

12 MR. MAYERSOHN: These are reports I have seen
13 consistently throughout my time on the audit
14 committee. It's just a matter of tightening up
15 internal controls.

16 MS. FERTIG: Yeah --

17 MR. DE MEO: It doesn't seem too egregious,
18 the findings.

19 MS. FERTIG: -- I mean, you know, there's
20 reporting errors and so forth. When you get down
21 into it, it's, maybe, a single student or teacher
22 at most of them, at most of the schools.
23 Obviously --

24 MR. MAYERSOHN: I mean, I've seen a lot of
25 these on ESE allocations.

1 MR. DE MEO: I'll second your motion.

2 MS. FERTIG: I already seconded it.

3 MR. DE MEO: Oh, you did?

4 MS. FERTIG: I did; yeah.

5 I felt like there was a lot in here, Joris,
6 that you could probably tighten up, but it's --
7 it's -- as Bob said, it is what it is. So --

8 MR. MEDVIN: I found the report a little bit
9 difficult to follow, to be honest with you, but
10 that's all. A little difficult to fully
11 understand the detail.

12 MR. JABOUIN: We actually --

13 MR. MAYERSOHN: We have a minute left, can
14 you explain the mindfulness discrepancy?

15 MS. FERTIG: Yeah.

16 DR. MANCINI: Nicole Mancini, Chief Academic
17 Officer. The mindfulness discrepancy was
18 actually at Margate Middle School. And what
19 schools do is they use the first period to imbed
20 the mindfulness. And what they did was they,
21 actually, pulled that out separate is my
22 understanding and it had it do with their
23 scheduling. They were considering it part of the
24 instruction, which we do have an instructional
25 course a Canvas course with all the content in

1 it. Typically, some schools do it differently
2 where they do it -- I know I was at Cypress Bay
3 and they did it differently. They did it at
4 11:00, you know, in whatever course the student
5 is in. And the way Margate Middle scheduled it,
6 they made their schedule different to reflect
7 that outside of the courses that the kids were
8 scheduled in.

9 MR. MAYERSOHN: So you're challenging that
10 and what's the rationale that you're -- I mean,
11 is it just saying instructional time, but it's
12 included in the --

13 DR. MANCINI: It's instructional time
14 imbedded within --

15 MR. MAYERSOHN: Within the course.

16 DR. MANCINI: -- the course.

17 MR. MAYERSOHN: Okay.

18 MR. MEDVIN: Any other comments; questions?

19 (No response.)

20 MR. MEDVIN: So the motion is on the floor to
21 transmit.

22 MR. MAYERSOHN: Because Nathalie's not --
23 what's our quorum?

24 MR. JABOUIN: We have nine audit committee
25 members, so five would provide quorum.

1 MS. FERTIG: Don't we have more than that,
2 though? We have DAC and --

3 MR. JABOUIN: Yeah, that's included.

4 MR. MAYERSOHN: Yeah, but there may be some
5 that have vacancies.

6 MS. FERTIG: Oh, we have some vacancies?

7 MR. JABOUIN: Yeah, we have some open; yes,
8 we do.

9 MS. FERTIG: Okay.

10 MR. MEDVIN: All right. Motion is on the
11 floor to transmit the state auditor's form.

12 All in favor?

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: No.

15 MR. MEDVIN: Opposed?

16 DR. LYNCH-WALSH: Yes, I say, no.

17 MR. MEDVIN: Motion carries.

18 MR. JABOUIN: Also, to the committee,
19 February 16th at 9:30, as I look, also we did not
20 do Agenda Item Number 17. RSM was to provide a
21 debrief of the instructions for the Big 3 audits
22 and we'll also move that over to the February
23 16th meeting.

24 MS. FERTIG: Motion to adjourn.

25 DR. LYNCH-WALSH: I just want to get in

1 comments real quick. I would like a discussion
2 of threats to auditor independence. We had one
3 at the Facilities Task Force with RSM discussing
4 it, so it seems only logical that the audit
5 committee would have that same discussion so
6 we're all on the same page.

7 And then, did we get sent the formal motion
8 response regarding the construction project scope
9 discussion? This was the motion to refer the Big
10 3 and SMART Program as a whole to the Auditor
11 General; was that sent to the audit committee?

12 MR. JABOUIN: No, I'll send that. But just
13 to let everybody know, there's no referral.
14 That's the answer to it on that end.

15 DR. LYNCH-WALSH: Yeah, on the ground, just
16 so everybody knows, because there's a reason I'm
17 usually lit up when I come in here. The
18 response, not from the board, which is where our
19 responses really should be coming from, the SMART
20 Bond and the Big 3 schools have already been
21 reviewed by the statewide prosecutor and the
22 grand jury, no further reference will be made.
23 That is incorrect. But we'll discuss later.

24 Bye.

25 MR. JABOUIN: Also, auditor independence was

1 already discussed at the previous audit committee
2 meeting.

3 DR. LYNCH-WALSH: No, it wasn't.

4 MR. JABOUIN: It's also noted in the minutes
5 that are attached here. But if the committee
6 chooses to discuss it again, then that's fine, as
7 well.

8 MS. FERTIG: So can we move to adjourn?

9 MR. MAYERSOHN: Second.

10 MS. FERTIG: Well, we don't have a quorum.

11 MR. JABOUIN: The board is copied on these
12 responses. That's the process on it. So
13 district staff has to seriously consider and
14 evaluate the motions. But ultimately they are
15 advisory in nature. And they are very
16 significant and important on that end but,
17 obviously, I'll listen to Dr. Lynch-Walsh. I
18 make -- I make recommendations to law enforcement
19 several times on different projects on that end,
20 but I'll listen to Dr. Lynch-Walsh's points when
21 she brings it up.

22 DR. LYNCH-WALSH: Our motions are to the
23 board. So only the board can really make that
24 decision after consulting -- staff cannot stop
25 something from being referred if the board wishes

1 it to be referred. But they can't wish it if
2 they never hear about it. This was sent to them.
3 That's how I have it. I find it curious it
4 wasn't sent to us.

5 We'll talk about it on the 16th.

6 MR. JABOUIN: Motion to adjourn?

7 MS. FERTIG: I made a motion to adjourn.

8 MR. MAYERSOHN: And I seconded.

9 MR. JABOUIN: Vote?

10 MR. MAYERSOHN: Right? So the meeting is
11 adjourned; correct?

12 MR. JABOUIN: All in favor? Okay.

13 COMMITTEE MEMBERS: Aye.

14 MR. JABOUIN: Opposed?

15 (No response.)

16 (Meeting was adjourned at 1:33 p.m.)
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25

REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

I FURTHER CERTIFY that I am neither an attorney, nor counsel for the parties to this cause, nor a relative or employee of any attorney or party connected with this litigation, nor am I financially interested in the outcome of this action.

Dated this 1st day of February, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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