

Page 1

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

MICROSOFT TEAMS MEETING

TUESDAY, APRIL 25, 2023
11:04 A.M. - 12:32 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, 5th Floor
Fort Lauderdale, FL 33301

Page 3

Thereupon, the following proceedings were had:

MR. MEDVIN: Good morning everybody. I don't know how many we have signed on, but we will begin, according to the Agenda, with the Pledge of Allegiance. Please rise.

(Whereupon, the Pledge of Allegiance was recited.)

MR. MEDVIN: Okay. Thank you. Mr. Jabouin, do a roll call, please?

MR. JABOUIN: Good morning, I'm Joris Jabouin, the Chief Auditor. To the audit committee members, Dr. Ruth Carter-Lynch?

(No response.)

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Present.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Present.

MR. JABOUIN: Ms. Mary Fertig?

MS. FERTIG: I'm trying to get on, guys.

MR. JABOUIN: We can hear you, Ms. Fertig. Ms. Ithan Ighodaro.

(No response.)

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

Page 2

COMMITTEE MEMBERS IN ATTENDANCE:

MR. ANDREW MEDVIN, CHAIR
MS. MARY FERTIG, VICE CHAIR
MS. RUTH CARTER-LYNCH
MS. REBECCA DAHL
MR. ANTHONY DE MEO
MS. ITOHAN IGHODARO
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
MS. JACLYN STRAUSS
MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor
MR. BRYAN ERHARD, System Support Specialist II
MS. MICHELE MARQUARDT, Executive Secretary

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting

Page 4

1 MR. JABOUIN: Mr. Robert Mayersohn?

2 MR. MAYERSOHN: I'm here.

3 MR. JABOUIN: Mr. Andrew Medvin?

4 MR. MEDVIN: Here.

5 MR. JABOUIN: Ms. Phyllis Shaw is excused.

6 Ms. Jaclyn Strauss?

7 (No response.)

8 MR. JABOUIN: And Mr. Peter Turso?

9 MR. TURSO: Present.

10 MR. JABOUIN: I'm Joris Jabouin. I'm the

11 district's chief auditor. I just want to
12 acknowledge, Ms. Michele Marquardt is in the
13 meeting, she is my assistant. And then Mr. Brian
14 Erhard is our IT person, as well as our court
15 reporter, Tim Bass.

16 MS. CARTER-LYNCH: This is Ruth Carter-Lynch,
17 I'm on as well.

18 MR. JABOUIN: Thank you.

19 Thank you, Mr. Medvin. This is the roll
20 call.

21 MR. MEDVIN: Okay. Do you have
22 administrative matters to discuss?

23 MR. JABOUIN: Yes, please. Thank you.

24 So this is a special informational meeting of
25 the audit committee of the School Board of

1 Broward County. It has been properly noticed and
2 advertised. No quorum is required for this
3 meeting and no business will be conducted. No
4 motions will occur and no votes are needed as
5 well.

6 The primary purpose that the chair called
7 this meeting is for Agenda Item Number 5, which
8 is the Audit Plan Forecast and to obtain any
9 comments from the audit committee members with
10 respect to the forecast that will eventually lead
11 to the audit plan pending audit committee and
12 school board member comments.

13 This meeting is being recorded and it is
14 being streamed. There were no public speaking
15 comments in accordance to the requirements on the
16 agenda.

17 I also wanted to mention to the audit
18 committee members, and, thank you, Ms. Strauss,
19 who has joined the meeting.

20 MS. STRAUSS: Present.

21 MR. JABOUIN: Thank you, Ms. Strauss.

22 For the May 18th audit committee meeting, the
23 items that were to be on the April 13th audit
24 committee meeting that was cancelled will roll
25 into the May 18th meeting. Those where the audit

1 audit committee members should be in a public
2 setting, such as this meeting as well as our
3 in-person meetings. So, if you do have a
4 question, that question may need to go to the
5 next audit committee meeting; it may be a
6 question that I can respond to; it may be a
7 question that I can liaise with the chair on.
8 But I do want to make sure that we don't run into
9 any risks with respect to any of the sunshine
10 laws.

11 Obviously, the agenda for the meeting is
12 determined by the audit committee chair. Any
13 questions that come up, throughout, in between
14 meetings, I'll discuss them with the chair.
15 Emails that you send, if you can please send them
16 directly to me. We shouldn't run into any risk
17 that it would be a conversation that is not
18 within the view of the public. This is done by
19 many of you already. I do want to thank you for
20 doing so. I just want to ensure that going
21 forward that we do so.

22 I do see, Chair, that we have a question from
23 Dr. Nathalie Lynch-Walsh.

24 MR. MEDVIN: Dr. Walsh?

25 DR. LYNCH-WALSH: Yes, thank you.

1 reports on internal funds of schools as well as
2 the audit reports of payroll of schools.

3 The audit plan document that will be
4 discussed today, that will be updated by the time
5 of the May 18th audit committee meeting because
6 there are likely to be comments at this meeting
7 as well as the board workshop. The 9:30 a.m.
8 start is asked for for the May 18th meeting
9 because we will have those items on the agenda as
10 well as other reports that we are planning to
11 finish as well as a presentation from Finance as
12 well.

13 I also wanted to mention to the audit
14 committee members that there may be
15 administrative matters that the committee members
16 may wish to speak about. I am the audit
17 committee liaison and I am the person who you
18 should reach out to if you have any questions.
19 It is possible that I can answer your questions.
20 It is also possible that I may need to liaise
21 with the chair on your questions. Your questions
22 may have issues that will be discussed at a
23 future meeting and we may need to postpone your
24 questions then. Because I want to remind the
25 committee members that conversations with the

1 So we need to clarify, what is a question. I
2 just responded to a task force member who was
3 asking about being provided with dates and an
4 agenda. That is not something we vote on,
5 whether somebody should be provided with
6 something that they're entitled to. Likewise, if
7 you're asking a question for an update on
8 something that came before that hasn't been
9 presented yet and you're merely asking where is
10 it in the pipeline, that is not -- you're not
11 having a discussion that would run you afoul of
12 sunshine law. So we need to distinguish between
13 someone asking a question -- I'll give you an
14 example of what would be problematic with
15 sunshine law. You send the chair or another
16 member a question saying, what do you think of so
17 and so for our next chair? That's a sunshine law
18 violation. What time is our next meeting or do
19 you know whatever happened to that update that
20 Judith Marte was supposed to bring back in
21 October is not a sunshine law violation, unless
22 we then down the road start having a conversation
23 after you answer the initial question about what
24 we think about the actual matter.

25 So we need to be very clear. Because if I

Page 9

1 was nonresponsive to that question that someone
2 asked, which was a simple housekeeping question,
3 which is what my question was and that's why
4 we're having this conversation again, I can't, as
5 the chair, ignore a member and wrap them up in
6 bureaucracy because I have some insane fear of
7 sunshine law or people have led me to believe
8 that something is a violation when it isn't. So
9 we need to be very clear.

10 But I also, personally, in the past have
11 asked questions of the chief auditor such as that
12 and have been told, and I can produce the
13 multitude of emails, that he does not respond to
14 individual requests from individual committee
15 members. So we're going to have to be very clear
16 to whom, and this should apply to everybody,
17 because the first time I send an email where I
18 get that response that we don't respond to
19 individual committee member's requests, we're
20 going to have a problem, and I have no problem
21 taking my problems to board meetings or workshops
22 so we can get clarification. But I also did a
23 public records request the last time I was told
24 that the chief auditor doesn't respond to
25 individual committee member's requests that

Page 11

1 started pursuing it. So does that sound
2 reasonable?

3 MR. MEDVIN: Well, the fact is that your
4 question was passed on to him by me.

5 DR. LYNCH-WALSH: But how would I know that?
6 I'm a lot of -- Mr. Medvin, I'm not psychic. I
7 know I may seem to be, but I'm simply not
8 psychic. So in three weeks, if someone doesn't
9 say within two days, you know, got it, looking
10 into it, 48 hours is considered a relative
11 standard in terms of responding to people.
12 Nobody responded, not in 48 hours, not in four
13 days. And it took a few weeks and me pursuing it
14 again.

15 So unless you want to create the impression
16 that there is some different treatment that I am
17 subjected to in terms of people responding, we
18 need to have a standard moving forward that
19 applies to everybody.

20 If you want me to send an email to Mr.
21 Jabouin, despite everything I've experienced in
22 the past, I will do that. But then I expect some
23 sort of response and it cannot be that we do not
24 respond to individual committee member's
25 questions. Is that clear?

Page 10

1 showed that he does, in fact, respond to some
2 people's emails because I have them in the public
3 records response.

4 So we need to be very, very clear.

5 MR. MEDVIN: Just so you know, I contacted
6 the attorney, Mr. Vignola, of my own volition
7 about responding to anybody's emails and he
8 advised me that any response can be considered a
9 violation of the sunshine law. So any email --
10 just listen to me. Any email I receive is to be
11 forwarded to Mr. Jabouin so he's aware of it and
12 I can discuss the contents of it with him, like
13 your question as an example, but the response
14 back to you is considered a violation of
15 sunshine.

16 DR. LYNCH-WALSH: Yeah, that's -- I'm sorry,
17 that's not necessarily -- but, Mr. Medvin, I got
18 zero response until I started calling the audit
19 department. No response from anybody. Not from
20 you. So you may be unaware, but after you
21 forwarded it to Mr. Jabouin, I got no response
22 until I started calling to get your phone number
23 to try to understand why in three weeks nobody
24 said, we're looking into this, we'll get back to
25 you. Nobody said that until I started -- until I

Page 12

1 MR. JABOUIN: I would like to mention that,
2 please, respond to me. Please send your email
3 requests to me.

4 Now, remember, that based on your request and
5 how it's evaluated, I may, talking to the chair,
6 deem that this is something that needs to be
7 presented at the next meeting.

8 Now, with respect to Dr. Lynch-Walsh's
9 requests, she did call my staff and my staff was
10 responsive and then I also responded.

11 DR. LYNCH-WALSH: After three weeks. After
12 three weeks. Don't mislead people, Mr. Jabouin.
13 After -- I can send all the emails. After. I
14 called after I received no response to my second
15 request.

16 MR. JABOUIN: Why don't we talk about how to
17 deal with it going forward? If the committee
18 members can go ahead and go forward in the way
19 that we described, we'll be able to proceed. So
20 if you have a question I will evaluate it to see
21 if there's a possibility that your question can
22 be answered.

23 DR. LYNCH-WALSH: Okay. No, that's -- let me
24 be clear. There is a courtesy, so when you
25 receive something, so that someone knows that

<p style="text-align: right;">Page 13</p> <p>1 you've at least gotten the email, somebody, and 2 it doesn't need to be you, it can be, we send it 3 to you, copy Michele Marquardt, and she responds, 4 received, thank you, working on it.</p> <p>5 Now, if it's something that was a follow-up, 6 I am no longer digging -- I'm not the chair or 7 vice chair, I am not digging through, minutes 8 taking my time to dig through minutes to find out 9 what meeting it was and what a staff member 10 committed to. That's the job of the chair, the 11 vice chair or the chief auditor and staff. I'm 12 not doing it. Because, otherwise, I would have 13 sent screenshots, like I have in the past, 14 showing the item, which is an item pertaining to 15 warehouses, it could have been B-stock, where Ms. 16 Marte said she would bring an update, I think it 17 was last October, it's now April.</p> <p>18 So that is -- I don't need you evaluating it. 19 I'm giving you something to do that is part of 20 your job. But at the very least I expect a 21 response so I know it didn't fall into the back 22 hole of the Internet.</p> <p>23 MR. JABOUIN: We'll send you a response, and 24 thank you for your comments.</p> <p>25 DR. LYNCH-WALSH: Thank you. That's all I am</p>	<p style="text-align: right;">Page 15</p> <p>1 April 4th and then I sent it again a few weeks 2 later and still didn't get a response. So then I 3 started calling the office. And that's when 4 everybody suddenly started responding.</p> <p>5 MS. FERTIG: Just to make this clear to 6 everybody, can we just have a concise written 7 statement from you, Mr. Jabouin, after this 8 meeting about what the requirements are for 9 submitting questions and getting answers?</p> <p>10 DR. LYNCH-WALSH: A procedure.</p> <p>11 MS. FERTIG: Yes.</p> <p>12 MR. JABOUIN: Yes. Thank you, Ms. Fertig.</p> <p>13 I also wanted to mention to the audit 14 committee members that School Board Policy 1070, 15 that was the former Policy 1.7, it's now called 16 1070, District Committees and Their Memberships, 17 it was passed on October 11th of 2022. I'm going 18 to email that to the committee members because it 19 changed a good amount since Policy 1.7. And then 20 also the school board on December 13 approved 21 Policy 1700 for the Office of the Chief Auditor. 22 I'll also email to the committee members.</p> <p>23 Mr. Medvin, this concludes the administrative 24 comments that I had. And, as Ms. Fertig 25 indicated, at the end of the meeting I'll talk</p>
<p style="text-align: right;">Page 14</p> <p>1 asking for.</p> <p>2 MR. JABOUIN: Thank you, Dr. Lynch-Walsh.</p> <p>3 Mr. Medvin, I see that Ms. Fertig has her 4 hand up.</p> <p>5 MR. MEDVIN: Ms. Fertig?</p> <p>6 MS. FERTIG: Yeah, can you all hear me? I've 7 had some problems with Teams and audio in the 8 past.</p> <p>9 I don't know exactly what Dr. Lynch-Walsh is 10 referring to, but maybe we can keep a log of 11 questions and it may be that what she asks may be 12 relevant to somebody else. I agree -- I totally 13 agree with Mr. Vignola, we should send our 14 questions to you, but I also agree that if we can 15 just get an answer on a simple question it would 16 probably expedite some of this.</p> <p>17 So, all right, Nathalie, I wasn't quite sure 18 which question you were referring to, but --</p> <p>19 DR. LYNCH-WALSH: Because you don't have it 20 because I only send it to Medvin, I was trying 21 not to send it for once to everybody, because, as 22 you know, as you've seen, Mr. Jabouin has been 23 inconsistent in responses to me. So I sent it -- 24 and if Mr. Medvin didn't want it, he said he 25 referred it to Mr. Jabouin, but I sent it on</p>	<p style="text-align: right;">Page 16</p> <p>1 about the process for audit committee questions 2 in between the meetings. Thank you.</p> <p>3 MR. MEDVIN: Thank you. I want to thank 4 everybody for attending in the middle of the day. 5 I'm happily sitting in my office the first day 6 after the flood, and I hope everyone, if they had 7 damage or inconveniences, came through it 8 successfully and okay.</p> <p>9 At this point I want to turn the meeting over 10 to Mr. Jabouin to present the plan.</p> <p>11 MR. JABOUIN: Thank you, again, committee 12 members.</p> <p>13 So this serves -- the document that I have in 14 the agenda, which was a document that was sent to 15 you on April 6th in advance of the April 13th 16 meeting is the audit plan forecast. So this 17 serves as the initial document that will likely 18 change as a result of comments that you'll have 19 today, as a result of comments that the board 20 will have at their May 3rd workshop, as a result 21 of comments that you will possibly have at your 22 May 18th.</p> <p>23 MS. MARQUARDT: Correction. It's the May 2nd 24 workshop, not May 3rd.</p> <p>25 MR. JABOUIN: May 2nd. Thank you very much.</p>

<p style="text-align: right;">Page 17</p> <p>1 So Policy 1700 and sections 3 and 4 states 2 that the initial audit plan will be provided to 3 the school board for consideration at a workshop 4 in May of each year for potential approval at the 5 school board meeting the following July of each 6 year. So this audit plan working document will 7 be discussed at their workshop on May 2nd. 8 So the original plan was to present it at the 9 April 13th audit committee meeting and provide 10 the audit committee members time to make their 11 comments so that they could be imbedded into the 12 May 2nd workshop. However, we know that the 13 meeting was cancelled, so I am very grateful that 14 the committee members were able to join this 15 meeting. 16 So we do have a document that the school 17 board will look at May 2nd. What I will do is 18 gather audit committee comments at this meeting 19 so that I can prepare a separate document for the 20 school board members at their May 2nd workshop. 21 Ultimately, the school board, they direct the 22 chief auditor and they will approve the final 23 audit plan. And as it also states in Policy 24 1700, ultimately, whatever gets added or deleted, 25 any topics for the audit plan, those are up to</p>	<p style="text-align: right;">Page 19</p> <p>1 members throughout as well as during the meetings 2 are very valuable to me as I move our audit plan 3 forward. 4 There are, with respect to the work, the 5 assurance that we provide is reasonable 6 assurance. We don't provide absolute assurance. 7 And that's because our audits, we test samples, 8 we test periods of time, and we're not able to 9 look at everything all at once even though we are 10 aware of the different aspects of different 11 things that are going on throughout the district. 12 In future years it is my goal to be able to 13 put some more antifraud type of controls and make 14 sure that we are more efficient in being able to 15 do our work. 16 There are a good number of uncertainties that 17 are out there as there have been over the 18 previous audit plans, and we don't know, our 19 staff, whether or not we will have turnover. We 20 know that there has been turnover in a variety of 21 areas in the district. We are dependent on being 22 able to hire a facilities audit manager as we 23 have been trying to do the last few years. That 24 is a key position of ours. We hope to be able to 25 come to a conclusion on that very soon. We have</p>
<p style="text-align: right;">Page 18</p> <p>1 the school board members. The members, 2 themselves, can't make any adjustments during 3 discussions with the chief auditor unless it's at 4 a workshop, and that's also discussed in the 5 policy. 6 So regarding the document, itself, I just 7 wanted to point out a few things. Now, the scope 8 of the work that's done by this office is to test 9 the adequacy and effectiveness of the district's 10 internal controls, the quality of district staff 11 in being able to perform their assigned 12 responsibilities as well as the vendors. 13 The work of this office has to be in 14 accordance with government auditing standards. 15 We do get peer reviewed, as we will next year in 16 accordance with the Association of Local 17 Government Auditing Standards. 18 Our work has to plan -- our team members have 19 to be proficient to do the work that needs to be 20 done. Our work within the department has to be 21 reviewed by management of the individuals doing 22 the fieldwork and ultimately by me. I am also 23 seeking to do continuous improvement of our team 24 to make sure that we are a better audit function. 25 So the comments that I get from audit committee</p>	<p style="text-align: right;">Page 20</p> <p>1 to be able to fill our other open positions. 2 The projects, themselves, have overruns, 3 usually because we sometimes don't get the 4 response and the action plans that we deem 5 sufficient to be able to cure the issues for 6 management. In that case we send the issues 7 back. We don't want to come to an audit 8 committee meeting without a viable action plan 9 because we know that the committee members will 10 demand that. So we strive to address those ahead 11 of time to make sure that there are solutions to 12 these issues that we find in these audits. We 13 don't know what the auditor general, what the 14 inspector general or outside areas will, you 15 know, will deem to be important to them. 16 We do know that our audits cover some of the 17 key risk areas of the district. We do have 18 audits that cover some of those areas, such as 19 information technology, such as construction, 20 contracts and procurement. Requirements of the 21 auditor general, discipline, behavioral threat 22 assessments, maintenance contracts and payroll. 23 Our plan does have projects that go over each of 24 those areas. 25 And then our staffing. I have had a chance</p>

<p style="text-align: right;">Page 21</p> <p>1 to talk to the managers in our area and we think</p> <p>2 that this plan, although it is aggressive, it is</p> <p>3 one that is reasonable for us to be able to</p> <p>4 achieve as we -- as our team is right now. But,</p> <p>5 at the same time, like I mentioned, there are</p> <p>6 some unknown areas, and there's also areas that</p> <p>7 the committee does not have visibility and are</p> <p>8 part of our plan. There are projects that we do</p> <p>9 that involve some outside law enforcement</p> <p>10 individuals and I'm not at liberty to talk about</p> <p>11 some of the things that we are doing. So there</p> <p>12 are a good amount of things that are not there</p> <p>13 for the committee to take a look at, but we do</p> <p>14 present the reports that we to at these meetings.</p> <p>15 Chair, this is what I wanted to do as far as</p> <p>16 introducing the document. The committee members</p> <p>17 have had it since April 6th. So I'm assuming</p> <p>18 that they've read it. Chair Medvin, I would</p> <p>19 imagine that we could go to the committee</p> <p>20 questions that they may have on the document that</p> <p>21 I have provided.</p> <p>22 MR. MEDVIN: Dr. Lynch-Walsh, you're first?</p> <p>23 DR. LYNCH-WALSH: Thank you. My questions</p> <p>24 have to do with last year -- with the current</p> <p>25 year's audit plan and what's rolling over from</p>	<p style="text-align: right;">Page 23</p> <p>1 item.</p> <p>2 DR. LYNCH-WALSH: So it's on page 13 of --</p> <p>3 MR. JABOUIN: The current document. It is</p> <p>4 project number 17 on page 13.</p> <p>5 DR. LYNCH-WALSH: Right. Okay. Sorry,</p> <p>6 because these two look exactly the same. That's</p> <p>7 this year. Let me go back to last year. So on</p> <p>8 last year, page -- that item was actually number</p> <p>9 25 on page 29. There was also number 26 on page</p> <p>10 30. So it's ongoing, but there seems to be items</p> <p>11 that dropped off in the detail under the broad</p> <p>12 book activity scope. So they're -- in fact, so</p> <p>13 there's two from last year. Because what I'm</p> <p>14 trying to understand is, what did we have on the</p> <p>15 list from last year that is either completed --</p> <p>16 because before we add on, when we haven't even</p> <p>17 finished something, it seems like we should close</p> <p>18 something out. So number 25 from last year had a</p> <p>19 laundry list of things having to do with</p> <p>20 controls, current practices, leading practice bid</p> <p>21 product specifications and then the other two</p> <p>22 items and that was on contract procurement. That</p> <p>23 was number 25. It says, audit report issued.</p> <p>24 Okay, I don't know if it was issued. It says it</p> <p>25 is.</p>
<p style="text-align: right;">Page 22</p> <p>1 there. It's probably easier to have the current</p> <p>2 year's audit plan up because I have questions</p> <p>3 about multiple items on there and their status.</p> <p>4 The first one is number 17. And, again, unless</p> <p>5 somebody pulls it up, I don't have the ability to</p> <p>6 share a document. I have the document or can</p> <p>7 find it, but I don't have the ability to share,</p> <p>8 so it can't be me. Number 17 on page 13 of the</p> <p>9 current year's audit plan was Physical Plant</p> <p>10 Operations, PPO Maintenance Contract Payment, I</p> <p>11 don't know what the status is. Was that</p> <p>12 completed? It included, it was the effectiveness</p> <p>13 and compliance wit District polices and</p> <p>14 procedures and follow up on certain Council of</p> <p>15 Great City Schools report findings.</p> <p>16 And the reason that I bring that up is it,</p> <p>17 actually, ties into the item that Mrs. Marte was</p> <p>18 supposed to bring back because of the</p> <p>19 recommendations from the Council of Great City</p> <p>20 Schools as far as warehouse space.</p> <p>21 So has that audit been completed? It's</p> <p>22 number 17 on the current year's list.</p> <p>23 MR. JABOUIN: Yes, so that audit is ongoing</p> <p>24 and it is in fieldwork and it is the current</p> <p>25 audit number 17 that is on page 13 of this agenda</p>	<p style="text-align: right;">Page 24</p> <p>1 So if we're still -- we're still in</p> <p>2 fieldwork. And when do we plan to be done with</p> <p>3 fieldwork?</p> <p>4 MR. JABOUIN: Dr. Lynch-Walsh, every year the</p> <p>5 audit plan is presented, the committee and the</p> <p>6 board can choose to go ahead and make</p> <p>7 modifications. It's always a new plan every</p> <p>8 year. We need to be able to adjust to the</p> <p>9 changing risk of the district.</p> <p>10 DR. LYNCH-WALSH: Okay. So let me put it</p> <p>11 this way. The workshop where the Council of</p> <p>12 Great City Schools recommendations were first</p> <p>13 presented to the board was on January 27th, 2020.</p> <p>14 It is now April 25th, 2023. So the Council of</p> <p>15 Great City -- follow up on certain Council of</p> <p>16 Great City Schools report findings is on the</p> <p>17 current year's audit plan and now proposed for</p> <p>18 next year's audit plan. But my question is, at</p> <p>19 what point do we ever get that audit completed?</p> <p>20 Because it's now three years later and I assure</p> <p>21 you all of the recommendations from the Council</p> <p>22 of Great City Schools are timely and tie in to</p> <p>23 long range planning, a lot of them. So one of</p> <p>24 them is estimating the fiscal impact of building</p> <p>25 closures and removing portable classrooms. The</p>

Page 25	Page 27
<p>1 one that pertains to warehouses has to do with 2 restructuring how warehouses are done.</p> <p>3 So I think it may be -- which is utilizing 4 one central maintenance warehouse with staging 5 areas in each zone versus the current practice of 6 employing multiple warehouse locations. FTF did 7 a site visit to a multitude of warehouses and 8 there do appear to be opportunities for 9 consolidation, especially with all of the empty 10 schools. So I don't know if those are ones that 11 they're looking at. There were a lot of things 12 in terms of the inefficiency, but I think it 13 would help the committee to have the 14 recommendations so that we have an understanding 15 when we're looking at this audit, because we 16 don't know what follow up on certain Council of 17 Great City Schools report findings, actually, 18 means in an operational sense without seeing the 19 engagement letter.</p> <p>20 MR. JABOUIN: So Dr. Lynch-Walsh, your 21 questions are on page 13, item number 17. And 22 you are asking about what that means as far as 23 follow up?</p> <p>24 DR. LYNCH-WALSH: Specifically. Yes, 25 specifically.</p>	<p>1 vague to me. I think this is an important area 2 and one that we need to definitely follow up on 3 this year. And I don't know how you prioritize 4 these to make sure that we're doing them. But 5 looking back at the report from three years ago 6 is important looking forward and looking at 7 what's happening right now is also important. 8 And I -- I share her concern. I had noted this 9 on my list as something that I hope you will 10 pursue sooner rather than later.</p> <p>11 MR. JABOUIN: So noted, Ms. Fertig.</p> <p>12 One of the things that I wanted to mention to 13 the committee members is, as you look at that 14 report, there are certain comments and findings 15 from the Council of Great City Schools that are 16 specifically audit related, it talks about data, 17 it talks about controls. But there are also a 18 few recommendations that are management completed 19 but not audits.</p> <p>20 So, for example, there's a finding regarding 21 the hiring of a chief facilities officer. So 22 that's not an audit item, they've either done it 23 or not, but then there are some specific internal 24 control items. And that's why we mentioned 25 certain -- so, obviously, when the time comes,</p>
Page 26	Page 28
<p>1 MR. JABOUIN: So this is a plan, this is not 2 a scoping document. And we don't go over the 3 scope documents at these meetings.</p> <p>4 DR. LYNCH-WALSH: But that's the problem. We 5 never go over the scope documents because we 6 don't know what's in the scope. So I'm asking to 7 see what's in the scope because it was the same 8 scope last year when we -- or, well, this year, 9 technically, the current year. We don't know 10 what follow up on certain Council of Great City 11 Schools report findings actually means because we 12 have not seen the engagement letter.</p> <p>13 MS. FERTIG: Can I break in?</p> <p>14 MR. MEDVIN: Yeah, Mary?</p> <p>15 MS. FERTIG: Yeah, I also had questions on 16 this -- on this particular -- well, I had noted 17 this item. As Nathalie points out, the report 18 that it references is several years old and I 19 know we don't have an update -- time for an 20 update on that in May, but perhaps in June you 21 can schedule an update, but I think this has been 22 an ongoing area for concern probably as long as 23 I've been on the audit committee. There are 24 different aspects. So I know you're saying this 25 isn't a scoping, but this seems just a little</p>	<p>1 I'll reconcile that to the committee and mention 2 to them which ones will be audited and which ones 3 are the management findings from that reported.</p> <p>4 DR. LYNCH-WALSH: And when would that be 5 seeing as the audit plan is coming back on the 6 18th? We can't vote today but we can certainly 7 have questions and make requests for documents. 8 For instance, I have the Council of Great City 9 Schools recommendations. It's publically 10 available. I don't have the engagement letter. 11 And I would really not like to have to do a 12 public records request for the engagement letter 13 with CRI. But I will if you are going to not 14 produce that document in time for the May 18th 15 meeting.</p> <p>16 MR. JABOUIN: No, the engagement letter has 17 not been prepared for that yet. This is in the 18 plan, but it's not --</p> <p>19 DR. LYNCH-WALSH: No, no, it's from last 20 year. Last year, number 26, on page 30, Physical 21 Plant Operations, PPO Maintenance Contract 22 Payment, follow up on certain Council of Great 23 City Schools report finding, Consultants, CRI. 24 If they're in fieldwork, how in the world are 25 they conducting fieldwork on two different audit</p>

<p style="text-align: right;">Page 29</p> <p>1 plan items that mention the Council of Great City 2 Schools report findings without an engagement 3 letter of some sort so that they know what to 4 conduct fieldwork on? 5 Maybe I'm not understanding audit anymore and 6 how that works. I didn't think that you could 7 start conducting fieldwork without knowing where 8 you are going. It's sort of like trying to drive 9 to a destination with no map. 10 MR. JABOUIN: Obviously, the committee 11 members that were here throughout the year know 12 that there are items that were in the plan, but 13 we've had other projects that were put on that 14 were not in the plan. So, for example, work 15 regarding the education management software, 16 those were items that, you know, that came up and 17 they took a lot longer. So Carr, Riggs, Ingram, 18 who is the firm that is doing that work, they 19 ended up spending much of their time on that. 20 And that's part of the reason why some of these 21 projects roll over. 22 So the audit team is always working and we're 23 always working on audit projects. It just comes 24 down to what we're working on. And those 25 particular projects took longer. They also had a</p>	<p style="text-align: right;">Page 31</p> <p>1 I think that we need to focus on the facts, 2 make decisions, move forward for the greater 3 good, try to make changes. Because whatever was 4 happening, before, obviously, was not yielding a 5 maximum ROI or doing the best by this district. 6 So how do we just stop all of this and move 7 forward? 8 Enough is enough. 9 DR. LYNCH-WALSH: I still have my hand up. 10 MS. STRAUSS: Mr. Turso has his hand up. 11 It's like enough already. Come on. 12 MR. MEDVIN: Mr. Turso? 13 MR. TURSO: Yeah, so I really applaud Ms. 14 Strauss for stating that. I was going to do 15 something even more so at the in-person meeting 16 that got cancelled. But I ask you for just a 17 moment to consider, as a new member of this 18 group, what I saw at the last meeting and what I 19 see at this meeting is extraordinarily just 20 dysfunctional. We're supposed to be here to make 21 sure that policies are in place, to stop the 22 waste, and to funnel as much resources as we can 23 towards the children and towards academics and 24 towards our community. And that is not what 25 we're doing here.</p>
<p style="text-align: right;">Page 30</p> <p>1 larger amount of issues. There were dollars that 2 were involved with that. And then there's the 3 follow-up to that that also is taking a good 4 amount of time. And all those impact the timing 5 and the work as well. 6 So, regarding your question, the -- we're 7 still working on the engagement letter with Carr, 8 Riggs, Ingram on this particular project. So 9 they'll finish that during the year. 10 Now, we also have them also doing some cap 11 and gowns work already because we've got the 12 graduation season that's coming. So those are 13 all part of it, though. 14 But I don't anticipate, Dr. Lynch-Walsh that 15 the engagement letter will be specific on and 16 reconcile each of the findings that are on the 17 Council of Great City Schools report, but I 18 understand the importance of that and will, 19 obviously, liaise with the audit committee. 20 MS. STRAUSS: Hi, can I say something here? 21 MR. MEDVIN: Ms. Strauss, go ahead. 22 MS. STRAUSS: Thank you very much. 23 Look, at the end of day, all this time going 24 back and forth and basically having these pissing 25 matches is really, really not necessary.</p>	<p style="text-align: right;">Page 32</p> <p>1 I understand, you know, who's emailing who, 2 who's not replying to who, who believes this, who 3 believes that. Guys, we are in the middle of a 4 massive, massive problem HB 1 is coming. Kids 5 are leaving our district. Enrollment continues 6 to go down and the quality of the service 7 continues to plummet. And I wish you could hear 8 it as a new person, the banter. It's horrific, 9 guys. 10 So if you're not going to hear it from me, at 11 least hear it from Ms. Strauss, we need to shift 12 gears and we need to start looking at things 13 that's going to enrich these children and make 14 people want to come back to Broward, because HB 1 15 is going to make a lot of people look for this -- 16 looking for jobs at Broward County Public 17 Schools. You can live in denial, but that's 18 what's going to happen until we as a group come 19 together and end this and work together. Thank 20 you. 21 MR. MEDVIN: Thank you. The purpose of this 22 meeting, as I understand it, is to review this 23 plan and to assist Mr. Jabouin in preparing his 24 report and the plan for his workshop with the 25 board next week. So to go arguing over specific</p>

<p style="text-align: right;">Page 33</p> <p>1 items I don't think is really, as Mr. Turso said, 2 helping us out at all. 3 So, please, direct your comments to the 4 generalness of this. I have a couple, and I'm 5 sure we all do, and let's try to assist Mr. 6 Jabouin in doing what he has to do to get this 7 plan approved by the board and then we can get 8 involved in specifics that are important to 9 discuss. 10 Ms. Fertig? 11 DR. LYNCH-WALSH: I still have my hand up 12 everybody. 13 MR. MEDVIN: Okay. Ms. Fertig? 14 MS. FERTIG: Yeah, I just was going to -- 15 okay. I do have some other things that we've 16 talked about in the past and they're on the Long 17 Range Audit Plan list, and one was a technology 18 follow-up that we had talked about doing. We 19 talked about it several times, but I see it on 20 the long range plan. 21 Does that mean, Mr. Jabouin, that you're not 22 including it in next year's plan but pushing it 23 off another year? 24 MR. JABOUIN: Yeah, so, Ms. Fertig, we -- 25 we -- just due to the items, like, for example,</p>	<p style="text-align: right;">Page 35</p> <p>1 had a very robust conversation about changes that 2 need to be paid with purchasing two meetings ago 3 and I would just like to see -- I know this isn't 4 on the audit plan, but I would like to see the 5 follow-up of where you are with that chart of 6 what's going to be done at the -- if you cannot 7 do it at the May meeting then definitely as an 8 agenda item on the June meeting. 9 I think the follow-up on some of these items 10 is as important as the regular to make sure that 11 we're making progress with the implementation of 12 the recommendations. 13 I really kind of hope that we find a way to 14 summarize, one, to get an update where we are 15 with a lot of the suggestions that were made for 16 improving processes, and also to incorporate some 17 kind of a review on technology purchases in the 18 upcoming audit plan. I think it's critically 19 important. It's a lot of money and it's very 20 important to make sure that we're maximizing that 21 for our schools. 22 Thank you. 23 MR. JABOUIN: Thank you, Ms. Fertig. 24 So regarding, this is the project that was on 25 the chief information officer, two chief</p>
<p style="text-align: right;">Page 34</p> <p>1 we added Title 1, the board has asked for the 2 additional projects with respect to educational 3 case management, but we have -- what happens with 4 some of these technology projects, Ms. Fertig, is 5 that, due to the subject matter, there are 6 certain areas that are exempt because they cover 7 certain technology areas, you know, with respect 8 to some of the software, so that visibility is 9 not always there, but we are proceeding. You're 10 referring to those Tony Hunter projects, and some 11 of them also involve working with some 12 individuals that are in the law and so you don't 13 have that particular visibility with respect to 14 that. 15 MS. FERTIG: So we left it, last year I 16 thought we were going to, and you've made the 17 comment, we can't keep looking backwards, we have 18 to look at where we are now, which I think kind 19 of pertains to what we just said about PPO, but 20 also to this. So I'm just taking -- I'm not -- I 21 don't want to use the word Recordex, but just the 22 whole general area of technology purchases, I 23 think we've had a lot of problems with that in 24 the past, we were going to revisit it to see if 25 things were better. And while I'm on this, we</p>	<p style="text-align: right;">Page 36</p> <p>1 information officers ago, we are moving forward 2 with looking at those. We did have a meeting 3 with some law enforcement individuals regarding 4 one of those projects on the list, but this also 5 falls into some of the category of items that, 6 once we speak to certain people it's not -- I 7 don't have the -- it's their project that they're 8 leading with to assist me on. So we are moving 9 forward with that. I think I get the picture 10 that I need to find a way to articulate that to 11 the committee and I will do so. 12 MS. FERTIG: Yeah, and I'm not going to 13 necessarily suggest that we go back to our 14 2016-17 purchases, but that we look forward from 15 where we left at to see if we're having any of 16 the same problems. Because those were really 17 significant. 18 MR. JABOUIN: Yes. 19 MS. FERTIG: And so I'll leave it at that. I 20 just see it on a Long Range Audit Plan and I'm 21 just envisioning 10 years from now we're going to 22 look back and find out that we never corrected 23 the problems we found in 2017, '18, '19. 24 MR. JABOUIN: We have looked at some more 25 recent purchases that -- that we presented to the</p>

<p style="text-align: right;">Page 37</p> <p>1 board with respect to that and I think I need to 2 be able to capture that for the committee. The 3 reason why it's on there like that, Ms. Fertig, 4 is that we'll continue to do so because there was 5 a good number of projects. I think, ultimately, 6 we are focusing on the larger dollar ones though. 7 MR. MEDVIN: Mr. De Meo? 8 MR. DE MEO: Yeah, did you -- did you call on 9 me? 10 MR. MEDVIN: Yes, sir. 11 MR. DE MEO: Okay. Thank you. Two items. 12 First, could you summarize, briefly, the scope 13 and how it was determined which items would be 14 included and how you prioritize them? So scope, 15 including how you prioritize -- you know, I'm 16 getting at audit risk assessment here. Could you 17 summarize that for us? And then I have a 18 follow-up on that. 19 MR. JABOUIN: Yeah, sure. So one of the 20 things that's important in this process is the 21 different comments that we get, Mr. De Meo. Some 22 of them will be at these meetings here where a 23 committee member may have a suggestion of 24 something that needs to be audited. And so those 25 get put aside as well. There's also comments</p>	<p style="text-align: right;">Page 39</p> <p>1 of the schools, have there been any changes to 2 the principals? Which may go either one way or 3 another, because sometimes a change in principal 4 which will require a need for an audit, but 5 sometimes if the principal has been there for a 6 long time, that provides a different type of risk 7 as well. 8 So taking those into account, we then have 9 the auditor general and what are some of the 10 things that they want us to take a look at as 11 well. And those become very important. 12 Requirements with respect to charter schools; 13 requirements with respect to the internal funds; 14 all of those types of things are evaluated to be 15 able to come up with what our plan would be and 16 then now we move forward, taking into account 17 some of the comments here, some of the comments 18 at the board, the board needing to make certain 19 types of decisions regarding either our head 20 count or how much we want to spend for outside 21 resources which will determine the final plan. 22 Now, when the audits happen, and the audits 23 are going on during fieldwork, we have to let the 24 audit, itself, drive whether or not we pursue a 25 matter further. Because we want to make sure</p>
<p style="text-align: right;">Page 38</p> <p>1 from the board members that are made. Sometimes 2 it's in my with one-on-one meetings with them and 3 sometimes it's at the dais. Those, I stay in 4 constant touch with regarding those areas of 5 interest. Because, ultimately, we have a certain 6 pool of resources and we also, even with the 7 outside individuals that we engage, I still need 8 to manage them and my team still needs to manage 9 the engagements, and we need to set up the 10 meetings, and we need to make sure that they're 11 getting what they need. So, ultimately, there's 12 only a certain amount of available resources that 13 we have. 14 Taking into account some of that, Mr. De Meo, 15 we take a look at different factors regarding 16 some of the different subject areas, such as the 17 school, such as the department, such as the 18 processes, such as the contracts. And those may 19 be taking a look at them from a dollar 20 standpoint. Also, maybe taking a look at them as 21 far as when is the last time this was audited? 22 Were there any issues the last time they were 23 audited? Have there been any new changes in any 24 regulations; any requirements; any laws; any 25 policies any procedures? As it pertains to some</p>	<p style="text-align: right;">Page 40</p> <p>1 that the auditors are cognizant to not just the 2 audit plan but to be able to look around to make 3 sure that there's no other issues that are there. 4 So those, ultimately, Mr. De Meo, will 5 determine the recommendation that I have with the 6 plan. 7 MR. DE MEO: So do you discuss -- you perform 8 a risk assessment for your own benefit; right? 9 Okay. And do you discuss that or share that 10 with anyone; the board; or anyone; or your staff; 11 or -- 12 MR. JABOUIN: So I had to discuss that with 13 the auditor general during their audit on that 14 end. So during my risk assessment meetings I do 15 have a discussion with the individuals as far as 16 what the purpose of the meeting is, we're trying 17 to get their perspective with respect to audit 18 risks so we can develop the plan. 19 MR. DE MEO: Are the highest risk items that 20 you've assessed included in this plan for current 21 year? In other words, everything that you've 22 assessed as a highest risk, I'd like to know if 23 that's included in this plan. 24 MR. JABOUIN: So, yes. So what are the 25 highest risk areas? Information technology, yes;</p>

<p style="text-align: right;">Page 41</p> <p>1 construction, yes; contracts and procurement, 2 yes; auditor general regulatory items, yes; 3 discipline, behavioral threat assessments, yes; 4 maintenance contracts, yes; payroll, yes. 5 Now comes the, what are the specific areas 6 within those higher risk areas? Because, 7 obviously, there are many contracts. Which ones 8 get chosen? Well, the ones that have been 9 discussed here in these type of meetings. There 10 have been comments with respect to vendors. 11 There have been comments with respect to certain 12 services. And once we come up with those risk 13 areas, let's just go ahead and identify which 14 ones within that. And I think that there should 15 be an opportunity to make some of those specific 16 selections as the year goes on. Because we can 17 become aware of an issue probably a month from 18 now or a week from now or tomorrow that we don't 19 know today. Or just the risk factors just change 20 over the course of the year. If time permitted, 21 and in some organizations that I've worked at, 22 we've actually done a quarterly risk assessment 23 and modified the audit plan accordingly. 24 Something that maybe we can move to a more 25 frequent readjustment of the audit plan in this</p>	<p style="text-align: right;">Page 43</p> <p>1 need to be looked at, then something would have 2 to come out in the preceding pages. 3 MR. DE MEO: Okay. Well, I'd like the 4 committee to consider that because I consider 5 those two areas extremely -- I consider them, in 6 terms of risk assessment I would consider those 7 high risk and -- 8 MR. JABOUIN: I'll make note of that, sir. 9 MR. DE MEO: And, also, could you just 10 explain to us one more time why you can't share 11 your risk assessment with us? 12 MR. JABOUIN: So, particularly, Mr. De Meo, 13 as it relates to the areas that we look at with 14 respect to some of the critical applications, 15 particularly as it pertains to our software, our 16 security, those are particular areas that -- that 17 are part of the assessment. 18 MR. DE MEO: But for those, you can share 19 your risk assessment with us? 20 MR. JABOUIN: Yes, it's because of that 21 particular reason, sir. 22 MR. DE MEO: So if we asked you to redact 23 those items on a risk assessment matrix that you 24 could provide us listing the specific areas and 25 assessing the risk, assigning risk, could you do</p>
<p style="text-align: right;">Page 42</p> <p>1 organization at some point. 2 MR. DE MEO: Okay. And, lastly, on the Long 3 Range Audit Plan, on page 24, there are two items 4 IT Security - Cyber Security, Logical Access, 5 Assessment (Re-Audit of Prior Audit) and 6 Information Technology Identity Management Follow 7 Up, why aren't those at the top of the list every 8 single year and why aren't they included in this 9 year? 10 MR. JABOUIN: So we had to substitute a 11 project that is in here. This was originally 12 into our plan and we ended up having to put 13 project number 11, the education management 14 software one in place of that. You can see, I do 15 have some colors, the purple means our IT Audit 16 Manager, Jennifer Harpalani, is the one that 17 works with CRI on this one. We were going to 18 have her work with RSM on that particular one. 19 So at the end of the day, Mr. De Meo, as we look 20 into the Long Range Audit Plan we can make shifts 21 and if that is a -- if that is your thought, I'm 22 taking note of that so that way we can go ahead 23 and put that into the board meeting. If that is 24 -- the items that are on page 24, to put them in, 25 and I do think that those are each areas that</p>	<p style="text-align: right;">Page 44</p> <p>1 that? Could you provide us with something like 2 that? 3 MR. JABOUIN: I could take a look into that, 4 sir. 5 MR. DE MEO: It would be good because then we 6 could compare it with what the plan shows and it 7 would -- truthfully, I feel that we're at a 8 disadvantage in that we're not able to discharge 9 our responsibility as an audit committee without 10 seeing an audit risk matrix. And, although I 11 have a lot, lot of confidence in your area, in 12 your department, and your past and what you've 13 done for us, it's hard as a committee member to 14 approve or to endorse an audit plan without 15 having a comprehensive audit risk assessment. 16 So I'll leave it there. But if you could 17 provide us with anything, even redacted areas, 18 that would be great. 19 MR. JABOUIN: Would you -- in order to assist 20 you, yourself, with your responsibilities, sir, 21 would you, Mr. De Meo, have a conversation with 22 me to give you further understanding as to -- as 23 to the plan? Because we have to keep in mind 24 that if there are areas of interest to the 25 committee, this is the opportunity to bring them</p>

Page 45

up, now, so that way they can make their way into either the current plan or a future plan. And I do have your comments with respect to -- with respect to those two areas.

MR. DE MEO: Okay. Yeah, this would obviously be helpful for me.

MR. JABOUIN: I failed to mention, the identity management is on its way right now, though. One of my team just mentioned that to me.

MS. FERTIG: I just would like to say, I find Mr. De Meo's comments very helpful and I actually concur with him on what he said about the IT and so forth. So if you're having -- you know, I think it's helpful to have these conversations in the course of the meeting so that we can all benefit from the collective knowledge that we have on the committee, so -- I'm not saying don't have a meeting, but I am saying that I think it's important to have that conversation here.

DR. LYNCH-WALSH: Mr. Medvin, should I just jump in whenever I feel like it?

MR. JABOUIN: Everyone is going to get their. Ms. Carter-Lynch.

MS. CARTER-LYNCH: Okay. I have a question.

Page 47

document that you could send me some questions ahead of time and I could include them in the meeting.

MS. CARTER-LYNCH: And I know that you said, I mean you talk about the resources, the limited resources of people, but I think it would behoove us to have that done -- to have to be able to do that, even if that means that we receive the packages a little earlier so we can get that back to you so you can have time to get the answers. Because I think we spend an awful lot of time, unproductive in my estimation, on things that we should already have answers to.

MR. JABOUIN: Yeah, the issue, Ms. Carter-Lynch, is we struggle to get the packages done a week ahead of time. Trying to put the report together is -- is a bit of a challenge. In fact, there has been a few times that some reports are not ready and we send them a day or two afterwards. So we can't get them done earlier because we're sometimes waiting for management responses. So that is a little bit of a challenge on that front.

MS. CARTER-LYNCH: Well, you know, one thing I -- let me just say this, we've got to find a

Page 46

Because we spend an awful lot of time on going over things. My question is this, and if anybody that's an expert in sunshine, please chime in, is there a possibility, Mr. Jabouin, for us to send, after getting the materials, copiously perusing them, that we can send you a list of questions and we can get the answers to those questions before the next board -- audit committee meeting so we won't spend a whole lot of time? All we would need you to do is give us answers. Is that a possibility?

MR. JABOUIN: So this would be like some of the questions that we're getting now, whether or not you can send them. So we send out the package before -- a week before the meeting. As you read them you may have some questions that I would accumulate and then we would need to go over them at the meeting, Ms. Carter-Lynch.

MS. CARTER-LYNCH: That's fine. That's not the answer to my question. The answer I want to my question is, one, is that a possibility, that -- and that's a yes or a no.

The second part of it is --

MR. JABOUIN: I do think that that's a possibility to all members, that as you read the

Page 48

better way to do this. We really have to. And we have to work together to do it. This is the first committee I've ever been on in my life that it takes all day to get through an agenda. And, for me, it bothers me. And I -- and I'll leave with those comments.

MS. STRAUSS: Amen.

MR. TURSO: Amen, again.

MR. MEDVIN: Dr. Lynch-Walsh?

DR. LYNCH-WALSH: Yes, thank you.

Okay. So I concur with Mr. De Meo, and there are times when committee members may have something that's confidential that you have to keep confidential as committee members, and I've certainly had that on the Facilities Task Force where we're not allowed to share certain documents. If there is -- if there are items that you'd have to redact the level of risk on, although, I would do it from a general sense given the nature of it, not an actual sense, so let's say the internal controls over a certain area are extremely weak and you don't want to advertise that to the world, it would still be something that's high risk without advertising to the world that you have weak internal controls.

<p style="text-align: right;">Page 49</p> <p>1 I'm pretty sure the world is aware of the 2 district's weaknesses in terms of internal 3 controls for the most part, but I concur with 4 having a risk assessment. Because I think that 5 several years ago there was one and it kind of 6 dropped off. And to Mr. De Meo's point, we are 7 at a disadvantage because we don't know what's 8 the highest and if we have to pick and choose. 9 But related to that, the idea of having to pick 10 and choose, I am sure that if something were 11 critical and the board agreed it was critical, 12 instead of removing something else that's 13 critical, they would approve additional funding 14 if we can't find something to pull off the audit 15 plan. 16 So the idea that we have to choose which baby 17 to keep and which one to dispose of just doesn't 18 sit well with me because all items on this tend 19 to matter. 20 I don't know that I got an answer -- my 21 question that started this whole meeting off 22 about, I think it was B-stock or warehouses, I 23 wasn't clear on whether we would have an answer. 24 I think I read between the lines, and it sounds 25 as though there was a line item from the current</p>	<p style="text-align: right;">Page 51</p> <p>1 appropriate recommendations to the superintendent 2 and the board. That's one mention. There's 3 another one at the beginning of the bylaws. 4 So it is important to tear through this 5 report and we are, in part, evaluating the 6 effectiveness of the chief auditor and the 7 office, specifically, in this area. 8 I also wanted to share with everybody that 9 PCG will be back once again. The board 10 specifically directed the chief auditor to -- to 11 include the prior contract and contracts in what 12 CRI was looking at. Because CRI admitted at our 13 last meeting, I believe, that they had been 14 limited to the current year's contract. He tried 15 to have the current one now looked at. But 16 multiple board members, and we'll all remember 17 the number 58-132E, that was the contract that 18 was with PCG prior to the one that was audited 19 and it had four or five amendments, and so he's 20 been instructed to have them go look at that. 21 Because they weren't looking at that contract, a 22 lot of their conclusions were done in a vacuum 23 with a blindfold on. So I just wanted to share 24 that because that came out at the last meeting. 25 Let's see. And I think that is all my items.</p>
<p style="text-align: right;">Page 50</p> <p>1 year's audit plan that CRI is -- that we're so 2 far behind on that the fieldwork hasn't started 3 even though we started out saying the fieldwork 4 has started, but it hasn't started because there 5 isn't even an engagement letter. And that would 6 be on PPO Council of Great City Schools report 7 findings. So if I did a request for an audit 8 engagement letter there wouldn't be one because 9 you haven't even gotten to it even though it was 10 on the current year's plan and is now on this 11 year's plan again. So -- and I don't want people 12 to get lost in there. 13 The audit committee bylaws and also even the 14 chief auditor's policy, because it's important to 15 know we're the audit committee and we do have 16 rights and responsibilities, and the chief 17 auditor's office has responsibilities to us as 18 well, we still have to approve the audit plan. 19 That was not removed. Although, it was watered 20 down a bit. And our bylaws repeatedly mention 21 looking at, and one of the items is to 22 periodically evaluate the effectiveness of the 23 internal audit plan from the standpoint of how 24 effectively the Office of Chief Auditor's 25 available time is being utilized and make</p>	<p style="text-align: right;">Page 52</p> <p>1 Although, wait, no, I take that back. 2 I agree on the stuff on page 24 that's on the 3 future plan. There are things on here that 4 aren't going to keep. Because if we're doing 5 long range planning, inspecting portables and 6 other relocatables is part of that, so that can't 7 wait. The district was supposed to be inspecting 8 portables, so I'm not sure if we're auditing the 9 inspection process or trying to inspect 10 portables. And then there's a mention of 11 inspection process; stadiums, grandstands and 12 bleachers. The good news is the athletics 13 department pretty much already compiled a list of 14 which schools even have those things and much 15 less the condition of them. But there will be 16 another needs assessment that will look at that. 17 And I agree on all the technology. If you 18 don't ever fix the internal control issues that 19 existed in prior years, you don't know if you're 20 making the same mistakes moving forward. 21 So that's all I have right now. Thank you. 22 MR. MEDVIN: If I may, I have a general 23 comment. And I don't know if Mr. Jabouin can 24 convey it to the board directly or maybe it's the 25 responsibility of the committee. It's obvious to</p>

<p style="text-align: right;">Page 53</p> <p>1 have me in listening to many of the comments is 2 that we have an extensive plan here and we've had 3 an extensive plan in the past and not everything 4 has, obviously, been completed. There's stuff 5 that is carried over and there's stuff that 6 should have been completed and it isn't. And I 7 think one of our roots of the problem is back to 8 our budget and what resources Mr. Jabouin and his 9 office has to work with. And I think the board 10 should be strongly encouraged and made aware that 11 in order for this to be effective we need 12 additional resources or budget to retain outside 13 auditors. And I think it's the responsibility of 14 the committee to transmit that. Because I think 15 a lot of the problems we're having is just you 16 can't do it all at once. And I think we should 17 consider that and I hope Mr. Jabouin can convey 18 that in his workshop meeting.</p> <p>19 I see Mr. Mayersohn has his hand up.</p> <p>20 MR. JABOUIN: Yeah, if I can please comment, 21 Mr. Medvin, on what you mentioned. One of the 22 things that I'm planning on exploring going into 23 next year is to have additional audit workshops. 24 And so that means that after the board approves 25 the plan, I can give them a snapshot as to how</p>	<p style="text-align: right;">Page 55</p> <p>1 outside consultants.</p> <p>2 The other thing, and this is just some of the 3 things on internal controls, are these ongoing? 4 Because I looked at here, number 34, I think Mr. 5 Jabouin we've been talking about this since you 6 got started, especially with property and 7 inventory. So I don't know where we're at on 8 that or if there's a progress. I mean, I'm not 9 looking for an answer today, but, again, just 10 something that, you know, we know where we're at 11 or we haven't started yet or we haven't engaged 12 in it, but, you know, it's on the list.</p> <p>13 The other thing is also on a timetable for 14 some of these audits, when they might be 15 starting. So if -- you know, again, just my mind 16 from a processing, if we're going to be doing 80 17 of these audits in the first quarter, is that 18 going to lock us in to we have no ability to be 19 flexible? Or are we going to do 10 the first 20 quarter, another 10 the second quarter, at least 21 start, so based upon that risk is that we can 22 then look at and figure out, you know, at least 23 have that template of what may work and what may 24 not work.</p> <p>25 Then the other two things, and this is just</p>
<p style="text-align: right;">Page 54</p> <p>1 we're looking. So that way things that get 2 added, maybe, like in September because we 3 weren't aware of a risk, they'll know that this 4 is happening in place of this particular project.</p> <p>5 MR. MEDVIN: As of right now, every time 6 there's a potential change we don't have 7 resources so something else has to be dropped. 8 It's really being almost untenable at times.</p> <p>9 Mr. Mayersohn?</p> <p>10 MR. MAYERSOHN: Yeah, just a couple of 11 things.</p> <p>12 Number one, I agree with the comments from 13 Mr. De Meo about trying to get lists. That, I 14 think would be greatly appreciated, so I hope we 15 can accomplish that.</p> <p>16 The other thing is, you know, I think as Mr. 17 Medvin had mentioned, status and the progress of 18 current audits that we have. So we're doing a 19 plan, but we don't know where we're at on the 20 current follow-up process. So if there's 21 somewhere in there to give us a timeline of, 22 we're 50 percent complete, we're 80 percent 23 complete, so at least we have an idea of how much 24 time, you know, the Office of the Chief Auditor 25 is going to be spending time on it or, you know,</p>	<p style="text-align: right;">Page 56</p> <p>1 on, I guess, the long range plan, I know there's 2 a single audit regarding IDEA funding. I guess 3 my question that I have -- because I believe that 4 matrix funding was at one point in time audited 5 from the district and maybe you want to put that 6 on a long range plan somewhere along the way.</p> <p>7 So for those of you who weren't familiar, 8 students with disabilities get not only IDEA 9 funding from the feds, but they also get a matrix 10 funding depending upon how they're ranked on 11 their IEP from the state.</p> <p>12 Sometimes the district has not been in 13 compliance with the higher levels of fours and 14 fives as opposed to one, two and three, and the 15 numbers or whatever may have changed, but my 16 concern is that those funds are, actually, going 17 where they're supposed to be going and not going 18 where, historically, we've had somebody who has 19 been paid through a matrix fund who has been 20 doing bus duty. So somewhere on the long range 21 plan, maybe, take a look at that.</p> <p>22 Those are my comments.</p> <p>23 MR. MEDVIN: Ms. Fertig?</p> <p>24 MS. FERTIG: Thank you. I feel like we're 25 going back and forth because we're not answering</p>

<p style="text-align: right;">Page 57</p> <p>1 in the same timeframe, but I just -- I just 2 wanted to, again, say I concur with what Mr. De 3 Meo said about moving that onto the audit plan. 4 You mentioned that you're continuing with 5 educational software management. Where are you 6 moving with that and are we getting an update in 7 June? And so does that have to be carried over 8 to the next year as opposed to some of these 9 other things?</p> <p>10 And then Dr. Lynch-Walsh mentioned the PCG, 11 so that's going to be added onto this or you've 12 already incorporated it?</p> <p>13 MR. JABOUIN: No, I haven't, Ms. Fertig, 14 because this document was prepared before the 15 April 11th meeting. So if you go to page 9 of 16 the current document that's in your package, the 17 Application Patch Management is going to be 18 reflected the next time you see this on contract 19 58-132E. But we are in the process right now of 20 developing the -- this plan and this is where 21 this one is going to fit in.</p> <p>22 MS. FERTIG: Okay. And which one? Can you 23 say that again, which number?</p> <p>24 MR. JABOUIN: Page 9. If you go to item 25 number 6. So the patch management will be</p>	<p style="text-align: right;">Page 59</p> <p>1 just put this another way. From the long range 2 page there's stuff we've been carrying for years, 3 so I just would like to see, if possible, when 4 you bring this document back, if we could see 5 where you're going to incorporate the various 6 technology issues that have been raised today in 7 this year's audit plan.</p> <p>8 MR. JABOUIN: It's going to be -- of course, 9 I will do it based on what the board comments, 10 but just like we did before, just now, we're 11 moving the patch management one, we will also 12 need to move something out. Like to address Mr. 13 De Meo's comments, as far as the cyber security, 14 we had initially considered it, but we don't have 15 the room for it.</p> <p>16 So part of the interesting aspect of it is, 17 it's good that we're able to have a very healthy 18 list so we can identify the areas we want to 19 focus on, now comes the challenges to be able to 20 get them all done along the lines of what Mr. 21 Medvin is saying.</p> <p>22 Now, ultimately, getting an outside 23 organization to look at certain areas is still 24 taxing on me and my team because we have to 25 assist them in being able to get their work done,</p>
<p style="text-align: right;">Page 58</p> <p>1 changed to 58-132E. So the one that Dr. 2 Lynch-Walsh was talking on with respect to that.</p> <p>3 MS. FERTIG: Okay. So that will be going in 4 that spot and education management, software 5 management, I'm getting that all gobbled up, but 6 where do you have that?</p> <p>7 MR. JABOUIN: Yes. One moment as I flip 8 through the pages.</p> <p>9 MS. FERTIG: Because I was hoping that we 10 would get an update on our conversation that 11 we've already had on it. It's been several 12 months.</p> <p>13 MR. JABOUIN: Hold on one second here.</p> <p>14 So the -- so the -- I mean, obviously, we can 15 have a conversation on how things are proceeding, 16 but the actual audit is going to take a bit 17 longer to do. Let me look at item number 11 on 18 page 10 that follows it, Ms. Fertig. That's 19 going to be the follow-up to the current project 20 as well as the new contract that the board signed 21 in January of 2023. So that one will be the new 22 contract and the follow-up to the findings on the 23 current one and then the one on number 6 on page 24 9 is going to be the 58-132E.</p> <p>25 MS. FERTIG: Okay. So I guess my -- I'll</p>	<p style="text-align: right;">Page 60</p> <p>1 their requests set, scheduling the meetings, 2 making sure that management is responsive to 3 them.</p> <p>4 Also, sometimes the data quality of the 5 request that they have needs to be looked at 6 because there are a lot of inaccuracies sometimes 7 with some of the reports that come out.</p> <p>8 So there is a good amount of work that needs 9 to be done even when we outsource it, but, Ms. 10 Fertig, ultimately, we do -- I mean, there are 11 areas on that page, on page 24, that we really 12 would like to get to but we have to make some -- 13 some choices.</p> <p>14 MS. FERTIG: Okay. It just appears, I know 15 we can't vote on anything today, but it seems 16 like there are a lot of people that have -- that 17 are reaching consensus around that one issue, or 18 I'm going to make it multiple, because there's 19 numerous things on page 24 that really -- that 20 relate to technology. But it seems like there's 21 a lot of consensus around IT security, so I hope 22 you'll mention that to the board --</p> <p>23 MR. JABOUIN: So noted.</p> <p>24 MS. FERTIG: -- as something that -- you 25 know, you're having your meeting with them, then</p>

Page 61

1 you're coming back to us, and -- and so I think
2 it's important for them to know.

3 And I also wanted to mention, to Mr. Medvin's
4 point, this is not something we can do today, but
5 nearly every year we have asked the board for a
6 larger budget to do this because there are so
7 many issues that need to be pursued, so that may
8 be something we want to consider in our May
9 meeting, having our chair move forward with that.

10 Okay. Thank you.

11 MR. MEDVIN: Dr. Lynch-Walsh?

12 DR. LYNCH-WALSH: Yes, the longer this goes
13 on the more I find.

14 Accounts payable was a problem on the PCG
15 not-quite-an-audit audit. So that's under long
16 term. And accounts payable and the slowness with
17 which vendors get paid is also a problem on the
18 construction side of the house. So -- and
19 whether the accounts payable process is in the
20 21st century. So that's something I don't think
21 we can wait for 10,000 years to audit, especially
22 since it's been an issue. It was absolutely part
23 of the problem with PCG. And I can tell you that
24 it continues -- the process and the paper-based
25 minutia that is the accounts payable system in

Page 63

1 MR. JABOUIN: So --

2 DR. LYNCH-WALSH: Well, is there any reason
3 pensions can't be included? And where are we on
4 the payroll as far as this particular item if we
5 go back to last year?

6 MR. JABOUIN: Maybe I'll have to speak to you
7 to understand what is your question regarding
8 payroll, itself. Because the -- the pension is
9 something that's calculated outside of the
10 district. Obviously, the proper amount has to be
11 taken off the employee's paycheck to be given to
12 FRS, but I need a better understanding as to what
13 your question is.

14 DR. LYNCH-WALSH: Okay. So there's no way
15 that people could be getting pensions and a
16 salary at the same time?

17 MR. JABOUIN: If they're getting a pension
18 and a salary? So there are requirements as far
19 as if an employee can be reemployed by the
20 district after they leave. So if that's the
21 point we can certainly take a look at that,
22 because regulators had -- I recall that there was
23 an issue with respect to that when I first
24 started. So I understand that point and I can
25 absorb that piece of it in.

Page 62

1 Broward Schools is problematic on the
2 construction side.

3 And then I see payroll and I have a question
4 about payroll. Does that include pensions? Have
5 pensions been audited at all? And would that be
6 included? Because that would be the place I
7 would think to find it. Number 12 on page 11.

8 MR. JABOUIN: So if an individual leaves the
9 district -- can you please ask me what are you
10 referring to as far as payroll? Because when we
11 take a look to see --

12 DR. LYNCH-WALSH: Pensions. Pensions.

13 MR. JABOUIN: To see whether or not their
14 pension is appropriately calculated; is that your
15 question?

16 DR. LYNCH-WALSH: Well, whatever. Whether
17 that's calculated; whether everything that
18 they're being paid is appropriate. Because I
19 don't see the word "pension" in here.

20 MR. JABOUIN: Okay. So, yes, they're being
21 paid appropriately. The thing about the pension
22 is that this is something that FRS would be
23 involved in. I just wanted to make sure that I
24 understood you.

25 DR. LYNCH-WALSH: Uh-huh.

Page 64

1 DR. LYNCH-WALSH: Okay. And do people get
2 cash bonuses ever as part of a pension package?

3 MR. JABOUIN: So the sample is taken out of
4 the departments that are looked at, but I can
5 look at it from a holistic standpoint, as well,
6 as we make our selections. I don't have that
7 answer to that question.

8 DR. LYNCH-WALSH: Okay. I'll bring it up
9 again on the 18th.

10 MR. MEDVIN: Mr. De Meo?

11 MR. DE MEO: I believe, Dr. Nathalie
12 Lynch-Walsh, that the pension plan has to be
13 audited; is that correct, Mr. Chief Auditor?
14 It's audited by an external auditor, so --

15 MR. JABOUIN: Yes.

16 MR. DE MEO: Have we ever seen those audit
17 reports? It might be good. It might help us
18 that have questions about what's going on with
19 the pensions. It might be good just to present
20 those audit reports to us.

21 MR. JABOUIN: I'll take a look to see how
22 that's done. I mean, probably, just like your
23 background -- by the way, we missed the first
24 part of your question because the screen froze,
25 but I think I understood the question.

Page 65

1 Well, actually, for the purpose of the record
2 would you mind repeating the question?

3 MR. DE MEO: Yeah, I believe the DOL requires
4 that pensions over a certain size, and certainly
5 we have more than 100 people, are required to be
6 audited, and -- by a certain time and by an
7 external qualified auditor. So if you could
8 share those reports with us I think that might
9 eliminate some of the questions we have about
10 pensions.

11 MR. JABOUIN: Let me take a look at that.
12 I'm familiar with what you're talking about, but
13 the Florida Retirement System is the one that
14 manages it, so they do get their own audit, I
15 assume. So this isn't a situation where an
16 organization has like its own separate pension
17 plan on the side where they're working with the
18 investment advisor and some of that gets audited
19 in accordance with DOL requirements. You know,
20 here we participate with other municipal
21 organizations into the Florida Retirement System.
22 There are some municipalities that don't
23 participate, and I think that's kind of where
24 you're headed, but let me try to get an
25 understanding of that so I can go ahead and

Page 67

1 that this should take hours, but to see that
2 there's continual progress going on suggestions
3 we've made, whether it's on things that might be
4 happening through the RSM audits or the many
5 suggestions that were made about purchasing and
6 all this year.

7 So I think it would be helpful for us and
8 maybe resolve some of these ongoing things on
9 this list if we just had that follow-up list at
10 the beginning of a meeting. And it was a chart,
11 Mr. De Meo and Mr. Medvin. And somebody can
12 comment on it, but it was a chart so that we
13 could see that they were being followed up on and
14 what things had been resolved. And I think that
15 might save some of the conversations here and
16 some of the duplicative work.

17 With that said, once we've done that, then,
18 you know, obviously, you would be looking to a
19 follow-up item, follow-up audit to make sure that
20 it's actually happening. And that might be a
21 different area. It might not even be the same
22 area.

23 So I just wanted to make that comment.
24 There's been a lot of questions about how things
25 are being followed up on, and, hopefully, just

Page 66

1 describe that to the committee on the 18th
2 because that may not exist or it exists at the
3 FRS level.

4 MR. DE MEO: It probably exists at the FRS
5 level.

6 MR. JABOUIN: That's what I'm assuming.

7 If I -- if I may, since I don't see any more
8 questions, Mr. Medvin, can I please ask the
9 committee to please go back and look at page 24?
10 I, obviously, have some comments from Ms. Fertig
11 and from Mr. De Meo regarding the IT.

12 Can I, please, ask the committee to just take
13 a look at that list, but also -- and this is
14 where I really need the value of the committee.
15 Do you think that there are other areas that you
16 want to communicate to me that we didn't capture?
17 That's what I would like to know, because I'd
18 like to be able to tap onto the background here.

19 And I see Ms. Fertig has a question.

20 MR. MEDVIN: Ms. Fertig?

21 MS. FERTIG: Thank you. I don't really have
22 a question, I have an observation. There was a
23 time when we kept a continual chart of follow-up
24 items and that would be our first agenda item,
25 would be to kind of see -- and I'm not suggesting

Page 68

1 having a chart would make it simple to go through
2 it at meeting. Thank you.

3 MR. MEDVIN: I do remember the chart.

4 Ms. Carter-Lynch?

5 MS. CARTER-LYNCH: Well, I just want to
6 concur with Ms. Fertig. That would probably --
7 because I was going to make that same suggestion,
8 that everything that -- all of the questions that
9 Dr. Walsh-Lynch [sic] and everybody has asked
10 about, because I keep hearing, going back to next
11 year, going back to the year before or two or
12 three years, if we could just have a list of
13 everything that has been -- the questions that
14 were asked prior to this particular meeting, if
15 we have that list first, and let's go over that
16 and get answers, then we won't have to keep going
17 back to it. Or if there aren't any answers, then
18 we'll get that, too. So I totally agree with
19 that and let that be our first agenda item.

20 MR. MEDVIN: I believe that's how it used to
21 be. That's not a bad idea at all.

22 Okay. Dr. Lynch-Walsh, I think your hand's
23 up.

24 DR. LYNCH-WALSH: It is. Actually, follow-up
25 is part of the chief auditor's policy. There is

Page 69

1 a -- there are certain things that are supposed
2 to happen in terms of follow-up. I can't say
3 that that's been happening.

4 But, also, on page 11 of this current audit
5 plan and page 12, you may recall that the
6 deliverables that are being audited, a couple of
7 months ago or whenever we had the last one, the
8 12-month look ahead in the staffing plans were
9 not being done by AECOM because nobody noticed
10 that they weren't getting done in terms of they
11 were providing staffing plans, but not from the
12 standpoint of a 12-month look ahead. And people
13 in charge should have noticed that those were not
14 getting done.

15 And those are important because, depending on
16 where the program is, that dictates how much
17 staffing they need to have. And, actually, when
18 we wrote the RFQ that led to AECOM coming on
19 board, it was an RSM recommendation to ensure
20 that they did a 12-month look-ahead and then also
21 quarterly did a look-ahead, so that they never
22 have more staffing, whether it be their staff or
23 subs, than what was needed to execute the
24 projects that were moving forward. And in lieu
25 of that -- and that was because during Heery, the

Page 71

1 comes out in May and we knew that their contract
2 was coming up. So next week, actually, we'll be
3 discussing their contract and looking at staffing
4 in particular.

5 But in terms of deliverables we're not clear
6 on who's choosing which deliverables to look at
7 in terms of what RSM is doing, and then, also,
8 they haven't looked at subs in a while. They
9 only looked at one sub, and I don't know why they
10 only looked at one firm when they did look at
11 subs. So I would like to see that revisited.

12 And also we have two program managers, we
13 have AECOM and we have Atkins, and more often
14 than not it's all AECOM and never Atkins. Atkins
15 does cost and program controls, AECOM is running
16 the SMART program.

17 It seems like they should both be getting
18 reviewed, but also we need to have more clarity
19 on which deliverables and services. So just like
20 I wanted to know the scope of work for the
21 Council of Great City Schools, on May 18th I want
22 to know what are we proposing for number 13, 14,
23 15 and 16, what -- and I know it can change if
24 things come up, but what deliverables and
25 services are proposed to be examined? Because we

Page 70

1 Heery years that never happened. And when AECOM
2 came on board we had to hit reserves for, I
3 believe, 47 million because in the project
4 budgets during the Heery period all the overhead
5 was depleted. And so in order to pay the new
6 program manager they needed to pull 47 million
7 out of reserves.

8 The three-year period for AECOM is drawing to
9 a close and they're looking at renewals. And
10 this dates back -- so, if it's three years, that
11 dates back to 2020. I was not on the selection
12 committee when AECOM came on board. They
13 committed to 45 percent M/WBE even though the
14 district's requirement is 29 or 30 percent. And
15 that should have never happened. And nor is it
16 realistic, necessarily, because, again, you have
17 the scalable staffing plan. So you may not at
18 some point have 45 percent worth of work. You
19 would effectively need to inflate invoices or
20 create work in order to maintain that level.

21 They also have two subs that are not M/WBE
22 that provide staff augmentation. The level of
23 their involvement may change. So, actually, the
24 task force is going to be looking, we've been
25 trying to get to staffing because the org chart

Page 72

1 were missing kind of a critical one, the
2 staffing, prior to this.

3 MS. STRAUSS: I'm sorry. Wasn't this
4 supposed to end at noon? It's now 12:30.

5 MR. MEDVIN: We had a lot to talk about. The
6 timing is at the point that it's getting kind of
7 late for some of us. I think it's time to bring
8 the meeting to a close.

9 Mr. Jabouin, you'll be presenting all these
10 comments at the workshop next week?

11 MR. JABOUIN: Yes, I will be, sir.

12 And thank you everybody. I realize we went
13 past time and I appreciate the committee's
14 comments as we make the program better.

15 MR. MEDVIN: Okay. Our next scheduled
16 meeting is May 18th, 9:30 in the school board
17 building. Hope to see you all there. And thank
18 you so much for your participation today.

19 MR. JABOUIN: Thank you.

20 MR. TURSO: Thank you.

21 MR. MAYERSOHN: Thank you.

22 MS. IGHODARO: I don't know if attendance was
23 taken, but Itohan was on the phone. Thank you.

24 (Meeting was adjourned at 12:32 p.m.)
25

1 REPORTER'S CERTIFICATE
2 STATE OF FLORIDA
3 COUNTY OF BROWARD

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

10 Dated this 3rd day of May, 2023, Fort
11 Lauderdale, Broward County, Florida.

12 
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14 TIMOTHY R. BASS
15 Court Reporter
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a.m 1:16 6:7	22:25 35:8 48:4 66:24 68:19	approves 53:24	6:16 7:1,5,12 10:18	back 8:20 10:14,24 13:21 20:7 22:18 23:7 27:5 28:5 30:24 32:14 36:13 36:22 47:9 51:9 52:1 53:7 56:25 59:4 61:1 63:5 66:9 68:10,11,17 70:10 70:11
ability 22:5,7 55:18	aggressive 21:2	April 1:15 5:23 13:17 15:1 16:15,15 17:9 21:17 24:14 57:15	15:13 16:1,16 17:2 17:6,9,10,18,23,25 18:24,25 19:2,18,22 20:7 21:25 22:2,9 22:21,23,25 23:23 24:5,17,18,19 25:15 26:23 27:16,22 28:5 28:25 29:5,22,23 30:19 33:17 35:4,18 36:20 37:16 39:4,24 40:2,13,17 41:23,25 42:3,5,15,20 44:9 44:10,14,15 46:8 49:14 50:1,7,13,15 50:18,23 53:23 56:2 57:3 58:16 59:7 61:15,21 64:16,20 65:14 67:19 69:4	background 64:23 66:18
able 12:19 17:14 18:11 19:8,12,14,22 19:24 20:1,5 21:3 24:8 37:2 39:15 40:2 44:8 47:7 59:17,19,25 66:18	ago 27:5 35:2 36:1 49:5 69:7	area 21:1 26:22 27:1 34:22 44:11 48:22 51:7 67:21,22	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	backwards 34:17
absolute 19:6	agree 14:12,13,14 52:2,17 54:12 68:18	areas 19:21 20:14,17 20:18,24 21:6,6 25:5 34:6,7 38:4,16 40:25 41:5,6,13 42:25 43:5,13,16,24 44:17,24 45:4 59:18 59:23 60:11 66:15	30:19 33:17 35:4,18 36:20 37:16 39:4,24 40:2,13,17 41:23,25 42:3,5,15,20 44:9 44:10,14,15 46:8 49:14 50:1,7,13,15 50:18,23 53:23 56:2 57:3 58:16 59:7 61:15,21 64:16,20 65:14 67:19 69:4	bad 68:21
absolutely 61:22	agreed 49:11	arguing 32:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	banter 32:8
absorb 63:25	ahead 12:18 20:10 24:6 30:21 41:13 42:22 47:2,16 65:25 69:8,12	articulate 36:10	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	based 12:4 55:21 59:9
academics 31:23	Allegiance 3:6,7	asked 6:8 9:2,11 34:1 43:22 61:5 68:9,14	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	basically 30:24
Access 42:4	allowed 48:16	asking 8:3,7,9,13 14:1 25:22 26:6	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	Bass 1:23,23 2:12 4:15 73:4,14
accomplish 54:15	Amen 48:7,8	asks 14:11	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	beginning 51:3 67:10
account 38:14 39:8 39:16	amendments 51:19	aspect 59:16	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	behavioral 20:21 41:3
accounts 61:14,16,19 61:25	amount 15:19 21:12 30:1,4 38:12 60:8 63:10	assessments 20:22 41:3	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	behoove 47:6
accumulate 46:17	Andrew 2:2 4:3	assigned 18:11	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	believe 9:7 51:13 56:3 64:11 65:3 68:20 70:3
achieve 21:4	Andrews 1:24	assigning 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	believes 32:2,3
acknowledge 4:12	answer 6:19 8:23 14:15 46:20,20 49:20,23 55:9 64:7	assessment 37:16 40:8,14 41:22 42:5 43:6,11,17,19,23 44:15 49:4 52:16	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	benefit 40:8 45:17
action 20:4,8	answered 12:22	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	best 31:5
activity 23:12	answers 15:9 46:7,10 47:10,13 68:16,17	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	better 18:24 34:25 48:1 63:12 72:14
actual 8:24 48:20 58:16	Anthony 2:4 3:17	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	bid 23:20
add 23:16	anticipate 30:14	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	bit 47:17,22 50:20 58:16
added 17:24 34:1 54:2 57:11	antifraud 19:13	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	bleachers 52:12
additional 34:2 49:13 53:12,23	anybody 10:19 46:2	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	blindfold 51:23
address 20:10 59:12	anybody's 10:7	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	board 1:3 4:25 5:12 6:7 9:21 15:14,20 16:19 17:3,5,17,20 17:21 18:1 24:6,13 32:25 33:7 34:1 37:1 38:1 39:18,18 40:10 42:23 46:8 49:11 51:2,9,16 52:24 53:9,24 58:20 59:9 60:22 61:5 69:19 70:2,12 72:16
adequacy 18:9	anymore 29:5	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	bonuses 64:2
adjourned 72:24	appear 25:8	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	book 23:12
adjust 24:8	appears 60:14	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	bothers 48:5
adjustments 18:2	applaud 31:13	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	break 26:13
administrative 4:22 6:15 15:23	Application 57:17	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	
admitted 51:12	applications 43:14	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	
advance 16:15	applies 11:19	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	
advertise 48:23	apply 9:16	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	
advertised 5:2	appreciate 72:13	assessing 43:25	60:19 61:16 62:1,16 63:1 64:1,16 65:1,16 66:1 67:1,16 68:1,16 69:1 70:1,16 71:1,16 72:1 73:1,16 74:1,16 75:1 76:1,16 77:1,16 78:1 79:1,16 80:1,16 81:1 82:1,16 83:1,16 84:1 85:1,16 86:1,16 87:1 88:1,16 89:1,16 90:1 91:1,16 92:1,16 93:1 94:1,16 95:1,16 96:1 97:1,16 98:1,16 99:1 100:1,16	
advertising 48:24	appreciated 54:14	assessing 43:25		

Brian 4:13 briefly 37:12 bring 8:20 13:16 22:16,18 44:25 59:4 64:8 72:7 broad 23:11 Broward 1:3 5:1 32:14,16 62:1 73:3 73:11 BRYAN 2:9 budget 53:8,12 61:6 budgets 70:4 building 24:24 72:17 bureaucracy 9:6 bus 56:20 business 5:3 bylaws 50:13,20 51:3	certify 73:6 chair 2:2,2 5:6 6:21 7:7,12,14,22 8:15 8:17 9:5 12:5 13:6,7 13:10,11 21:15,18 61:9 challenge 47:17,23 challenges 59:19 chance 20:25 change 16:18 39:3 41:19 54:6 70:23 71:23 changed 15:19 56:15 58:1 changes 31:3 35:1 38:23 39:1 changing 24:9 charge 69:13 chart 35:5 66:23 67:10,12 68:1,3 70:25 charter 39:12 chief 2:8,9 3:12 4:11 9:11,24 13:11 15:21 17:22 18:3 27:21 35:25,25 50:14,16 50:24 51:6,10 54:24 64:13 68:25 children 31:23 32:13 chime 46:3 choices 60:13 choose 24:6 49:8,10 49:16 choosing 71:6 chosen 41:8 City 22:15,19 24:12 24:15,16,22 25:17 26:10 27:15 28:8,23 29:1 30:17 50:6 71:21 clarification 9:22 clarify 8:1 clarity 71:18 classrooms 24:25 clear 8:25 9:9,15 10:4 11:25 12:24 15:5 49:23 71:5 close 23:17 70:9 72:8 closures 24:25 cognizant 40:1 collective 45:17	colors 42:15 come 7:13 19:25 20:7 31:11 32:14,18 39:15 41:12 43:2 60:7 71:24 comes 27:25 29:23 41:5 59:19 71:1 coming 28:5 30:12 32:4 61:1 69:18 71:2 comment 34:17 52:23 53:20 67:12,23 comments 5:9,12,15 6:6 13:24 15:24 16:18,19,21 17:11 17:18 18:25 27:14 33:3 37:21,25 39:17 39:17 41:10,11 45:3 45:12 48:6 53:1 54:12 56:22 59:9,13 66:10 72:10,14 committed 13:10 70:13 committee 1:5 2:1 3:13 4:25 5:9,11,18 5:22,24 6:5,14,15 6:17,25 7:1,5,12 9:14,19,25 11:24 12:17 15:14,18,22 16:1,11 17:9,10,14 17:18 18:25 20:8,9 21:7,13,16,19 24:5 25:13 26:23 27:13 28:1 29:10 30:19 36:11 37:2,23 43:4 44:9,13,25 45:18 46:8 48:3,12,14 50:13,15 52:25 53:14 66:1,9,12,14 70:12 committee's 72:13 Committees 15:16 communicate 66:16 community 31:24 compare 44:6 compiled 52:13 complete 54:22,23 73:8 completed 22:12,21 23:15 24:19 27:18 53:4,6	compliance 22:13 56:13 comprehensive 44:15 concern 26:22 27:8 56:16 concise 15:6 concludes 15:23 conclusion 19:25 conclusions 51:22 concur 45:13 48:11 49:3 57:2 68:6 condition 52:15 conduct 29:4 conducted 5:3 conducting 28:25 29:7 confidence 44:11 confidential 48:13,14 consensus 60:17,21 consider 31:17 43:4,4 43:5,6 53:17 61:8 consideration 17:3 considered 10:8,14 11:10 59:14 consolidation 25:9 constant 38:4 construction 20:19 41:1 61:18 62:2 consultants 28:23 55:1 contacted 10:5 contents 10:12 continual 66:23 67:2 continue 37:4 continues 32:5,7 61:24 continuing 57:4 continuous 18:23 contract 22:10 23:22 28:21 51:11,14,17 51:21 57:18 58:20 58:22 71:1,3 contracts 20:20,22 38:18 41:1,4,7 51:11 control 27:24 52:18 controls 18:10 19:13 23:20 27:17 48:21 48:25 49:3 55:3 71:15 conversation 7:17	8:22 9:4 35:1 44:21 45:20 58:10,15 conversations 6:25 45:15 67:15 convey 52:24 53:17 copiously 46:5 copy 13:3 correct 64:13 corrected 36:22 Correction 16:23 cost 71:15 Council 22:14,19 24:11,14,15,21 25:16 26:10 27:15 28:8,22 29:1 30:17 50:6 71:21 count 39:20 County 1:3 5:1 32:16 73:3,11 couple 33:4 54:10 69:6 course 41:20 45:16 59:8 court 1:22 2:12 4:14 73:4,14 courtesy 12:24 cover 20:16,18 34:6 create 11:15 70:20 CRI 28:13,23 42:17 50:1 51:12,12 critical 43:14 49:11 49:11,13 72:1 critically 35:18 cure 20:5 current 21:24 22:1,9 22:22,24 23:3,20 24:17 25:5 26:9 40:20 45:2 49:25 50:10 51:14,15 54:18,20 57:16 58:19,23 69:4 cyber 42:4 59:13
C				
calculated 62:14,17 63:9 call 3:10 4:20 12:9 37:8 called 5:6 12:14 15:15 calling 10:18,22 15:3 cancelled 5:24 17:13 31:16 cap 30:10 capture 37:2 66:16 Carr 29:17 30:7 carried 53:5 57:7 carrying 59:2 Carter-Lynch 2:3 3:13 4:16,16 45:24 45:25 46:18,19 47:4 47:15,24 68:4,5 case 20:6 34:3 cash 64:2 category 36:5 central 25:4 century 61:20 certain 22:14 24:15 25:16 26:10 27:14 27:25 28:22 34:6,7 36:6 38:5,12 39:18 41:11 48:16,21 59:23 65:4,6 69:1 certainly 28:6 48:15 63:21 65:4 CERTIFICATE 73:1				
D				
Dahl 2:3 3:15,16 dais 38:3 damage 16:7 data 27:16 60:4 Dated 73:10 dates 8:3 70:10,11 day 16:4,5 30:23				

42:19 47:19 48:4 73:10 days 11:9,13 De 2:4 3:17,18 37:7,8 37:11,21 38:14 40:4 40:7,19 42:2,19 43:3,9,12,18,22 44:5,21 45:5,12 48:11 49:6 54:13 57:2 59:13 64:10,11 64:16 65:3 66:4,11 67:11 deal 12:17 December 15:20 decisions 31:2 39:19 deem 12:6 20:4,15 definitely 27:2 35:7 deleted 17:24 deliverables 69:6 71:5,6,19,24 demand 20:10 denial 32:17 department 10:19 18:20 38:17 44:12 52:13 departments 64:4 dependent 19:21 depending 56:10 69:15 depleted 70:5 describe 66:1 described 12:19 despite 11:21 destination 29:9 detail 23:11 determine 39:21 40:5 determined 7:12 37:13 develop 40:18 developing 57:20 dictates 69:16 different 11:16 19:10 19:10 26:24 28:25 37:21 38:15,16 39:6 67:21 dig 13:8 digging 13:6,7 direct 17:21 33:3 directed 51:10 directly 7:16 52:24 disabilities 56:8	disadvantage 44:8 49:7 discharge 44:8 discipline 20:21 41:3 discuss 4:22 7:14 10:12 33:9 40:7,9 40:12 discussed 6:4,22 17:7 18:4 41:9 discussing 71:3 discussion 8:11 40:15 discussions 18:3 dispose 49:17 distinguish 8:12 district 15:16 18:10 19:11,21 20:17 22:13 24:9 31:5 32:5 52:7 56:5,12 62:9 63:10,20 district's 4:11 18:9 49:2 70:14 document 6:3 16:13 16:14,17 17:6,16,19 18:6 21:16,20 22:6 22:6 23:3 26:2 28:14 47:1 57:14,16 59:4 documents 26:3,5 28:7 48:17 doing 7:20 13:12 18:21 21:11 27:4 29:18 30:10 31:5,25 33:6,18 52:4 54:18 55:16 56:20 71:7 DOL 65:3,19 dollar 37:6 38:19 dollars 30:1 Dr 2:5 3:13,24,25 7:23,24,25 10:16 11:5 12:8,11,23 13:25 14:2,9,19 15:10 21:22,23 23:2 23:5 24:4,10 25:20 25:24 26:4 28:4,19 30:14 31:9 33:11 45:21 48:9,10 57:10 58:1 61:11,12 62:12 62:16,25 63:2,14 64:1,8,11 68:9,22 68:24 drawing 70:8	drive 29:8 39:24 dropped 23:11 49:6 54:7 due 33:25 34:5 duplicative 67:16 duty 56:20 dysfunctional 31:20 <hr/> E <hr/> earlier 47:9,21 easier 22:1 education 29:15 42:13 58:4 educational 34:2 57:5 effective 53:11 effectively 50:24 70:19 effectiveness 18:9 22:12 50:22 51:6 efficient 19:14 either 23:15 27:22 39:2,19 45:2 eliminate 65:9 email 9:17 10:9,10 11:20 12:2 13:1 15:18,22 emailing 32:1 emails 7:15 9:13 10:2 10:7 12:13 employee 63:19 employee's 63:11 employing 25:6 empty 25:9 encouraged 53:10 ended 29:19 42:12 endorse 44:14 enforcement 21:9 36:3 engage 38:7 engaged 55:11 engagement 25:19 26:12 28:10,12,16 29:2 30:7,15 50:5,8 engagements 38:9 enrich 32:13 Enrollment 32:5 ensure 7:20 69:19 entitled 8:6 envisioning 36:21 Erhard 2:9 4:14 especially 25:9 55:6	61:21 estimating 24:24 estimation 47:12 evaluate 12:20 50:22 evaluated 12:5 39:14 evaluating 13:18 51:5 eventually 5:10 everybody 3:3 9:16 11:19 14:21 15:4,6 16:4 33:12 51:8 68:9 72:12 exactly 14:9 23:6 examined 71:25 example 8:14 10:13 27:20 29:14 33:25 excused 4:5 execute 69:23 Executive 2:10 exempt 34:6 exist 66:2 existed 52:19 exists 66:2,4 expect 11:22 13:20 expedite 14:16 experienced 11:21 expert 46:3 explain 43:10 exploring 53:22 extensive 53:2,3 external 64:14 65:7 extraordinarily 31:19 extremely 43:5 48:22 <hr/> F <hr/> facilities 19:22 27:21 48:15 fact 10:1 11:3 23:12 47:18 factors 38:15 41:19 facts 31:1 failed 45:7 fall 13:21 falls 36:5 familiar 56:7 65:12 far 21:15 22:20 25:22 38:21 40:15 50:2 59:13 62:10 63:4,18 fear 9:6 feds 56:9 feel 44:7 45:22 56:24	Fertig 2:2 3:19,20,21 14:3,5,6 15:5,11,12 15:24 26:13,15 27:11 33:10,13,14 33:24 34:4,15 35:23 36:12,19 37:3 45:11 56:23,24 57:13,22 58:3,9,18,25 60:10 60:14,24 66:10,19 66:20,21 68:6 fieldwork 18:22 22:24 24:2,3 28:24 28:25 29:4,7 39:23 50:2,3 figure 55:22 fill 20:1 final 17:22 39:21 Finance 6:11 find 13:8 20:12 22:7 35:13 36:10,22 45:11 47:25 49:14 61:13 62:7 finding 27:20 28:23 findings 22:15 24:16 25:17 26:11 27:14 28:3 29:2 30:16 50:7 58:22 fine 46:19 finish 6:11 30:9 finished 23:17 firm 29:18 71:10 first 9:17 16:5 21:22 22:4 24:12 37:12 48:3 55:17,19 63:23 64:23 66:24 68:15 68:19 fiscal 24:24 fit 57:21 five 51:19 fives 56:14 fix 52:18 FL 1:24 flexible 55:19 flip 58:7 flood 16:6 Floor 1:24 Florida 65:13,21 73:2 73:5,11 focus 31:1 59:19 focusing 37:6 follow 22:14 24:15
---	--	--	---	---

25:16,23 26:10 27:2 28:22 42:6 follow-up 13:5 30:3 33:18 35:5,9 37:18 54:20 58:19,22 66:23 67:9,19,19 68:24 69:2 followed 67:13,25 following 3:1 17:5 follows 58:18 force 8:2 48:15 70:24 forecast 5:8,10 16:16 foregoing 73:7 former 15:15 Fort 1:24 73:10 forth 30:24 45:14 56:25 forward 7:21 11:18 12:17,18 19:3 27:6 31:2,7 36:1,9,14 39:16 52:20 61:9 69:24 forwarded 10:11,21 found 36:23 four 11:12 51:19 fours 56:13 frequent 41:25 front 47:23 froze 64:24 FRS 62:22 63:12 66:3 66:4 FTF 25:6 function 18:24 fund 56:19 funding 49:13 56:2,4 56:9,10 funds 6:1 39:13 56:16 funnel 31:22 further 39:25 44:22 future 6:23 19:12 45:2 52:3	58:5 59:22 63:15,17 69:10,14 71:17 72:6 give 8:13 44:22 46:10 53:25 54:21 given 48:20 63:11 giving 13:19 go 7:4 12:18,18 20:23 21:19 23:7 24:6 26:2,5 30:21 32:6 32:25 36:13 39:2 41:13 42:22 46:17 51:20 57:15,24 63:5 65:25 66:9 68:1,15 goal 19:12 gobbled 58:5 goes 41:16 61:12 going 7:20 9:15,20 12:17 15:17 19:11 28:13 29:8 30:23 31:14 32:10,13,15 32:18 33:14 34:16 34:24 35:6 36:12,21 39:23 42:17 45:23 46:1 52:4 53:22 54:25 55:16,18,19 56:16,17,17,25 57:11,17,21 58:3,16 58:19,24 59:5,8 60:18 64:18 67:2 68:7,10,11,16 70:24 good 3:3,11 15:19 19:16 21:12 30:3 31:3 37:5 44:5 52:12 59:17 60:8 64:17,19 gotten 13:1 50:9 government 18:14,17 gowns 30:11 graduation 30:12 grandstands 52:11 grateful 17:13 great 22:15,19 24:12 24:15,16,22 25:17 26:10 27:15 28:8,22 29:1 30:17 44:18 50:6 71:21 greater 31:2 greatly 54:14 group 31:18 32:18 guess 56:1,2 58:25 GUESTS 2:11	guys 3:20 32:3,9	I idea 49:9,16 54:23 56:2,8 68:21 identify 41:13 59:18 identity 42:6 45:8 IEP 56:11 Ighodaro 2:4 3:22 72:22 ignore 9:5 II 2:9 imagine 21:19 imbedded 17:11 impact 24:24 30:4 implementation 35:11 importance 30:18 important 20:15 27:1 27:6,7 33:8 35:10 35:19,20 37:20 39:11 45:20 50:14 51:4 61:2 69:15 impression 11:15 improvement 18:23 improving 35:16 in-person 7:3 31:15 inaccuracies 60:6 include 47:2 51:11 62:4 included 22:12 37:14 40:20,23 42:8 62:6 63:3 including 33:22 37:15 inconsistent 14:23 inconveniences 16:7 incorporate 35:16 59:5 incorporated 57:12 indicated 15:25 individual 9:14,14,19 9:25 11:24 62:8 individuals 18:21 21:10 34:12 36:3 38:7 40:15 inefficiency 25:12 inflate 70:19 information 20:19 35:25 36:1 40:25 42:6 informational 4:24 Ingram 29:17 30:8 initial 8:23 16:17	17:2 initially 59:14 insane 9:6 inspect 52:9 inspecting 52:5,7 inspection 52:9,11 inspector 20:14 instance 28:8 instructed 51:20 interest 38:5 44:24 interesting 59:16 internal 6:1 18:10 27:23 39:13 48:21 48:25 49:2 50:23 52:18 55:3 Internet 13:22 introducing 21:16 inventory 55:7 investment 65:18 INVITED 2:11 invoices 70:19 involve 21:9 34:11 involved 30:2 33:8 62:23 involvement 70:23 issue 41:17 47:14 60:17 61:22 63:23 issued 23:23,24 issues 6:22 20:5,6,12 30:1 38:22 40:3 52:18 59:6 61:7 item 5:7 13:14,14 22:17 23:1,8 25:21 26:17 27:22 35:8 49:25 57:24 58:17 63:4 66:24 67:19 68:19 items 5:23 6:9 22:3 23:10,22 27:24 29:1 29:12,16 33:1,25 35:9 36:5 37:11,13 40:19 41:2 42:3,24 43:23 48:17 49:18 50:21 51:25 66:24 Itohan 2:4 3:22 72:23
G gather 17:18 gears 32:12 general 20:13,14,21 34:22 39:9 40:13 41:2 48:19 52:22 generalness 33:4 getting 15:9 37:16 38:11 46:5,13 57:6			J Jabouin 2:9 3:9,11,12 3:15,17,19,21,24 4:1,3,5,8,10,10,18 4:23 5:21 10:11,21	

11:21 12:1,12,16 13:23 14:2,22,25 15:7,12 16:10,11,25 22:23 23:3 24:4 25:20 26:1 27:11 28:16 29:10 32:23 33:6,21,24 35:23 36:18,24 37:19 40:12,24 42:10 43:8 43:12,20 44:3,19 45:7,23 46:4,12,24 47:14 52:23 53:8,17 53:20 55:5 57:13,24 58:7,13 59:8 60:23 62:8,13,20 63:1,6 63:17 64:3,15,21 65:11 66:6 72:9,11 72:19 Jaclyn 2:6 4:6 January 24:13 58:21 Jennifer 42:16 job 13:10,20 jobs 32:16 join 17:14 joined 5:19 Joris 2:9 3:11 4:10 Judith 8:20 July 17:5 jump 45:22 June 26:20 35:8 57:7	47:4,24 49:7,20 50:15 52:19,23 54:3 54:16,19,24,25 55:7 55:10,10,12,15,22 56:1 60:14,25 61:2 65:19 66:17 67:18 71:9,20,22,23 72:22 knowing 29:7 knowledge 45:17 known 8:19 knows 12:25 <hr/> L <hr/> Large 73:5 larger 30:1 37:6 61:6 lastly 42:2 late 72:7 Lauderdale 1:24 73:11 laundry 23:19 law 8:12,15,17,21 9:7 10:9 21:9 34:12 36:3 laws 7:10 38:24 lead 5:10 leading 23:20 36:8 leave 36:19 44:16 48:5 63:20 leaves 62:8 leaving 32:5 led 9:7 69:18 left 34:15 36:15 let's 33:5 41:13 48:21 51:25 68:15 letter 25:19 26:12 28:10,12,16 29:3 30:7,15 50:5,8 level 48:18 66:3,5 70:20,22 levels 56:13 liaise 6:20 7:7 30:19 liaison 6:17 liberty 21:10 lieu 69:24 life 48:3 Likewise 8:6 limited 47:5 51:14 line 49:25 lines 49:24 59:20 list 22:22 23:15,19 27:9 33:17 36:4	42:7 46:6 52:13 55:12 59:18 66:13 67:9,9 68:12,15 listen 10:10 listening 53:1 listing 43:24 lists 54:13 little 26:25 47:9,22 live 32:17 Local 18:16 locations 25:6 lock 55:18 log 14:10 Logical 42:4 long 24:23 26:22 33:16,20 36:20 39:6 42:2,20 52:5 56:1,6 56:20 59:1 61:15 longer 13:6 29:17,25 58:17 61:12 look 17:17 19:9 21:13 23:6 27:13 30:23 32:15 34:18 36:14 36:22 38:15,19,20 39:10 40:2 42:19 43:13 44:3 51:20 52:16 55:22 56:21 58:17 59:23 62:11 63:21 64:5,21 65:11 66:9,13 69:8,12 71:6,10 look-ahead 69:20,21 looked 36:24 43:1 51:15 55:4 60:5 64:4 71:8,9,10 looking 10:24 11:9 25:11,15 27:5,6,6 32:12,16 34:17 36:2 50:21 51:12,21 54:1 55:9 67:18 70:9,24 71:3 lost 50:12 lot 11:6 24:23 25:11 29:17 32:15 34:23 35:15,19 44:11,11 46:1,9 47:11 51:22 53:15 60:6,16,21 67:24 72:5 Lynch-Walsh 2:5 3:24,25 7:23,25 10:16 11:5 12:11,23	13:25 14:2,9,19 15:10 21:22,23 23:2 23:5 24:4,10 25:20 25:24 26:4 28:4,19 30:14 31:9 33:11 45:21 48:9,10 57:10 58:2 61:11,12 62:12 62:16,25 63:2,14 64:1,8,12 68:22,24 Lynch-Walsh's 12:8 <hr/> M <hr/> M/WBE 70:13,21 maintain 70:20 maintenance 20:22 22:10 25:4 28:21 41:4 making 35:11 52:20 60:2 manage 38:8,8 management 18:21 20:6 27:18 28:3 29:15 34:3 42:6,13 45:8 47:22 57:5,17 57:25 58:4,5 59:11 60:2 manager 19:22 42:16 70:6 managers 21:1 71:12 manages 65:14 map 29:9 Marquardt 2:10 4:12 13:3 16:23 Marte 8:20 13:16 22:17 Mary 2:2 3:19 26:14 massive 32:4,4 matches 30:25 materials 46:5 matrix 43:23 44:10 56:4,9,19 matter 8:24 34:5 39:25 49:19 matters 4:22 6:15 maximizing 35:20 maximum 31:5 Mayersohn 2:5 4:1,2 53:19 54:9,10 72:21 mean 33:21 47:5 55:8 58:14 60:10 64:22 means 25:18,22 26:11	42:15 47:8 53:24 Medvin 2:2 3:3,9 4:3 4:4,19,21 7:24 10:5 10:17 11:3,6 14:3,5 14:20,24 15:23 16:3 21:18,22 26:14 30:21 31:12 32:21 33:13 37:7,10 45:21 48:9 52:22 53:21 54:5,17 56:23 59:21 61:11 64:10 66:8,20 67:11 68:3,20 72:5 72:15 Medvin's 61:3 meeting 1:5,12 4:13 4:24 5:3,7,13,19,22 5:24,25 6:5,6,8,23 7:2,5,11 8:18 12:7 13:9 15:8,25 16:9 16:16 17:5,9,13,15 17:18 20:8 28:15 31:15,18,19 32:22 35:7,8 36:2 40:16 42:23 45:16,19 46:8 46:15,18 47:3 49:21 51:13,24 53:18 57:15 60:25 61:9 67:10 68:2,14 72:8 72:16,24 meetings 7:3,14 9:21 16:2 19:1 21:14 26:3 35:2 37:22 38:2,10 40:14 41:9 60:1 member 5:12 8:2,16 9:5 13:9 31:17 37:23 44:13 member's 9:19,25 11:24 members 2:1 3:13 5:9 5:18 6:14,15,25 7:1 9:15 12:18 15:14,18 15:22 16:12 17:10 17:14,20 18:1,1,18 19:1 20:9 21:16 27:13 29:11 38:1 46:25 48:12,14 51:16 Memberships 15:16 mention 5:17 6:13 12:1 15:13 27:12
---	--	---	--	--

28:1 29:1 45:7 50:20 51:2 52:10 60:22 61:3 mentioned 21:5 27:24 45:9 53:21 54:17 57:4,10 Meo 2:4 3:17,18 37:7 37:8,11,21 38:14 40:4,7,19 42:2,19 43:3,9,12,18,22 44:5,21 45:5 48:11 54:13 57:3 64:10,11 64:16 65:3 66:4,11 67:11 Meo's 45:12 49:6 59:13 merely 8:9 Michele 2:10 4:12 13:3 MICROSOFT 1:12 middle 16:4 32:3 million 70:3,6 mind 44:23 55:15 65:2 minutes 13:7,8 minutia 61:25 mislead 12:12 missed 64:23 missing 72:1 mistakes 52:20 modifications 24:7 modified 41:23 moment 31:17 58:7 money 35:19 month 41:17 months 58:12 69:7 morning 3:3,11 motions 5:4 move 19:2 31:2,6 39:16 41:24 59:12 61:9 moving 11:18 36:1,8 52:20 57:3,6 59:11 69:24 multiple 22:3 25:6 51:16 60:18 multitude 9:13 25:7 municipal 65:20 municipalities 65:22	Nathalie 2:5 3:24 7:23 14:17 26:17 64:11 nature 48:20 nearly 61:5 necessarily 10:17 36:13 70:16 necessary 30:25 need 6:20,23 7:4 8:1 8:12,25 9:9 10:4 11:18 13:2,18 24:8 27:2 31:1 32:11,12 35:2 36:10 37:1 38:7,9,10,11 39:4 43:1 46:10,17 53:11 59:12 61:7 63:12 66:14 69:17 70:19 71:18 needed 5:4 69:23 70:6 needing 39:18 needs 12:6 18:19 37:24 38:8 52:16 60:5,8 never 26:5 36:22 69:21 70:1,15 71:14 new 24:7 31:17 32:8 38:23 58:20,21 70:5 news 52:12 nonresponsive 9:1 noon 72:4 not-quite-an-audit 61:15 Notary 73:4 note 42:22 43:8 noted 26:16 27:8,11 60:23 notes 73:9 noticed 5:1 69:9,13 number 5:7 10:22 19:16 22:4,8,22,25 23:4,8,9,18,23 25:21 28:20 37:5 42:13 51:17 54:12 55:4 57:23,25 58:17 58:23 62:7 71:22 numbers 56:15 numerous 60:19	obtain 5:8 obvious 52:25 obviously 7:11 27:25 29:10 30:19 31:4 41:7 45:6 53:4 58:14 63:10 66:10 67:18 occur 5:4 October 8:21 13:17 15:17 office 2:8 15:3,21 16:5 18:8,13 50:17 50:24 51:7 53:9 54:24 officer 27:21 35:25 officers 36:1 okay 3:9 4:21 12:23 16:8 23:5,24 24:10 33:13,15 37:11 40:9 42:2 43:3 45:5,25 48:11 57:22 58:3,25 60:14 61:10 62:20 63:14 64:1,8 68:22 72:15 old 26:18 once 14:21 19:9 36:6 41:12 51:9 53:16 67:17 one-on-one 38:2 ones 25:10 28:2,2 37:6 41:7,8,14 ongoing 22:23 23:10 26:22 55:3 67:8 open 20:1 operational 25:18 Operations 22:10 28:21 opportunities 25:8 opportunity 41:15 44:25 opposed 56:14 57:8 order 44:19 53:11 70:5,20 org 70:25 organization 42:1 59:23 65:16 organizations 41:21 65:21 original 17:8 originally 42:11 outside 20:14 21:9	38:7 39:20 53:12 55:1 59:22 63:9 outsource 60:9 overhead 70:4 overruns 20:2	63:3,15 64:19 65:4 65:10 people 9:7 11:11,17 12:12 32:14,15 36:6 47:6 50:11 60:16 63:15 64:1 65:5 69:12 people's 10:2 percent 54:22,22 70:13,14,18 perform 18:11 40:7 period 70:4,8 periodically 50:22 periods 19:8 permitted 41:20 person 4:14 6:17 32:8 personally 9:10 perspective 40:17 pertaining 13:14 pertains 25:1 34:19 38:25 43:15 perusing 46:5 Peter 2:6 4:8 phone 10:22 72:23 Phyllis 4:5 Physical 22:9 28:20 pick 49:8,9 picture 36:9 piece 63:25 pipeline 8:10 issing 30:24 place 31:21 42:14 54:4 62:6 plan 5:8,11 6:3 16:10 16:16 17:2,6,8,23 17:25 18:18 19:2 20:8,23 21:2,8,25 22:2,9 24:2,5,7,17 24:18 26:1 28:5,18 29:1,12,14 32:23,24 33:7,17,20,22 35:4 35:18 36:20 39:15 39:21 40:2,6,18,20 40:23 41:23,25 42:3 42:12,20 44:6,14,23 45:2,2 49:15 50:1 50:10,11,18,23 52:3 53:2,3,25 54:19 56:1,6,21 57:3,20 59:7 64:12 65:17 69:5 70:17
<hr/> N <hr/>	<hr/> O <hr/>		<hr/> P <hr/>	
	observation 66:22		p.m 1:16 72:24 package 46:15 57:16 64:2 packages 47:9,15 page 22:8,25 23:2,4,8 23:9,9 25:21 28:20 42:3,24 52:2 57:15 57:24 58:18,23 59:2 60:11,11,19 62:7 66:9 69:4,5 pages 43:2 58:8 paid 35:2 56:19 61:17 62:18,21 paper-based 61:24 part 13:19 21:8 29:20 30:13 43:17 46:23 49:3 51:5 52:6 59:16 61:22 64:2,24 68:25 participate 65:20,23 participation 72:18 particular 26:16 29:25 30:8 34:13 42:18 43:16,21 54:4 63:4 68:14 71:4 particularly 43:12,15 passed 11:4 15:17 patch 57:17,25 59:11 pay 70:5 payable 61:14,16,19 61:25 paycheck 63:11 Payment 22:10 28:22 payroll 6:2 20:22 41:4 62:3,4,10 63:4 63:8 PCG 51:9,18 57:10 61:14,23 peer 18:15 pending 5:11 pension 62:14,19,21 63:8,17 64:2,12 65:16 pensions 62:4,5,12,12	

planning 6:10 24:23 52:5 53:22 plans 19:18 20:4 69:8 69:11 Plant 22:9 28:21 please 3:6,10 4:23 7:15 12:2,2 33:3 46:3 53:20 62:9 66:8,9,12 Pledge 3:5,7 plummet 32:7 point 16:9 18:7 24:19 42:1 49:6 56:4 61:4 63:21,24 70:18 72:6 points 26:17 polices 22:13 policies 31:21 38:25 policy 15:14,15,19,21 17:1,23 18:5 50:14 68:25 pool 38:6 portable 24:25 portables 52:5,8,10 position 19:24 positions 20:1 possibility 12:21 46:4 46:11,21,25 possible 6:19,20 59:3 possibly 16:21 postpone 6:23 potential 17:4 54:6 PPO 22:10 28:21 34:19 50:6 practice 23:20 25:5 practices 23:20 preceding 43:2 prepare 17:19 prepared 28:17 57:14 preparing 32:23 present 3:16,18 4:9 5:20 16:10 17:8 21:14 64:19 presentation 6:11 presented 8:9 12:7 24:5,13 36:25 presenting 72:9 pretty 49:1 52:13 previous 19:18 primary 5:6 principal 39:3,5 principals 39:2	prior 42:5 51:11,18 52:19 68:14 72:2 prioritize 27:3 37:14 37:15 probably 14:16 22:1 26:22 41:17 64:22 66:4 68:6 problem 9:20,20 26:4 32:4 53:7 61:14,17 61:23 problematic 8:14 62:1 problems 9:21 14:7 34:23 36:16,23 53:15 procedure 15:10 procedures 22:14 38:25 proceed 12:19 proceeding 34:9 58:15 proceedings 3:1 73:7 process 16:1 37:20 52:9,11 54:20 57:19 61:19,24 processes 35:16 38:18 processing 55:16 procurement 20:20 23:22 41:1 produce 9:12 28:14 product 23:21 proficient 18:19 program 69:16 70:6 71:12,15,16 72:14 progress 35:11 54:17 55:8 67:2 project 23:4 30:8 35:24 36:7 42:11,13 54:4 58:19 70:3 projects 20:2,23 21:8 29:13,21,23,25 34:2 34:4,10 36:4 37:5 69:24 proper 63:10 properly 5:1 property 55:6 proposed 24:17 71:25 proposing 71:22 provide 17:9 19:5,6	43:24 44:1,17 70:22 provided 8:3,5 17:2 21:21 provides 39:6 providing 69:11 psychic 11:6,8 public 5:14 7:1,18 9:23 10:2 28:12 32:16 73:5 publically 28:9 pull 49:14 70:6 pulls 22:5 purchases 34:22 35:17 36:14,25 purchasing 35:2 67:5 purple 42:15 purpose 5:6 32:21 40:16 65:1 pursue 27:10 39:24 pursued 61:7 pursuing 11:1,13 pushing 33:22 put 19:13 24:10 29:13 37:25 42:12 42:23,24 47:16 56:5 59:1	quite 14:17 quorum 5:2 <hr/> R <hr/> R 1:23 73:4,14 raised 59:6 range 24:23 33:17,20 36:20 42:3,20 52:5 56:1,6,20 59:1 ranked 56:10 Re-Audit 42:5 reach 6:18 reaching 60:17 read 21:18 46:16,25 49:24 readjustment 41:25 ready 47:19 realistic 70:16 realize 72:12 really 28:11 30:25,25 31:13 33:1 35:13 36:16 48:1 54:8 60:11,19 66:14,21 reason 22:16 29:20 37:3 43:21 63:2 reasonable 11:2 19:5 21:3 Rebecca 2:3 3:15 recall 63:22 69:5 receive 10:10 12:25 47:8 received 12:14 13:4 recited 3:8 recommendation 40:5 69:19 recommendations 22:19 24:12,21 25:14 27:18 28:9 35:12 51:1 reconcile 28:1 30:16 record 65:1 73:8 recorded 5:13 Recordex 34:21 records 9:23 10:3 28:12 redact 43:22 48:18 redacted 44:17 reemployed 63:19 references 26:18 referred 14:25 referring 14:10,18	34:10 62:10 reflected 57:18 regarding 18:6 27:20 29:15 30:6 35:24 36:3 38:4,15 39:19 56:2 63:7 66:11 regular 35:10 regulations 38:24 regulators 63:22 regulatory 41:2 relate 60:20 related 27:16 49:9 relates 43:13 relative 11:10 relevant 14:12 relocatables 52:6 remember 12:4 51:16 68:3 remind 6:24 removed 50:19 removing 24:25 49:12 renewals 70:9 repeatedly 50:20 repeating 65:2 replying 32:2 report 22:15 23:23 24:16 25:17 26:11 26:17 27:5,14 28:23 29:2 30:17 32:24 47:17 50:6 51:5 73:7 reported 28:3 reporter 1:22,23 2:12 4:15 73:4,14 REPORTER'S 73:1 Reporting 1:23 2:12 reports 6:1,2,10 21:14 47:19 60:7 64:17,20 65:8 request 9:23 12:4,15 28:12 50:7 60:5 requests 9:14,19,25 12:3,9 28:7 60:1 require 39:4 required 5:2 65:5 requirement 70:14 requirements 5:15 15:8 20:20 38:24 39:12,13 63:18 65:19
--	---	---	---	--

requires 65:3 reserves 70:2,7 resolve 67:8 resolved 67:14 resources 31:22 38:6 38:12 39:21 47:5,6 53:8,12 54:7 respect 5:10 7:9 12:8 19:4 34:2,7,13 37:1 39:12,13 40:17 41:10,11 43:14 45:3 45:4 58:2 63:23 respond 7:6 9:13,18 9:24 10:1 11:24 12:2 responded 8:2 11:12 12:10 responding 10:7 11:11,17 15:4 responds 13:3 response 3:14,23 4:7 9:18 10:3,8,13,18 10:19,21 11:23 12:14 13:21,23 15:2 20:4 responses 14:23 47:22 responsibilities 18:12 44:20 50:16,17 responsibility 44:9 52:25 53:13 responsive 12:10 60:2 restructuring 25:2 result 16:18,19,20 retain 53:12 Retirement 65:13,21 review 32:22 35:17 reviewed 18:15,21 71:18 revisit 34:24 revisited 71:11 RFQ 69:18 Riggs 29:17 30:8 right 14:17 21:4 23:5 27:7 40:8 45:8 52:21 54:5 57:19 rights 50:16 rise 3:6 risk 7:16 20:17 24:9 37:16 39:6 40:8,14	40:19,22,25 41:6,12 41:19,22 43:6,7,11 43:19,23,25,25 44:10,15 48:18,24 49:4 54:3 55:21 risks 7:9 40:18 road 8:22 Robert 2:5 4:1 robust 35:1 ROI 31:5 roll 3:10 4:19 5:24 29:21 rolling 21:25 room 59:15 roots 53:7 RSM 42:18 67:4 69:19 71:7 run 7:8,16 8:11 running 71:15 Ruth 2:3 3:13 4:16 <hr/> S <hr/> salary 63:16,18 sample 64:3 samples 19:7 save 67:15 saw 31:18 saying 8:16 26:24 45:18,19 50:3 59:21 says 23:23,24 scalable 70:17 schedule 26:21 scheduled 72:15 scheduling 60:1 school 1:3 4:25 5:12 15:14,20 17:3,5,16 17:20,21 18:1 38:17 72:16 schools 6:1,2 22:15 22:20 24:12,16,22 25:10,17 26:11 27:15 28:9,23 29:2 30:17 32:17 35:21 39:1,12 50:6 52:14 62:1 71:21 scope 18:7 23:12 26:3 26:5,6,7,8 37:12,14 71:20 scoping 26:2,25 screen 64:24 screenshots 13:13	season 30:12 second 12:14 46:23 55:20 58:13 Secretary 2:10 sections 17:1 security 42:4,4 43:16 59:13 60:21 see 7:22 12:20 14:3 26:7 31:19 33:19 34:24 35:3,4 36:15 36:20 42:14 51:25 53:19 57:18 59:3,4 62:3,11,13,19 64:21 66:7,19,25 67:1,13 71:11 72:17 seeing 25:18 28:5 44:10 seeking 18:23 seen 14:22 26:12 64:16 selection 70:11 selections 41:16 64:6 send 7:15,15 8:15 9:17 11:20 12:2,13 13:2,23 14:13,20,21 20:6 46:4,6,14,14 47:1,19 sense 25:18 48:19,20 sent 13:13 14:23,25 15:1 16:14 separate 17:19 65:16 September 54:2 serves 16:13,17 service 1:23 32:6 services 41:12 71:19 71:25 set 38:9 60:1 setting 7:2 share 22:6,7 27:8 40:9 43:10,18 48:16 51:8,23 65:8 Shaw 4:5 shift 32:11 shifts 42:20 showed 10:1 showing 13:14 shows 44:6 sic 68:9 side 61:18 62:2 65:17 signed 3:4 58:20 significant 36:17	simple 9:2 14:15 68:1 simply 11:7 single 42:8 56:2 sir 37:10 43:8,21 44:4 44:20 72:11 sit 49:18 site 25:7 sitting 16:5 situation 65:15 size 65:4 slowness 61:16 SMART 71:16 snapshot 53:25 software 29:15 34:8 42:14 43:15 57:5 58:4 solutions 20:11 somebody 8:5 13:1 14:12 22:5 56:18 67:11 soon 19:25 sooner 27:10 sorry 10:16 23:5 72:3 sort 11:23 29:3,8 sound 11:1 sounds 49:24 South 1:24 space 22:20 speak 6:16 36:6 63:6 speaking 5:14 special 4:24 Specialist 2:9 specific 27:23 30:15 32:25 41:5,15 43:24 specifically 25:24,25 27:16 51:7,10 specifications 23:21 specifics 33:8 spend 39:20 46:1,9 47:11 spending 29:19 54:25 spot 58:4 stadiums 52:11 staff 2:8 12:9,9 13:9 13:11 18:10 19:19 40:10 69:22 70:22 staffing 20:25 69:8,11 69:17,22 70:17,25 71:3 72:2 staging 25:4 standard 11:11,18	standards 18:14,17 standpoint 38:20 50:23 64:5 69:12 start 6:8 8:22 29:7 32:12 55:21 started 10:18,22,25 11:1 15:3,4 49:21 50:2,3,4,4 55:6,11 63:24 starting 55:15 state 56:11 73:2,5 statement 15:7 states 17:1,23 stating 31:14 status 22:3,11 54:17 stay 38:3 stenographic 1:23 73:9 stenographically 73:7 stop 31:6,21 Strauss 2:6 4:6 5:18 5:20,21 30:20,21,22 31:10,14 32:11 48:7 72:3 streamed 5:14 strive 20:10 strongly 53:10 struggle 47:15 students 56:8 stuff 52:2 53:4,5 59:2 sub 71:9 subject 34:5 38:16 subjected 11:17 submitting 15:9 subs 69:23 70:21 71:8 71:11 substitute 42:10 successfully 16:8 suddenly 15:4 sufficient 20:5 suggest 36:13 suggesting 66:25 suggestion 37:23 68:7 suggestions 35:15 67:2,5 summarize 35:14 37:12,17 sunshine 7:9 8:12,15 8:17,21 9:7 10:9,15 46:3
---	---	---	--	--

superintendent 51:1 Support 2:9 supposed 8:20 22:18 31:20 52:7 56:17 69:1 72:4 sure 7:8 14:17 18:24 19:14 20:11 27:4 31:21 33:5 35:10,20 37:19 38:10 39:25 40:3 49:1,10 52:8 60:2 62:23 67:19 system 2:9 61:25 65:13,21	5:18,21 7:19,25 13:4,24,25 14:2 15:12 16:2,3,3,11 16:25 21:23 30:22 32:19,21 35:22,23 37:11 48:10 52:21 56:24 61:10 66:21 68:2 72:12,17,19,20 72:21,23 thereof 73:9 thing 47:24 54:16 55:2,13 62:21 things 18:7 19:11 21:11,12 23:19 25:11 27:12 32:12 33:15 34:25 37:20 39:10,14 46:2 47:12 52:3,14 53:22 54:1 54:11 55:3,25 57:9 58:15 60:19 67:3,8 67:14,24 69:1 71:24 think 8:16,24 13:16 21:1 25:3,12 26:21 27:1 29:6 31:1 33:1 34:18,23 35:9,18 36:9 37:1,5 41:14 42:25 45:15,19 46:24 47:6,11 49:4 49:22,24 51:25 53:7 53:9,13,14,16 54:14 54:16 55:4 61:1,20 62:7 64:25 65:8,23 66:15 67:7,14 68:22 72:7 thought 34:16 42:21 threat 20:21 41:3 three 10:23 11:8 12:11,12 24:20 27:5 56:14 68:12 70:10 three-year 70:8 tie 24:22 ties 22:17 Tim 2:12 4:15 time 6:4 8:18 9:17,23 13:8 17:10 19:8 20:11 21:5 26:19 27:25 28:14 29:19 30:4,23 38:21,22 39:6 41:20 43:10 46:1,9 47:2,10,11 47:16 50:25 54:5,24	54:25 56:4 57:18 63:16 65:6 66:23 72:7,13 timeframe 57:1 timeline 54:21 timely 24:22 times 33:19 47:18 48:12 54:8 timetable 55:13 timing 30:4 72:6 Timothy 1:23 73:4,14 Title 34:1 today 6:4 16:19 28:6 41:19 55:9 59:6 60:15 61:4 72:18 told 9:12,23 tomorrow 41:18 Tony 34:10 top 42:7 topics 17:25 totally 14:12 68:18 touch 38:4 transcript 73:8 transmit 53:14 treatment 11:16 tried 51:14 true 73:8 truthfully 44:7 try 10:23 31:3 33:5 65:24 trying 3:20 14:20 19:23 23:14 29:8 40:16 47:16 52:9 54:13 70:25 TUESDAY 1:15 turn 16:9 turnover 19:19,20 Turso 2:6 4:8,9 31:10 31:12,13 33:1 48:8 72:20 two 11:9 23:6,13,21 28:25 35:2,25 37:11 42:3 43:5 45:4 47:20 55:25 56:14 68:11 70:21 71:12 type 19:13 39:6 41:9 types 39:14,19	18:22 37:5 38:5,11 40:4 59:22 60:10 unaware 10:20 uncertainties 19:16 understand 10:23 23:14 30:18 32:1,22 63:7,24 understanding 25:14 29:5 44:22 63:12 65:25 understood 62:24 64:25 United 2:12 unknown 21:6 unproductive 47:12 untenable 54:8 upcoming 35:18 update 8:7,19 13:16 26:19,20,21 35:14 57:6 58:10 updated 6:4 use 34:21 usually 20:3 utilized 50:25 utilizing 25:3	Walsh 7:24 Walsh-Lynch 68:9 want 4:11 6:24 7:8,19 7:20 11:15,20 14:24 16:3,9 20:7 32:14 34:21 39:10,20,25 46:20 48:22 50:11 56:5 59:18 61:8 66:16 68:5 71:21 wanted 5:17 6:13 15:13 18:7 21:15 27:12 51:8,23 57:2 61:3 62:23 67:23 71:20 warehouse 22:20 25:4,6 warehouses 13:15 25:1,2,7 49:22 wasn't 14:17 49:23 72:3 waste 31:22 watered 50:19 way 12:18 24:11 35:13 36:10 39:2 42:22 45:1,1,8 48:1 54:1 56:6 59:1 63:14 64:23 we'll 10:24 12:19 13:23 37:4 51:16 68:18 71:2 we're 9:4,15,19 10:24 19:8 24:1,1 25:15 27:4 29:22,24 30:6 31:20,25 35:11,20 36:15,21 40:16 44:7 44:8 46:13 47:21 48:16 50:1,15 52:4 52:8 53:15 54:1,18 54:19,22,22 55:7,10 55:16 56:24,25 59:10,17 71:5 we've 29:13 30:11 33:15 34:23 41:22 47:25 53:2 55:5 56:18 58:11 59:2 67:3,17 70:24 weak 48:22,25 weaknesses 49:2 week 32:25 41:18 46:15 47:16 71:2 72:10
--	---	---	--	---

weeks 10:23 11:8,13 12:11,12 15:1 went 72:12 weren't 51:21 54:3 56:7 69:10 wish 6:16 32:7 wit 22:13 word 34:21 62:19 words 40:21 work 18:8,13,18,19 18:20 19:4,15 29:14 29:18 30:5,11 32:19 42:18 48:2 53:9 55:23,24 59:25 60:8 67:16 70:18,20 71:20 worked 41:21 working 13:4 17:6 29:22,23,24 30:7 34:11 65:17 works 29:6 42:17 workshop 6:7 16:20 16:24 17:3,7,12,20 18:4 24:11 32:24 53:18 72:10 workshops 9:21 53:23 world 28:24 48:23,25 49:1 worth 70:18 wouldn't 50:8 wrap 9:5 written 15:6 wrote 69:18 <hr/> X <hr/> Y <hr/> Yeah 10:16 14:6 26:14,15 31:13 33:14,24 36:12 37:8 37:19 45:5 47:14 53:20 54:10 65:3 year 17:4,6 18:15 21:24 23:7,7,8,13 23:15,18 24:4,8 26:8,8,9 27:3 28:20 28:20 29:11 30:9 33:23 34:15 40:21 41:16,20 42:8,9 53:23 57:8 61:5 	63:5 67:6 68:11,11 year's 21:25 22:2,9 22:22 24:17,18 33:22 50:1,10,11 51:14 59:7 years 19:12,23 24:20 26:18 27:5 36:21 49:5 52:19 59:2 61:21 68:12 70:1,10 yielding 31:4 <hr/> Z <hr/> zero 10:18 zone 25:5 <hr/> 0 <hr/> 1 <hr/> 1 32:4,14 34:1 1.7 15:15,19 10 36:21 55:19,20 58:18 10,000 61:21 100 65:5 1070 15:14,16 11 42:13 58:17 62:7 69:4 11:04 1:16 11th 15:17 57:15 12 62:7 69:5 12-month 69:8,12,20 12:30 72:4 12:32 1:16 72:24 13 15:20 22:8,25 23:2 23:4 25:21 71:22 13th 5:23 16:15 17:9 14 71:22 15 71:23 16 71:23 17 22:4,8,22,25 23:4 25:21 1700 15:21 17:1,24 18 36:23 18th 5:22,25 6:5,8 16:22 28:6,14 64:9 66:1 71:21 72:16 19 36:23 <hr/> 2 <hr/> 2016-17 36:14 2017 36:23 2020 24:13 70:11 	2022 15:17 2023 1:15 24:14 58:21 73:10 21st 61:20 24 42:3,24 52:2 60:11 60:19 66:9 25 1:15 23:9,18,23 25th 24:14 26 23:9 28:20 27th 24:13 29 23:9 70:14 2nd 16:23,25 17:7,12 17:17,20 <hr/> 3 <hr/> 3 17:1 30 23:10 28:20 70:14 33301 1:24 34 55:4 3rd 16:20,24 73:10 <hr/> 4 <hr/> 4 17:1 45 70:13,18 47 70:3,6 48 11:10,12 4th 15:1 <hr/> 5 <hr/> 5 5:7 50 54:22 58-132E 51:17 57:19 58:1,24 5th 1:24 <hr/> 6 <hr/> 6 57:25 58:23 633 1:24 6th 16:15 21:17 <hr/> 7 <hr/> 8 <hr/> 80 54:22 55:16 <hr/> 9 <hr/> 9 57:15,24 58:24 9:30 6:7 72:16 		
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