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SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, OCTOBER 12TH, 2023
9:39 A.M. - 12:46 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 500
Fort Lauderdale, FL 33301

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1 Thereupon, the following proceedings were had:

2 - - -

3 DR. LYNCH-WALSH: Good morning. I'd like to
4 call the October 12th meeting of the audit
5 committee to order at 9:39.

6 Please stand for the Pledge of Allegiance.
7 (Pledge of Allegiance was recited.)

8 MR. MEDVIN: Thank you. Next up we'll have
9 the roll call.

10 MR. JABOUIN: Good morning. Dr. Nathalie
11 Lynch-Walsh?

12 DR. LYNCH-WALSH: Here.

13 MR. JABOUIN: Ms. Ruth Carter-Lynch?

14 MS. CARTER-LYNCH: Here.

15 MR. JABOUIN: Ms. Rebecca Dahl?

16 MS. DAHL: Here.

17 MR. JABOUIN: Mr. Anthony De Meo?

18 MR. DE MEO: Here.

19 MR. JABOUIN: Ms. Fertig is --

20 DR. LYNCH-WALSH: Not here?

21 MR. JABOUIN: -- is not in yet.

22 Ms. Itohan Ighodaro?

23 (No response.)

24 MR. JABOUIN: Mr. Robert Mayersohn?

25 MR. MAYERSOHN: I'm here.

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1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MS. RUTH CARTER-LYNCH
3 MS. REBECCA DAHL
4 MR. ANTHONY DE MEO
5 MS. MARY FERTIG
6 DR. NATHALIE LYNCH-WALSH
7 MR. ROBERT MAYERSOHN
8 MR. ANDREW MEDVIN
9 MR. PETER TURSO

10 OFFICE OF THE CHIEF AUDITOR STAFF:

11 MR. JORIS JABOUIN, Chief Auditor
12 MS. ALI ARCESE, Audit Director
13 MR. DAVID RHODES, Audit Director
14 MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds
15 MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
16 MR. BRYAN ERHARD, System Support Specialist II
17 MS. MICHELE MARQUARDT, Executive Secretary
18 MS. WANDA RADCLIFF, Clerk Spec B

19 DISTRICT STAFF:

20 MRS. JUDITH MARTE, Deputy Superintendent, Operations
21 DR. VALERIE WANZA, Deputy Superintendent, Chief of
22 Staff
23 MR. DAVID AZZARITO, Chief People Officer
24 DR. TED TOOMER, Associate Superintendent, Teaching &
25 Learning, Non-Traditional Schools
MS. JENNIFER ANDREU, Executive Director, Operations
MR. ERNIE LOZANO, Director, Behavioral Threat
Assessment
MS. PATRICIA BROWN, Director, Athletics & Student
Activities

INVITED GUESTS:

MS. LAURA MANLOVE, Director, RSM - via Teams
MS. JENNIFER MURTHA, RSM - via Teams
MR. TIM BASS, Court Reporter, United Reporting

GUESTS:

MS. GERRI LAZARRE, TriMerge Consulting Group, P.A.

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1 MR. JABOUIN: Mr. Andrew Medvin?

2 MR. MEDVIN: Here.

3 MR. JABOUIN: Ms. Phyllis Shaw?

4 (No response.)

5 MR. JABOUIN: Ms. Jaclyn Strauss is not here.

6 And Mr. Peter Turso?

7 MR. TURSO: Here.

8 MR. JABOUIN: Going around the room, my name
9 is Joris Jabouin, I'm the district's Chief
10 Auditor.

11 MS. ARCESE: Ali Arcese, Office of the Chief
12 Auditor, Audit Director.

13 MR. RHODES: Dave Rhodes, Audit Director,
14 Office of the Chief Auditor.

15 MS. WANZA: Valerie Wanza, Deputy
16 Superintendent, Chief of Staff.

17 MRS. MARTE: Judith Marte, Deputy
18 Superintendent, Finance and Operations.

19 MS. ANDREU: Good morning. Jennifer Andreu,
20 Executive Director, Operations.

21 DR. TOOMER: Good morning. Ted Toomer,
22 Associate Superintendent, Non-Traditional
23 Schools.

24 MR. LOZANO: Good morning. Ernie Lozano,
25 Director, Behavioral Threat Assessment.

<p style="text-align: right;">Page 5</p> <p>1 MR. AZZARITO: Good morning. David Azzarito, 2 Chief People Officer. 3 MS. BROWN: Patty Brown, Director of 4 Athletics and Student Activities. 5 MS. LAZARRE: Good morning. Gerri Lazarre, 6 TriMerge Consulting Group, public. 7 MS. GOULDBOURNE: Nakia Gouldbourne, Office 8 of the Chief Auditor. 9 MR. JABOUIN: That was Nakia Gouldbourne of 10 the Office of the Chief Auditor. 11 MS. PRITYKINA: Elena Pritykina, Office of 12 the Chief Auditor. Elena Pritykina. 13 MS. MARQUARDT: Michele Marquardt, Office of 14 the Chief Auditor. 15 MS. RADCLIFF: Wanda Radcliff, Office of the 16 Chief Auditor. 17 MR. JABOUIN: And we have Bryan Erhard is 18 also here. 19 And, Chair, you mentioned that we could 20 introduce the two new members to the district 21 team? 22 DR. LYNCH-WALSH: Yes. 23 MR. JABOUIN: And Ms. Mary Fertig. 24 DR. LYNCH-WALSH: Just walked in. All right. 25 So she's here.</p>	<p style="text-align: right;">Page 7</p> <p>1 would be over anything related to Facilities, as 2 well, since we haven't had a single SMART project 3 audited during the entire time of the SMART 4 Program. Because RSM audits the PMOR, not any of 5 the projects. So we're looking forward to seeing 6 projects. There are PPO projects. PPO 7 contracts. Just found out that they can't seem 8 to get open work orders out of Maximo, so all 9 kinds of fun things. And since RSM is next 10 month, the quarterly report, and we had a motion 11 pass last year to audit -- the board passed a 12 motion to audit The Big 3, and then we were 13 trying to figure out how to go about that without 14 duplications and spending millions of dollars to 15 tell us something we pretty much know, so I'm 16 looking forward to next month's discussion and 17 hammering out how you and RSM separate what 18 functions -- what you'll be auditing. 19 MR. RHODES: I look forward to that as well. 20 I don't know exactly how that looks just yet, but 21 I'm looking forward to that as well. 22 DR. LYNCH-WALSH: Well, if we can get at 23 least one project audited, that would be good. 24 We've had none so far. 25 Okay. First, approval of the agenda for</p>
<p style="text-align: right;">Page 6</p> <p>1 Okay. So would you like to introduce? 2 MR. JABOUIN: Sure. If we may, Chair, we'd 3 like to introduce Ms. Jennifer Andreu. She is 4 the new Executive Director of Operations. 5 Ms. Andreu? 6 MS. ANDREU: Good morning. Thank you so 7 much. It's an honor to be here. I am the, I 8 think, brand new Executive Director for 9 Operations. I think it's day 8. And I am going 10 to oversee the Business Support Center, also 11 Procurement, and the Economic Development & 12 Diversity Compliance Offices. Thank you. 13 DR. LYNCH-WALSH: Thank you. And, Chair, Mr. 14 David Rhodes, who is in the Office of the Chief 15 Auditor. 16 Mr. Rhodes? 17 MR. RHODES: Hello everyone. It's great to 18 be back. I'm looking forward to working with all 19 of you. 20 MR. JABOUIN: And Mr. Rhodes, he'll be 21 responsible for the PPO construction audits that 22 are done by RSM. Also reporting to him is going 23 to be the Property & Inventory audits, as well. 24 Thank you, Chair. 25 DR. LYNCH-WALSH: Okay. I believe that he</p>	<p style="text-align: right;">Page 8</p> <p>1 today's meeting? I don't -- 2 MR. JABOUIN: Also introducing on the phone 3 is RSM, Ms. Jennifer Murtha and Ms. Laura 4 Manlove. If you can please speak so we can 5 confirm we can hear you? 6 MS. MURTHA: Yes, Jennifer Murtha from RSM. 7 MS. MANLOVE: And Laura Manlove. 8 MR. JABOUIN: Thank you. 9 DR. LYNCH-WALSH: Okay. And not just on the 10 phone but almost like you're in the room with us, 11 we can see you clearly. So thanks for being on 12 Teams. 13 All right. So we need to approve today's 14 agenda? 15 MRS. MARTE: I'm sorry, Madam Chair, can you 16 just ask RSM to somehow mute their phone because 17 every time someone speaks in the room we're 18 getting a feedback from the screen. 19 MR. JABOUIN: If you can kindly mute, RSM, 20 until it's time for your discussion? Thank you. 21 MRS. MARTE: Thank you, Madam Chair. 22 DR. LYNCH-WALSH: Yeah, it's not getting over 23 here. I didn't -- 24 MRS. MARTE: It's here and it's very 25 distracting.</p>

<p style="text-align: right;">Page 9</p> <p>1 DR. LYNCH-WALSH: Oh, we might have to shimmy 2 people around. 3 All right. So today's agenda -- now I hear 4 it. 5 MR. JABOUIN: I can hear it as well. 6 If we can have some technical help from 7 someone to -- regarding the feedback from RSM. 8 Maybe the volume needs to be shut on that. 9 MR. MAYERSOHN: They just have to mute. 10 MS. MURTHA: We have been muted the entire 11 time. 12 DR. LYNCH-WALSH: Yeah, it might be -- it 13 might be a -- 14 Okay. Moving along since we started a few 15 minutes late, I need -- 16 MR. MAYERSOHN: Motion to approve the agenda. 17 DR. LYNCH-WALSH: Thank you. 18 MR. TURSO: Second. 19 DR. LYNCH-WALSH: All right. Any discussion? 20 I will say this, that if we start getting to 21 the end running out of time, because we do need 22 to discuss our special meeting next week and 23 clarify for November, that we will -- I will 24 jettison, like I do at FTF, jettison something; 25 if necessary.</p>	<p style="text-align: right;">Page 11</p> <p>1 Any discussion? 2 (No response.) 3 DR. LYNCH-WALSH: Nope? All right. All in 4 favor? 5 COMMITTEE MEMBERS: Aye. 6 DR. LYNCH-WALSH: Any opposed? 7 (No response.) 8 DR. LYNCH-WALSH: Nope? Okay. We are now on 9 to Item Number 7, which is the update from the 10 workshop on 10/3 about BTA audit timing and 11 estimates. 12 So you should have gotten the workshop, I 13 sent it to you guys when I found out about it, 14 for everyone that read their email, I was combing 15 through last -- the agenda for the workshop on 16 the 3rd and found, to my surprise, that there was 17 a presentation of our motion. At least, I 18 thought it was our motion. 19 So, basically, there were options presented 20 to the board, and we're going to have to be -- I 21 think we're going to have to add context when we 22 pass a motion, because the motion came across, 23 option one was doing a monthly audit and I think 24 the monthly reports from staff got commingled in 25 the interpretation with the audit. But,</p>
<p style="text-align: right;">Page 10</p> <p>1 So all in favor of the agenda as it stands? 2 COMMITTEE MEMBERS: Aye. 3 DR. LYNCH-WALSH: Any opposed? 4 (No response.) 5 DR. LYNCH-WALSH: Okay. Agenda approved. 6 Do we have any public comments up front? 7 MR. JABOUIN: No public comments, Chair. 8 DR. LYNCH-WALSH: Okay. Ms. Dahl? 9 MS. DAHL: What special meeting next week? I 10 don't have it on my calendar. 11 DR. LYNCH-WALSH: The one that we all agreed 12 to and set, virtual on Teams. 13 MS. DAHL: Which date? 14 DR. LYNCH-WALSH: October 19th at 9:30 a.m. 15 MS. DAHL: Okay. I sent in that I won't be 16 there. Thank you. 17 DR. LYNCH-WALSH: Okay. All right. We have 18 the minutes from August 30th and September 7th. 19 MR. MAYERSOHN: Motion to approve the minutes 20 from August 30th and the minutes from September 21 7th. 22 MS. CARTER-LYNCH: Second. 23 MS. FERTIG: Second. 24 DR. LYNCH-WALSH: Okay. Moved by Mayersohn, 25 seconded by Carter-Lynch.</p>	<p style="text-align: right;">Page 12</p> <p>1 essentially, the board favored option number two, 2 they agreed with us to audit everything from last 3 year and from this year up until the process 4 changes and sent it back. So they did not give 5 direction to go with the chief auditor's 6 recommendation, which that is on page -- page 8? 7 And then RSM was supposed to bring today some 8 cost estimates to go -- to do option two or as 9 close to it as economically feasible. 10 So it would be March and then it would 11 include December. And let me pull this up. This 12 presentation to the board contained a lot of cost 13 information that we had requested but did not 14 have on September 7th. 15 Now, aren't there -- are there updates that 16 were added to this at the very end? 17 MR. JABOUIN: Yes. So starting on page 11 is 18 additional information and analysis performed by 19 RSM and you can see some additional options that 20 are being presented that satisfy the board 21 communication in which they wanted to have 22 testing to include March of 2023 and beyond and 23 they wanted to have adequate coverage of the very 24 serious threats. 25 DR. LYNCH-WALSH: They agreed with doing 100</p>

<p style="text-align: right;">Page 13</p> <p>1 percent. The only issue they had, and that's one</p> <p>2 of the points today to discuss is, they asked for</p> <p>3 it to have zero impact on the general fund</p> <p>4 balance. I said, well -- I was thinking, well,</p> <p>5 maybe we should stop hiring people we don't need</p> <p>6 and buying software that we don't need. But, in</p> <p>7 any event, that was one of the comments is they</p> <p>8 were trying to have it be cost neutral. So that</p> <p>9 may not be realistic and also this is about BTA.</p> <p>10 MS. CARTER-LYNCH: Excuse me, Madam Chair?</p> <p>11 DR. LYNCH-WALSH: Yes, ma'am.</p> <p>12 MS. CARTER-LYNCH: You have, there's an echo</p> <p>13 coming from you every time you talk.</p> <p>14 DR. LYNCH-WALSH: I'm not on Teams in the</p> <p>15 least. So it's coming.</p> <p>16 MR. JABOUIN: It's coming from the Polycom.</p> <p>17 MS. ARCESE: Yes, so the Polycom is what we</p> <p>18 believe is causing the echo. Bryan ran upstairs</p> <p>19 to grab a remote to try to mute it because there</p> <p>20 isn't a remote down here. So we're aware and</p> <p>21 we're just trying to get --</p> <p>22 DR. LYNCH-WALSH: You scared me, I thought I</p> <p>23 accidentally was on Teams, but I'm like, no, I'm</p> <p>24 not.</p> <p>25 Okay. We're all echoing. Wait until you</p>	<p style="text-align: right;">Page 15</p> <p>1 questioning.</p> <p>2 MS. FERTIG: I understand. I understand.</p> <p>3 DR. LYNCH-WALSH: So they were sending it</p> <p>4 back out of --</p> <p>5 MS. FERTIG: I understand. I did read it.</p> <p>6 Yes.</p> <p>7 DR. LYNCH-WALSH: No, no, no. But if you</p> <p>8 weren't at the meeting, I had to show up. So</p> <p>9 because we passed this motion, and then</p> <p>10 understand that a recommendation was going to the</p> <p>11 board from the chief auditor to do not at all</p> <p>12 what we asked for, to audit from this year, they,</p> <p>13 out of respect for the audit committee are</p> <p>14 sending it back for us to have that discussion</p> <p>15 that we didn't have about the cost, because</p> <p>16 understand that the first option that was</p> <p>17 presented made it look like we were on board with</p> <p>18 spending 1 -- what was it, over a million</p> <p>19 dollars?</p> <p>20 MS. FERTIG: 1.8 million; yeah.</p> <p>21 DR. LYNCH-WALSH: Right, 1.8 million. I said</p> <p>22 we were making a recommendation without having</p> <p>23 any cost information of use to us.</p> <p>24 MS. FERTIG: That's all we really had at that</p> <p>25 point. I understand all of this. But just</p>
<p style="text-align: right;">Page 14</p> <p>1 talk.</p> <p>2 Okay. So -- yes ma'am.</p> <p>3 MS. FERTIG: Okay.</p> <p>4 DR. LYNCH-WALSH: We're trying to have RSM go</p> <p>5 through the cost analysis.</p> <p>6 MS. FERTIG: Okay. I was just going to say I</p> <p>7 read through this and I think there's a lot of</p> <p>8 detail. We passed this on to the board and if</p> <p>9 they're in agreement pretty much with --</p> <p>10 DR. LYNCH-WALSH: They did. They're sending</p> <p>11 it back.</p> <p>12 MS. FERTIG: I understand. But I don't know</p> <p>13 how you make something cost neutral when you're</p> <p>14 increasing. And I would just -- I think after</p> <p>15 reading this, after reading through all the</p> <p>16 different cost options, my take was that we made</p> <p>17 the recommendation we made, they've got to decide</p> <p>18 what they can afford. And I don't know that we</p> <p>19 can -- I don't know that we can make those budget</p> <p>20 decisions for them nor do I think it's fair to</p> <p>21 ask us. I think we made the recommendation, they</p> <p>22 take the parts of it they want.</p> <p>23 DR. LYNCH-WALSH: So -- but here's the thing.</p> <p>24 They -- they recognized that we did not have the</p> <p>25 cost. Remember, we left off with Mr. De Meo</p>	<p style="text-align: right;">Page 16</p> <p>1 before, I know we have a lot on the agenda, so my</p> <p>2 thought was, as I was reading this, the basic</p> <p>3 question to us is do we still want what we wanted</p> <p>4 or do we want to modify it to adjust the cost?</p> <p>5 And if they're happy with one thing but they</p> <p>6 don't like any increase in cost, that's a</p> <p>7 problem. I mean, I don't know how you --</p> <p>8 DR. LYNCH-WALSH: And I think they'll come to</p> <p>9 understand that. So the thing that seemed to be</p> <p>10 a cost driver is there were fixed costs and</p> <p>11 variable costs. The number of audit reports</p> <p>12 increased the cost. So what you're wanting to do</p> <p>13 is decrease the number of reports that are</p> <p>14 happening, because there's -- whether you audit</p> <p>15 one -- whether your sample size is one or 1,000</p> <p>16 you're hitting 200,000 right off the bat. So the</p> <p>17 reason we want them to go through their options</p> <p>18 is to look at which one covers what we want and</p> <p>19 what the board agreed they wanted in the most</p> <p>20 cost effective manner without leaving out what we</p> <p>21 wanted. So we wanted 100 percent -- I'm already</p> <p>22 looking at option 4B here, which has a sample</p> <p>23 size of 100 but would include all of the very</p> <p>24 serious. So I guess they need to start with --</p> <p>25 MS. DAHL: What page are you on?</p>

<p style="text-align: right;">Page 17</p> <p>1 DR. LYNCH-WALSH: That's what I'm trying to 2 figure out is where they start. Page 11 is where 3 they would be starting. 4 MR. JABOUIN: It starts on page 11. Now, 5 there is a summary on page 19 as you go through 6 them. And I'm hoping that there's a choice 7 between what's on page 19 and a vote at some 8 point later. 9 DR. LYNCH-WALSH: So let's have them go 10 through -- well, let's see the summary. We 11 probably should have led with the summary. 12 Okay March 13th. So on page 19 -- 13 MR. JABOUIN: So this table takes into 14 account the different variety of options 4, 5 and 15 6. 16 And I do want to mention to the committee 17 that don't forget that we are hiring a BTA 18 auditor that is going to be performing our own 19 audits and that's going to be done on a 20 school-by-school basis. So this is always going 21 to compliment the work that would be done here. 22 And so we're far along. Hopefully, we can get 23 the person approved and start in late November 24 and December and then we train them, onboard 25 them, and so forth. So that's in addition to</p>	<p style="text-align: right;">Page 19</p> <p>1 that to do better audits, of course. 2 MR. DE MEO: No, what I'm trying to find out 3 is, from a cost standpoint, if that's additive or 4 kind of compliments? 5 MR. JABOUIN: We would make sure that it 6 compliments it. We will not duplicate it on that 7 end. But we're also looking at it from -- 8 they're looking at it from a holistic point of 9 view, as well. 10 MR. DE MEO: Well, it sounds like it's 11 additive. Because if it doesn't reduce their 12 sampling, it's additive. 13 MS. FERTIG: And doing that you have the cost 14 of the auditor you're hiring. What's the cost of 15 that? Just so we can have a real cost between 16 what RSM's doing and what you're doing 17 internally. 18 DR. LYNCH-WALSH: Well, first, we've got to 19 stick to this table and eliminate, you know, when 20 you're looking for property on House Hunters or 21 whatever and eliminate the things that don't meet 22 what we wanted and then discuss the one that 23 does. So option 4, 100 percent very serious, 24 remainder of the sample are serious. I seem to 25 recall us discussing wanting 25 from each of the</p>
<p style="text-align: right;">Page 18</p> <p>1 what's here. 2 MS. FERTIG: But that's what it referred to 3 in this report when it said that they would be 4 doing -- you would be doing outside audit plus 5 the BTA audit would be being by your -- not by 6 Mr. Lozano or anybody but by the -- 7 MR. JABOUIN: But by us, by Ms. Pritykina and 8 Ms. Arcese would also be leading those particular 9 audits, but those would be done based on the 10 trends that was discussed at this meeting, prior 11 findings, and so we would select that on a 12 school-by-school basis while this compliments 13 what would be done here. So that's on the table 14 to address some of the points that have been made 15 by the audit committee. 16 DR. LYNCH-WALSH: Okay. So looking at this 17 table -- oh, you have a question? 18 MR. DE MEO: Yes, I do. 19 Would that -- would those -- would that work 20 be used by RSM? 21 MR. JABOUIN: We would try to make sure that 22 we don't duplicate anything that is, but, of 23 course, we would let them know because it's 24 important that -- I mean, we always know what 25 they're working on on that and they need to know</p>	<p style="text-align: right;">Page 20</p> <p>1 remaining categories and there was a rationale to 2 that. So this one, if it's just serious -- if 3 the remainder are serious, then it doesn't 4 address the other categories. 5 MS. FERTIG: I think it is pertinent if 6 they're hiring someone inhouse who's actually 7 auditing -- 8 DR. LYNCH-WALSH: I can't even entertain yet 9 that they're hiring someone because I, 10 personally, don't understand how that would all 11 work yet. 12 MS. FERTIG: Right. I mean, I know we want 13 to go through December. That, I know. But if 14 they're hiring somebody moving forward, that goes 15 to -- 16 DR. LYNCH-WALSH: But we're not up to moving 17 forward because this is through December as far 18 as the period. This directly -- so I'm trying to 19 stay on task and get through this table. Because 20 so far -- 21 MS. FERTIG: As am I, because I do have 22 questions and I want to just know that we're -- 23 just everything that we're doing is a cost. 24 Hiring an auditor is a cost. It has to be 25 included in that.</p>

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1 DR. LYNCH-WALSH: Right. Yes. But before we
2 get to cost we have to make sure we know what
3 we're paying for.

4 There's also the issue that these audits cost
5 something beforehand even before our motion. And
6 what's not clear in the estimated cost is whether
7 this is in addition to what it costs under the
8 current scenario or is included -- or is the
9 total cost. So either there's -- it's net or
10 it's not net of what we would have paid anyway.
11 Is this an additional cost or not?

12 But before we even get to cost we want to
13 first establish which of these scenarios are the
14 closest to the motion we passed.

15 So I would say number 4 because it only does
16 very serious and serious would not meet the
17 criteria that -- of the motion.

18 The number 5 has two options, A and B.
19 Option A has one audit with a sample size of 175.
20 I'm not sure what period it covers. We'll have
21 to scroll back. But it covers 100 percent of the
22 very serious and 25 from each other category.

23 The piece that's problematic is we'd have to
24 wait til April, and waiting until April does not
25 seem to be acceptable under any scenario.

Page 22

1 Then under -- also under option 5B there are
2 two audits, so that's going to raise the cost,
3 but actually by 100,000, and then there are two
4 different sets of samples and same scenario and
5 then it looks like we would get information -- we
6 would get one report in February and one in
7 April. So we want to go back and look at 5 in
8 detail.

9 Option 6 A and B, one audit in option A,
10 sample size 96, only the very serious, we can
11 pretty much stop there because that's not the
12 motion.

13 So let's scroll back and look at 5.

14 MR. JABOUIN: All periods are from March and
15 beyond because the board was very clear on that.

16 DR. LYNCH-WALSH: Yes, that's fine.

17 Okay. So option 5A, if you have one audit
18 and it covers the entire period of March through
19 December, so it won't disaggregate between the
20 two school years, where would February, or is
21 that in B?

22 MR. JABOUIN: How about asking RSM to explain
23 it?

24 DR. LYNCH-WALSH: Well, yeah, I can also
25 read. So I'm just -- they will explain it in a

Page 23

1 second, but I want to make sure I understand it
2 and everybody else here.

3 So if we're looking -- so why does it say
4 February 2024 and April 2024.

5 MR. TURSO: Because there's two audits.

6 DR. LYNCH-WALSH: No, I understand there's
7 two audits, but -- okay. Okay. And then 5B is
8 first audit would get us through -- okay. So
9 that's pretty much mirroring what we asked for
10 initially is 5B.

11 So if RSM can -- I mean, I think it's pretty
12 self-explanatory. So for these, under 5A the fee
13 is 365, which is pretty much what we -- where we
14 were at when we started with the motion months
15 and months ago. We were told it would be around
16 350, 360. And it gets us through December.
17 However, waiting until April is problematic. And
18 I think the board would probably agree that
19 waiting until April is problematic.

20 So then that takes us to 5B with the first
21 audit going through last school year and then we
22 would get that in February and then I thought
23 this said April but now this says May 16th, which
24 that's problematic as well.

25 MS. FERTIG: Are these cost neutral, because

Page 24

1 it looks like there's a cost.

2 DR. LYNCH-WALSH: That's the very next
3 question. I'm very -- I go left to right. My
4 brain doesn't go like this.

5 MS. FERTIG: I understand. All right. I
6 understand. But is the charge that they gave us
7 --

8 DR. LYNCH-WALSH: That is the cost. That is
9 the question I had five minutes --

10 MS. FERTIG: Am I allowed to speak? Am I
11 allowed to speak?

12 DR. LYNCH-WALSH: Yes, you are.

13 MS. FERTIG: Because I have a thought, too.

14 DR. LYNCH-WALSH: But if you could hold your
15 questions until you see whether it hasn't been
16 answered.

17 So the next step in the chart when they're
18 talking about costs is, are these fees above what
19 we would be paying anyway? Because that's not
20 indicated in this chart. The estimated cost for
21 5A is 365 and for 5B is 462.

22 MR. JABOUIN: Why don't you have RSM answer
23 the questions, Chair?

24 DR. LYNCH-WALSH: Yes, that's who I'm asking.
25 Ms. Murtha?

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1 MS. MANLOVE: I believe, Dr. Lynch-Walsh,
2 please correct me if I'm wrong, what I understand
3 your question to mean, would these fees be an
4 additional budget item from the Office of the
5 Chief Auditor or does the chief auditor already
6 have this cost estimated in his budget this year;
7 is that correct?

8 DR. LYNCH-WALSH: Yes. Because I think at
9 the beginning of this presentation we have what
10 we have been paying. So for school year 22-23 it
11 says total fees billed, this is on page 2 of the
12 presentation.

13 MR. JABOUIN: This is the historical cost.

14 DR. LYNCH-WALSH: Historical cost, so that
15 was period one, period two, and then for this
16 school year, what -- what's in the budgeted for
17 this school year?

18 MR. JABOUIN: So the budget for the school
19 year has been allocated to all of the audits that
20 have been in the plan. So there was an
21 additional audit of HR that was added to the plan
22 and that needs to be -- and that's part of the
23 funding, so --

24 DR. LYNCH-WALSH: Okay. That's not really
25 answering the question. Okay. Let me see if

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1 MS. FERTIG: Can you find somebody?

2 MR. JABOUIN: That's fully inclusive, salary
3 plus fringe benefits. It is challenging, indeed.

4 MR. DE MEO: I have a question.

5 DR. LYNCH-WALSH: Yes, Mr. De Meo.

6 MR. DE MEO: Before I make a motion, and now
7 that I see these costs, first I want to ask Ms.
8 Murtha, in 5A there's 175, in 5B 87 and 88 is
9 175. So the number of items being sampled are
10 the same but the frequency of the audits
11 increased, doubles from one to two. So it costs
12 \$100,000 in fixed or base costs to audit 87
13 items. You know, it just seems a lot to me.

14 Okay, that's question number 1.

15 DR. LYNCH-WALSH: This is where you left off
16 last time.

17 MR. DE MEO: I think we can modify -- I would
18 refer to have quarterly reports, audits, 100
19 percent of the very serious and 25 of all the
20 other categories. So that would be 187, slightly
21 more than 175, but we can't -- we're going to
22 have to find a way -- and the auditor you hire,
23 it does not make sense to me not to have them
24 under the supervision of RSM doing that work.
25 Because if the hourly rate is \$25 -- I'm sorry,

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1 they --

2 MR. JABOUIN: There is no budget for this.

3 DR. LYNCH-WALSH: There's no budget. Okay.
4 There's no budget for BTA for audits?

5 MR. JABOUIN: Because the plan, based on the
6 feedback that we got at the budget workshops from
7 the board and during the organizational chart
8 meeting, the board wanted us to reduce our
9 consulting costs. And so the plan and the head
10 count was for us to add and augment to our team
11 and perform the BTA audits. And that's in line
12 with the comments we were getting from the recent
13 workshop as well.

14 So this would require an impact to fund
15 balance because we would need to have the funding
16 for any of the proposals on page 19.

17 DR. LYNCH-WALSH: How much is budgeted for
18 this BTA auditor for the year?

19 MR. JABOUIN: The standard cost for the BTA
20 auditor, including fringe, as it's been
21 communicated to me, is approximately 93,000, is
22 what I've been told during the recruiting
23 process. So there's a standard salary that they
24 have and standard fringe and I believe in my last
25 conversations with them it was 93,000.

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1 is \$45 to us, including fringe, and they would
2 normally be billed out at \$150, that's \$105 at
3 1,500 hours, they should be productive, somebody
4 at that level, that's \$150,000 savings which
5 should be more than enough to cover the increased
6 frequency. And that way we get reports more
7 frequently, we would still get the reports from
8 Mr. Lozano's office monthly, and we would make
9 efficient use of the cost of the auditor and
10 everybody would be happy. As far as the trends
11 go, every once in a while you could sit down with
12 RSM and maybe do a little extra focused, you
13 know, auditing, but this is -- I can't believe --

14 MS. FERTIG: Is that a motion and can I
15 second?

16 DR. LYNCH-WALSH: No, hold up. We're going
17 to learn very shortly that when we do motions, I
18 tried to tighten it up by having him repeat the
19 precise language, because we passed a motion and
20 only a snippet of it made it as the motion, so --

21 MS. FERTIG: Okay. So I -- let me, can I re
22 --

23 DR. LYNCH-WALSH: -- please don't second
24 until he restates.

25 MS. FERTIG: All right. Let me -- let me

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1 finish what I was going to say. If what you were
2 going to move is that we do quarterly -- the
3 first part of what you said, yes, I second that
4 and I agree with it 100 percent, plus 25, is that
5 your motion, we do that quarterly?

6 MR. DE MEO: I can't see spending another
7 \$93,000 on top of these -- these high costs. If
8 that 93,000 isn't folded in and serves to reduce
9 or offset or save us money, I'm not for it. I'm
10 just not for it.

11 DR. LYNCH-WALSH: As you know, Mr. De Meo,
12 auditors, and we'll have RSM comment on this,
13 when they used in-house resources they have
14 review standards that they have to meet. And so
15 RSM, I think had a scenario where you took into
16 account what Mr. De Meo was saying and the cost
17 reduction was fairly immaterial. Can you comment
18 on Mr. De Meo's thoughts about utilizing our
19 incoming team member to perform some of the
20 fieldwork that would have a reduction in the cost
21 presented? Jennifer and Laura?

22 MS. MURTHA: Yeah. Absolutely. And just a
23 couple of -- couple of things before I let Laura
24 talk about the utilization of the internal
25 people. You know, our last contract was through

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1 important to the board. Certainly, for our team
2 and everyone involved in being able to carry out
3 an effective and efficient audit.

4 So before I hand it back to Laura to get into
5 the nuts and bolts of your question, I just want
6 to put it on the table that we appreciate and
7 genuinely want to move to those quarterly or
8 every 30 to 60-day type reporting. This is a
9 catch-up period. And everything changes January
10 1st. New systems, new processes, new
11 requirements.

12 Our team -- we have a team of eight people,
13 working professionals, working on this audit at
14 any given time. Eight -- eight FTEs that have
15 been trained and understand and have put forth to
16 learn the processes of the BTA.

17 So I'll turn it over to Laura, Joris, to
18 answer your specific question.

19 MS. MANLOVE: Joris, we've had some
20 conversation with the --

21 DR. LYNCH-WALSH: Hang on one second.

22 MR. MAYERSOHN: No, let her -- she can go
23 ahead. Go ahead and let her finish.

24 DR. LYNCH-WALSH: Never mind. Go ahead.

25 MR. MAYERSOHN: Go ahead.

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1 March 13th. And it is mid-October. So I hope
2 everybody can understand the challenges of the
3 timing. It doesn't have to be this way. When we
4 had that contract through the March 13th, we were
5 ready to submit and deliver the report in June,
6 but, as you all know, we've had several meetings
7 and we still have not delivered this report to
8 the board. So the challenges of the timing are
9 very much under -- under this team of people's
10 control. So, you know, just to be clear, we have
11 not had a contract since March 13th, which means
12 we cannot be doing online realtime auditing
13 working with Ernie Lozano and his team. And we
14 have done nothing since that March 13th sample
15 was selected and tested. That's just the
16 challenge, number one, which, ultimately does
17 lead to the cost.

18 So if you are a principal and I am now coming
19 in November when we have a contract, an SOW to
20 start moving forward, and I start asking you
21 questions about April, think about how
22 challenging that is, not only for the principal,
23 the school, people have turned over. So
24 timeliness is actually an important factor. We
25 know it's important to you all. We know it's

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1 MS. MANLOVE: Okay. We've had some
2 conversation as we were building these options
3 with the Office of the Chief Auditor to see if we
4 could build in some utilization efficiencies
5 using their staff as well. We thought about
6 carving out specific attributes and handing those
7 to the Office of the Chief Auditor, potentially
8 the new BTA auditor, to help reduce the costs
9 here. However, when we really analyze the
10 step-by-step how this BTA audit has been
11 compiled, carving out attributes does not create
12 any efficiencies for either the district or for
13 RSM. Because the documents that we are pulling,
14 and looking at, and spending time to gather, and
15 read are used for several different attributes
16 affecting. Pulling out a section of attributes
17 to hand to OCA would require them to pull up the
18 very same documentation that we are already
19 spending time reviewing and analyzing to answer
20 those attribute questions. We would be
21 duplicating time spent and duplicating resources
22 and duplicating effort.

23 We also approached the idea of potentially
24 co-sourcing in a way that some of Mr. Jabouin's
25 team members could work underneath RSM and

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1 perform fieldwork testing under our supervision
2 and review. I think that might be a challenge
3 was what I heard based on the leverage model and
4 the staffing and resources available in Mr.
5 Jabouin's offices, especially considering the
6 amount of time that this person would be
7 dedicated just to BTA. That's a question that I
8 don't think that Mr. Jabouin felt like was a
9 great answer at this point in time.

10 We can certainly continue to work with the
11 chief auditor to see as this new auditor is
12 onboarded, can there be some efficiencies here,
13 but certainly one person will not be able to
14 accomplish the level of effort that is required
15 in these approaches that we have been delivering
16 to you all and that we have presented for
17 consideration today.

18 DR. LYNCH-WALSH: Okay. Thank you.
19 Mr. Mayersohn?

20 MR. MAYERSOHN: So a couple of things. First
21 of all, I want to ask Mr. Lozano, where are we
22 at, currently, with training for staff who is
23 doing BTAs to prepare for January 1st?

24 MR. LOZANO: Ernie Lozano, Director of
25 Behavioral Threat Assessment, great question.

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1 weekly report of who's completed training and
2 Broward is at the top of that list.

3 MR. MAYERSOHN: Okay. So in the new, I'll
4 call it assessment, what is -- I mean, without
5 getting into the specifics, but there, obviously,
6 are things that are similar in nature to what
7 we're currently doing and things that are
8 completely different. So the attributes that RSM
9 is testing for may be irrelevant at this point
10 and there's going to be new ones that they're
11 going to have to test.

12 MR. LOZANO: Correct.

13 MR. MAYERSOHN: I don't know what that
14 entails from an RSM standpoint, you know, from an
15 audit standpoint, are there items there that you
16 can't test because, you know, it's just not
17 feasible? So let's test -- I mean, I'm looking
18 at this in two ways. Number one, obviously,
19 testing what has been done before, which is more,
20 in my opinion, a compliance issue, but now we're
21 changing the whole, you know, modality of it to
22 create a new mode, which I think is imperative
23 for RSM to be ready on day 1 to start doing that
24 testing and how that kind of works out. And, you
25 know, hearing that you guys don't have a

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1 We are currently, as of the 10th we were at
2 1,809 staff members we've trained. There are two
3 components to the training. So everybody on a
4 school-based team has to take the full day, Day 1
5 Florida Threat Management course, and then
6 there's an additional four-hour course for
7 principals, chairs and vice chairs. So we are
8 approximately at around 90 percent of all the
9 district training and being fully trained on the
10 day 1. We are now fully into the second day
11 training with our principals, chairs and vice
12 chairs. We also are responsible for the 80-plus
13 charter schools in the district, so we are
14 working with them as well and we have the bulk of
15 them. So as far as trained and registered we're
16 pretty much at 100 percent where everybody is
17 either trained or registered to be trained. Our
18 goal is to have everybody trained that we know of
19 today by Thanksgiving break and then we're using
20 December for any new staff or individuals like
21 that.

22 So I could tell you Broward is way ahead of
23 the pace across the state in terms of being at 90
24 percent compliance on the day 1. So we are, you
25 know, right at the top. The state puts out a

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1 contract, I don't know what that cost is going to
2 be moving forward, you know, being January 1.
3 What's that going to entail? Is that going to
4 change a dollar and cent issue; is that going to
5 change different attributes in testing; is that
6 going to change a different way to test? You
7 talked about that there might be a dashboard
8 available, whether it's district-wide or each
9 school, that it's almost like realtime testing.

10 To me, and this is, just again, my opinion,
11 compliance is very important, but it's also what
12 happens after you do the threat assessment; what
13 happens to that child; where they're at; are
14 their behavioral plans followed up; et cetera; et
15 cetera?

16 So you can do that testing implementation,
17 you know, with fidelity, go through the process,
18 have everything signed off 100 percent completed,
19 but then what happens after, especially the
20 serious threats, where there may be repeat
21 offenders or challenges that a child may need a
22 behavioral health plan or, you know, case
23 management that may not be implemented with
24 fidelity where the child is back into another
25 threat. That's more of my concern.

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1 And to Mr. Jabouin's point about having a
2 behavioral threat auditor, I would rather see
3 that person do that type of auditing or to check
4 that compliance to ensure that there's a -- I'll
5 call it a system of care or continuity on that
6 aspect of it. So if the behavioral threat team
7 recommends that, you know, a child go or a family
8 goes for family counseling, that that is
9 implemented with fidelity, you know, broken off
10 from that behavioral threat more so than, yeah,
11 we did -- you know, we checked the box,
12 everything was in compliance and at the same end
13 that child is in, you know, a deep end, deep dive
14 and is having challenges. So that's my point.

15 But part of I think you guys were looking at,
16 because you looked like, what are they talking
17 about January 1st?

18 MS. FERTIG: Yeah, no. I mean, by the time
19 we get this report in April of 2024 there will be
20 an entire new system in place.

21 MR. MAYERSOHN: Right. Right.

22 MS. FERTIG: I -- I -- I like the idea of
23 moving forward planning for 2024 and maybe
24 everybody can get their act together and get a
25 contract in place. I like Mr. De Meo's idea of

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1 to get a contract in place as quickly as we can.

2 As far as the cost neutral from the board,
3 and I'm going to say this again, whether it's in
4 column A, B, C or D, whatever we're going to
5 recommend, it does not sound like it's going to
6 be cost neutral. If that's their measure, I
7 don't think we can accomplish that and it's
8 beyond what we can do. We can only say, looking
9 at these audits what we see needs to be done as a
10 district. If they don't agree or don't want to
11 spend the money for it, okay, they've had our
12 advice, we're an advisory committee.

13 And so I would just say, can we move on and
14 come up with what we think will be the best
15 solution for this first part of the school year
16 and then moving forward from January, when we
17 start January 1st, what's the best option for
18 them to get a contract in place so we don't --
19 we're not sitting here in May trying to figure
20 out what should have been done?

21 DR. LYNCH-WALSH: Okay. So just to clarify,
22 if we start with this school year, that we don't
23 get until April. From August through December
24 they don't -- that won't happen. So March
25 through -- and the thing is, the thing with March

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1 quarterly reports with what he outlined as far as
2 100 and --

3 MR. JABOUIN: I just want to mention, the
4 contract, itself, is the statement of work and
5 that's determined whenever these decisions are
6 all made.

7 MS. FERTIG: I understand that.

8 MR. JABOUIN: Oh, you got that. Okay.

9 MS. FERTIG: Believe me, I understand.
10 Actually, I can read these reports, everybody,
11 and I can understand a few of these things.

12 So I -- I think that with what we're seeing
13 here of an April 2024, we have to wonder how
14 relevant anything from March of '23 is going to
15 be in April of 2024.

16 DR. LYNCH-WALSH: We wouldn't be getting
17 March through -- we would be getting March
18 through August in February.

19 MS. FERTIG: Okay. So let me change that.
20 In February.

21 I'm wondering, I'm just going to throw this
22 out so somebody can just knock it down right
23 away, I'm wondering if we just acknowledge that
24 we're not going to get March through -- through
25 August and we start with this year and just try

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1 through the end of the school year is they're
2 coming back from spring break and I don't know
3 that we've ever -- well, and then the end of the
4 school year you get a lot more issues, so we
5 don't know what happened. And this is not the
6 first that we skipped a time period. Because
7 there was a year where we couldn't get any --
8 anything audited. They skipped like half the
9 year. I think it was the year we were in COVID.

10 So if we were just doing August through
11 December under -- well, this would be under this
12 scenario, because this is the only one that gives
13 us 100 percent and 25 or Mr. De Meo's suggestion
14 from the other categories, so --

15 MR. JABOUIN: Chair, I don't think that's an
16 option only because the board members were clear
17 that they wanted to have March and beyond done.

18 DR. LYNCH-WALSH: That was based on what we
19 were recommending based on the information
20 everybody had. I don't think Mr. Mayersohn is
21 the only person surprised to find out that RSM is
22 working without a contract.

23 MR. JABOUIN: That's not correct.

24 DR. LYNCH-WALSH: Well, okay. Let me just
25 finish so we don't commingle multiple thoughts.

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1 MR. JABOUIN: Go ahead.
 2 DR. LYNCH-WALSH: So we started with option
 3 5. Yes, the board is on -- was in favor, I was
 4 at the same meeting, of auditing March through
 5 December. Is your recommendation to do it all in
 6 one audit or break it out as it is in --
 7 MR. DE MEO: I was addressing future audits,
 8 but listening to this discussion, it doesn't make
 9 any sense. We should -- I think we should go
 10 from August, the beginning of the year to
 11 December, ask if RSM can get us that by February
 12 and then start with the new '24 regiment.
 13 MS. FERTIG: Second.
 14 DR. LYNCH-WALSH: Okay. Wait. Wait. He's
 15 got to make it a sentence, because I'm telling
 16 you, if we don't have a tight --
 17 MS. FERTIG: I second it.
 18 DR. LYNCH-WALSH: Did you check the minutes
 19 against what they said the motion was?
 20 MR. JABOUIN: I would like to get the
 21 official wording. Thank you.
 22 DR. LYNCH-WALSH: That's why I'm trying to
 23 get it nailed down.
 24 MS. FERTIG: You know, what we can do, if
 25 this would make it easier, is we can ask for

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1 separate.
 2 MS. FERTIG: Second.
 3 MR. JABOUIN: The wording I have is, we have
 4 RSM perform an audit of the threat assessment
 5 process beginning with the school year August
 6 2023 through December 2023 sampling 100 percent
 7 of the very serious and 35 of the other
 8 categories and a request that the report be
 9 delivered by February 2024.
 10 MS. DAHL: Total of that 35. I think you
 11 left out the word total.
 12 DR. LYNCH-WALSH: Total. So what will serve
 13 as a record of the motion is not what Mr. Jabouin
 14 reads back but what actually is in the minutes
 15 and the recording. Because we passed a motion
 16 and then he read a snippet of it back and that's
 17 what got presented as the motion. But what is
 18 the motion is what is moved and seconded
 19 regardless of how it gets read back. Because
 20 when people read it back, you caught the word
 21 total, he said the word total and that was not --
 22 MR. JABOUIN: The purpose of reading back is
 23 to confirm, which is what I'm doing right now.
 24 So if there's any adjustments, and thank you, Ms.
 25 Dahl, we'll do that. I will re-read that so that

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1 motions in writing, which many groups do.
 2 DR. LYNCH-WALSH: Right. But they're
 3 spontaneous, so --
 4 MS. FERTIG: Okay. I had understood what he
 5 was saying, August through December and then pick
 6 up in January.
 7 DR. LYNCH-WALSH: We all understand what he
 8 was saying, but when I show you this other motion
 9 -- so can you restate your motion from start to
 10 finish?
 11 MR. DE MEO: Okay. I wasn't thinking of a
 12 motion, but I'll put it in the form of a motion.
 13 DR. LYNCH-WALSH: Please.
 14 MR. DE MEO: That we have RSM perform an
 15 audit of the threat assessment process beginning
 16 with the school year of August of '23 ending
 17 December of '23 sampling 100 percent of the very
 18 serious and 35 of all other categories combined,
 19 35 total, not each, and requesting that report be
 20 delivered by February '24.
 21 The second part of that would be we would
 22 develop a plan for the new regiment today or in
 23 the next meeting.
 24 DR. LYNCH-WALSH: If we cut it at deliver
 25 February 2024 and then we need another motion,

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1 way we are 100 percent sure.
 2 DR. LYNCH-WALSH: Okay. And I will be very
 3 clear, what is the motion is what was said by the
 4 motion maker and seconded and then that is what's
 5 voted on. If you miss some words, that's okay,
 6 but it is what he said and it's recorded two
 7 different ways.
 8 MR. JABOUIN: I'm confirming it with him. If
 9 he confirms it --
 10 MR. DE MEO: Yeah, that's fine.
 11 MR. JABOUIN: -- then that becomes the
 12 wording that goes in.
 13 DR. LYNCH-WALSH: No.
 14 MR. DE MEO: That's good enough.
 15 MR. JABOUIN: He said it's good enough.
 16 DR. LYNCH-WALSH: I'll demonstrate exactly
 17 what I mean when we look at one of the other
 18 motions. It's got to be what's on the record.
 19 MR. DE MEO: I read everything you sent us
 20 and your point is well made, but I think we can
 21 move along. I agree with the regurgitation of
 22 what I said.
 23 DR. LYNCH-WALSH: Okay.
 24 MR. DE MEO: There are some questions, Madam
 25 Chair.

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1 DR. LYNCH-WALSH: Oh, yes, RSM ladies.
2 Jennifer?

3 MS. MURTHA: Thank you. Just to clarify,
4 when you say August through December, it's
5 actually October now, so we will not know the
6 sample for November -- let's say we go through
7 this, the board approves it and we have our SOW,
8 to correct my language prior, we do have a
9 contract with the district, we are now talking
10 about the specifics of the SOW to do the BTA
11 assessment, so if that happens in the beginning
12 of November what we would like to do is look at
13 August, September and October, we're going to
14 have a cutoff and understand that population,
15 then we would be able to deliver that report in
16 February.

17 The testing for November and December, which
18 is future, hasn't passed, we don't know what that
19 looks like, if it will be, you know, 10 very
20 serious, 50 very serious, et cetera, would be the
21 challenging piece of that motion. And I hope I'm
22 explaining that correctly. We know what the
23 population could be right now through, really,
24 October when we signed that SOW. November and
25 December we don't know what that will look like.

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1 next meeting would be in April.

2 DR. LYNCH-WALSH: Well, we're flexible on our
3 meetings.

4 MR. JABOUIN: February 29th.

5 DR. LYNCH-WALSH: What I'm saying is, you
6 mentioned having a cutoff of October and having
7 August, September, October and that you could
8 deliver in February. If you include November and
9 December does that stay the same?

10 MS. MANLOVE: I think that would put an
11 enormous amount of pressure on Mr. Lozano's team
12 to produce results in that short of a time.

13 MS. MURTHA: However, it is more timely, so
14 everything's more relevant as opposed to my
15 example before asking questions about April of
16 last year. So it might be a push, but I think
17 I'm kind of looking at Ernie and his team because
18 that's where the pressure point is, not to
19 mention the December holidays and school being
20 closed a couple weeks in January.

21 MR. DE MEO: No pressure, Ernie.

22 MS. FERTIG: Well, I think the way you read
23 this the last time it was our goal is February.
24 If there's an extenuating circumstance they can
25 bring that. But I feel like this is a sound

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1 MR. DE MEO: I would suggest --

2 MS. MURTHA: The February delivery date is
3 doable, but maybe not for the November and the
4 December sample.

5 MR. DE MEO: I would suggest that we be
6 flexible. If it's more than anticipated the
7 number of sample sizes, okay, we could give you a
8 few extra bucks. But \$100,000 to perform another
9 audit, no, I can't vote for that.

10 MS. MURTHA: I understand that and I just
11 want to make sure that RSM has communicated the
12 challenge of understanding and selecting the
13 sample when that period has not yet happened, so
14 audit population is not definable as of right
15 now.

16 MR. DE MEO: I have a feeling -- I have a
17 feeling you guys can handle it. I really do.

18 DR. LYNCH-WALSH: I have a follow-up question
19 though.

20 So November and December, if that's included,
21 when would we get the report?

22 MR. DE MEO: We want it February.

23 DR. LYNCH-WALSH: I know we want it February.

24 MS. MANLOVE: I don't believe there's a
25 meeting in March, so our understanding is the

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1 enough motion for us to pass along to the board
2 and let them hammer -- and let the chief auditor
3 hammer out the details. I think it's pretty
4 clear what we're asking for and -- not what we're
5 asking for, what he feels is the best advice we
6 can offer the board.

7 DR. LYNCH-WALSH: Okay. And this would be
8 one -- this would be one audit?

9 MR. DE MEO: One audit.

10 DR. LYNCH-WALSH: Okay. And the cost would
11 be --

12 MR. JABOUIN: Jennifer and Laura, if you can
13 provide some sort of guidance with respect to a
14 cost range for this motion?

15 MR. DE MEO: I could tell you what my
16 expectations would be.

17 MR. JABOUIN: It does appear that we're --
18 based on the data we're looking at over \$200,000
19 per audit.

20 DR. LYNCH-WALSH: Well, we know that.

21 So which --

22 MR. TURSO: Wait, Madam Chair?

23 DR. LYNCH-WALSH: Yes, ma'am -- sir.

24 MR. TURSO: So if I'm hearing everything
25 right here, the problem is that, because of poor

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1 planning we don't have enough time, and if we
2 want it faster it really can't be done faster
3 because it's going to cost too much money to get
4 it done faster. And all this for something that
5 as of January 1st changes anyway.

6 So if somebody can come up with a way to make
7 a motion, what we need to do is find the most
8 inexpensive way to get past December 31st and
9 start planning now for January 1st so we're not
10 in the exact same situation when the real -- not
11 the real, but when the January 1st and beyond
12 audited happens. Spending this kind of money,
13 like Mr. De Meo said, is absolutely ridiculous
14 for something that in a couple of months isn't
15 going to matter.

16 DR. LYNCH-WALSH: Okay. So that's -- we're
17 in the middle of discussing a motion already and
18 they were about to tell us the cost.

19 MR. MAYERSOHN: So are there -- and this is
20 my concern, and I guess along the same line as
21 Peter is, is we're going to test from August to
22 December. Whatever is not in compliance, that's
23 not an attribute that moves forward, it becomes
24 irrelevant to the point that we're going to tell
25 somebody, oh, you forgot to do this 80 percent of

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1 how much of the old program has some similarities
2 that can both be measured in a reasonably similar
3 manner?

4 MR. LOZANO: So that's hard to quantify in
5 this conversation. There's totally new tighter
6 timelines, there's totally new layers to the new
7 process. So there's -- so for all -- so now
8 January 1st threats will be determined by level
9 of concern, low, medium or high. So to Mr.
10 Mayersohn's point about are we implementing the
11 actions we've said we would implement for the
12 highest ones, there's a district team now that
13 has to meet within two days of the principal
14 signing off to review and verify the threat
15 assessment that was done. So the new model is
16 significantly different than the current one. So
17 we will have to look at, you know, because the
18 process is different. Are some of the documents
19 the same where you do a student interview, a
20 parent interview? Absolutely. So some of the
21 documentation pieces are the same, but as far as
22 process implementation, it's a totally different
23 entire process.

24 DR. LYNCH-WALSH: Hold on. I just want him
25 to clarify. Is the name of your department

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1 the time, whatever, and the response is, well,
2 that's no longer applicable, but we found out
3 that somebody wasn't, you know, again, in
4 compliance. To Mr. Lozano and his staff, that
5 doesn't do anything because now the game has
6 changed.

7 So if there's some way to connect from August
8 to December and say here are the attributes that
9 are moving forward to ensure that that process is
10 being done or maybe some way, and, again, Mr.
11 Lozano, I don't know what you're reporting now
12 versus, you know, where that transition is, to
13 try to connect so that the audit will then say,
14 hey, here's what we found that wasn't moving
15 forward from August to December and now --

16 DR. LYNCH-WALSH: That sounds like a separate
17 motion.

18 MR. MAYERSOHN: No, no, I'm just bringing it
19 out because we're going to spend money and time
20 auditing something that is irrelevant.

21 MR. TURSO: You just nailed -- wait. I've
22 got to get this out. Because you just nailed a
23 great way to measure how much of this money is
24 worth spending. Can Mr. Lozano tell us on a
25 percentage basis how much of the new program and

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1 changing? Is it still called Behavioral Threat
2 Assessment?

3 MR. LOZANO: So we are going to work on
4 changing it to Behavioral Threat Management.

5 DR. LYNCH-WALSH: Okay. But we're still --
6 we're still -- so when you're measuring
7 something, we're still measuring the same thing,
8 it's just going to have different names,
9 different thresholds, but it is the same
10 construct, behavioral threats being measured and
11 audited for compliance. It may not have 62
12 attributes or however many, 30-something, there
13 may be 24, but they're still going to measure the
14 same thing. They're not suddenly measuring some
15 other type of behavior.

16 And my fear, knowing this district, is if you
17 don't audit it, all the hard work where people
18 know they're being audited, goes out the window,
19 because they're trying to get everybody in
20 compliance so that they hit a certain level of
21 compliance so that when we switch there's less of
22 a catchup, which we only know about if you audit
23 it.

24 I'm sorry Mr. De Meo and Mary.

25 MS. FERTIG: I've had my hand up.

1 DR. LYNCH-WALSH: No, you're right. Mary's
2 had her hand up before Robert.

3 MS. FERTIG: Okay. Cutting off and not doing
4 March through August, okay, that's, in part,
5 responding to the board, and plus, which it's
6 done.

7 But my fear, similar to yours is, if we don't
8 do a half of this school year and, heaven forbid,
9 something happens and it's something that could
10 have been preventable by an audit. I also think
11 there's a value in RSM doing the outside audit.
12 I know Mr. Lozano does an incredible job, as does
13 his department, but there's always -- I just feel
14 it's critically important in this case to do the
15 outside look at what's happened for half the
16 school year and make sure that we were in
17 compliance with that.

18 If we're not in compliance with that, even if
19 the rules change, the name changes, the people
20 change, whatever, we know we have to do better.

21 And so I would just say, I think his
22 motion -- I think the motion on the floor has cut
23 this cost way down while trying to preserve the
24 integrity of the process.

25 DR. LYNCH-WALSH: And we're trying to get an

1 assessment.

2 MR. DE MEO: Okay. Next question. The
3 output, what you get from it, is that changing
4 significantly? And I'm not talking about
5 terminology.

6 MR. LOZANO: Not significantly. Yeah, not
7 significantly.

8 MR. DE MEO: Is the system changing? Are you
9 using a different system?

10 MR. LOZANO: Yeah, so we're using the same
11 vendor, but they're changing the entire platform
12 because it's a new workflow and process.

13 MR. DE MEO: But the base platform that
14 exists is being modified?

15 MR. LOZANO: Correct.

16 MR. DE MEO: Okay. There is value in
17 measuring. Even if we're going to a new regime
18 we need to know how effective it was. Because
19 whether the terminology is the same or changes,
20 it gives us an idea of what's going on in our
21 schools. And I think it would be irresponsible
22 for us to ignore that period.

23 Now, we shouldn't ignore preparing for
24 January 1st. We need to do that now. It's
25 already October. But that's a separate issue.

1 answer of the cost.

2 MS. FERTIG: Well, I don't know that we're
3 going to. And, quite frankly --

4 DR. LYNCH-WALSH: They were about to offer a
5 cost.

6 MR. DE MEO: Well, we have an idea.

7 DR. LYNCH-WALSH: Yeah. Mr. De Meo?

8 MR. DE MEO: Mr. Lozano, I want to address
9 Bob's thoughtful comments. And, as usual, he's
10 always right on. But, first, and then I'm going
11 to address something, is the input changing
12 significantly under the new regime?

13 MR. LOZANO: The attributes will change.

14 MR. DE MEO: No, no. Is the input changing
15 significantly?

16 MR. LOZANO: When you say "input" the --

17 MR. DE MEO: Input into whatever medium, you
18 know.

19 DR. LYNCH-WALSH: Are you talking about the
20 behaviors that they're tracking?

21 MR. DE MEO: The input into the system, does
22 it change significantly?

23 MR. LOZANO: So a lot of the -- a lot of the
24 information they're inputting is the same,
25 because, again, your conducting, you know, an

1 DR. LYNCH-WALSH: A separate motion.

2 MR. DE MEO: Also, I would say that I am very
3 concerned with the follow-up. And this will be
4 another motion. I think we should charge Mr.
5 Lozano and Mr. Jabouin to come back to us with a,
6 how they are going to administer and oversee the
7 follow-up of threat plans.

8 DR. LYNCH-WALSH: That's your next motion.

9 MR. DE MEO: That's extremely important. And
10 thank you, Bob, Mr. Mayersohn.

11 MS. CARTER-LYNCH: May I --

12 DR. LYNCH-WALSH: So, right, on this motion;
13 right? Because we're getting way off.

14 MS. CARTER-LYNCH: No. That's what I'm
15 saying. Can we finish up one motion?

16 DR. LYNCH-WALSH: I would love to. Yes,
17 ma'am.

18 MS. CARTER-LYNCH: Because I'm totally
19 confused now.

20 DR. LYNCH-WALSH: I think we're up to three
21 motions forming. Two are not fully formed, but
22 we were -- we left off with cost of this one.

23 MS. CARTER-LYNCH: Right. Please, let's
24 finish this one.

25 DR. LYNCH-WALSH: Yes, cost of this motion.

<p style="text-align: right;">Page 57</p> <p>1 One audit it was 100 percent of very serious, 35 2 total of all the other categories and we would 3 get it in February, what does that cost based on 4 all these numbers we have? We can kind of guess. 5 MS. MURTHA: Yeah, based on our quick and 6 dirty analysis of what that would look like, it 7 would be the 258, 258,000. 8 DR. LYNCH-WALSH: And the sample size? 9 MS. MURTHA: And with that the sample size 10 would be all very serious plus 35. So we're 11 thinking it would probably come in around 100; is 12 that what we said? 13 MS. MANLOVE: Yeah. 14 MS. MURTHA: 100. The 100 sample size, one 15 report, working very closely with Mr. Lozano's 16 team to bring that to you in February. 17 The other thing, based on the conversation 18 and what we've already kind of discussed 19 internally is, our team will sit through those 20 trainings that Mr. Lozano and his team are 21 putting on. We will sit through those trainings 22 and as we're moving through our audit through 23 December 31st we will begin mapping the change in 24 terminology, the input, the output, the system of 25 the new system. So as we're in it and we can map</p>	<p style="text-align: right;">Page 59</p> <p>1 DR. LYNCH-WALSH: They can add that back, but 2 I'm going to tell you that the board going back 3 to March was based on the audit committee's 4 recommendation. 5 MS. FERTIG: And, regardless, let the board 6 do that. This is our advice to the board. Let's 7 just -- 8 DR. LYNCH-WALSH: Right. After mulling it 9 over with additional information we've 10 compromised and given up March -- March through 11 August. So you can do that offline with RSM. 12 This is our motion. 13 MR. DE MEO: Unless RSM wants to throw that 14 in and still deliver February '24, then I would 15 amend my motion. 16 DR. LYNCH-WALSH: Right. Yes. With so many 17 audits you get, you know -- 18 MR. MAYERSOHN: Did we hear a response from 19 RSM? 20 DR. LYNCH-WALSH: That will be a hundred 21 grand. 22 MR. DE MEO: I see you guys nodding like, 23 yes, smiling. 24 DR. LYNCH-WALSH: They're like, turn the 25 camera off, turn the camera off.</p>
<p style="text-align: right;">Page 58</p> <p>1 that, that will be very helpful for the audit 2 committee to see and be able to visually see the 3 changes, because, as demonstrated in the previous 4 discussion, the threat assessment is still a 5 threat assessment. It's called different things, 6 there's a different system, there might be 7 different signoffs, different timelines, but from 8 a compliance standpoint the end result should 9 still be auditable. 10 DR. LYNCH-WALSH: Okay. Great. And that's 11 related to the second or third motions that I 12 hear brewing. 13 Mr. Jabouin, you had something to add and 14 then I'm going to call for a vote. 15 MR. JABOUIN: Yes. Yes. 16 So, RSM, we've got the pricing that you 17 mentioned for us on that, the 258. The motion 18 doesn't take into account what the board members 19 had asked me. So I also need to have the cost of 20 the 38 very serious threats that occurred from 21 March to August in case the board wants to do 22 that, because I have guidance that they are 23 interested in that. 24 DR. LYNCH-WALSH: Okay. 25 MR. JABOUIN: I just want to --</p>	<p style="text-align: right;">Page 60</p> <p>1 Okay. All right. So the motion from Mr. De 2 Meo is to have RSM audit from August through 3 December of 2023 100 percent of the very serious 4 and a total of 35 from all the other categories 5 and to have RSM deliver February 2024 to the 6 audit committee. 7 Okay. All in favor? 8 COMMITTEE MEMBERS: Aye. 9 DR. LYNCH-WALSH: Any opposed? 10 (No response.) 11 DR. LYNCH-WALSH: Okay. Motion carries 12 unanimously. And we're done with that one. 13 All right. We're done with that motion. 14 Sorry. So -- 15 MS. FERTIG: Can we move ahead to getting -- 16 he's been writing, if we've got something ready 17 to go on preparing for January? 18 DR. LYNCH-WALSH: Right. Preparing for 19 January, which both -- and then follow-up. 20 Because Robert was talking about follow-up, but 21 that's a separate issue. 22 So preparing for January, you have a motion 23 ready? 24 MR. DE MEO: Well, really, I think that 25 requires more discussion. In other words, I'm</p>

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1 not sure how RSM and Mr. Lozano are going to find
2 the attributes, if they're easier to access, if
3 there's going to be online realtime auditing
4 performed, if that cuts back.

5 I think the best we can do is ask for an
6 estimate to get all the players involved, Mr.
7 Jabouin, Mr. Lozano, and RSM, and try to give us
8 something maybe in December or January that would
9 give us an idea, and then we could possibly
10 consider frequency, scope, nature, that type of
11 thing. But I don't think we're ready right now.

12 MS. FERTIG: Here's my concern. If we wait
13 until January, now we're in March, April, May,
14 and I -- I think that we should -- we may not be
15 ready for a total thing today, but I would like
16 to see us encourage Mr. Jabouin, Mr. Lozano, and
17 RSM to come back to us with a relative cost for
18 what you outlined, which is quarterly reports of
19 the 100 percent most serious, whatever they
20 change the name to. I mean if they're going to
21 change the name just put the new name in.

22 DR. LYNCH-WALSH: Okay. So should we have a
23 special meeting?

24 MS. FERTIG: Well, we've got several meetings
25 coming up. There's no reason why they can't

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1 quarterly reports, 100 percent of the most
2 serious.

3 MR. JABOUIN: Could you say this a little
4 slower, please? Thank you.

5 MS. FERTIG: Okay. I'll stop for a minute.

6 MR. JABOUIN: Move at the November 16th
7 meeting that we have an outline?

8 MR. DE MEO: Proposal instead of contract.

9 MS. FERTIG: Yeah, I'm sorry, a proposal.

10 MR. JABOUIN: Outline --

11 MS. FERTIG: Well, I was saying an outline
12 for a contract, but I'll say an outline for a
13 proposal.

14 MR. JABOUIN: Okay. Thank you.

15 MS. FERTIG: Reflecting the -- the -- I was
16 going to say proposal for Mr. De Meo, but now I
17 can't. Okay. Reflecting what the audit
18 committee has expressed, quarterly reports with
19 100 percent of the most serious, whatever the
20 current name for that would be.

21 MR. LOZANO: High. So 100 percent of high
22 and then you'd have medium, low, and unfounded.

23 MS. FERTIG: And do you want to go with 35 of
24 the rest or do you want to go with 25 of each?

25 MR. DE MEO: I'd go with 35 because you can

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1 bring us follow-up information.

2 DR. LYNCH-WALSH: In November?

3 MS. FERTIG: They understand the concept of
4 what we're asking for. We're asking for
5 quarterly reports. What's it going to cost?
6 What are the names that they insert instead of,
7 you know, serious and whatever? What are the new
8 names? What does it have to say?

9 But let's get a contract in place and start
10 this at the beginning of the year when the new
11 system starts.

12 DR. LYNCH-WALSH: So agreeing completely, but
13 we meet November 16th and then not again until
14 January 25th unless we have a special meeting in
15 between.

16 MS. FERTIG: So I -- if they can't bring this
17 to us by November 16th with a framework for us to
18 pass onto the board so the board can do what they
19 need to do to get this in place by January, then
20 we've got -- we've got greater problems than what
21 we're sitting here. So my suggestion is, and I'm
22 putting this in the form of a motion so that,
23 maybe, it'll be memorialized. I'm going to move
24 that at the November 16th, 2023 meeting we have
25 an outline for a contract with RSM to provide for

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1 get 140 on a quarterly basis.

2 MS. FERTIG: Okay.

3 MR. JABOUIN: Move at the November 16th
4 meeting that we have an outline for a proposal
5 with RSM reflecting what the audit committee has
6 expressed regarding quarterly reports with 100
7 percent of the high threats and 35 of the other
8 categories.

9 MS. CARTER-LYNCH: And I second it.

10 DR. LYNCH-WALSH: Okay. Any discussion,
11 further discussion?

12 MR. MAYERSOHN: Yeah, so --

13 DR. LYNCH-WALSH: Mr. Mayersohn?

14 MR. JABOUIN: I'm sorry, can we please add
15 the word total?

16 MS. FERTIG: Sure.

17 MR. JABOUIN: Thank you.

18 MR. MAYERSOHN: So I guess I turn to Ms.
19 Marte, what's the, I mean, the process? If we're
20 not getting something until November, when is
21 that going to go before the board to sign a
22 contract? In other words, is it something where
23 if we get it in November they have a meeting
24 December 1st and it goes before that or it has to
25 go through your process and they're not going to

<p style="text-align: right;">Page 65</p> <p>1 get it until January.</p> <p>2 MR. JABOUIN: I can respond to that.</p> <p>3 DR. LYNCH-WALSH: The Chief of Staff does the</p> <p>4 calendaring.</p> <p>5 MR. MAYERSOHN: No, I'm just --</p> <p>6 MR. JABOUIN: The board has already approved</p> <p>7 the contract with RSM. What we're talking --</p> <p>8 within the contract there's the actual statement</p> <p>9 of work for the individual projects, and that's</p> <p>10 what we would develop and those have their own</p> <p>11 costs within the contract. It's got to go with</p> <p>12 the appropriate rates to the contract and so</p> <p>13 forth.</p> <p>14 So I think that once I have agreement from</p> <p>15 them we can proceed with that.</p> <p>16 MR. DE MEO: Without going before the board?</p> <p>17 MR. JABOUIN: Well, I need to make sure that</p> <p>18 I've got the direction from the board, though, to</p> <p>19 be able to put that into the statement of work.</p> <p>20 MS. FERTIG: Well, his question is -- I think</p> <p>21 his question is, is November enough time or do we</p> <p>22 have to have this by next week?</p> <p>23 MR. JABOUIN: I think November is enough time</p> <p>24 for the next audit is what we're talking about,</p> <p>25 as well as the framework for next year.</p>	<p style="text-align: right;">Page 67</p> <p>1 schedule hasn't been set yet, but the goal would</p> <p>2 be to do so, obviously, after the November audit</p> <p>3 committee meeting.</p> <p>4 DR. LYNCH-WALSH: They can always add a</p> <p>5 special meeting before a workshop or --</p> <p>6 MR. DE MEO: But to Mr. Mayersohn's point,</p> <p>7 will we have January 1st boots on the ground</p> <p>8 approval from the board? Whatever the process</p> <p>9 is, is that likely with a November 16th --</p> <p>10 MS. FERTIG: Because I'm happy to amend that</p> <p>11 if the seconder agrees to October 19th, because I</p> <p>12 don't think this is complicated.</p> <p>13 MR. MAYERSOHN: Well, Dr. Wanza? Through the</p> <p>14 Chair, I think Dr. Wanza was going to answer.</p> <p>15 DR. LYNCH-WALSH: Okay. October 19th for our</p> <p>16 special meeting.</p> <p>17 Dr. Wanza?</p> <p>18 DR. WANZA: Good morning.</p> <p>19 DR. LYNCH-WALSH: Good morning. So did you</p> <p>20 hear all of Mr. Mayersohn's question? Okay.</p> <p>21 DR. WANZA: Yes, ma'am. The answer -- so,</p> <p>22 good morning. The answer to the question is, as</p> <p>23 we all know, in November the board would do their</p> <p>24 organizational meeting. The tentative December</p> <p>25 meeting is December 13th. So we should have time</p>
<p style="text-align: right;">Page 66</p> <p>1 MR. MAYERSOHN: Right. But they were talking</p> <p>2 about cost neutral. And I know Ms. Marte works</p> <p>3 magic, but --</p> <p>4 MR. JABOUIN: No, she doesn't.</p> <p>5 DR. LYNCH-WALSH: It's not realistic.</p> <p>6 MR. MAYERSOHN: No, I understand that. But</p> <p>7 I'm just -- I'm concerned because this is going</p> <p>8 to be over a certain dollar amount threshold.</p> <p>9 Even though it's part of the contract I would</p> <p>10 imagine that it still has to come to the board</p> <p>11 for --</p> <p>12 MR. JABOUIN: I do need to get consensus from</p> <p>13 the board and I will need budget for that in</p> <p>14 addition to the budget for the motion that was</p> <p>15 passed, too.</p> <p>16 MR. MAYERSOHN: Right.</p> <p>17 MR. JABOUIN: So I will have to go to the</p> <p>18 board for that.</p> <p>19 MR. MAYERSOHN: Right. So --</p> <p>20 MR. JABOUIN: And I need spend authority to.</p> <p>21 MR. MAYERSOHN: Right. So in a timeline, if</p> <p>22 we're not getting this until November, does that</p> <p>23 give them enough time, whatever that process is,</p> <p>24 to get it on a board agenda in December?</p> <p>25 MR. JABOUIN: The board agenda meeting</p>	<p style="text-align: right;">Page 68</p> <p>1 to get an item before the board if everything is</p> <p>2 processed and ready to go.</p> <p>3 MR. MAYERSOHN: Okay.</p> <p>4 MS. FERTIG: And, again, I just want to make</p> <p>5 this point because I think sometimes we -- we</p> <p>6 can -- we're trying to provide the best advice we</p> <p>7 can. And if we do this and the board -- it gets</p> <p>8 to the board and they decide they don't want to</p> <p>9 spend any more money, well, we've given them the</p> <p>10 best advice we can, and, you know, we have a</p> <p>11 record of it.</p> <p>12 DR. LYNCH-WALSH: So we could still see -- we</p> <p>13 could still shoot for the 19th.</p> <p>14 MS. FERTIG: Yeah, that's fine. I think we</p> <p>15 said by November -- oh, I said November 16th.</p> <p>16 Can you change that to by November 16th? And</p> <p>17 then if you can do it earlier, great.</p> <p>18 DR. LYNCH-WALSH: Because we meet next week</p> <p>19 on Teams, so if they have a draft, if they have</p> <p>20 the beginnings of something --</p> <p>21 MS. CARTER-LYNCH: Okay.</p> <p>22 DR. LYNCH-WALSH: They could bring that</p> <p>23 forward.</p> <p>24 MS. CARTER-LYNCH: So now did you amend the</p> <p>25 motion for it to be 19th?</p>

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1 MS. FERTIG: What I was going to say is, by
2 November 16th. So, hopefully, it's ready
3 earlier. The 19th meeting would be great, but if
4 not, we'll have it on November 16th.

5 MS. CARTER-LYNCH: Okay. I can -- I can go
6 with that.

7 DR. LYNCH-WALSH: You accept? Okay.

8 All right. Any further discussion or are we
9 good?

10 (No response.)

11 DR. LYNCH-WALSH: All in favor?

12 COMMITTEE MEMBERS: Aye.

13 DR. LYNCH-WALSH: Any opposed?

14 (No response.)

15 DR. LYNCH-WALSH: Oh, you're opposed? Ms.
16 Murtha?

17 MS. MURTHA: Just some clarification. No, I
18 don't get to vote. Just some clarification on
19 the quarterly requests. So if we had the SOW by,
20 let's say, February 1st, we could then start
21 reviewing January and we would be more online
22 realtime, which is the -- the wishes and the
23 desire, to be more online realtime, we would then
24 start in March to audit February and at the end
25 of March we would begin in April to audit March.

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1 quarter?

2 MS. MURTHA: That would be May. Because in
3 April we're testing March. We're vetting with
4 the principals.

5 MR. DE MEO: And then afterwards would we be
6 able to -- because of our experience with the
7 first quarter, would we be able to have within 30
8 days by the end of each quarter a report or is
9 that aggressive?

10 MS. MURTHA: I think that could be a goal,
11 but I think it would be aggressive only because,
12 let's just do this, March 31st we would pull our
13 sample, we would need to be testing March through
14 April, vet all of January, February and March
15 with the principals, vet the report with district
16 and get it to you. So it could be a goal, but
17 it's a little aggressive. It would probably take
18 45 to 60 days.

19 MR. DE MEO: Okay. So, next subject, I would
20 like to make a motion that Mr. Lozano, our chief
21 auditor, together, develop a plan to monitor and
22 report periodically on the threat management
23 plans that are newly created and existing at the
24 end of each quarter.

25 MR. LOZANO: So that's already in the current

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1 And at that time is when we would have all the
2 conversations with the principals for January,
3 February and March. So that would be the most
4 effective way to be able to bring it to you the
5 quickest. And I'm kind of looking at Mr. Lozano
6 to agree with that approach. That's the way we
7 would plan it.

8 DR. LYNCH-WALSH: Okay. Can we -- I think we
9 kind of need a summary of everything they've been
10 saying in writing so we don't have to go back and
11 listen, but as far as moving forward, if that can
12 be part of what we get by November that would be
13 great.

14 Mr. De Meo, did you have an additional
15 motion?

16 MS. FERTIG: We have to vote on this one;
17 don't we?

18 DR. LYNCH-WALSH: We did.

19 MR. DE MEO: Well, there are two other items.
20 Did we dispose of this matter?

21 DR. LYNCH-WALSH: Yes, we have disposed of
22 this one.

23 MR. DE MEO: Okay. First of all, what Ms.
24 Murtha was saying, I'm not clear. Does that mean
25 we'll have a report in April for the first

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1 audit.

2 MR. DE MEO: Scusi?

3 MR. LOZANO: That's already in the current
4 audit in the attributes. There's a whole section
5 on just the plans. So that's already in our
6 current audit.

7 MR. DE MEO: Yay. Okay.

8 Next item. Mr. Jabouin, you've mentioned
9 this neutral comment from the board, cost
10 neutral, does that have to -- does that mean the
11 additional auditor, threat management auditor,
12 has to be included in that computation?

13 MR. JABOUIN: So it's not included in the
14 numbers that are here because those are RSM
15 costs. I'm not sure if I understand your
16 question as to how the costs of that auditor.
17 That's part of my budget.

18 MR. DE MEO: Well --

19 MR. MAYERSOHN: Can I just -- can I just
20 interject? Because I think you guys are talking
21 about two different things. It says here the
22 monitoring plan. So the attribute was the
23 monitoring plan created. We're talking about the
24 follow-up after. So, in other words, the
25 monitoring plan --

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1 MR. LOZANO: That's attribute 38.
 2 MR. MAYERSOHN: Huh?
 3 MR. LOZANO: That's attribute 38 now.
 4 MR. DE MEO: I still think you should report
 5 to us.
 6 DR. LYNCH-WALSH: Right.
 7 MR. DE MEO: I think there should be a
 8 report.
 9 DR. LYNCH-WALSH: Monitoring the monitoring
 10 plan.
 11 MR. DE MEO: I'll make a motion on that.
 12 MR. MAYERSOHN: Monitoring plan documents
 13 maintained for all actions selected on the
 14 monitoring plan, when applicable.
 15 MR. JABOUIN: Could you please say it again?
 16 MR. DE MEO: Okay. I would like Chief
 17 Auditor, Mr. Lozano, to together provide a
 18 recommendation about reporting on the existing
 19 and new threat management plans on a quarterly
 20 basis. And --
 21 Okay. So that's the motion. What I think we
 22 need here is for you to tell us what would be an
 23 effective way to report this to us. We don't
 24 want you to list every single one and say Johnny
 25 and Billy. Give us an idea of trends; how many

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1 that and audit that plan implementation in
 2 January, February and March, you see were the
 3 actions implemented in December, January,
 4 February and March.
 5 MR. DE MEO: So you have the idea. So why
 6 don't the two of you get together. We're looking
 7 for monitoring of the plans.
 8 MR. LOZANO: Correct.
 9 MR. DE MEO: Are they being effective?
 10 Auditors, that's a highly subjective -- but we
 11 would like to know, are they being implemented;
 12 have some of them stopped for some reason; have
 13 they been terminated; has the child moved on; has
 14 the child -- how many -- what kind of recidivism
 15 do we have? You know, come up with that. We
 16 can't do it here. We could spend the rest of the
 17 day. Come back to us.
 18 DR. LYNCH-WALSH: And we don't have -- and
 19 this -- and it addresses, I think, both Mr.
 20 Medvin and Ms. Dahl brought up those concerns
 21 about what happens? You've ensured compliance at
 22 the time it was audited, but what happens after
 23 that? So that's what they're looking -- I don't
 24 think you got a second yet. Do I hear a second?
 25 MS. CARTER-LYNCH: I'll second it.

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1 fell off the wagon; how many are, you know,
 2 resisting; how many have transferred out. I
 3 don't know what the criteria should be, but --
 4 MR. JABOUIN: So Mr. Lozano prepared a report
 5 that I forwarded to the audit committee.
 6 Do you want to discuss that, Mr. Lozano?
 7 MR. LOZANO: Well, that's just a number of --
 8 that's just totals of how many. But here, if we
 9 did the audit -- here's -- so there's two
 10 different lanes. There's completing the actual
 11 threat assessment document, then there's
 12 implementing the plan. If we wanted to do this
 13 realtime, so if we did -- let's take January --
 14 let's say we were auditing January, February and
 15 March of 2024, what -- what would be a best
 16 practice would be to audit the actual completion
 17 of those documents but during that period you're
 18 auditing the plans from September -- September,
 19 October, November, December. Because you can't
 20 see -- so like if you audit January, February and
 21 March, you can't see if the school's implemented
 22 the plans because you need time for that. So, to
 23 me, if we audited the plans from the prior months
 24 during the current audit you see if a plan was
 25 created in November of 2023, then you'd look at

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1 MS. FERTIG: I'll second it.
 2 DR. LYNCH-WALSH: Okay. Second.
 3 Any further discussion? Ms. Dahl?
 4 MS. DAHL: My -- excuse me. My concern is
 5 that in the new behavioral threat management
 6 program, once these students get into this, isn't
 7 there a year that they're supposed to be under
 8 this for the plan?
 9 MR. LOZANO: So in the current model there's
 10 no minimums for plans. In the new model, if its
 11 a low level of concern the plan must remain
 12 active for 90 days; if it's a medium level of
 13 concern, 180 days; and if it's a high level of
 14 concern, it's one year from the calendar date of
 15 creation.
 16 DR. LYNCH-WALSH: So that's part of the
 17 planning they need to come up with.
 18 MS. DAHL: Okay. I knew there were -- I knew
 19 the dates -- I knew the timing on this with the
 20 new threat management system had dates in it, so
 21 if you're just a wishy-washy you're not, you
 22 know, if you're at the lowest, but the other two
 23 have very long dates on them.
 24 So, in saying that, do we then want to wait
 25 180 days to look to see how the child is doing?

<p style="text-align: right;">Page 77</p> <p>1 I don't know that we want to do that.</p> <p>2 MR. DE MEO: No, we want it every quarter.</p> <p>3 My motion would be every quarter, every single</p> <p>4 plan. You summarize them, you figure out some</p> <p>5 key performance indicators or some key items to</p> <p>6 report to us, and it would come to us in writing,</p> <p>7 and I think that'll be extremely useful. I think</p> <p>8 that's as important as the compliance audit. I</p> <p>9 agree with Mr. Mayersohn.</p> <p>10 MS. FERTIG: Or maybe more so.</p> <p>11 MR. DE MEO: Maybe more so; yeah.</p> <p>12 MS. DAHL: So does that need to be in the --</p> <p>13 whatever?</p> <p>14 DR. LYNCH-WALSH: They're going to hash out</p> <p>15 all those details.</p> <p>16 MR. LOZANO: We can do that.</p> <p>17 DR. LYNCH-WALSH: I think Mr. De Meo's motion</p> <p>18 captures the -- the framework of it.</p> <p>19 MS. CARTER-LYNCH: And Mr. Lozano said that</p> <p>20 they can come up with a plan.</p> <p>21 DR. LYNCH-WALSH: Right. So all we need to</p> <p>22 do is --</p> <p>23 MR. DE MEO: Can I modify that by adding a</p> <p>24 date to that?</p> <p>25 MR. JABOUIN: Here's what I have. Chief</p>	<p style="text-align: right;">Page 79</p> <p>1 for another, you know, until the next meeting,</p> <p>2 with these motions that have just been passed, is</p> <p>3 it possible to get the wording of those sent out</p> <p>4 to us so that we have them and not have to wait</p> <p>5 for a board or the next month's minutes? Or if</p> <p>6 I'm the only one that wants that, that's fine, I</p> <p>7 don't care.</p> <p>8 DR. LYNCH-WALSH: Oh, no, we -- I think he</p> <p>9 sent them out because I asked for them almost</p> <p>10 immediately.</p> <p>11 MS. DAHL: Did he? Okay. All right.</p> <p>12 DR. LYNCH-WALSH: Yeah.</p> <p>13 MS. DAHL: I just missed it. I'm sorry.</p> <p>14 DR. LYNCH-WALSH: Yeah. And then we have</p> <p>15 last month's.</p> <p>16 MS. DAHL: Okay.</p> <p>17 DR. LYNCH-WALSH: So we keep talking about,</p> <p>18 and I've heard it from three different people and</p> <p>19 also RSM, you talk about doing this additional</p> <p>20 reporting. Do you have the staff? Because what</p> <p>21 it sounds like to me is that instead of needing a</p> <p>22 staff person, an auditor in the Office of the</p> <p>23 Chief Auditor, based on what Mr. Mayersohn</p> <p>24 started, you need someone over in your shop that</p> <p>25 can do what we just passed a motion for, because</p>
<p style="text-align: right;">Page 78</p> <p>1 Auditor and Mr. Lozano together provide a</p> <p>2 recommendation about reporting on the existing</p> <p>3 and new threat management plans on a quarterly</p> <p>4 basis.</p> <p>5 MR. DE MEO: Such proposal will be provided</p> <p>6 to the audit committee by?</p> <p>7 MR. LOZANO: November 16th when we bring the</p> <p>8 other one.</p> <p>9 MR. DE MEO: Thank you. Wonderful.</p> <p>10 DR. LYNCH-WALSH: He's catching on, so --</p> <p>11 he's so agreeable. He catches on every time.</p> <p>12 MR. DE MEO: That's why he has no hair.</p> <p>13 DR. LYNCH-WALSH: We're stressing him out.</p> <p>14 Okay. All right. All in favor?</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 DR. LYNCH-WALSH: Any opposed?</p> <p>17 (No response.)</p> <p>18 DR. LYNCH-WALSH: Okay. Motion carries</p> <p>19 unanimously.</p> <p>20 Yes, Rebecca.</p> <p>21 MS. DAHL: I guess I'm just a little anal</p> <p>22 here, but when -- when we get these reports back</p> <p>23 that they've been sent to the board,</p> <p>24 yada-yada-yada, I really would like, and I know</p> <p>25 it's in the minutes, but we don't get the minutes</p>	<p style="text-align: right;">Page 80</p> <p>1 RSM is saying that it's difficult to create a</p> <p>2 scenario where they would work with someone from</p> <p>3 the Office of the Chief Auditor. I believe at</p> <p>4 past meetings we've expressed wanting to keep it</p> <p>5 independent, external, and then we just gave you</p> <p>6 more work.</p> <p>7 MR. LOZANO: So, again, it's just codifying</p> <p>8 and cleaning it up in a presentable fashion. My</p> <p>9 team, when we did this last audit, there was</p> <p>10 probably a month where my team pretty much was</p> <p>11 just focused on providing and working with RSM</p> <p>12 getting them these documents. The frustration</p> <p>13 for me is, I would prefer my team supporting</p> <p>14 schools and putting the actions and the plans in</p> <p>15 place, helping them as they conduct threat</p> <p>16 assessments.</p> <p>17 The burden on my team when we do the audit is</p> <p>18 a -- is a lot. And we're doing that now. So</p> <p>19 it's not going to be any different than what my</p> <p>20 team does now in the middle of an audit.</p> <p>21 So it's not additional because we're doing</p> <p>22 that and supplying all the documentation for the</p> <p>23 plans now.</p> <p>24 DR. LYNCH-WALSH: You mean on the internal?</p> <p>25 I don't understand --</p>

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1 MR. DE MEO: Look, I'm not questioning RSM,
2 but over the 40 years that I did this and over
3 the last 25 years with public companies,
4 insurance companies and banks that I audited,
5 over 100 of them as engagement partner or EQCR,
6 we -- we frequently used staff from other firms,
7 from the internal audit, and it wasn't a big deal
8 unless they didn't have the training, experience,
9 et cetera.

10 DR. LYNCH-WALSH: That's the problem.

11 MR. DE MEO: And it saves, in our case it
12 could save an immense amount of money. But if
13 the plan is not to solely use that person in this
14 particular area, then that's a whole different
15 thing. And I thought I heard that. If it is, if
16 we could get 1,500 hours of a person trained by
17 you and RSM and under RSM's supervision, I'd like
18 to see if we could save \$100,000 a year.

19 DR. LYNCH-WALSH: You mentioned training and
20 experience and right now --

21 MR. DE MEO: And education.

22 DR. LYNCH-WALSH: Right. Nobody -- do we
23 have a job description for this auditor?

24 MR. JABOUIN: So we do have Ms. Pritykina who
25 is going to manage this person, but that person

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1 always make, as a committee corporate, a
2 recommendation to the board to hire extra
3 auditors and they've been understaffed for years.

4 MR. DE MEO: Yep.

5 MS. FERTIG: So given how prominent this
6 particular area has become, I think it's worth
7 trying, and then, you know, we can certainly
8 review it after a year. Any auditor they hire is
9 just going to already come into a group that's
10 understaffed, so -- if they can find one. So --

11 DR. LYNCH-WALSH: So the Auditor III, if
12 they're just using a generic job description, the
13 minimum qualifications is an earned bachelor's
14 degree from an accredited institution. That's
15 sort of a loophole in the district where any
16 bachelor's will do. And then when it says a
17 master's, any master's will do. A minimum of
18 three years experience and/or training in the
19 field. How do they get that? Which field; BTA;
20 safety and security?

21 MR. DE MEO: It's auditing. It's just
22 auditing.

23 DR. LYNCH-WALSH: Well, audited, yes, but
24 auditing --

25 MR. DE MEO: There is not BTA. I mean,

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1 has not started yet and they need to be coached
2 and trained. So there is nobody out there that
3 is a BTA auditor. What you do is you find a
4 smart auditor and you coach and train them and
5 that does take time.

6 MR. DE MEO: Certainly.

7 DR. LYNCH-WALSH: Is there a job description?

8 MR. JABOUIN: The job description Auditor
9 III, so all of our audit positions, they don't
10 have the disciplines attached them on that end.
11 But the answer to your question, Mr. De Meo is,
12 we have explored that with RSM and -- but the
13 cost difference is not going to be there. But we
14 also want to augment work with work that we will
15 do under our direction as well.

16 MR. DE MEO: Well, you know, I keep hearing
17 this audit neutral -- cost neutral and then we're
18 going to add a person and it's not even going to
19 offset, reduce in any way the cost of these
20 threat management audits? I don't know. It just
21 doesn't work with me.

22 MS. FERTIG: But, you know, really, almost
23 every year that we've been on this committee when
24 we get to that August meeting or maybe it's June,
25 but one of the two in the summer, we almost

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1 that's --

2 DR. LYNCH-WALSH: No, I get it, but --

3 MS. FERTIG: You know, if we're going to redo
4 job descriptions we're going to -- we're like --
5 we've got -- I mean, we've already been here for
6 almost two hours and we have got this entire
7 stack here to go through. I'm getting concerned
8 that we're going to not move on to a couple of
9 these others which are really important.

10 DR. LYNCH-WALSH: We'll get there, but I'm
11 just saying, we're talking about -- so we can
12 talk about this position next time. I'm not
13 clear on how it's going to work, but we can
14 certainly move on.

15 All right. So --

16 MS. CARTER-LYNCH: Madam Chair?

17 DR. LYNCH-WALSH: Yes, ma'am.

18 MS. CARTER-LYNCH: You know, I think that a
19 lot of the -- we're getting too intricate with --
20 we're just giving them -- telling them what we
21 want them to do, and let's let them figure out
22 how to do it. That's where I am with this.
23 Because maybe they need to hire somebody and
24 maybe not. But when they come back with all
25 these other things we've asked them to do, in

<p style="text-align: right;">Page 85</p> <p>1 November, maybe, we can deal with that at that 2 time.</p> <p>3 DR. LYNCH-WALSH: That sounds like a plan. 4 All right. So moving on, we're on Number 7. 5 We have other motions from 9/7. I don't know if 6 when I click on this they're all going to be 7 there.</p> <p>8 MS. FERTIG: Yeah, they handed this out as we 9 came in today, so everybody had one on their --</p> <p>10 DR. LYNCH-WALSH: All right. So -- so motion 11 number 1 -- this should not take long.</p> <p>12 Motion number 1 we moved that the diversity 13 committee and audit committees are included in 14 the looping process over the board governance 15 operations policies. I pulled up a list of the 16 governance related policies relating to the 17 school board.</p> <p>18 Somehow in the response this was not at all 19 what the motion was. The motion was, literally, 20 what it said, to be included in the looping 21 process, which would mean that those policies 22 came before the audit committee and Rebecca added 23 the diversity committee. It was not -- and 24 somehow we got a response that says, we will ask 25 the Broward District Advisory Council to update</p>	<p style="text-align: right;">Page 87</p> <p>1 DR. LYNCH-WALSH: Because I thought -- right, 2 you said it, so my expectation would have been 3 that the Office of the Chief Auditor -- Chief of 4 Staff agrees that the audit committee and 5 diversity committee will be included and the 6 policies will come back at such and such date or 7 by such and such date.</p> <p>8 DR. WANZA: Well, there is no such and such 9 date because there is no timeline as to when 10 they're definitely going back to the board. But, 11 however, when the looping process commences they 12 will definitely come before the audit committee 13 as well as the diversity committee. And probably 14 where the confusion lies is because the Chief of 15 Staff's office does not oversee the looping 16 policy. Mr. Sullivan's office oversees that. 17 But we can correct the response and have it 18 presented before the end of this meeting so it is 19 a part of the official record of this meeting.</p> <p>20 DR. LYNCH-WALSH: Okay. Great. That's 21 number 1. That was an easy one.</p> <p>22 All right. Number 2, I think we just beat to 23 death. Move that the district engage RSM to 24 perform a monthly audit starting with March and 25 provide a report within 30 days.</p>
<p style="text-align: right;">Page 86</p> <p>1 their bylaws to include these four seats in their 2 membership. I don't know what happened here. It 3 sounds like somebody commingled a whole different 4 motion.</p> <p>5 DR. WANZA: Well, if I may speak? So I 6 thought in the last, when I sat here, I gave the 7 affirmative that they absolutely would be a part 8 of the -- so we can certainly revise this, but I 9 said it right here in the meeting.</p> <p>10 DR. LYNCH-WALSH: That's what I thought, but 11 it still went out and came back through 12 Sullivan's office with an answer that has nothing 13 to do with the motion.</p> <p>14 DR. WANZA: So we can re -- Mr. Sullivan's 15 out today, I work with his office, we can get it 16 --</p> <p>17 DR. LYNCH-WALSH: Right. So like we could 18 just do that. Cross it out.</p> <p>19 DR. WANZA: May I finish?</p> <p>20 DR. LYNCH-WALSH: Yes.</p> <p>21 DR. WANZA: Thank you. We will revise the 22 motion and we will send it out, probably before 23 the end of this meeting, I can walk upstairs and 24 have them revise it so that you have it as an 25 official copy of the conversation today.</p>	<p style="text-align: right;">Page 88</p> <p>1 From a functional standpoint I would like to 2 see, since we wait a month for these responses, 3 that the responses could be more detailed, like 4 what was the upshot of the workshop? Because at 5 the workshop the board gave direction and that's 6 not reflected in this response. It's just sort 7 of a general --</p> <p>8 MS. FERTIG: There are a couple sheets going 9 here, so --</p> <p>10 DR. LYNCH-WALSH: Pardon?</p> <p>11 MS. FERTIG: I said there are two sheets. 12 Which one are you using?</p> <p>13 DR. LYNCH-WALSH: The one that has the 14 response.</p> <p>15 MS. FERTIG: The one that was on our desk 16 when we came in, on our table?</p> <p>17 MR. JABOUIN: Yes.</p> <p>18 MS. FERTIG: Thank you.</p> <p>19 DR. LYNCH-WALSH: Yes. That's the one that 20 has the response.</p> <p>21 Okay. So number 2 is what we just spent an 22 hour-plus on.</p> <p>23 Number 3 is the BTA audit again, but the RFI, 24 the response we got is that Procurement is 25 provided the link to the Office of the Chief</p>

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1 Auditor to begin this process. Due to the
2 upcoming changes that will occur in January the
3 Office of the Chief Auditor will analyze the new
4 requirements prior to submitting the request.

5 This was to see if there were other firms out
6 there, to do a little market research. I think
7 since they're coming back with a plan by November
8 it would make sense that by November they could
9 come up with a list of what would be required,
10 it's essentially the same thing we're asking them
11 to come up with already.

12 So I don't know if we need to pass another
13 motion or if you can agree to add to this
14 response that by our November 16th meeting you
15 will have sort of a framework for an RFI because
16 it's the same plan that would need to be brought
17 to us in November, of what to do going forward
18 under the new guidelines, under the new
19 requirements. Because that's really what this is
20 about. It's to review options for auditors for
21 audit work that will be conducted with the new
22 BTA guidelines and ask for firms that have
23 specific experience with BTA audit work.

24 So, for this motion, since you're bringing us
25 the plan by November based on this month's

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1 DR. LYNCH-WALSH: Right. For audit work that
2 will be conducted with the new BTA guidelines.
3 So it's, basically, moving forward, when we
4 passed this, what is it -- what would be in the
5 Request for Information? Can you do this? Can
6 you do that? We're essentially killing two birds
7 with one stone. We may decide we don't want to
8 do market research. This was last month's
9 discussion about looking as to whether there were
10 other firms. If we -- if now -- if this month's
11 motion has cancelled out last month's motion,
12 then we can say, you know, we don't proceed any
13 further, or we can continue.

14 MR. DE MEO: We have a lot on our plate.

15 DR. LYNCH-WALSH: Right.

16 MR. DE MEO: I mean, if we let RSM go another
17 year with the idea that they're going to look to
18 focus on efficiencies while maintaining quality
19 and we're looking to, you know, Mr. Lozano become
20 more familiarized with the new process and we're
21 doing it online, realtime, hopefully, that will
22 make it manageable. And if we add an auditor, I
23 don't know what happens there, I think it's just
24 too much. I'm also concerned when we come to
25 these meetings about how much the chief auditor's

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1 motion, this would roll into that. It's the same
2 requirement.

3 MR. JABOUIN: Yeah, so we, obviously, want to
4 make sure that we understand the expectations of
5 that firm. So it would be good for us to get the
6 process going. But we need to get the audit
7 committee's comments in November. So we'll have
8 to finalize it after the meeting because there
9 could be changes based on the meeting discussion
10 in November.

11 DR. LYNCH-WALSH: Okay. So this will come
12 back in November.

13 All right. So that's number 3.

14 MS. FERTIG: So -- so let me see. So we just
15 asked -- we just asked RSM to have an outline for
16 us so we could, hopefully, move ahead and get a
17 contract in place by the beginning of the year.

18 DR. LYNCH-WALSH: Right.

19 MS. FERTIG: But we're also asking him to
20 bring other options forward?

21 DR. LYNCH-WALSH: No, no, no. It was the --
22 a motion to craft a Request for Information
23 anything to review options for auditors -- this
24 was from last month.

25 MS. FERTIG: I know.

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1 tasked with and the cost. This has been
2 eye-opening, this chart that he provided, it's --
3 I can't believe how much money we've spent.

4 MR. TURSO: So based on what Mr. De Meo is
5 saying, then, wouldn't we all the much more want
6 the RFI so that we at least send some kind of a
7 message so they know we're shopping? I mean,
8 sorry if that's too blunt, but that's the reality
9 of the world. I mean, if they don't think we're
10 looking around they're going to send us more
11 charts like this with 2, \$300,000 for --

12 DR. LYNCH-WALSH: Well, I think they may have
13 gotten the message.

14 Mary?

15 MS. FERTIG: I was going to say, I think the
16 motion has a message and I'm also very concerned
17 with timeframe. And in another year, I agree
18 with Mr. De Meo, we're in a whole different
19 situation.

20 MR. JABOUIN: I have something to add on
21 that. The RFP that governs the contract with RSM
22 and the other firms that we use expires in June.
23 And so we'll be having a new RFP. And we could
24 seek to put that into that package. It would
25 save us a lot of efficiency then. And by then

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1 the January, whatever, requirements, would have
2 been more engrained. We would have actually done
3 an audit by then, as well.

4 DR. LYNCH-WALSH: Okay. So on this motion do
5 we want to sort of table or defer any further
6 action on this until April of next year?

7 MS. FERTIG: That's good.

8 MR. DE MEO: Sounds like June.

9 DR. LYNCH-WALSH: Well, that's when the -- so
10 we want to get ahead of, ahead of. So that we
11 are handed a fully crafted RFP. This was an RFI
12 to request information. We want to kind of set
13 the scope of services, then we'll have a better
14 idea of the scope of services by April and
15 certainly by May.

16 MS. FERTIG: And we'll certainly know the
17 costs that we've incurred.

18 DR. LYNCH-WALSH: Right, we'll know exactly
19 kind of what we're looking for.

20 MS. CARTER-LYNCH: And that's a good idea.

21 DR. LYNCH-WALSH: Okay. So we will defer
22 until then. Okay. So that was number 3.

23 Moving on to number 4. Internal funds, chief
24 auditor -- okay. This is the one that set me
25 off.

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1 Internal funds, I went to the minutes, and I
2 actually sent them an email and said, could you
3 please refer to the minutes, the recording,
4 something, because when I got this I go, I don't
5 think that was the motion. And so, sure enough,
6 what Mr. De Meo said, and it did have some
7 commentary in the middle, was I'm going to
8 recommend in a motion that the Chief Auditor take
9 this back, confer with the appropriate parties
10 related to this kind of problem, Ms. Marte, the
11 CFO, our accounting, internal accounting and
12 whatever principals that might be involved in
13 this, and come back with some recommendations
14 about how to fix these controls over these funds.
15 Because 2020 60,000 in a nursery account, there
16 is definitely a design flaw, something wrong.
17 So, Chief Auditor, I'm recommending that Chief
18 Auditor come back to us with a proposed policy at
19 which time we can intelligently discuss a
20 possible remedy to this. Mary Fertig, second.
21 Any further discussion? None. Everybody voted
22 for it.

23 I asked Mr. Jabouin if he had it, and the
24 only thing he mentioned was conferring with
25 principals out of all of that, which totally

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1 missed the entire flavor of the intent of the
2 motion.

3 So for this one, and, to me, a motion is, you
4 made a motion, somebody seconded it, we had
5 discussion, and unless there was a friendly
6 amendment or some type of amendment, whatever
7 came out of your mouth is the motion. Because if
8 we're going to suddenly have staff reading back a
9 motion, it could get misinterpreted, they could
10 -- you know, it's all auditory. So that's why we
11 rely on recording or a hand -- you know, a
12 typed-up already written motion, which is hard to
13 do when you spontaneously create a motion. You
14 should see the agony we go through on the Task
15 Force.

16 MR. JABOUIN: Yeah, I am asking for clarity
17 on the motions. I think with this particular
18 piece, we'll go through the process of having the
19 meetings with the principals, the central
20 region --

21 DR. LYNCH-WALSH: Okay. But I want to be
22 clear, that is not -- so from this whole motion
23 we need a revised response that addresses the
24 actual motion. Because it has -- it said confer
25 with the appropriate parties. The issue was that

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1 nobody, the principals turn in a report on a
2 monthly basis. The principals are neither
3 auditors, nor accounting people, nor are they at
4 the business support center. This all had to do
5 with -- the accounts are turned over, the trial
6 balance is turned over, the principal reviews it,
7 nobody above a principal reviews it except for
8 the business support center. So that was how
9 Mrs. Marte and the CFO, everybody in accounting,
10 and then whatever principals might be involved
11 and come back with recommendations. So in the
12 response you talk about making a presentation to
13 principals. That doesn't address the people
14 higher up that are involved in who should have
15 oversight. It totally misses the entire
16 discussion to just take it to principals. So --

17 MR. JABOUIN: So we'll continue with the
18 principals.

19 MS. FERTIG: But we are doing an -- aren't we
20 doing an -- I thought we were doing an audit. I
21 know I'm mixing things here. We're doing an
22 internal -- we picked to areas to audit internal
23 controls.

24 DR. LYNCH-WALSH: This is internal funds, not
25 internal controls.

<p style="text-align: right;">Page 97</p> <p>1 MS. FERTIG: Oh, internal funds, I know he 2 gave us lots of handouts on that. 3 Okay. So -- 4 DR. LYNCH-WALSH: Right. This is internal 5 funds. The internal funds, I think it was for 6 the business support center in particular was the 7 issue. 8 MS. FERTIG: So this is something that can 9 happen between now and next month. Talk to Ms. 10 Marte who's here maybe she has some comments. 11 DR. LYNCH-WALSH: This is the one where they 12 missed Dave Thomas. 13 So revise -- please -- so revise the motion. 14 MR. JABOUIN: So we'll -- we will go ahead 15 and continue with the training and then we 16 will -- we have Ms. Andreu, who the business 17 support center reports to, we'll go over that 18 situation that came up in the Dave Thomas audit 19 with her as well. 20 DR. LYNCH-WALSH: Yes, Ms. Dahl? 21 MS. DAHL: I'm sorry, but this all came from 22 that really bad audit. 23 DR. LYNCH-WALSH: Yes, the Dave Thomas audit. 24 MS. DAHL: Okay. Yeah, it came from that. 25 Because we went through a whole bunch of</p>	<p style="text-align: right;">Page 99</p> <p>1 audit that it pertained to and come back. 2 Because the whole point was to come back with 3 recommendations about how to fix these controls 4 over these funds, not to go have meetings with 5 principals. 6 MR. JABOUIN: We'll come back next month. 7 The meetings with principals was part of it and 8 we'll do the others as well. 9 DR. LYNCH-WALSH: Okay. So do we need -- I 10 hope we don't need a motion on a motion. 11 High-level. 12 MR. JABOUIN: At a high-level; sure. 13 DR. LYNCH-WALSH: A level high enough to 14 ensure some recommendations. 15 MS. DAHL: Right. Somebody to say you're not 16 doing it right. 17 DR. LYNCH-WALSH: With authority; yes. 18 MS. CARTER-LYNCH: Okay. So what we just 19 need to do is have a reprinting. He's going to 20 do it. He knows what he has to do; right, Mr. 21 Jabouin? 22 MR. JABOUIN: Sure, I'll update this. 23 MS. CARTER-LYNCH: Update the motion and we 24 can move on this. 25 DR. LYNCH-WALSH: Yes. Okay. So that was</p>
<p style="text-align: right;">Page 98</p> <p>1 different scenarios and what has fallen away is 2 that there used to be a business something -- I 3 mean a -- a person who checks the school's end of 4 the year balances in the area office which is not 5 there anymore and it got sent over to the 6 business office. 7 I still don't see with this that we're going 8 any higher than that because -- 9 DR. LYNCH-WALSH: That was the point of the 10 motion. 11 MS. DAHL: Okay. Because -- 12 DR. LYNCH-WALSH: And it got watered down to 13 just refer to principals. That is the entire 14 reason for the looks on my face is that -- 15 MS. DAHL: Yeah, because I don't agree with 16 this at all. 17 DR. LYNCH-WALSH: That response -- the 18 response doesn't address the motion. 19 MS. FERTIG: Ms. Marte's here, maybe she can 20 -- 21 DR. LYNCH-WALSH: Well, they need to go -- he 22 needs to go back and confer with them off-line or 23 else we'll be here for another hour and rewrite 24 this response in light of what the actual motion 25 was. He needs to share the actual motion and the</p>	<p style="text-align: right;">Page 100</p> <p>1 number 4. 2 Number 5, Risk Assessment. We move that the 3 Chief Auditor in preparation for his annual audit 4 plan provide the audit committee and the school 5 board with a detailed risk assessment matrix 6 covering each and every area that is to be 7 considered by the nature of the controls 8 beginning the 24-25 audit plan. 9 The response we got, given the sensitivity of 10 revealing risk concerns to the audited parties 11 increased detail will be provided but we are 12 unable to provide specific detail so that we do 13 not reveal our audit strategy in advance to the 14 auditees or those outside who may wish to do harm 15 to the district. 16 I would -- the board has closed-door 17 sessions. We sit in the shoes of the school 18 board. Is there a reason we can't have a 19 closed-door session? 20 MR. DE MEO: I've asked and I think -- I'm 21 very concerned about the sensitivity and the 22 deterrence nature of not disclosing something 23 like this. But our -- one of our key 24 responsibilities is approving and being partner 25 ever with the Chief Auditor in the audit plan.</p>

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1 And if we don't know if the risk assessment is by
2 control listed down, high, low, medium, five,
3 four, three, two, one, I don't know how we can
4 make an informed judgment about that. And there
5 has to be a way, and I'd like the chief auditor
6 and counsel and Ms. Marte and whoever needs to be
7 involved to find a way. Mr. Licata, whatever it
8 takes. Because we just -- I just don't think
9 it's fair to us to charge us to sit here every
10 week and then we don't know what the audit plan
11 is. The audit plan is based on, well, there's
12 some risk and here's -- I think we need more
13 detail. And if the board is already getting
14 that, then this response doesn't make sense.

15 MR. JABOUIN: So I will provide more details,
16 as I have indicated, and I have to balance out as
17 far as what clues that we give to the people that
18 are getting audited as far as the areas to focus
19 on, as well, so that way they don't prepare for
20 the audit knowing that they'll be part of the
21 plan. So there is a balance.

22 MR. DE MEO: But you know -- the Chair and
23 Mr. Mayersohn know infinitely more about the
24 workings of government than I do, okay, and
25 districts. Certainly, if they think there is a

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1 of these things, and I'm going to tell you, Mr.
2 Jabouin, I don't understand why most of these
3 things aren't just a, we're going to be doing an
4 audit of P-Cards because we know that
5 historically we lose, you know, a lot of money by
6 misuse of P-Cards. I don't -- I don't understand
7 how that's any big secret to anybody who can read
8 the newspapers. So I -- I -- I guess I would
9 need more -- can you give us a specific example
10 where you're going to tell us the risk and --

11 MR. JABOUIN: Yeah, so, Ms. Fertig, as I
12 mentioned, understanding the request, I'll
13 provide more information. So I can provide like
14 information such as the last time it was audited,
15 number of audit findings, certain things that
16 make an area risky, that type of information.
17 But if there's a component of it that involved
18 meeting and talking to individuals as far as the
19 risk assessment meetings, the content of what
20 people who in turn tell me what their fears are,
21 because sometimes we ask the question in a risk
22 assessment meeting, well, what causes you to lose
23 sleep at night in your department and that
24 individual indicates that, then that's something
25 that I would not necessarily --

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1 way to do that in closed-door, executive session,
2 call it what you may, then we should pursue that.
3 And if it takes a subcommittee of this committee,
4 let's do that.

5 MS. FERTIG: I think -- I think the problem
6 we're talking about here, and I could be wrong,
7 but I'm just listening over several months here
8 to the term "risk", first of all, anybody that's
9 going to get audited doesn't prepare; all right?
10 I don't know what to say about that in the first
11 place. But I'm sure that they're going to
12 prepare to some extent. Maybe you're not
13 signalling what you want, but, I mean, so let's
14 just take a P-Card audit, of which we have them
15 frequently, we all know the risks there because
16 we've seen what's happened with the use of
17 P-Cards. On the other hand, when you're talking
18 about a risk that involves some kind of a threat
19 to the school district, that may be different.

20 I would say on closed-door I think it has to
21 meet a certain threshold to do it, so we can't
22 just have a closed-door, but --

23 DR. LYNCH-WALSH: Well, but they need to
24 answer that question.

25 MS. FERTIG: -- I don't understand why most

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1 MS. FERTIG: All right. So you don't want to
2 betray the confidences of a whistleblower.

3 MR. JABOUIN: Exactly. That's part of it,
4 too; yes.

5 MS. FERTIG: But I don't -- most of these are
6 very cut and dry and we have this conversation
7 every year, which now is taking three, four, and
8 five meetings to come up with an audit plan
9 because we're trying to decide what are the
10 greatest needs of the district. I don't --

11 MR. JABOUIN: So I will do that and without
12 talking about the --

13 MS. FERTIG: Too much -- yeah, this is like
14 becoming too complicated on something that should
15 be pretty simple.

16 MR. JABOUIN: Okay. So noted.

17 DR. LYNCH-WALSH: I agree with Mr. De Meo.
18 Yes, there's certain things you can't do behind
19 closed-door, but then if it doesn't meet that
20 threshold, then we need to be discussing it
21 before we agree to an audit plan. And a lot of
22 areas, by nature of what they are, you would
23 assess the risk. We're not talking about
24 betraying confidences of whistleblowers.

25 MR. JABOUIN: I'll structure it in a way that

<p style="text-align: right;">Page 105</p> <p>1 you're describing it.</p> <p>2 DR. LYNCH-WALSH: So, yeah, I don't find this</p> <p>3 answer satisfactory, so I think we need a revised</p> <p>4 version of this that is a little more specific.</p> <p>5 MR. JABOUIN: Yeah, it'll say what I just</p> <p>6 said there, that we'll be able to provide some</p> <p>7 basic risk information.</p> <p>8 MS. FERTIG: So, well, let's see what he</p> <p>9 comes forward with and then we'll have --</p> <p>10 DR. LYNCH-WALSH: I've got to do some risk</p> <p>11 assessment.</p> <p>12 MR. DE MEO: It's pretty simple, it's just --</p> <p>13 MS. FERTIG: I think we're making a mountain</p> <p>14 out of a mole hill.</p> <p>15 MR. DE MEO: -- listing of the controls and</p> <p>16 assess the risk by area. One area might be</p> <p>17 controls over recording of purchases, then you</p> <p>18 list all the controls, major controls and risks,</p> <p>19 five, four, three, two; simple. And it might be</p> <p>20 three pages. But I've got to tell you, if it</p> <p>21 doesn't have that level of detail, we're just,</p> <p>22 you know, we're taking your word for it, which we</p> <p>23 have lots of faith in you. I do. I think you do</p> <p>24 excellent work. But that doesn't help me or help</p> <p>25 this committee do its job, in my opinion.</p>	<p style="text-align: right;">Page 107</p> <p>1 DR. LYNCH-WALSH: All right. We're all back.</p> <p>2 Everybody find your seat, please.</p> <p>3 All right. We're back. Back in session.</p> <p>4 All right. We left off with the motions from</p> <p>5 our last meeting. We're on the last one, audit</p> <p>6 motion number 6, internal controls. This is</p> <p>7 where we -- it was added to the audit plan to</p> <p>8 look at the internal controls for HR and</p> <p>9 Procurement.</p> <p>10 So the motion, which was supported by the</p> <p>11 board, moved that the Chief Auditor come back to</p> <p>12 the audit committee with a plan to audit these</p> <p>13 two sections describing what he's going to audit,</p> <p>14 the scope, the timing and the nature of it.</p> <p>15 Audit committee members to send the Chief Auditor</p> <p>16 documents discussed referring to the motion. I</p> <p>17 think that was all the examples I provided.</p> <p>18 That's the next link in the agenda. The response</p> <p>19 we got, the Chief Auditor will discuss the plan</p> <p>20 for HR and Procurement at the November 16th audit</p> <p>21 committee meeting. I would like to see it in</p> <p>22 writing ahead of time, a week before the meeting.</p> <p>23 Because this was passed at the September</p> <p>24 meeting will that be a problem?</p> <p>25 MR. JABOUIN: Sure, I can also discuss a few</p>
<p style="text-align: right;">Page 106</p> <p>1 MR. JABOUIN: So let's do recall, though, the</p> <p>2 major risk of the organization, such as</p> <p>3 Construction, Information Technology,</p> <p>4 Procurement, those areas are the key risks that</p> <p>5 are already in the plan. What we're talking</p> <p>6 about is getting to a level below those, as far</p> <p>7 as which contract gets audited or which</p> <p>8 particular area within that. So if -- if -- and</p> <p>9 in the plan I list all the different key areas,</p> <p>10 and if there's general agreement that that's the</p> <p>11 case, then it's a matter of determining things</p> <p>12 from the level below that. But I'll -- I'll just</p> <p>13 go ahead and include that, the language that we</p> <p>14 just discussed in the response.</p> <p>15 DR. LYNCH-WALSH: And also what Mr. De Meo</p> <p>16 just described, because that's what I think Mr.</p> <p>17 Mayersohn has raised in past years, it's the</p> <p>18 expectation of a risk assessment.</p> <p>19 So we'll -- I'll go dig one up before the</p> <p>20 next meeting.</p> <p>21 Okay. That's number 5 and then number 6 --</p> <p>22 MR. JABOUIN: We need to take a recess.</p> <p>23 DR. LYNCH-WALSH: Okay. Absolutely.</p> <p>24 Three-minute recess.</p> <p>25 (A brief recess was taken.)</p>	<p style="text-align: right;">Page 108</p> <p>1 things on that front. But I realize we're tight</p> <p>2 on time, I can talk about some things today as</p> <p>3 well.</p> <p>4 DR. LYNCH-WALSH: So, in writing, because the</p> <p>5 idea was a plan that's sketched out what the</p> <p>6 motion refers to. And it's HR and Procurement.</p> <p>7 From an HR perspective the board is statutorily</p> <p>8 required to provide for the recruitment,</p> <p>9 selection, retention, all of these things, so</p> <p>10 those would be all of the areas. We haven't</p> <p>11 really talked about Procurement. And maybe we</p> <p>12 can touch on it, if we have time, at the special</p> <p>13 meeting because we're discussing policy or the</p> <p>14 lack thereof for this committee, which we're</p> <p>15 supposed to have a policy. So -- all right. So</p> <p>16 in writing so that we have it in time for when</p> <p>17 the agenda goes out so that we have something to</p> <p>18 discuss would be great.</p> <p>19 MR. JABOUIN: All right. For the November</p> <p>20 16th.</p> <p>21 DR. LYNCH-WALSH: All right. Then next up, I</p> <p>22 sent you guys all the examples that show over the</p> <p>23 years some HR internal control issues related to</p> <p>24 selection. We had a 2019 example. So I,</p> <p>25 basically, compiled a report as far as -- some</p>

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1 context to the attachments you were sent. I sent
2 you public records requests, all the different
3 documents associated with the HR chief from 2019,
4 that selection process.

5 So this would assist anybody coming in
6 auditing, because if you look at the process, the
7 tools that are used to assess candidates, it's
8 like Swiss cheese in terms of adhering to what
9 the board -- board policy now says, through its
10 human resources policies the School Board of
11 Broward County, Florida, herein referred to as
12 the board, wishes to establish conditions that
13 will recruit and select the best qualified
14 personnel for all positions.

15 These examples would beg to differ that
16 that's happening. And the latest one was the
17 Chief Facilities Officer where you had an -- the
18 Chief Facilities Officer for a Florida school
19 district, the person that was highest ranked in
20 the interviews was somebody from Indiana who had
21 gotten their architect license --

22 MR. JABOUIN: I'm sorry, Chair.

23 DR. LYNCH-WALSH: Yes.

24 MR. JABOUIN: I don't know if we should be
25 discussing these specific situations, but I want

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1 see what somebody coming in here that's not part
2 of our school system, so, hopefully, we're
3 definitely outsourcing this to somebody who's not
4 part of it, what they -- what they find as
5 opposed to what we call to their attention.
6 Because my fear in calling things to someone's
7 attention is that that's where they go and they
8 don't necessarily look at everything and there
9 may be more there, which I'm sure there is. So I
10 would like to see us, if we're going to have this
11 conversation, stick to themes, like the one you
12 just brought up, who's on the selection
13 committee, and -- and we can just take the names
14 away from all of these and just pick out the
15 themes of what we want to see.

16 DR. LYNCH-WALSH: Well, I didn't name a name.
17 You guys have the names.

18 MS. FERTIG: Well, I'm saying not name the
19 particular --

20 DR. LYNCH-WALSH: Well, the position. So,
21 point being, that the person's qualifications,
22 there was a two point difference between the top
23 two ranked candidates and there shouldn't have
24 been, and one of them was on web -- you can get
25 points and they all weigh the same, based on

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1 to mention that --

2 DR. LYNCH-WALSH: I'll be done in two
3 seconds. I'm just giving an example and they
4 were all this, so they can read it at their
5 leisure. I'm just -- I was asked to send the
6 documents that I was looking at.

7 MR. JABOUIN: So I did read the documents and
8 I understand the comments that were made on
9 there. When the audit is done, there is a part
10 of the recruiting process that has the judgment
11 of the person making the hiring decision that no
12 auditor that we would engage would be able to
13 determine that.

14 DR. LYNCH-WALSH: They can determine, though,
15 whether the -- the people on the selection
16 committee should have expertise to be able to
17 assess the competency of the candidate.

18 MS. FERTIG: So I think that's the question.
19 I will tell you, I would like to steer away from
20 individuals and stick to themes. And I think
21 there are plenty of themes and that, maybe, is
22 what you're pointing out in here, but I don't --

23 DR. LYNCH-WALSH: I'm pointing out themes,
24 but you know I always bring examples.

25 MS. FERTIG: Well, I don't -- I would like to

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1 whether you're bilingual or not, whether that's
2 relevant or not, so the point system --

3 MR. JABOUIN: So I understand the points from
4 the documents.

5 DR. LYNCH-WALSH: Mr. Jabouin.

6 MR. JABOUIN: Thank you, Chair.

7 DR. LYNCH-WALSH: No, no, I didn't recognize
8 you.

9 MR. JABOUIN: Well, thank you anyway.

10 DR. LYNCH-WALSH: I'm trying to get through
11 my comment.

12 What I'm saying is, there are a lot of things
13 in the different steps in the selection process
14 that, yes, I gave a specific example, but the
15 reason I wrote this was to point out the
16 deficiencies and the issues that have come up
17 over and over.

18 MR. DE MEO: I presume that an audit of the
19 controls of these areas would be sufficient for
20 us to make a determination if they're operating
21 properly --

22 DR. LYNCH-WALSH: They would.

23 MR. DE MEO: -- but some of this seems to be
24 beyond the scope of the audit committee,
25 unless it's connected to that audit.

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1 DR. LYNCH-WALSH: It is. Well, yeah, that's
2 the whole point, and planning ahead. But I
3 didn't want to just throw the documents at you
4 because it was after the meeting, so its' there.

5 MS. FERTIG: Again, I worry that we're going
6 to be accused of cherry-picking issues that we
7 have a personal interest in if we are picking
8 specific things. I'm hoping that we hire
9 somebody who's competent to come in here.

10 DR. LYNCH-WALSH: Well, that's what I --
11 that's my expectation, is that this would only,
12 if they even -- it would only inform. I don't
13 want these things skipped and not looked at.
14 That would be a problem. So I'm concerned about
15 the opposite, that they would be not included
16 somehow.

17 MS. FERTIG: Yeah, I'm just not sure -- I'm
18 just not sure that it's in our purview to be
19 going into hiring issues on specific things.
20 Overall, yes.

21 DR. LYNCH-WALSH: That's -- when kids write
22 an essay you provide evidence, detail, specific
23 examples to support your argument. The argument
24 was that this is an issue and I gave examples and
25 I'm done with that.

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1 strategy has now completed 149 of 172 of the
2 outstanding school internal funds noted. Since
3 the remaining 23 internal funds audits have been
4 assigned to an outside firm with an expected
5 completion date of June 30th, 2019 the district
6 now considers this finding to be substantially
7 closed. And then the third auditor general
8 report showed up and then the joint legislative
9 audit committee letter came, because it wasn't
10 closed because it got behind again.

11 So now they put it into policy, which I think
12 we were shown the policy, but I don't think we
13 were involved in writing it. Hold on one second.

14 So the policy now says, for internal funds,
15 the Office of the Chief Auditor will make annual
16 audits of school internal funds and will strive
17 to complete the annual audits of internal funds
18 by June 30th of the following fiscal year. The
19 policy said that they'll do annual internal funds
20 audits which suggests that all of them would be
21 audited annually. It's a little weird to have
22 the word "strive" in a policy. You either will
23 complete, shall complete.

24 MR. JABOUIN: So the wording is based on
25 meetings that I had with the auditor general. So

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1 All right. So moving on to number 8, I'd
2 asked for the percent of the balance and the
3 number of locations audited and unaudited. This
4 is under internal funds. And then the auditor
5 general recommendations versus Policy 3410 and
6 where we are on that.

7 So what I got was this sheet, because we're
8 trying to sort of plan ahead, as of today,
9 looking at the internal funds audits we have the
10 percent complete is, there's 6.4 percent
11 complete, and then another 26.2 percent are in
12 progress, which leaves -- and by, I think it's
13 March -- let's see. So what got put in the
14 policy after three -- there were three times this
15 came before the auditor general, and then on the
16 third one it went to the joint legislative
17 auditing committee. The first time it came up
18 was in 2016 before Mr. Jabouin got here, and then
19 in 2019, and this is where there was an
20 opportunity missed because this was a response
21 when Runcie was here, I can't say former
22 superintendent because we've been through a few.
23 So the response, instead of coming up with a
24 date, which has been the request each time, was,
25 to date the Office of the Chief Auditor's new

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1 I, actually, discussed the wording with them
2 before we went through the district policy
3 writing procedures.

4 DR. LYNCH-WALSH: Mm-hmm.

5 MR. JABOUIN: So I did get some comments on
6 it when it was going to review and I constantly
7 said, this is the discussion that I had at the
8 meeting and that's the language that we need to
9 use. So that's how that came about.

10 DR. LYNCH-WALSH: Okay. But "strive" is kind
11 of subjective. It isn't really -- it means it
12 could happen or could not happen. It's sort of
13 like when you endeavor to do something and it may
14 never happen.

15 MR. DE MEO: Madam Chair, does this --

16 DR. LYNCH-WALSH: This is in policy.

17 MR. DE MEO: Yeah, you follow, you know, A,
18 B, C, D, E in section VIII, Roman VIII, A, B, C,
19 D, E.

20 DR. LYNCH-WALSH: Yes.

21 MR. DE MEO: Does this policy as written meet
22 with the requirements of the auditor general --
23 of the State of Florida? In other words, they
24 say by June 30 and this appears -- appears to --

25 DR. LYNCH-WALSH: I think we need clarity.

<p style="text-align: right;">Page 117</p> <p>1 MR. DE MEO: -- meet compliance.</p> <p>2 DR. LYNCH-WALSH: I think we need clarity</p> <p>3 because in E, the Office of the Chief Auditor</p> <p>4 will attempt to complete audits of schools</p> <p>5 comprising 90 percent of the total year-end</p> <p>6 balance funds by June 30th. So 90 percent could</p> <p>7 leave 100 schools unaudited if they're smaller</p> <p>8 ending balances.</p> <p>9 MR. JABOUIN: That's not mathematically</p> <p>10 possible in our schools. But, let's remember,</p> <p>11 this is the wording that I discussed with them at</p> <p>12 meetings and I went over the scenario of -- of</p> <p>13 the internal funds audits and how they're done,</p> <p>14 and that's the agreement that we had and we moved</p> <p>15 forward with it. But the goal is to get them all</p> <p>16 done. And so last year the only one that did not</p> <p>17 get done was Dave Thomas, and we know that there</p> <p>18 were issues there that needed to have responses.</p> <p>19 So --</p> <p>20 DR. LYNCH-WALSH: Okay. Then the remaining</p> <p>21 sentence says, any remaining school audits should</p> <p>22 be completed within the first quarter of the</p> <p>23 second year.</p> <p>24 MR. JABOUIN: Also agreed with them.</p> <p>25 MR. DE MEO: Which year?</p>	<p style="text-align: right;">Page 119</p> <p>1 auditor general, does that meet compliance with</p> <p>2 statutory requirements?</p> <p>3 MR. JABOUIN: Yes, it does.</p> <p>4 MR. DE MEO: Okay. Yeah, I'm not crazy about</p> <p>5 the language, but that's all I care about.</p> <p>6 DR. LYNCH-WALSH: Right. And if it's not,</p> <p>7 guess what, it'll be a ding in the next auditor</p> <p>8 general report, so we'll find out that way. All</p> <p>9 we can do is point these things out.</p> <p>10 So, to that point, we've got to report -- I'm</p> <p>11 concerned about whether we make the 50 percent at</p> <p>12 March. Are you guys on track to hit 50 percent?</p> <p>13 Because there's a lot --</p> <p>14 MR. JABOUIN: Well, we are. We've been</p> <p>15 working on these over the summer and we have the</p> <p>16 ones that are in process, we have the ones that</p> <p>17 are going to continue. As you can see, there are</p> <p>18 some really big balances that are in process.</p> <p>19 And so our team is doing a very thorough job.</p> <p>20 And so there are now issues that you're seeing</p> <p>21 that you hadn't seen before, and that takes a</p> <p>22 good amount of effort. But we should be doing</p> <p>23 that. So the audit work is much more detailed</p> <p>24 and that's taking some more time, but it's time</p> <p>25 well invested.</p>
<p style="text-align: right;">Page 118</p> <p>1 MR. JABOUIN: Into the following year.</p> <p>2 DR. LYNCH-WALSH: Of the second meeting. So</p> <p>3 for last year --</p> <p>4 MR. DE MEO: School year?</p> <p>5 DR. LYNCH-WALSH: Right, school year. So</p> <p>6 it's a little --</p> <p>7 MR. JABOUIN: Fiscal year, school year.</p> <p>8 DR. LYNCH-WALSH: Right. But to Mr. De Meo's</p> <p>9 point, it says within the first quarter of the</p> <p>10 second year. Following school year; something</p> <p>11 like that?</p> <p>12 MR. JABOUIN: Yeah. So, as I mentioned to</p> <p>13 them, and it's the issue faced by all school</p> <p>14 districts, there are typically some dangling</p> <p>15 schools, usually because of issues found during</p> <p>16 the audits and you want to make sure that you</p> <p>17 close that up. So that is consistent with that.</p> <p>18 MR. DE MEO: Is that December 31st of the</p> <p>19 same year?</p> <p>20 MR. JABOUIN: It's June 30th of the year.</p> <p>21 MR. DE MEO: Okay. The remaining, is that</p> <p>22 December 31st, basically?</p> <p>23 MR. JABOUIN: Yes, by December 31st; yes.</p> <p>24 MR. DE MEO: And does that meet compliance</p> <p>25 with --notwithstanding your discussion with the</p>	<p style="text-align: right;">Page 120</p> <p>1 Also, that training that we're doing on</p> <p>2 October 24th, that's to the benefit of the</p> <p>3 district in letting them know what the findings</p> <p>4 are, not just in internal funds, by the way,</p> <p>5 we're covering caps and gowns, we're covering</p> <p>6 behavioral threat assessment and a lot of</p> <p>7 different areas. And that's an investment into</p> <p>8 the teaching and learning side, so that way</p> <p>9 they'll potentially be less findings in the</p> <p>10 future. So it's our team that does that.</p> <p>11 DR. LYNCH-WALSH: Okay. So the TBDs, so we</p> <p>12 have the packet that's today that has, I think,</p> <p>13 two, maybe three exceptions, and then the ones</p> <p>14 that are in progress, some of which are huge</p> <p>15 balances, what meeting would those come to, the</p> <p>16 next batch of 20?</p> <p>17 MR. JABOUIN: Well, it's unknown because the</p> <p>18 audits, themselves, we never know how many we'll</p> <p>19 have done. It doesn't appear, and let's wait</p> <p>20 until we go to the agenda planning, that there</p> <p>21 may be room in the November meeting in order to</p> <p>22 have them. So -- so keep that in mind, as well,</p> <p>23 that we could pre send reports on the ones that</p> <p>24 are done, but there may not be time at the</p> <p>25 meeting. So it's probably advisable that we plan</p>

<p style="text-align: right;">Page 121</p> <p>1 the next batch of internal funds audits for the</p> <p>2 January meeting. Because I don't anticipate, and</p> <p>3 we'll wait for that agenda item on number 14,</p> <p>4 because we do have a very heavy agenda on</p> <p>5 November 16th.</p> <p>6 Ms. Dahl?</p> <p>7 DR. LYNCH-WALSH: Or we'll move stuff around.</p> <p>8 MS. DAHL: I -- when I looked this over and</p> <p>9 you look at the front page, I was very</p> <p>10 surprised -- the numbers; okay? I was very</p> <p>11 surprised to see the balances that are in a lot</p> <p>12 of these schools, especially Floranada Elementary</p> <p>13 School with a balance of \$225,000. What -- what</p> <p>14 comprises \$225,000 in an elementary school? I</p> <p>15 have no clue what that could be unless they're</p> <p>16 trying to buy their own bus or something.</p> <p>17 MR. JABOUIN: As you know, just like in these</p> <p>18 reports, we'll have that detail on that audit as</p> <p>19 far as what the different funds are and stuff.</p> <p>20 MS. DAHL: Well, I mean, I expect, you know,</p> <p>21 audit numbers in middle schools to be, you know,</p> <p>22 up to about 50,000 or whatever. I was a</p> <p>23 principal at both elementary and middle, and I'm</p> <p>24 going to say to you, that balance there just</p> <p>25 really surprises me. So they're not spending</p>	<p style="text-align: right;">Page 123</p> <p>1 MS. DAHL: Right.</p> <p>2 DR. LYNCH-WALSH: For Floranada?</p> <p>3 MS. ARCESE: For Floranada.</p> <p>4 DR. LYNCH-WALSH: Which is on, Rebecca, pages</p> <p>5 27 and 28.</p> <p>6 MS. DAHL: It's on the front page.</p> <p>7 DR. LYNCH-WALSH: No, no, no, but in the</p> <p>8 actual audit, because that's the next -- that</p> <p>9 leads into the actual internal funds.</p> <p>10 MS. ARCESE: So at the bottom it's page 28 of</p> <p>11 the internal funds report that you should have</p> <p>12 received.</p> <p>13 MS. DAHL: Okay. Sorry.</p> <p>14 DR. LYNCH-WALSH: Right. That list is what</p> <p>15 we're seeing today, what's in progress, and then</p> <p>16 the list in total.</p> <p>17 MS. DAHL: I'm sorry, I didn't --</p> <p>18 MR. JABOUIN: Yeah, it's the next section.</p> <p>19 MS. DAHL: Yeah, okay. Page 28?</p> <p>20 MS. CARTER-LYNCH: Yeah.</p> <p>21 DR. LYNCH-WALSH: There was no exceptions.</p> <p>22 MS. DAHL: Yeah, no, I know that.</p> <p>23 DR. LYNCH-WALSH: But you can see what the</p> <p>24 balance is, where the balances are.</p> <p>25 MS. DAHL: Right.</p>
<p style="text-align: right;">Page 122</p> <p>1 money and they're just holding it? Because if</p> <p>2 I'm not mistaken, that if you're doing clubs, in</p> <p>3 other words, a grade level club, I think that's</p> <p>4 how they still say it, you're supposed to spend</p> <p>5 that money in the time that that grade is there.</p> <p>6 So if a lot of this is they haven't spent that</p> <p>7 money, then they're in violation of what they're</p> <p>8 doing because they can't spend -- really can't</p> <p>9 spend that money on another grade; is that</p> <p>10 correct?</p> <p>11 MR. JABOUIN: Not knowing specifically at</p> <p>12 this school, we have seen those issues in some of</p> <p>13 the audits that we're doing as far as how the</p> <p>14 money is spent.</p> <p>15 MS. DAHL: Okay. Because I know that that</p> <p>16 was a rule when I was both in elementary and</p> <p>17 middle, that if you had a club and that club</p> <p>18 left, especially grade level in elementary, that</p> <p>19 money had to be gone by the --</p> <p>20 MR. JABOUIN: Ms. Arcese has a little bit of</p> <p>21 info on this.</p> <p>22 MS. DAHL: Okay.</p> <p>23 MR. JABOUIN: Thank you.</p> <p>24 MS. ARCESE: So I'm looking at the actual</p> <p>25 internal funds report --</p>	<p style="text-align: right;">Page 124</p> <p>1 MS. ARCESE: So this report shows what their</p> <p>2 starting balance was, their credits, their</p> <p>3 debits. I mean, it could be a multiple --</p> <p>4 multiple of things. But, ultimately, it looks</p> <p>5 like they have \$107,000 in their general fund.</p> <p>6 They have an additional 85,000, which could be</p> <p>7 from donations; right? So there could be</p> <p>8 donations from the PTA for specific reasons.</p> <p>9 We'd have to do a deeper dive. And, I mean, I</p> <p>10 don't have exactly the information. We can</p> <p>11 follow up with you.</p> <p>12 MS. DAHL: I mean, they have 85,000 in their</p> <p>13 trust.</p> <p>14 MS. ARCESE: Right. Correct.</p> <p>15 MS. DAHL: I mean, they have a lot of money</p> <p>16 sitting in that school that they're not spending.</p> <p>17 MS. ARCESE: Well, it could be something that</p> <p>18 they're planning to spend. We can follow up with</p> <p>19 the school and bring that back to you.</p> <p>20 MS. DAHL: Okay. My concern is that when you</p> <p>21 get numbers like this, I would really like to see</p> <p>22 -- I mean, I know you can't give us all the</p> <p>23 information, but that just -- and there's several</p> <p>24 elementary schools that have a lot of money. It</p> <p>25 just surprises me.</p>

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1 MS. ARCESE: So I know sometimes some of the
2 scenarios is if there was money donated during
3 the COVID and so it's kind of accumulated and
4 stuff like that. So they -- I know that it's
5 something that they look at, but we can come back
6 and bring you follow-up; if you'd like.

7 MS. DAHL: Yeah, because I just -- I'm very
8 concerned about the trust and, as you said, the
9 general. Because the clubs are fine, 14,000,
10 which makes sense to me. The departments is
11 fine. Classes is fine. But I'd just like to
12 know where those huge numbers come from.

13 DR. LYNCH-WALSH: Yeah, there were a number
14 of schools that had surprisingly large balances,
15 but --

16 So, Mr. Mayersohn is taking us back to
17 motions because we're on -- we just wrapped up,
18 basically, number 8, which leads into number 9,
19 which is the internal fund audits of selected
20 schools, but he pulled the matrix, I was dealing
21 with the six motions we passed on 9/7, and so
22 just to take us back to the matrix that's in the
23 packet --

24 MR. DE MEO: Which item is that?

25 DR. LYNCH-WALSH: It's the second page of

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1 we go with a lot of paper. That's just --

2 MR. JABOUIN: The reason is it's because
3 you'd need to have a P number for the network,
4 and that's the more challenging piece of it is
5 the security aspect of it.

6 MR. MAYERSOHN: All you need is a property
7 pass to sign off on it. You wouldn't need --

8 MR. JABOUIN: But I think the content needs
9 more. The content of what you're talking about.

10 MR. MAYERSOHN: In other words, instead of
11 having -- instead of having -- and, again, we'd
12 probably be polling individuals, but if
13 individuals are okay with receiving this as
14 opposed to, I know Mr. De Meo brings his own
15 laptop is that, I don't want to necessarily start
16 putting stuff on my laptop and then, you know,
17 I'm sitting there and going through it and find
18 out I'm out of space or whatever it may be. But,
19 I mean, I've had it before where I've had a
20 laptop from the district, I filled out a,
21 whatever response, property pass, been assigned
22 to it, been responsible for it, and at the end of
23 the day, you know, when I'm done, I turn it back
24 in, or annually.

25 MR. JABOUIN: I'll circle back with IT on

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1 this matrix.

2 MR. DE MEO: Is that 8; 7?

3 DR. LYNCH-WALSH: Well, technically --

4 MR. JABOUIN: It's in number 7.

5 DR. LYNCH-WALSH: -- it's in number 7, but I
6 was dealing with the six motions that I knew
7 about, and then there's some additional items
8 that were put on matrix.

9 MR. DE MEO: Yeah, that's an excellent
10 matrix, by the way.

11 MS. FERTIG: Can I -- so we're going back to
12 number 7 and we're getting off of number 8?

13 DR. LYNCH-WALSH: Well, do we need to, Mr.
14 Mayersohn, or can we do this at the end, because
15 there was laptops, it's follow-up items.

16 MR. MAYERSOHN: Right. I just think it's a
17 quick discussion. I mean, it shouldn't take
18 longer than -- I mean, it's either a yes or a no.

19 MR. JABOUIN: Which item?

20 MR. MAYERSOHN: The laptops.

21 MR. JABOUIN: I think the answer is no.

22 MR. MAYERSOHN: Okay.

23 MR. JABOUIN: Don't you want to know more
24 than that?

25 MR. MAYERSOHN: Okay. I mean, I just think

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1 that, who gave us that response, and just mention
2 to them that you have been given a laptop before
3 and had to sign a property pass and see how that
4 goes.

5 MR. MAYERSOHN: That's all. You know, I
6 mean, again --

7 MR. JABOUIN: We would have to do this for
8 every advisory committee, though. Keep that in
9 mind, Mr. Mayersohn.

10 MR. MAYERSOHN: Well, I mean, we don't --

11 DR. LYNCH-WALSH: They don't get this pile of
12 paper. I mean, I do on FTF --

13 MR. TURSO: You can tell if you look at how
14 much correspondence --

15 MR. MAYERSOHN: Right. I mean, if you looked
16 at the cost of this and the labor to do this
17 versus --

18 MR. TURSO: And the FedEx.

19 MR. MAYERSOHN: Right. I mean, if you looked
20 at all that cost and said here's a -- again, it
21 doesn't have to be expensive, here's a laptop.

22 MR. TURSO: And you can update it a lot
23 faster. If there's a document at the end, you
24 can just --

25 MS. DAHL: Speak into your mike.

<p style="text-align: right;">Page 129</p> <p>1 MR. TURSO: Oh, sorry, that's my fault. So, 2 yeah, what Mr. Mayersohn is saying is spot on. I 3 mean, and then we could also have updates much 4 faster, none of this running around with there's 5 a stack on the desk, there's a stack we brought 6 home. 7 MR. MAYERSOHN: I mean, we could ask for an 8 audit to figure out what the cost is. 9 MR. TURSO: Oh, gosh, please, no. 10 DR. LYNCH-WALSH: All right. So any -- 11 MS. FERTIG: Actually, can I just point 12 something out? That reminded me of something. 13 If -- I've been doing this, because you know I'm 14 a last-minute person, but many of these updates 15 are on the computer, not when we get the original 16 report, and then during the week other things get 17 added to the agenda and on the thing, so -- I was 18 just saying this in case anybody wasn't checking 19 it the night before, there's usually more stuff 20 on there. 21 MR. JABOUIN: So, Mr. Mayersohn, we'll 22 explore that, given what you've told us, to see 23 if -- and we'll talk to IT about it. 24 DR. LYNCH-WALSH: Can we get a written 25 response in writing, not -- and not a response</p>	<p style="text-align: right;">Page 131</p> <p>1 before the next meeting or by the next meeting? 2 MR. JABOUIN: Sure. At the next meeting. 3 DR. LYNCH-WALSH: Well, when we get the 4 agenda would be good. That's a week in advance. 5 All right. Number 9. So -- 6 MR. JABOUIN: That was number 9. 7 DR. LYNCH-WALSH: Pardon? 8 MR. JABOUIN: That was number 9. 9 MS. CARTER-LYNCH: That was number 9. 10 DR. LYNCH-WALSH: We haven't done number 9. 11 We haven't even transmitted it. 12 MR. JABOUIN: Oh, I'm sorry, agenda item 9. 13 I thought you were still on the matrix. 14 MR. MAYERSOHN: No, the matrix, we're done. 15 DR. LYNCH-WALSH: That was his one issue. 16 MR. MAYERSOHN: Yeah. 17 DR. LYNCH-WALSH: All right. In the interest 18 of time because it's 12:05 and we started, I 19 don't know, like 20 minutes late waiting for 20 quorum. Okay. So the audit of internal funds, 21 in the interest of time, I believe there are only 22 three schools with exceptions? 23 MR. JABOUIN: That's two. 24 DR. LYNCH-WALSH: Two. Yeah. Annabel C. 25 Perry and Bair.</p>
<p style="text-align: right;">Page 130</p> <p>1 that says, to be discussed at the November 16th 2 meeting, but a response as to whether it's a P 3 number, or a cost issue, or like what the issue 4 really is, and put somebody and commit themselves 5 to writing on that? 6 MR. MAYERSOHN: And, like I said, you know, 7 I'm only speaking for myself as an individual. 8 Others, I know Ms. Dahl may want the hard copy. 9 MS. DAHL: Yeah, because I can't read on the 10 computer. 11 MR. MAYERSOHN: Right. No, no. And that's 12 fine. I'm just looking to, like I said, cost 13 analysis is that I get this versus having it on 14 this (indicating). Just -- 15 MS. CARTER-LYNCH: And I have to agree with 16 Mr. Mayersohn, as well, because I have asked them 17 not to even send it to my house anymore. I just 18 use my computer. 19 DR. LYNCH-WALSH: Yeah, I thought it was by 20 request. Like I get the hard copy because I do 21 both hard copy and computer. But I get it, I 22 think, because I request it. So you shouldn't be 23 getting it if you don't want it sent to your 24 house. 25 All right. So we'll get a written response</p>	<p style="text-align: right;">Page 132</p> <p>1 MR. JABOUIN: Yes. 2 DR. LYNCH-WALSH: So does anyone have any 3 questions; comments? 4 MR. MAYERSOHN: Yeah, I do. 5 DR. LYNCH-WALSH: Mr. Mayersohn and then 6 Mary. 7 MR. MAYERSOHN: So here's -- and, again, I go 8 to the Chief Auditor of, on these reports we've 9 normally gotten a report not only from the 10 business center but we've gotten a report from or 11 at least a response from the area superintendent, 12 being, in this case, for maybe one of them or 13 both of them, Dr. Strauss. Why is -- 14 DR. LYNCH-WALSH: He's not a doctor. 15 MR. MAYERSOHN: Or Mr. Strauss. From a 16 regional superintendent. But we don't have one 17 on A.C. Perry, we don't have a report on that. 18 Is there a reason why it's just the business 19 center? 20 MR. JABOUIN: We have a joint response from 21 the principal and the business support center. 22 But you're seeking the one from the regional 23 superintendent on top of that? 24 MR. MAYERSOHN: Correct. And my -- my -- 25 specifically, this one, I believe, if I'm</p>

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<p>1 correct, Mr. Correll still works for the 2 district?</p> <p>3 DR. LYNCH-WALSH: Who? 4 MR. MAYERSOHN: The previous principal. 5 DR. LYNCH-WALSH: Oh. 6 MR. MAYERSOHN: Is that correct? 7 DR. LYNCH-WALSH: Does the principal still 8 work for the district? 9 MR. JABOUIN: Yes. 10 MR. MAYERSOHN: And in what capacity? 11 MR. JABOUIN: So -- I'm sorry, this is 12 regarding Annabel C. Perry or -- 13 MR. MAYERSOHN: Annabel C. Perry. 14 DR. LYNCH-WALSH: Yes, there's a prior 15 principal. Because we always pull in the new 16 person who had nothing to do with it. 17 MS. ARCESE: So the principal at the time of 18 for school year '23, I believe he's a director 19 for the south area. 20 DR. LYNCH-WALSH: Wait, he got a promotion? 21 MS. ARCESE: Thomas Correll, I believe. 22 MR. MAYERSOHN: So he's a quote-unquote, I 23 don't know the new terminology, but a former 24 cadre director? 25 MR. JABOUIN: Yes.</p>	<p>1 with that, Mr. Mayersohn. 2 MR. MAYERSOHN: Okay. 3 DR. LYNCH-WALSH: I'm curious. Oh, sorry, 4 Mary. Go ahead. 5 MS. FERTIG: Okay. Well, this is just kind 6 of probably not even worth saying, but when you 7 have a report that's this long, and, yes, you 8 have a summary of the schools with exceptions at 9 the front, but could I just request -- now, this 10 is where the computer would come really in handy 11 because you'd just search Bair and then you'd 12 get, instead of having to go, you know like this 13 (indicating), so can I suggest that you take 14 those schools with suggestions in a report like 15 this and maybe put them as individual attachments 16 so that we can easily see everything rather than 17 in a body of the 200-and-some pages? I know this 18 because I printed it off myself, 200-and-some 19 pages. 20 MR. JABOUIN: I'm just trying to understand, 21 so you want us to pull them out, Ms. Fertig? 22 MS. FERTIG: Yeah, I want it pulled out. Or 23 maybe you put those at the front and put the ones 24 with no exceptions at the back. 25 DR. LYNCH-WALSH: I mean, it does list the</p>
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<p>1 MS. ARCESE: Correct. 2 MR. MAYERSOHN: And that's why I'm wondering 3 why there's no response from a regional 4 superintendent, only for the continuum basis is 5 that, if he was responsible as principal during 6 this incident, that he should be made aware of 7 it, whether he's made aware of it just 8 arbitrarily or in writing. 9 MS. ARCESE: So there was a joint meeting 10 between the regional office and business support 11 center and the principal. 12 MR. MAYERSOHN: But the current principal. 13 MS. ARCESE: So the current principal and the 14 prior principal, which is now a director, also 15 attended. 16 MR. MAYERSOHN: Okay. But is there 17 documentation on there that he was part of that? 18 Because I don't see it. 19 MS. ARCESE: This is the response from the 20 principal. The meeting that we had where we 21 delivered the package is when he attended. 22 MR. JABOUIN: I think we get a response from 23 the regional superintendent on that -- 24 MS. ARCESE: We can. Absolutely. Sure. 25 MR. JABOUIN: -- and we'll move that forward</p>	<p>1 pages. There is a table of contents -- 2 MS. FERTIG: I know. I know. 3 DR. LYNCH-WALSH: But I think the front would 4 be better for the exceptions. 5 MR. JABOUIN: Okay. So move the exceptions 6 to the front of the report? 7 MS. FERTIG: Yeah, just something to be a 8 little more user friendly than -- than this. 9 MR. JABOUIN: Okay. We can do that; right? 10 MS. ARCESE: Yeah, that is not a problem. 11 We'll make that adjustment. 12 MS. FERTIG: I know you don't typically have 13 ones that are this big. 14 MS. ARCESE: And just, also, to address this 15 large packet, that will not happen again. We've 16 already discussed that going forward we will not 17 be printing the ancillary attachments at the 18 back. That will be a link that everyone can 19 access online, but will not be printed and mailed 20 out. So my apologies on that. 21 DR. LYNCH-WALSH: But speaking of the stuff 22 in the back, which is all reference material, for 23 those of us that like a hard copy, or even if you 24 don't but you would just be getting one because 25 it's all the same stuff unless you revise it, the</p>

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<p>1 practice bulletins, the policies, it would be 2 helpful to have this all in one place.</p> <p>3 MR. JABOUIN: Maybe what we can do, like, for 4 example --</p> <p>5 DR. LYNCH-WALSH: In addition to the link. 6 I'm not saying don't do the link. But I'm saying 7 that all of the rules that govern this that we 8 might refer to, if they were in a manual that we 9 had as a reference, for me, that would be 10 helpful. Sort of like I have a binder of state 11 statutes.</p> <p>12 MS. ARCESE: So I would definitely -- I 13 understand and that's very easy to do, however, 14 what I caution is, when there are changes and you 15 have the wrong version, it's better if you just 16 were able to access it online as opposed to 17 something that we print for you at the beginning 18 of the school year and could be amended at some 19 point or another. But, I mean, we could print 20 them, I just would also would prefer that they 21 would be available as well.</p> <p>22 MR. MAYERSOHN: That sounds like advocacy for 23 a laptop.</p> <p>24 DR. LYNCH-WALSH: There you go, Mr. 25 Mayersohn.</p>	<p>1 it's kind of hard to tell who's on first. You 2 know, it talks about the required certification 3 of receipt of the goods was ordered, was 4 acknowledged by a BSC administrator. Maybe at 5 least the position. Is the title called BSC 6 administrator or is it a different -- is there an 7 actual title?</p> <p>8 MS. ARCESE: I think it references a BSC 9 administrator in the P-Card manual; is that 10 correct?</p> <p>11 DR. LYNCH-WALSH: I mean, do we know who the 12 person, what -- it's hard to tell who we mean or 13 what kind of person we mean. A clerical person?</p> <p>14 MS. ARCESE: No, no, it's an administrator in 15 the business support center that signed off. So, 16 ultimately, what we're looking at is the 17 controls; right? Who signed what? So the 18 initial request came from the principal, but, 19 based on the standard practice bulletin, it 20 requires the principal to sign certain documents 21 and that wasn't done. And that's, basically, 22 what the finding is, is that the principal did 23 not sign the appropriate documents required to 24 authorize the disbursement.</p> <p>25 DR. LYNCH-WALSH: But the business support</p>
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<p>1 MS. ARCESE: Hey, I'm all for a laptop as 2 opposed to copies.</p> <p>3 DR. LYNCH-WALSH: I'll probably just pull 4 this out and put it on the side and use it as a 5 reference.</p> <p>6 Okay. So that was A.C. Perry, and my 7 question -- I had a question, myself, which was, 8 what happened to the prior principal? Because 9 that's a recurring theme. Promotion seems to be 10 a common response.</p> <p>11 MS. DAHL: But it wasn't a major thing.</p> <p>12 DR. LYNCH-WALSH: Well --</p> <p>13 MR. MAYERSOHN: Yeah, no, I'm okay. I mean, 14 if somebody gets promoted, that's fine. I'm just 15 saying that this is an incident that happened on 16 that principal's watch. Now that principal has 17 gotten promoted, that principal should be aware 18 of what happened and maybe provide a response or 19 something so that, again, there's continuous 20 improvement.</p> <p>21 DR. LYNCH-WALSH: I -- I agree.</p> <p>22 On pages 88, 89, 91, this was a little 23 confusing because it sounds like the business 24 support center had the P-Card, there wasn't 25 proper authorization at the school level, and</p>	<p>1 center went ahead and disbursed anyway?</p> <p>2 MS. ARCESE: Right. So I don't know if you 3 want to add more -- more detail.</p> <p>4 MS. GOULDBOURNE: So this is a P-Card 5 purchase and so the reimbursement happened from 6 the school's account and the authorization to 7 make the purchase was done at the BSC and then 8 the BSC is the one who made the purchase.</p> <p>9 DR. LYNCH-WALSH: With their P-Card?</p> <p>10 MS. GOULDBOURNE: Correct, with the P-Card 11 that is assigned to the school. But what we're 12 saying is that it's improper segregation of 13 duties. That's the control issue that we've 14 written in this.</p> <p>15 DR. LYNCH-WALSH: And when you say 16 "administrator", it's not the BSC bookkeeper, 17 it's someone above them?</p> <p>18 MS. GOULDBOURNE: Yes.</p> <p>19 DR. LYNCH-WALSH: Okay. I guess I would like 20 to see an org chart of the business support 21 center because I don't have a clearcut 22 understanding of who exactly -- you know, 23 bookkeepers, administrators, managers, like how 24 many different levels of management and other 25 positions there are over there. So then when I</p>

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<p>1 see that, I go, okay, it's one of these people at 2 this level and they're responsible for doing X, Y 3 and Z.</p> <p>4 MR. MAYERSOHN: So are there -- are there 5 various thresholds for different people who have 6 P-Cards? So like person A is only allowed to 7 spend up to \$500, where person B can spend 1,500 8 and person C is 5,000?</p> <p>9 MS. ARCESE: So there are thresholds and it's 10 set based on the administrator and who sets that 11 depending on what the activity is. But there are 12 thresholds.</p> <p>13 MR. MAYERSOHN: So is it the individual or is 14 it the school? Like, for example, all schools 15 have a thousand dollar threshold; or is it 16 individual where --</p> <p>17 MS. ARCESE: It's by individual P-Cards.</p> <p>18 MR. MAYERSOHN: John Smith may have a 19 thousand and Mary Jones has 2,000?</p> <p>20 MS. DAHL: Ms. Marte?</p> <p>21 MRS. MARTE: Madam Chair?</p> <p>22 DR. LYNCH-WALSH: Yes.</p> <p>23 MRS. MARTE: Thank you.</p> <p>24 DR. LYNCH-WALSH: Sorry, I didn't see your 25 hand.</p>	<p>1 Everybody good on this one?</p> <p>2 MR. MAYERSOHN: Motion to transmit.</p> <p>3 DR. LYNCH-WALSH: Need a second.</p> <p>4 MS. FERTIG: Second.</p> <p>5 DR. LYNCH-WALSH: All in favor?</p> <p>6 COMMITTEE MEMBERS: Aye.</p> <p>7 DR. LYNCH-WALSH: Any opposed?</p> <p>8 (No response.)</p> <p>9 DR. LYNCH-WALSH: Okay. Transmit it.</p> <p>10 I don't know how you guys are, it's 12:20, 11 but we needed to transmit number 12, Property & 12 Inventory, there are no findings.</p> <p>13 Does anyone have any -- I want to move that 14 one first just in case people start dropping off.</p> <p>15 MS. FERTIG: Move to transmit.</p> <p>16 MR. MAYERSOHN: Second.</p> <p>17 DR. LYNCH-WALSH: All right. All in favor?</p> <p>18 COMMITTEE MEMBERS: Aye.</p> <p>19 DR. LYNCH-WALSH: Any opposed?</p> <p>20 (No response.)</p> <p>21 DR. LYNCH-WALSH: All right. Motion carries.</p> <p>22 All right. Number 10 and 11 are both on 23 athletics & student services. That's number 10. 24 So number 10, Internal Funds of Athletics & 25 Student Services. There were --</p>
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<p>1 MRS. MARTE: It's by individual. But to your 2 point, sir, there are norms that clerical is 500 3 and there's very detailed documentation. If 4 there's any deviation from that it's signed off 5 by a much higher person. So they are generally 6 attributable to a position type, but every single 7 individual has to fill out and complete that they 8 will adhere in detail to all of the requirements 9 of the P-Card.</p> <p>10 MR. MAYERSOHN: Okay.</p> <p>11 DR. LYNCH-WALSH: All right. Are we good on 12 this one?</p> <p>13 MR. JABOUIN: I have a point to add though. 14 I just had to check with Ms. Gouldbourne. So 15 this involved a field trip where there were some 16 additional items that were purchased on the 17 purchase card, but I wanted to mention that even 18 though, from a control standpoint segregation of 19 duties was not observed, because you want to have 20 the other party at the school sign off on it, 21 overall, this is a legitimate trip. So it was an 22 authorized trip. So it's not a fraud type of 23 situation even though it needed to occur.</p> <p>24 I just wanted to point that out.</p> <p>25 DR. LYNCH-WALSH: Okay.</p>	<p>1 MR. MAYERSOHN: Patty -- Patty is not here?</p> <p>2 DR. LYNCH-WALSH: Well, she didn't -- it 3 wasn't under her watch, anyway. We can always 4 push it off. Who is here to --</p> <p>5 DR. TOOMER: I'm here.</p> <p>6 DR. LYNCH-WALSH: All right. Let me pull 7 that one up.</p> <p>8 MR. MAYERSOHN: Because I saw she was here 9 and then --</p> <p>10 DR. LYNCH-WALSH: She was, but, as usual, 11 she's not the one on whose watch this occurred.</p> <p>12 MR. MAYERSOHN: Right, but I still say it's 13 important moving forward for her to --</p> <p>14 DR. LYNCH-WALSH: For her to be aware; yes.</p> <p>15 DR. TOOMER: Absolutely. And I'll relay the 16 information to her.</p> <p>17 DR. LYNCH-WALSH: Okay. Anybody have any 18 questions? I've got to check my notes.</p> <p>19 MR. DE MEO: Can somebody give us a summary 20 of what the athletics is? It's not a school; 21 right?</p> <p>22 MR. JABOUIN: Dr. Toomer?</p> <p>23 DR. TOOMER: No, athletics is a department 24 that handles athletics for the district in terms 25 of games, in terms of athletic opportunities,</p>

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<p>1 sports, the type of sports schools can 2 participate in.</p> <p>3 MR. DE MEO: Is it responsible for the 4 admission to football and other sporting events, 5 tickets? I know it mentioned tickets in here.</p> <p>6 DR. TOOMER: So we have the mechanism, yes, 7 for how tickets can be purchased, which is GoFan.</p> <p>8 MR. DE MEO: How about the concessions, who's 9 --</p> <p>10 DR. TOOMER: Concessions are handled 11 individually by schools.</p> <p>12 MR. DE MEO: Individual schools. Thank you.</p> <p>13 MR. JABOUIN: And the exceptions, you can 14 see, are on page 4 of the report involving 15 disbursements, the checking account balance, 16 purchase cards, receipts and tickets.</p> <p>17 And then we have the response from Director 18 Brown who, as Dr. Lynch-Walsh indicated, was not 19 in that roll during that particular period. So 20 we do have a response from her, as well, and she 21 is aware of the situation. She's been in our 22 meetings and has been very positive in those.</p> <p>23 DR. LYNCH-WALSH: So if no one else has 24 any --</p> <p>25 MR. MAYERSOHN: Well, I mean, I just have a</p>	<p>1 we talked about the district, I think we even 2 passed a motion, possibly, about the district 3 looking into the feasibility of creating its own 4 payment platform because GoFan makes, I think, a 5 dollar per transaction or something? I have a 6 friend that complains bitterly about GoFan 7 because she has two kids that go to a lot of 8 sporting events.</p> <p>9 MR. DE MEO: Only a dollar?</p> <p>10 DR. LYNCH-WALSH: Well, it starts adding up.</p> <p>11 MS. FERTIG: But, regardless, they're 12 starting to mandate that; right? Am I wrong on 13 that? Aren't they mandating the use of GoFan as 14 opposed to tickets?</p> <p>15 DR. WANZA: We have gone to cashless. Yes. 16 The answer's, yes. So, yes, it is GoFan and 17 they're even looking at it for more than 18 athletics, for other activities.</p> <p>19 MS. FERTIG: Okay. So -- and is there an 20 update on what's happening with the district 21 developing their own platform?</p> <p>22 DR. WANZA: So that would go through Dr. 23 Phillips, and we will -- if you want to make that 24 that we give you a follow-up, we can certainly do 25 that, but it would be through our IT division.</p>
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<p>1 comment. I mean, the ticketing has been an issue 2 since I've been here that we've always heard 3 about.</p> <p>4 MS. DAHL: Ticketing is hard.</p> <p>5 MR. MAYERSOHN: Huh?</p> <p>6 MS. DAHL: Ticketing is hard.</p> <p>7 MR. MAYERSOHN: Right. So my concern is, 8 again, from a training, educational perspective, 9 is to ensure that, you know, these things are 10 mitigated in the future, but we continue to see 11 them. Especially, like I said, with ticketing, I 12 mean, there are schools still using, I guess, the 13 old ticketing method of, here, you have a ticket. 14 There are so many things out there from an 15 electronic standpoint that -- I mean, I guess 16 they're trying to use an electronic platform, 17 but, I mean, it used to be like the procedure is 18 you get a ticket, somebody at the gate rips it up 19 and then you go back and account for it and 20 there's got to be a better way.</p> <p>21 MS. FERTIG: I thought the schools were going 22 to GoFan. I thought that was kind of mandated; 23 is that not?</p> <p>24 DR. LYNCH-WALSH: Well, they're making -- 25 GoFan's making a lot of money and some time ago</p>	<p>1 DR. LYNCH-WALSH: Yeah, because how did we 2 end up with GoFan; we just sole sourced, they 3 just rolled up, we said, hey, yeah, we'll do it.</p> <p>4 MS. FERTIG: I just read about it in these 5 reports, so --</p> <p>6 DR. WANZA: I don't recall the exact 7 procurement of it. I would have to check with 8 the Procurement Department how that platform was 9 procured.</p> <p>10 DR. LYNCH-WALSH: Right. Because if people 11 are mandating something that wasn't competitively 12 bid, that could be problematic.</p> <p>13 MS. FERTIG: Well, if they can just -- I 14 think your solution's the best is that they come 15 up with their own, you know, system. But --</p> <p>16 DR. LYNCH-WALSH: Well, we talked about it.</p> <p>17 MS. FERTIG: -- if we could just get an 18 update at our next meeting, that would be good.</p> <p>19 DR. LYNCH-WALSH: Right. But I'm also 20 curious since we're looking at internal controls 21 over Procurement, we do a lot of piggybacking, 22 sole sourcing and mysteriously, poof, we end up 23 with a vendor.</p> <p>24 MS. FERTIG: Right. General themes. Write 25 them down.</p>

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<p>1 DR. LYNCH-WALSH: Yes, Rebecca?</p> <p>2 MS. DAHL: Is the GoFan done for middle</p> <p>3 school as well as high school?</p> <p>4 DR. WANZA: Yes, it is. And I know Mrs.</p> <p>5 Marte and I are having a sidebar. We even talked</p> <p>6 about what's the feasibility of expanding e-Store</p> <p>7 that we currently have where you go on and you do</p> <p>8 all your other business transactions. We'll work</p> <p>9 with Dr. Joe, but, yes, GoFan is used at the</p> <p>10 middle school level as well.</p> <p>11 MS. DAHL: Okay. Do you have a problem with</p> <p>12 kids that can't get access to GoFan?</p> <p>13 DR. WANZA: I have to tell you, no, we do</p> <p>14 not, because invariably everyone seems to be able</p> <p>15 to get to a cell phone to be able to purchase</p> <p>16 tickets.</p> <p>17 MS. DAHL: Okay. I just want to make sure,</p> <p>18 because I know there are kids that don't have a</p> <p>19 lot of money and may not have that app.</p> <p>20 MS. CARTER-LYNCH: Oh, they got cell phones.</p> <p>21 MR. DE MEO: I can't imagine, given the</p> <p>22 complexity of a payment platform, that we could</p> <p>23 do it better and less expensively. GoFan's the</p> <p>24 largest in the country, it's a simple Google, 30</p> <p>25 seconds.</p>	<p>1 and student services in terms of just how they</p> <p>2 were doing things, I don't know if the same</p> <p>3 employees are there, and, hopefully, they know</p> <p>4 that what was the norm under the prior director</p> <p>5 is not the norm going forward. Because there's</p> <p>6 just all sorts of exceptions, and then we have</p> <p>7 payroll that comes after this. So, hopefully,</p> <p>8 that's the end of seeing things like this out of</p> <p>9 athletics.</p> <p>10 MR. DE MEO: Can we hear in 20 seconds from</p> <p>11 this gentleman on how --</p> <p>12 DR. LYNCH-WALSH: Dr. Toomer?</p> <p>13 MR. DE MEO: -- those items are being</p> <p>14 remediated and addressed?</p> <p>15 DR. TOOMER: Yeah, so meetings with staff</p> <p>16 that handle P-Cards and in terms of just</p> <p>17 bookkeeping and general receiving, those items</p> <p>18 have been gone over with just the staff in</p> <p>19 general per the standard practice bulletin to</p> <p>20 make sure that things are being followed and done</p> <p>21 the correct way.</p> <p>22 MR. DE MEO: Mr. Jabouin, are you following</p> <p>23 up on some of that?</p> <p>24 MR. JABOUIN: Yes. So, you know, we -- this</p> <p>25 audit took a little bit of time to do because of</p>
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<p>1 MS. FERTIG: Thank God he has a computer.</p> <p>2 MR. DE MEO: I really hope we proceed</p> <p>3 carefully. It does not make sense to me. I was</p> <p>4 a CEO of a payment company in the early 2000s.</p> <p>5 That's a very complex area, very complex.</p> <p>6 MR. JABOUIN: And there's a lot of fraud.</p> <p>7 DR. LYNCH-WALSH: Right. Well, we're not</p> <p>8 advocating killing GoFan, just looking into the</p> <p>9 feasibility -- like do the due diligence that I</p> <p>10 suspect did not occur.</p> <p>11 MR. DE MEO: That's a whole separate ongoing</p> <p>12 problem.</p> <p>13 DR. LYNCH-WALSH: Right. And if the end</p> <p>14 result is GoFan's still the best option, okay,</p> <p>15 but then at least we did some due diligence.</p> <p>16 MR. DE MEO: Sure. Sure.</p> <p>17 DR. LYNCH-WALSH: That's -- that's my</p> <p>18 concern.</p> <p>19 And then I'd have to tell my friend, I'm so</p> <p>20 sorry, but I guess you're stuck paying the fee.</p> <p>21 And I'll send her to Phillips to go complain to</p> <p>22 or something.</p> <p>23 So on this just real quick, to me it seems</p> <p>24 like the, I don't know what else to call it but</p> <p>25 the sloppy chaos that was evident in athletics</p>	<p>1 the work that's involved, but we have</p> <p>2 communicated with them. These are important</p> <p>3 findings, obviously.</p> <p>4 MR. MAYERSOHN: Mr. Jabouin, can we on some</p> <p>5 of these audits, because I'm reading here, it</p> <p>6 says, you know, just on -- and I'm just picking</p> <p>7 out here, on page 9 it says, you know, obviously,</p> <p>8 BSC schools will be required to provide the</p> <p>9 training to all sponsors that handle cash by</p> <p>10 8/26/23.</p> <p>11 Is -- shouldn't they be currently trained?</p> <p>12 So is there something when you do these audits,</p> <p>13 as part of it, audit when people are being</p> <p>14 trained?</p> <p>15 MR. JABOUIN: So, in general, like for</p> <p>16 example on the Behavioral Threat Assessment, we</p> <p>17 attend those trainings ourselves because we want</p> <p>18 to see what's getting communicated.</p> <p>19 MR. MAYERSOHN: No, I understand that. What</p> <p>20 I'm just saying is, if for example --</p> <p>21 MR. JABOUIN: Oh, Ms. Marte has an answer for</p> <p>22 that.</p> <p>23 MR. MAYERSOHN: -- if, for example, the</p> <p>24 internal funds or if property & inventory it says</p> <p>25 you're supposed to do this and people are</p>

<p style="text-align: right;">Page 153</p> <p>1 supposed to be trained, is that, as part of that 2 submission of information, yes, we've trained 3 staff this day as opposed to a response to go, 4 well, now we're going to train staff. 5 MS. FERTIG: Especially since we've raised 6 this issue every year and I thought there was 7 training in place for -- but she's got her hand 8 up so maybe she's going to tell us there is. 9 MRS. MARTE: Madam Chair? 10 DR. LYNCH-WALSH: Yes, Mrs. Marte. 11 MRS. MARTE: So -- so this issue has come up 12 at the executive cabinet level and Dr. Licata is 13 reviewing what is annual mandatory training for 14 all staff that has to be done on an annual basis. 15 In addition, before a P-Card is issued to anybody 16 they have to complete the online training. But 17 once they complete it we need to now make sure 18 that they complete it every year. Some people go 19 home for the summer. We want to make sure that 20 people didn't get forgetful. This is one of the 21 areas of several that we're looking at to put in 22 a more prescriptive, anyone who gets a P-Card 23 must do this type of scenario. But we absolutely 24 acknowledge that there is an opportunity not only 25 to train but to retrain.</p>	<p style="text-align: right;">Page 155</p> <p>1 DR. LYNCH-WALSH: All right. Everyone good 2 on this one? Can we -- 3 MR. MAYERSOHN: Motion to transmit. 4 MS. FERTIG: As long as they do the training; 5 yeah. 6 DR. LYNCH-WALSH: Okay. 7 MS. FERTIG: Second. 8 DR. LYNCH-WALSH: All in favor? 9 COMMITTEE MEMBERS: Aye. 10 DR. LYNCH-WALSH: Any opposed? 11 (No response.) 12 DR. LYNCH-WALSH: All right. Moving on to 13 Athletic Payroll Procedures, number 11, I thought 14 my screen was still up, but I guess it 15 disconnected at some point. I'm sorry. 16 Anybody have -- there weren't exceptions, per 17 se, there were observations. I had a few big 18 question marks, exclamation points. The reason I 19 asked about the four employees is it mentions 20 four employees averaging in excess of three 21 additional hours per day. So are they still -- I 22 guess my question is, are they still doing these 23 additional assignments? 24 DR. TOOMER: So the answer is, yes. These 25 are individuals that participate in overseeing</p>
<p style="text-align: right;">Page 154</p> <p>1 MR. MAYERSOHN: I mean, as I said, very 2 similar to we have requirements for training, 3 ethics training we have to do every year. 4 MRS. MARTE: Exactly. Same thing. 5 MR. MAYERSOHN: If we don't do it, Mr. 6 Jabouin says, you need to have it; where is it? 7 But if we did an audit and somebody says, Mr. 8 Jabouin will now make sure that everybody is 9 trained, it's like after the fact. 10 MS. FERTIG: So are you -- you're going to be 11 making sure that every sponsor has this training? 12 I mean, is that -- that's just a compliance issue 13 and that seems to me like it would be really easy 14 to -- 15 MRS. MARTE: I mean, we certainly can provide 16 the audit department a monthly report of who was 17 trained, but Ms. Andreu will not sign off on 18 issuing a P-Card without proof of the training. 19 That's her responsibility. And to the audit of 20 it, we can provide Ali and Mr. Jabouin a monthly 21 report. 22 MR. DE MEO: Don't do another audit. 23 MS. FERTIG: Well, this is specifically on 24 money collecting procedures, so that -- as 25 opposed to P-Cars, but, okay.</p>	<p style="text-align: right;">Page 156</p> <p>1 the sporting activities that happen after hours, 2 so they are still performing that function. 3 DR. LYNCH-WALSH: Okay. Thank you. 4 Anybody else have any questions? 5 MS. DAHL: Yeah, I have a question on that. 6 Like who? Who are you talking about that are 7 performing after hours? Because I thought 8 principals and assistant principals just go 9 attend. We never got extra money for attending 10 those things. 11 DR. TOOMER: So they are more than just 12 attending. They make sure that the officials are 13 there, that security is in place. So -- 14 MS. DAHL: So you're talking about an 15 athletic director? 16 DR. TOOMER: Yes. 17 MS. DAHL: Okay. Thank you. That's what I 18 wanted to know. 19 DR. TOOMER: Okay. 20 DR. LYNCH-WALSH: Yeah, it says -- yeah, 21 these are athletic department employees. So in 22 addition to whatever they do nine to five, so to 23 speak, they have an additional assignment and 24 then somehow they were getting -- 25 MS. DAHL: But don't they also get a</p>

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1 supplement for that or are you talking about
2 strictly in the part that this comes from? So
3 you're not talking about school based?

4 DR. TOOMER: No.

5 MS. DAHL: Okay.

6 MS. FERTIG: This is in the department?

7 DR. TOOMER: Correct.

8 DR. LYNCH-WALSH: Four employees.

9 MS. FERTIG: Okay. I was having a really
10 hard time understanding this. So is there any --
11 can someone just elaborate just a little bit? I
12 mean, how many employees are in the department
13 and how many -- and who would the people be who
14 are -- I mean, I'm not asking for names, I'm not
15 asking for that, I'm asking for, just four people
16 out of a whole department and is it a department
17 of four people? I don't know.

18 DR. TOOMER: Well, including clerical I want
19 to say it's probably about nine that handle the
20 athletic portion. But these would be the
21 directors of secondary sporting, high school
22 sporting. And I'm sorry I'm not saying the
23 official titles, but they go out to the various
24 games, as I said before. Typically, they'll hit
25 on a Friday night anywhere from two to three

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1 games to make sure that things are functioning as
2 they should. That is their role. So that's what
3 the additional hours are for. And, as you know,
4 we have more than just -- I use Friday night
5 because of football because that's one of our
6 busier times, but, I mean, obviously, we have
7 different sports going on all the time, whether
8 it be volleyball, right now, soccer, et cetera,
9 so, again, to be a presence at those games to
10 make sure things are working as they should.

11 DR. LYNCH-WALSH: All right.

12 Anyone else?

13 Because I was wondering what prompted this
14 particular audit.

15 Mr. Jabouin?

16 MR. JABOUIN: So Ms. Arcese during one of our
17 planning meetings suggested it because, as you
18 know, internal funds, the requirement really is
19 on the schools. And upon looking through the
20 ledgers we were able to see that there were funds
21 in both athletic and business support center and
22 then we also went ahead and did the payroll
23 procedures, as well. That's how those particular
24 audits came about.

25 MR. DE MEO: I thought it was just required

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1 as one of the --

2 MR. JABOUIN: So the requirement actually is
3 for school internal funds. So that's why that's
4 not in the totals that we had earlier in the
5 agenda. But we thought that there was a risk
6 component that we wanted to look into. We did
7 not have any preview of any issues, we went
8 professionally into that area.

9 MR. DE MEO: Are there other significant
10 areas that have activities similar to athletics
11 that are not part of the internal funds audits?

12 MR. JABOUIN: If we do, we'll do the same
13 thing. But, I mean, I think we've got them all
14 covered. But we'll, obviously, keep our eyes
15 open for these type of things.

16 DR. LYNCH-WALSH: All right.

17 MS. CARTER-LYNCH: Madam Chair?

18 DR. LYNCH-WALSH: Yes, ma'am.

19 MS. CARTER-LYNCH: Is there anything we have
20 to vote on because I've got a flight to catch.

21 DR. LYNCH-WALSH: We should transmit this and
22 then I think we're good.

23 MR. MAYERSOHN: Motion to transmit.

24 MR. TURSO: Second.

25 DR. LYNCH-WALSH: All in favor?

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1 COMMITTEE MEMBERS: Aye.

2 DR. LYNCH-WALSH: Any opposed?
3 (No response.)

4 DR. LYNCH-WALSH: All right. So we're done
5 with anything we would vote on unless we were
6 voting on agenda planning, but just to clarify,
7 and then just a quick update on the inspector
8 general process, and that's it. So we'll be done
9 in like five minutes.

10 MS. FERTIG: Safe travels.

11 MS. CARTER-LYNCH: Huh?

12 MS. FERTIG: Safe travels.

13 MS. CARTER-LYNCH: Thank you.

14 DR. LYNCH-WALSH: Yes. Take care.

15 Okay. So, real quick, on -- for those of us
16 that were around in 2011 you may remember the
17 2011 grand jury recommending that the district
18 establish an independent office of inspector
19 general based on all the findings from that
20 report and the one from '97 and 2002 to kind of
21 stop things from occurring, most of which were
22 related to facilities. That got killed in 2012.
23 They paid it lip service in 2016. We had another
24 grand jury investigation and report and the board
25 last fall started committing to bringing Broward

<p style="text-align: right;">Page 161</p> <p>1 County Public Schools under the jurisdiction of 2 the Broward County Office of Inspector General. 3 So the county commission on the 10th, which was 4 Tuesday, unanimously supported doing that, which 5 is the first step in the process to getting it on 6 the ballot so we can all vote yes on it. In 7 between -- there's a timeline that general 8 counsel has developed. This was the first step. 9 They have to sign an interlocal agreement 10 expanding the charter and then develop ballot 11 language and it will go, presumably, on the 12 November ballot for us to vote on.</p> <p>13 MS. FERTIG: I just -- I just want to give 14 you a little point of history here. In the 1998 15 election it was the first time a group of 16 grassroots people got together and asked every 17 candidate to sign a pledge that they would have 18 an inspector general at the school board and that 19 was 25 years ago. So just change sometimes takes 20 a while.</p> <p>21 DR. LYNCH-WALSH: Clearly. Because I thought 22 waiting 12 years was long enough.</p> <p>23 MS. FERTIG: No, no.</p> <p>24 DR. LYNCH-WALSH: So long time coming. And 25 then this would create an office that has</p>	<p style="text-align: right;">Page 163</p> <p>1 do --</p> <p>2 MR. JABOUIN: It is. It is it a particular 3 contract. I believe it's the lawn and 4 maintenance contract.</p> <p>5 DR. LYNCH-WALSH: Okay.</p> <p>6 MS. FERTIG: Is that something that Mr. 7 Rhodes will be working on with them or --</p> <p>8 DR. LYNCH-WALSH: I think Mr. Rhodes started 9 with us in August, but this audit was started a 10 long time ago, but this would be an audit that we 11 would give Mr. Rhodes when that type of subject 12 for that department comes in. So if Mr. Rhodes 13 had been with us then we would have done that; 14 yeah.</p> <p>15 MS. FERTIG: I just didn't know since he'd 16 joined you if he was now working with them.</p> <p>17 MR. JABOUIN: Oh, he's been in the meetings 18 now.</p> <p>19 MS. FERTIG: Okay.</p> <p>20 MR. JABOUIN: Because the audit was very far 21 along on that end. So he's attending the 22 meetings with them and so -- because he knows 23 that he's the next person to audit that.</p> <p>24 DR. LYNCH-WALSH: Mr. De Meo and then 25 Rebecca.</p>
<p style="text-align: right;">Page 162</p> <p>1 subpoena power, investigative power, and would 2 take some of -- what happens now is, someone 3 files a complaint with the state, they bounce it 4 back to the Office of the Chief Auditor, we've 5 seen some of the reports. Lenovo was outside of 6 the -- outside of the framework for when they 7 could prosecute somebody. So Recordex they got 8 somebody on. But it would speed up the process 9 of getting things investigated.</p> <p>10 All right. And then agenda planning included 11 in the packet, we just got through the 12th. We 12 did not do the business support center, so we'll 13 have a repeat of these two audits for the 14 business support center.</p> <p>15 I'm not -- I have absolutely no idea what the 16 PPO maintenance contract payment is.</p> <p>17 MR. JABOUIN: Yes, so this is the audit that 18 was in last year's plan that rolled over into 19 this year. And it is looking at PPO and for 20 Procurement, as well. And so that's being done 21 by Carr, Riggs, Ingram and they've indicated that 22 they will be ready for that audit at the November 23 meeting.</p> <p>24 DR. LYNCH-WALSH: But what is this auditing, 25 a particular contractor, or just the way they</p>	<p style="text-align: right;">Page 164</p> <p>1 MR. DE MEO: Okay. I'm not going to make a 2 motion because I think you're going to say yes. 3 What does the board get? Do they get your peer 4 review report, your budget and comparison to 5 peers?</p> <p>6 MR. JABOUIN: Oh, yes, so the board, first of 7 all, had me do an analysis of us versus the 8 neighboring districts, which I did in May.</p> <p>9 MR. DE MEO: Could you provide us annually 10 with your peer review report?</p> <p>11 MR. JABOUIN: The peer review comes out every 12 three years. It's on the agenda for this year.</p> <p>13 MR. DE MEO: Okay. Your budget and your 14 comparison to peers.</p> <p>15 MR. JABOUIN: Sure. I can provide the budget 16 and the comparison to peers. The peer review 17 report is going to be an agenda item in the 18 meeting, which is what we did before, so it's 19 another report.</p> <p>20 MR. DE MEO: Okay. Because it should show 21 your good work and it will and also the 22 comparison to peers, staff, number of staff --</p> <p>23 MR. JABOUIN: I have that; yes.</p> <p>24 MR. DE MEO: -- by position, not only the 25 dollars, and maybe some of the external</p>

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<p>1 assistance; if that's available.</p> <p>2 MR. JABOUIN: I have that because Dr. Zeman</p> <p>3 has been on my back on that. So I definitely</p> <p>4 have that.</p> <p>5 Chair, the prior peer review report occurred</p> <p>6 -- was presented in March of 2020 and we had that</p> <p>7 done by an external firm where they looked at all</p> <p>8 our practices, our work papers.</p> <p>9 DR. LYNCH-WALSH: Was presented to the board?</p> <p>10 MR. JABOUIN: Per the audit committee before</p> <p>11 the board. But it happened just right before the</p> <p>12 pandemic, so there were a lot of things in there,</p> <p>13 but it was on the agenda.</p> <p>14 DR. LYNCH-WALSH: I don't remember it. So</p> <p>15 can we have that sent to us --</p> <p>16 MR. JABOUIN: Oh sure.</p> <p>17 DR. LYNCH-WALSH: -- because I -- yeah, I</p> <p>18 don't remember.</p> <p>19 MR. JABOUIN: It's in the March -- it's on</p> <p>20 our website. It's in the March of --</p> <p>21 DR. LYNCH-WALSH: Well, we didn't know it</p> <p>22 existed. So now that I know I can go look.</p> <p>23 Rebecca, you had a comment?</p> <p>24 MS. FERTIG: Are you talking about the peer</p> <p>25 review?</p>	<p>1 back, reverse engineer our way into a policy. So</p> <p>2 that's the purpose of the meeting.</p> <p>3 MS. FERTIG: So what did Pat do? He did the</p> <p>4 bylaws? Is that what we had the thing on a</p> <p>5 number of years ago?</p> <p>6 DR. LYNCH-WALSH: We keep having bylaws</p> <p>7 without a policy. When Pat Riley was here we</p> <p>8 almost got a policy but then --</p> <p>9 MS. FERTIG: That's what I thought. But we</p> <p>10 never got one?</p> <p>11 DR. LYNCH-WALSH: Yeah, but we never did.</p> <p>12 And Policy 1070 requires everybody to either have</p> <p>13 a resolution or a policy.</p> <p>14 MS. FERTIG: So -- okay, but just one last</p> <p>15 question. Can we find what Pat was doing,</p> <p>16 because we were working on something?</p> <p>17 DR. LYNCH-WALSH: We can try but it may be</p> <p>18 just as easy at this point to start from scratch</p> <p>19 and just use somebody else's.</p> <p>20 MS. FERTIG: I'm just thinking if there was</p> <p>21 something in the computer.</p> <p>22 DR. LYNCH-WALSH: So, Mr. Jabouin, if you can</p> <p>23 find --</p> <p>24 MR. JABOUIN: I will seek to find what Mr.</p> <p>25 Riley was working on, but I want to let the</p>
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<p>1 MR. JABOUIN: Yeah, the peer review.</p> <p>2 MS. FERTIG: You brought that up at the time.</p> <p>3 MS. DAHL: Yeah, I do have a comment and if</p> <p>4 it's happened, I apologize because I'm having</p> <p>5 trouble hearing, but I felt like the day that we</p> <p>6 elected our new chair and vice chair we did not</p> <p>7 do due diligence in recognizing the great job</p> <p>8 that Mr. Medvin did and the great job that Mary</p> <p>9 Fertig did as our chair and vice chair for last</p> <p>10 year. And I think that was remiss of us not to</p> <p>11 do that because they did do a very good job.</p> <p>12 So I'd like to thank the two of you for all</p> <p>13 your hard work for last year in the fact that we</p> <p>14 did not recognize you. Thank you.</p> <p>15 DR. LYNCH-WALSH: For the agenda -- so next</p> <p>16 week's special meeting to discuss the policy that</p> <p>17 we need to create, we're required to have a</p> <p>18 policy, we don't have one.</p> <p>19 MR. DE MEO: For what?</p> <p>20 DR. LYNCH-WALSH: For the audit committee.</p> <p>21 We don't have a policy. We're one of the few</p> <p>22 committees without a policy. We have bylaws but</p> <p>23 no policy.</p> <p>24 MR. DE MEO: Do we have a charter? Bylaws?</p> <p>25 DR. LYNCH-WALSH: Well, but we've got to work</p>	<p>1 committee know that there actually are some</p> <p>2 parameters and rules that are out there regarding</p> <p>3 policy development. So, for example, the Florida</p> <p>4 statute says that it's the superintendent's job</p> <p>5 to write a policy.</p> <p>6 DR. LYNCH-WALSH: Okay. I'll stop you right</p> <p>7 there. We know the rules. We can recommend</p> <p>8 policy. Anybody can recommend development of a</p> <p>9 rule. I sat on -- we're on Policy 1070, that</p> <p>10 came out of advisory. There is absolutely</p> <p>11 nothing stopping this group from beginning the</p> <p>12 process.</p> <p>13 MR. JABOUIN: So just know that they are</p> <p>14 recommendations that the superintendent may or</p> <p>15 may not proceed with on that end.</p> <p>16 DR. LYNCH-WALSH: We don't have a policy.</p> <p>17 MR. JABOUIN: As long as -- I would think</p> <p>18 that the way that it's done and the way that</p> <p>19 other policies were done is that I would create</p> <p>20 it and I would probably utilize the Palm Beach,</p> <p>21 the Miami-Dade.</p> <p>22 DR. LYNCH-WALSH: We -- right. We'll do all</p> <p>23 of that. And that's what we'll be discussing.</p> <p>24 You're free to add comments. But since we --</p> <p>25 you've been here since 2018 and we don't have a</p>

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1 policy, it's high time that we start one.

2 MS. FERTIG: I would just go back and search
3 just again --

4 DR. LYNCH-WALSH: Yeah, I'm not disagreeing
5 to try to find where we were with Pat Riley,
6 but --

7 MR. DE MEO: You don't want to charge the
8 Chief Auditor with coming up with something to
9 save us a lot time.

10 MR. JABOUIN: I could utilize -- obviously,
11 we would look at what Mr. Riley did, but we have
12 policies in Palm Beach, we have policies in
13 Miami-Dade and others.

14 DR. LYNCH-WALSH: And I may -- we might very
15 well pull that because nobody -- when I say start
16 from scratch, I mean have a blank template, copy,
17 paste, drop something in. But when the Chief
18 Auditor policy happened, remember, we were
19 removed from that and a lot of it was watered
20 down. We passed motions trying to put stuff in
21 and it never made it in. So -- but we can
22 discuss all of this next week on Teams.

23 MR. JABOUIN: But it was all considered
24 though.

25 MR. DE MEO: It sounds like a lot of work for

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1 virtual meeting.

2 MS. FERTIG: This could all go on the
3 computer which we have learned about --

4 MR. JABOUIN: The computer that Mayersohn
5 wants.

6 MS. FERTIG: -- that exists from our friend
7 down here.

8 DR. LYNCH-WALSH: And we got previously the
9 policies, related policies. I think we even have
10 hard copies, actually, from two meetings ago.

11 MR. JABOUIN: Yes.

12 DR. LYNCH-WALSH: All right. Motion to
13 adjourn.

14 MR. TURSO: Second.

15 DR. LYNCH-WALSH: All right. All in favor?

16 COMMITTEE MEMBERS: Aye.

17 DR. LYNCH-WALSH: Any opposed?
18 (No response.)

19 DR. LYNCH-WALSH: All right. Thank you.
20 (Meeting was concluded at 12:46 p.m.)
21
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23
24
25

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1 me.

2 MR. JABOUIN: So regarding the -- I just
3 wanted to mention, Chair --

4 DR. LYNCH-WALSH: Yes.

5 MR. JABOUIN: As far as the agenda, you'll
6 probably go over it, we provided the documents
7 which were Policy 1070, 1700, and then the Audit
8 Committee Bylaws of 2014 and '19 at the previous
9 meeting.

10 DR. LYNCH-WALSH: Yes, there's one other
11 thing that I need to remember what I was going to
12 send to Michele and then you'll have all of the
13 documents. So -- and then the agenda is pretty
14 much written --

15 MR. JABOUIN: What I sent you?

16 DR. LYNCH-WALSH: -- but I will download,
17 look at it, and see if I have to make a change,
18 and you'll have that today.

19 MR. JABOUIN: Because it has to be posted
20 tonight on that end.

21 DR. LYNCH-WALSH: Yes. And I.

22 MR. JABOUIN: So -- so there won't be a
23 mailing on that because we provided it, but we'll
24 email the one document that Dr. Lynch-Walsh has.
25 So there won't be a delivery for next week's

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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 17th day of October, 2023, Fort
11 Lauderdale, Broward County, Florida.



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TIMOTHY R. BASS
Court Reporter

A				
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