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SCHOOL BOARD OF BROWARD COUNTY  
SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

THURSDAY, OCTOBER 19, 2023  
9:44 A.M. - 10:55 A.M.

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

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Thereupon, the following proceedings were had:

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DR. LYNCH-WALSH: All right, everybody.  
First order of business is the Pledge of -- where  
is my flag? I didn't put my flag in. It's in  
the garage today. The Pledge of Allegiance.  
There it is.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Thank you.

Okay. Next up we have roll call.

MR. JABOUIN: Thank you. We have Ms. Ruth  
Carter-Lynch.

MS. CARTER-LYNCH: Here.

MR. JABOUIN: Ms. Rebecca Dahl indicated she  
would not be able to attend, so she is excused.

Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Mary Fertig?

MS. FERTIG: Here.

MR. JABOUIN: Ms. Itohan Ighodaro?

MS. IGHODARO: Here.

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

MR. JABOUIN: Mr. Robert Mayersohn?

MR. MAYERSOHN: I'm here.

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COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH  
MR. ANTHONY DE MEO  
MS. MARY FERTIG  
MS. ITOHAN IGHODARO  
DR. NATHALIE LYNCH-WALSH  
MR. ROBERT MAYERSOHN  
MR. ANDREW MEDVIN  
MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Audit Director  
MR. DAVID RHODES, Audit Director  
MS. JENNIFER DAILEY, Clerk Spec C  
MS. JENNIFER HARPALANI, Manager, Information &  
Technology Audits  
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds  
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations  
MS. MICHELE MARQUARDT, Executive Secretary

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting

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1 MR. JABOUIN: Mr. Andrew Medvin?

2 MR. MEDVIN: I'm here.

3 MR. JABOUIN: Ms. Phyllis Shaw?

4 (No response.)

5 MR. JABOUIN: Ms. Jaclyn Strauss?

6 No response.

7 MR. JABOUIN: Mr. Peter Turso?

8 MR. TURSO: Here.

9 MR. JABOUIN: I'm Joris Jabouin, the Chief

10 Auditor. On my team we have Ali Arcese,

11 Director, David Rhodes, Director, Michele

12 Marquardt, Jennifer Daily, Jennifer Harpalani,

13 Assistant Director, Nakia Gouldbourne and Elena

14 Pritykina.

15 Chair?

16 DR. LYNCH-WALSH: All right. So the purpose  
17 of today's special meeting, because we have such  
18 packed agendas at our regular meetings, is to  
19 start the process of developing a policy for the  
20 audit committee per Policy 1070 which governs all  
21 advisory committees. Board established  
22 committees are either by resolution or by policy.  
23 And we have neither. So we need one or the  
24 other.

25 So 1070, which I think I have up here, and

<p style="text-align: right;">Page 5</p> <p>1 we're not going to go re-reading 1070, but,  2 basically, this was redone last year, and so the  3 bylaws haven't been done for anybody for years,  4 but we've never had a policy. So we came fairly  5 close to a policy back in, I think I found -- we  6 found it in 2015 and '16, and it was going to be  7 Policy 1.8. I don't think that numbering  8 convention would still hold. But when you look  9 at -- this was when Pat Riley was here. And when  10 you look at what's written here, it is pulling  11 from the bylaws. It's, actually, the purpose and  12 responsibilities, up until there, basically.  13 That's what was being proposed as a policy.  14 So if you look at the bylaws, it talks about  15 the appointees, who they are, not receiving any  16 compensation, and then the duties and  17 responsibilities. This is straight out of the  18 bylaws. I would split the screen, but if you  19 read both of them -- the only thing that isn't in  20 here is the superintendent or his and her staff  21 will arrange for clerical services to assist the  22 audit committee. That is in the bylaws and not  23 in what was proposed here, which is probably  24 fine.  25 So the bylaws are supposed to be,</p>	<p style="text-align: right;">Page 7</p> <p>1 records, reports, documents, tapes, minutes and  2 other information including special analysis  3 requested by the committee will be promptly  4 provided by the superintendent or his or her  5 staff.  6 The audit committee is empowered to  7 investigate any financial matters which are of  8 concern to the committee. Additionally, the  9 committee may be requested by the school board or  10 the superintendent to investigate and report on  11 other financial matters.  12 This is sort of the first stopping point  13 where I wanted to point out, it says investigate  14 any financial matters. We clearly look at other  15 matters because there are audits that cover  16 things that are not strictly financial. I mean,  17 you could tie everything back to being financial,  18 but some things are operational. And so there  19 are other -- in other districts they have  20 expanded upon this. But it's making it sound  21 limited to financial matters. We look at the  22 effectiveness of the audit plan. And so if we're  23 reviewing the audit plan, which has other things  24 other than financial, it makes sense that we  25 would want to look at the word "financial". So</p>
<p style="text-align: right;">Page 6</p> <p>1 essentially, the procedures, the policy are the  2 rules, the purpose, at least the way they have  3 them set up in the district.  4 So pulling from the bylaws, it talked about  5 the independent audit committee is advisory in  6 nature. Its recommendations will be provided in  7 writing to the school board and the  8 superintendent.  9 Now, I think at the time this was written,  10 and it never made it past a workshop, I can't  11 find any rationale for why it stopped. It was  12 supposed to go to a workshop and it got yanked  13 and it, apparently, never got put back on. And I  14 just don't remember, I don't know if anyone was  15 on here, because I don't think I was on audit  16 when this happened. I think it was just before I  17 got on. Anyway, it never got approved, clearly.  18 So I don't know if keeping the word  19 superintendent, because they used -- at the time  20 the chief auditor reported to the superintendent.  21 So it would have made sense to have that there.  22 The superintendent will arrange for clerical --  23 so, oh, I take that back, it is there. It just  24 moved. The superintendent or his or her staff  25 will arrange for clerical services. All books,</p>	<p style="text-align: right;">Page 8</p> <p>1 that's one of the things I wanted to point out,  2 to highlight, to think about what type of matters  3 we are empowered to investigate. Because it  4 should all -- it should be consistent with the  5 function of the Office of the Chief Auditor, it  6 should be consistent with the Audit Plan, it  7 should be consistent with all the audits that go  8 through, not just limited, because it gets a  9 little misleading. And I looked up Palm Beach  10 and Miami-Dade and they have different verbiage.  11 So, again, the second sentence says,  12 additionally, the committee may be requested by  13 the school board or superintendent to investigate  14 and report on other financial matters.  15 Miami-Dade has a budget and audit committee,  16 Palm Beach is the audit committee.  17 All right. The following listing of duties  18 is not intended to be all inclusive and other  19 duties may be subsequently added by the school  20 board. Review in depth -- can everybody, is this  21 big enough or should I make this bigger? I can  22 make it a little bigger. Okay. Review in depth  23 the financial reports prepared by the staff of  24 the Office of the Chief Financial Officer and  25 prepare appropriate commentary to assist the</p>

<p style="text-align: right;">Page 9</p> <p>1 board in interpreting these reports.</p> <p>2 I think a few years ago I mentioned that we</p> <p>3 weren't doing that, unless -- let's see, in</p> <p>4 interpreting these reports. So that's in there.</p> <p>5 Review and evaluate the format of financial</p> <p>6 reports and make recommendations for changes that</p> <p>7 will enhance the effectiveness of financial</p> <p>8 reporting. We just had, essentially, this</p> <p>9 discussion but about behavioral threat assessment</p> <p>10 audits and reporting. Strictly speaking, I</p> <p>11 wouldn't think BTAs are financial, so that's why</p> <p>12 I think we need to look at the word "financial".</p> <p>13 MS. FERTIG: I'm just wondering, Nathalie, do</p> <p>14 you want to just see how this reads if you add</p> <p>15 operational into each sentence, whether, so we</p> <p>16 don't have to come back and do every single</p> <p>17 sentence.</p> <p>18 DR. LYNCH-WALSH: Well, whatever we figure</p> <p>19 out. So I want to show everybody Miami-Dade and</p> <p>20 Palm Beach. But we can either go through this</p> <p>21 whole thing. I'm highlighting as I go through</p> <p>22 the document for future -- you know, to make a</p> <p>23 note. But I can stop right here and we can look</p> <p>24 at, you know, the beginning of those two.</p> <p>25 So, for instance, Miami-Dade has an Audit &amp;</p>	<p style="text-align: right;">Page 11</p> <p>1 So that's purpose and goals from Miami-Dade.</p> <p>2 Palm Beach, their audit committee hereby</p> <p>3 establishes and the authority -- now their --</p> <p>4 they have an inspector -- Internal Inspector</p> <p>5 General. So this wouldn't apply, the first</p> <p>6 sentence here, couple sentences. The audit</p> <p>7 committee shall serve on behalf of the school</p> <p>8 board as its oversight of the school boards</p> <p>9 Inspector General internal audit and</p> <p>10 investigation functions. Hmm, I wonder what they</p> <p>11 mean by investigation. Is it something like SIU?</p> <p>12 I'll have to get clarity. Its members rely on</p> <p>13 the representations of management, the Inspector</p> <p>14 General, the General Counsel and other</p> <p>15 professional consultants. The audit committee</p> <p>16 shall review and make recommendations to the</p> <p>17 school board on matters affecting the adequacy of</p> <p>18 internal controls, accounting procedures, systems</p> <p>19 and controls and financial reporting in</p> <p>20 accordance with laws and regulations. Primary</p> <p>21 responsibility for the district's financial</p> <p>22 reporting and internal operating controls is</p> <p>23 vested in senior operating management as overseen</p> <p>24 by the superintendent. District staff shall</p> <p>25 provide assurance of the district's compliance</p>
<p style="text-align: right;">Page 10</p> <p>1 Budget Advisory Committee. The Audit &amp; Budget --</p> <p>2 the general purpose of the Audit &amp; Budget</p> <p>3 Advisory Committee is to review and make</p> <p>4 recommendations to the school board and</p> <p>5 superintendent on fiscal management matters</p> <p>6 presented to the committee by either the board or</p> <p>7 superintendent. I'm guessing perhaps the chief</p> <p>8 auditor doesn't report directly to the board --</p> <p>9 well, I guess their superintendent can bring</p> <p>10 stuff in.</p> <p>11 All right. The Audit &amp; Budget Advisory</p> <p>12 Committee shall serve as the principal advisory</p> <p>13 committee to assist the board in fulfilling its</p> <p>14 fiduciary responsibilities on budgeting,</p> <p>15 financial reporting and accounting and business</p> <p>16 policies and practices and is the board's</p> <p>17 principal agent in ensuring the independence of</p> <p>18 the district's external and internal auditors.</p> <p>19 The Audit &amp; Budget Advisory Committee's goals are</p> <p>20 to assist in, A, strengthening accountability for</p> <p>21 the stewardship and efficient and effective use</p> <p>22 of district -- school district funds; B,</p> <p>23 maintaining transparency of the district's</p> <p>24 financial and business operations; and, C,</p> <p>25 promoting an adequate system of internal control.</p>	<p style="text-align: right;">Page 12</p> <p>1 with pertinent laws and regulations, the</p> <p>2 management of the district's operations in</p> <p>3 accordance with sound business practices and</p> <p>4 accurate and complete financial disclosure. The</p> <p>5 committee shall ensure the Inspector General's</p> <p>6 Office obtains all the needed information the</p> <p>7 committee requires from district employees or</p> <p>8 vendors for investigations or audits, reviews,</p> <p>9 and inspections. Not applicable. Whenever a</p> <p>10 recommendation of the committee on a substantive</p> <p>11 issue is reported to the school board and the</p> <p>12 recommendation is not unanimous the basis for the</p> <p>13 majority and minority positions should be brought</p> <p>14 to the attention of the school board, basically,</p> <p>15 the rationale and context.</p> <p>16 All right. And then they get into their</p> <p>17 general responsibilities similar to Dade. Then</p> <p>18 it gets -- well, actually, let's see. They have</p> <p>19 membership meeting, authority, duties and</p> <p>20 responsibilities.</p> <p>21 So they are fairly similar but both of them</p> <p>22 expand on and don't limit their audit committee</p> <p>23 to how ours is written. Hold on. So -- in terms</p> <p>24 of the goal of the committee.</p> <p>25 So, yeah, we could put operations, but I</p>

<p style="text-align: right;">Page 13</p> <p>1 think once we review Palm Beach and Miami-Dade 2 and come to the next discussion of this with some 3 recommendations that we can then pass a motion 4 on. 5 So today I just wanted to do an overview of 6 where we were with Pat Riley, which, as it turns 7 out, is already in the bylaws and would just have 8 to be plucked out of the bylaws. 9 MS. FERTIG: So I notice that the other two, 10 and if you could just scroll down a little 11 further so you get all of it on the screen, do we 12 mention internal controls anywhere in this 13 section? Because we've had so many conversations 14 on it and both other districts seem to call it 15 out. 16 DR. LYNCH-WALSH: Oh, because -- I don't 17 think -- well, this goes on. But, to your point, 18 I don't think internal controls -- even though 19 it's in the job description of the Chief Auditor, 20 in the contract of the Chief Auditor, in the 21 policy of the Chief Auditor, I don't believe it's 22 in our bylaws since we don't have a policy. 23 And, remember, we are referred to in the 24 Chief Auditor's policy, so we'd also have to pull 25 stuff from there out and put it into policy sort</p>	<p style="text-align: right;">Page 15</p> <p>1 of years there have not been any findings in 2 that, but that's what the management letter is 3 with the external financial statements. 4 All of the other findings, they surface in 5 the course of the regular reports that come in 6 front of you. 7 DR. LYNCH-WALSH: Okay. So to Mary's point, 8 the internal controls referred to here are not 9 all inclusive. They, certainly, wouldn't include 10 Procurement or HR. Because they're not -- not 11 directly anyway. 12 MR. JABOUIN: Well, not necessarily. So the 13 external auditors have a different angle. It's 14 definitely financially focused, whereas, the rest 15 of our work is financially operational, 16 compliance, and other things that the external 17 auditors would not necessarily find significant 18 for their opinion. 19 So when they provide the management letter 20 it's usually things that involve the financial 21 statements. There have been procurement issues 22 in the past, there have been other issues, as 23 well, but that's when they're trying to create 24 their opinion. 25 DR. LYNCH-WALSH: Right. Okay. So you</p>
<p style="text-align: right;">Page 14</p> <p>1 of disaggregate. But let's see what it says. I 2 do not see the word -- oh, wait, I take it back. 3 Review the -- well, only from this standpoint. 4 Review the independent accountant's annual 5 management letter recommendations on internal 6 control and accounting procedures and hold timely 7 meetings with the superintendent's staff as 8 needed. 9 So that annual management letter, I believe 10 that's all over the financial reports. There 11 were something like 20 recommendations from Carr 12 Riggs Ingram on internal controls over what 13 happened with PCG and that whole history. Those 14 were not financial statement internal controls, 15 those were internal controls over procurement and 16 related functions. 17 So this is limited -- Mr. Jabouin, can you 18 confirm that number 5, review the independent 19 accountant's annual management letter of 20 recommendation on internal control and accounting 21 procedures? 22 MR. JABOUIN: Yeah, so this is the -- this is 23 the -- in February of every year we have MSL 24 present the financial statements and then they 25 have the management letter. In the past couple</p>	<p style="text-align: right;">Page 16</p> <p>1 just -- so Mary mentioned operations, you 2 mentioned compliance. So in addition to 3 financial we also look at operations and 4 compliance and yet the operations, compliance and 5 internal controls, expanded version, need to work 6 their way into this list. 7 MR. JABOUIN: And those are the three things, 8 as I'm trying to take my inventory of comments 9 that I'm picking up, is including an operational 10 aspect, including an internal control aspect, and 11 then what we mentioned here, the third, is a 12 compliance aspect of this. Those are the three 13 I've picked up so far. 14 DR. LYNCH-WALSH: Uh-huh. Right. Because 15 they're not in here. Will timely review all 16 reports. These are things we've seen. 17 Periodically evaluate the effectiveness of the 18 internal audit plan from the standpoint of how 19 effectively the Office of the Chief Auditor's 20 available time is being utilized and make 21 appropriate recommendations to the superintendent 22 and board. Monitor corrective action agreed to 23 be taken on internal/external audit 24 recommendations. We talked about the policy that 25 actually applies to follow-up. So maybe we</p>

<p style="text-align: right;">Page 17</p> <p>1 mention that here. So -- follow-up -- follow-up  2 policy. So it would say something like, in  3 accordance with the follow-up policy or something  4 so that we have cross-reference.  5 Review policies and procedures affecting the  6 financial areas, again, our favorite word, and  7 make recommendations to the superintendent and  8 the board as deemed appropriate. So the board  9 governance policies that they have taken to the  10 board would fall sort of under compliance  11 governance, because that's all part of internal  12 controls.  13 Provide an effective communications link  14 between the external/internal auditors and the  15 school board. So that was where that ended and  16 these are plucked directly from the bylaws under  17 section -- so it was section 1, section 2,  18 section 3 of the bylaws as they are currently  19 approved. That was what was discussed in the  20 policy in 2015.  21 They do talk about meetings. They kind of  22 compressed that section. So must conduct  23 meetings in accordance with Florida Sunshine Law.  24 Meetings will be scheduled at times and locations  25 convenient for all stakeholders. Meetings and</p>	<p style="text-align: right;">Page 19</p> <p>1 policy --  2 DR. LYNCH-WALSH: We don't have a policy.  3 That's the thing.  4 MR. DE MEO: Well, the document that we're  5 reviewing, we should not be responsible for  6 anything, in other words, other than oversight.  7 In other words, we're not responsible for  8 internal controls. That is way beyond the scope  9 of the audit committee. However, the internal  10 auditors guiding document or governing document,  11 what do we call that; policy?  12 DR. LYNCH-WALSH: Yeah, Policy 1700.  13 MR. DE MEO: Yeah, that should carefully, and  14 it does, provide for compliance, operational  15 audits and review of internal control. We're  16 just oversight and advising, you know, the school  17 board.  18 So I think our policy can be relatively  19 simple and what the proposed and what we have  20 with some minor changes, I think, are fine. I  21 mean, there are some changes, you know, that I  22 think should be made, but, again, we're not  23 responsible for internal controls. That is not  24 our job. Way beyond.  25 DR. LYNCH-WALSH: Oh, no, that's not what any</p>
<p style="text-align: right;">Page 18</p> <p>1 other business will be conducted according to  2 School Board of Broward County, Florida Audit  3 Committee Bylaws and the current edition of  4 Robert's Rules. Minutes will be recorded,  5 maintained and available for public view. And  6 that's as far as that got when it was originally  7 proposed. And it's straight out of the bylaws.  8 So then the bylaws, themselves, get into the  9 nitty-gritty of committee membership. I remember  10 when this was added, that you have to be  11 independent. So this is all sort of the minutia.  12 The staff liaison is referred to in Policy  13 1070. Each new member shall receive training on  14 the audit committee's history, mission, purpose.  15 I believe that's in Policy 1070 also.  16 So there may be additional things in the  17 bylaws that need to appear in policy.  18 Michele provided a policy template but there  19 wasn't a lot in it and I thought that the  20 district had a more robust looking template.  21 MR. JABOUIN: Chair, Mr. De Meo has a  22 question.  23 DR. LYNCH-WALSH: Yes, Mr. De Meo?  24 MR. DE MEO: Madam Chair, I think we need to  25 be mindful that the audit committee charter or</p>	<p style="text-align: right;">Page 20</p> <p>1 of this was saying. But it's limited -- so the  2 Office of the Chief Auditor is responsible for  3 internal controls, compliance, operational --  4 MR. DE MEO: Well, I think we have to be  5 careful that they're responsible for assessing  6 the risk, providing an audit plan that includes  7 analyses and audits of those areas.  8 So, internal control is just one of the areas  9 that they're responsible for testing. And the  10 areas they test on an operational audit include  11 internal controls. So it's kind of a package  12 deal.  13 DR. LYNCH-WALSH: Yeah, I get all that, but  14 what we currently have in the bylaws is, the  15 audit committee is empowered to investigate any  16 financial matters which are of concern to the  17 committee. Additionally, the committee may be  18 requested by the school board or the  19 superintendent to investigate and report on other  20 financial matters.  21 We already have an audit plan and an Office  22 of the Chief Auditor that does more than just  23 financial audits. So what do we do, not do BTAs?  24 Because those are not financial.  25 So I'm just saying, the language that we</p>

<p style="text-align: right;">Page 21</p> <p>1 currently have does not reflect the function of  2 the audit committee. I don't -- and I guess  3 nobody ever questioned it because it was in the  4 bylaws and we've always been under the umbrella  5 of this Office of the Chief Auditor. So it says,  6 the audit committee shall provide guidance to the  7 OCA. Reports completed by the OCA and external  8 firms, this is imprecise language, shall  9 generally be first presented to the audit  10 committee, that needs to be cleaned up, for its  11 review and recommendations prior to the  12 transmittal to the school board. However, the  13 Chief Auditor may transmit any audit first to the  14 school board if the Chief Auditor determines that  15 it's exceptional. This is when we got bypassed  16 and something got taken and Donna Korn got  17 involved.</p> <p>18 So there are elements in here that refer to  19 the audit committee that would then need to be  20 either duplicated or pulled out because it  21 pertains to the audit committee. Like the audit  22 committee shall provide guidance to the OCA would  23 be in both places.</p> <p>24 Let's see, what else do we have that refers  25 to audit? District chiefs -- why is this all in</p>	<p style="text-align: right;">Page 23</p> <p>1 the Audit &amp; Budget Advisory Committee shall serve  2 as the principal advisory to assist the board in  3 fulfilling its fiduciary responsibilities on  4 budgeting, financial reporting and accounting and  5 business policies and practices? Let's see.  6 Because that's Miami-Dade.</p> <p>7 MS. FERTIG: Well, if you look down the audit  8 committee -- Audit &amp; Budget Advisory, and, of  9 course, we're not a budget advisory, are to  10 assist in strengthening accountability and then  11 you go to the, C, promoting an adequate system of  12 internal control.</p> <p>13 I think if you look back at the policy we  14 have, it would be very simple to just amend that  15 one paragraph by adding in what we actually talk  16 about in our meetings. If you go to review  17 duties and responsibilities. Number one, review  18 in depth the financial reports prepared by the  19 staff and prepare appropriate --</p> <p>20 DR. LYNCH-WALSH: Yeah. I mean, these are --  21 the laundry list. Where Miami-Dade put that in  22 is sort of as an overview. Let's see. Let's  23 see. The audit committee is empowered to  24 investigate any financial matters which are of  25 concern to the committee. That's sort of the</p>
<p style="text-align: right;">Page 22</p> <p>1 caps? District chiefs, executive directors,  2 directors and appropriate district staff must  3 attend audit committee and school board meetings  4 whenever their duties and responsibilities or an  5 OCA document concerning their duties and  6 responsibilities will be discussed. Let's see.  7 Individual carrying out OCA objectives. Nothing  8 specific.</p> <p>9 I mean, yes, they are responsible for it, but  10 we're providing oversight and guidance, like you  11 said. But it only mentions financial. And I'm  12 looking for -- scrolling through here for any  13 mention of the audit committee.</p> <p>14 MS. FERTIG: So if you look at what  15 Miami-Dade had, I think their -- if you can go  16 back to that, there were some, I think, some  17 statements that covered this. But where, if you  18 were to put it in, I would be looking at that  19 section review and you could just expand that  20 section review, financial, operational, internal  21 controls, whatever else, because that actually  22 reflects what we've been actually doing, as  23 opposed to the paragraph above it. I'm sorry,  24 I'm going between Miami and us, but --</p> <p>25 DR. LYNCH-WALSH: Do you mean this sentence,</p>	<p style="text-align: right;">Page 24</p> <p>1 general statement. Because then they get into  2 the nuts and bolts of what we would be reviewing.  3 Palm Beach says it a little differently, as well.</p> <p>4 MS. FERTIG: I don't think there's was as --  5 Miami's seems pretty straightforward.</p> <p>6 DR. LYNCH-WALSH: Well, how about audit  7 committee shall review and make recommendations  8 to the school board on matters affecting the  9 adequacy of internal controls, accounting  10 procedure systems and controls on financial  11 reporting in accordance with laws and  12 regulations?</p> <p>13 MS. FERTIG: Okay.</p> <p>14 DR. LYNCH-WALSH: And then, actually, if you  15 read, and this is why I said this could be a  16 fairly short meeting, because if everybody goes  17 back and reads these, Palm Beach says, the  18 responsibility for the district's, you know,  19 whatever it is, A, B and C lies with this person  20 or this department, and then it says, you know,  21 the audit committee will do this. So they're  22 very -- they're clear to point out what  23 management is responsible for and -- versus the  24 audit committee. So theirs is actually longer.  25 So I think there are things -- there are</p>

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<p>1 aspects of both of these, both Miami-Dade and  2 Palm Beach, that we could pluck and, you know,  3 borrow from. Internal control, the  4 responsibility of developing and implementing  5 adequate control rests with the management of the  6 district. The audit committee must fulfill it's  7 internal control oversight responsibilities, now,  8 again, we don't have an Inspector General,  9 through the Inspector General without unnecessary  10 or inappropriate intervention in the prerogative  11 of district management. Nevertheless, to carry  12 out its responsibility, the audit committee must,  13 among other actions, assist in determining if any  14 restrictions have been placed by management on  15 the scope of independent investigations, audits,  16 inspections and reviews. The committee should  17 review the results of each peer review of the  18 Office of Inspector General, I guess we could  19 just substitute Office of the Chief Auditor, and  20 discuss the nature of any corrective measures.  21 That puts some teeth into the audit committee.  22 That's just one example.  23 Let me bounce back to Miami-Dade and see what  24 they say. Let's see. Yes? I can't see. If  25 people have their hands up when I'm sharing a</p>	<p>1 state statutes. That's in ours. That's in our  2 thing right below duties and responsibilities,  3 just a blanket statement, so you don't have to  4 probably -- so you don't have to change the  5 policy every time a statute is changed.  6 MR. MAYERSOHN: Right.  7 DR. LYNCH-WALSH: But that was --  8 MR. MAYERSOHN: But I would put that in  9 there, so that, again, the process that we have  10 where, again, whether or not, you know, who acts  11 as chair of that committee, who's appointed, I  12 mean, we don't get into the specifics of it, but  13 just as long as it just, in my opinion, is  14 documented, because it's kind of contrarian to  15 what you would think the audit committee would be  16 selecting. And especially the fact that it's got  17 to have a school board member on it.  18 DR. LYNCH-WALSH: Okay. A policy for auditor  19 selection; okay.  20 All right. So hold on. So -- yeah, so our  21 bylaws, we, like I said, the purpose and the  22 general responsibilities are already in there.  23 We would add the auditor selection and then this  24 is sort of the minutia. I think the statement  25 about being independent, that's already in the</p>
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<p>1 screen I can't see, so --  2 MR. MAYERSOHN: All right. Well, I  3 apologize, I didn't put my hand up. The only  4 thing that I think that we need to add into the  5 policy, because I'm just looking here, audit  6 selection committee, is that -- that you have on  7 the screen, is that Miami-Dade's or Palm Beach?  8 DR. LYNCH-WALSH: Yes, Miami-Dade's.  9 MR. MAYERSOHN: Then we have to have that in  10 there, because that statute is now -- we did it  11 last time. I'm not sure if we amended that in on  12 the bylaws, but that's part of Florida statutes  13 that we are the selection committee.  14 DR. LYNCH-WALSH: I think it's in -- let me  15 check the bylaws. The bylaws were done in 2019.  16 Wait. Hold on. I'm looking. I thought I -- did  17 it not exist in 20 -- well, either way, we know  18 it's a thing now and would need to go in.  19 Absolutely.  20 MR. MAYERSOHN: Is it a policy as opposed to  21 bylaws?  22 DR. LYNCH-WALSH: Yes.  23 MS. FERTIG: There is a broad statement,  24 responsibilities and duties of the audit  25 committee shall be in accordance with Florida</p>	<p>1 overarching rule, but voting, terms of  2 membership, length of membership, you might have  3 a generic statement in the policy, I've seen it  4 in others. But we wouldn't get into the sausage  5 making aspect of all of this stuff. That's  6 what's in the rest of the bylaws.  7 So -- okay. So we -- So far everybody's good  8 with the policy having the rules that it  9 currently has, these are from bylaws. We would  10 expand financial, because we do look to reflect  11 -- we would expand to reflect what we actually  12 look at and look at Palm Beach and Miami-Dade for  13 sort of inspiration. These are all from the  14 bylaws already. And then there's just this on  15 meetings.  16 So I think we need sort of terms, you know,  17 whatever all the other policies touch on so that  18 you have an overall idea of what the committee  19 is. And then there's stuff in Miami-Dade and  20 Palm Beach that add to and clarify what we  21 currently do.  22 The Chief Auditor Policy, Office of the Chief  23 Auditor policy I did find another mention of --  24 hold on. Let me make sure I'm in the right one.  25 Oh, wrong one.</p>

1 Chief Auditor Policy, where are you?  
 2 Okay. So, yeah, this is the Office of the  
 3 Chief Auditor's policy. Functions, authority,  
 4 powers, I was looking for mentions of the audit  
 5 committee. So our bylaws -- this says the audit  
 6 requests of the school board and/or of those of  
 7 the audit committee which have been approved by  
 8 the school board. The bylaws which were being  
 9 proposed to be policy, one of the first things in  
 10 here is the audit committee is empowered to  
 11 investigate any financial matters which are of  
 12 concern to the committee. Additionally, the  
 13 committee may be requested by the school board or  
 14 superintendent to investigate and report on other  
 15 matters.  
 16 So this has always been a point of  
 17 contention. The audit committee can request  
 18 something that's of concern to be investigated  
 19 with or without the board approval. So this  
 20 worked its way into this document, because this  
 21 is policy, which would then trump the audit  
 22 committee bylaws. Sorry, I lost where this was.  
 23 Yep, saying that it's already -- it's been  
 24 approved by the school board. So that would need  
 25 some clarity. Because, let's say we found out

1 that a school board member was doing something,  
 2 do we get school board approval? Let's say the  
 3 majority of the school board was potentially  
 4 involved in something, they're never going to  
 5 approve investigating something. I'm not saying  
 6 this board wouldn't, I'm just sort of suggesting  
 7 a scenario. So this was -- this got put in and  
 8 we need clarity on which one is going to prevail.  
 9 Either the audit committee can request something  
 10 or it can request something and then the school  
 11 board has to approve it. The way that the bylaws  
 12 were written suggests that the audit committee is  
 13 empowered to investigate any financial matters,  
 14 and then, additionally, beyond something we might  
 15 be concerned about, the school board can turn to  
 16 the audit committee and say, please, investigate  
 17 A, B and C. That's how I've always read this. I  
 18 have never read this first sentence to say, upon,  
 19 you know, approval by the school board. But I  
 20 know how it worked its way into this policy  
 21 because of where we were as a district. So  
 22 that's another mention of the audit committee.  
 23 Let's see. So we would have to pull that out  
 24 or reiterate and in this case get clarity. Chief  
 25 Auditor -- all right. Upon approval -- this was

1 another thing where we passed some motions to  
 2 change this language. So, basically, this is the  
 3 audit plan. It isn't clear that, in this policy,  
 4 that the audit committee reviews the audit plan,  
 5 it just says, upon approval by the audit  
 6 committee the proposed audit plan will be  
 7 transmitted to the school board for approval.  
 8 The initial proposed audit plan will be provided  
 9 for the school board's consideration at a  
 10 workshop conducted by May of each year and for  
 11 potential approval at a meeting conducted during  
 12 the following July of each year.  
 13 What was being proposed and is current -- has  
 14 been in our bylaws since the year time began are  
 15 things like periodically evaluate the  
 16 effectiveness of the internal audit plan from a  
 17 standpoint of how effectively the Office of the  
 18 Chief Auditor's available time is being utilized  
 19 and make appropriate recommendations. I believe  
 20 further up, let's see, financial reports --  
 21 review the Office of the Chief Auditor's audit  
 22 plan for the annual audits and make  
 23 recommendations concerning areas to be  
 24 emphasized.  
 25 So it's clear that we review it, we don't

1 just approve it. This is in the bylaws, which  
 2 would become policy, but is not quite reflected  
 3 in the Office of the Chief Auditor's policy. I'd  
 4 have to go back through my records to find when  
 5 we passed motions that changed the language. It  
 6 just somehow did not make it into this policy.  
 7 Let's see. So then after that, audit plan  
 8 considerations. Based on the Chief Auditor's  
 9 professional judgment after the audit plan is  
 10 approved by the school board an audit  
 11 investigation, review, examination or analysis of  
 12 a subject that the Chief Auditor identifies as  
 13 requiring audit coverage can be added by the  
 14 Chief Auditor in addition to those specified in  
 15 the approved audit plan.  
 16 This is where we did get that -- oh, wait a  
 17 minute. The chief -- upon consult -- the Chief  
 18 Auditor may perform this work upon consultation  
 19 with the school board chair unless the audit  
 20 involves law enforcement or regulatory, which  
 21 would require the assignment to be conducted in a  
 22 confidential manner. The consultation with the  
 23 school board chair would serve as a check and  
 24 balance.  
 25 I'm hoping I have not the final version of



<p style="text-align: right;">Page 33</p> <p>1 this policy. I'm going to have to pull it up  2 directly. Because I pulled up a copy I had. I  3 thought that we fixed that so that the board  4 chair cannot have an audit happen without the  5 rest of the board agreeing. Will be presented to  6 the audit committee. We had issues about work  7 papers and confidentiality and follow-up.  8 There's a whole policy that hasn't been followed.  9 So we need to make sure we mention School Board  10 Policy 1003. We looked at that a couple meetings  11 ago and what our role is on that.</p> <p>12 So in terms of our responsibilities, monitor  13 corrective action agreed to be taken on  14 internal/external audit recommendations and  15 advise the board of any deviations, reasons  16 therefore and possible consequences.</p> <p>17 So the other -- so in addition to expanding  18 financial to include what we actually look like  19 and include the statutory requirements as far as  20 auditor's selection, we have to have -- we have  21 to have consistency between the Chief Auditor  22 policy and our proposed policy. We can't have  23 one policy saying this is done this way and the  24 other policy saying this is -- no, this is done  25 this way. They both have to agree so that we</p>	<p style="text-align: right;">Page 35</p> <p>1 The audit committee may review and make  2 recommendations on any proposed disciplinary  3 action upon or termination of the employment of  4 the Office of the Chief Auditor, since we don't  5 have an Inspector General.</p> <p>6 In the event of a vacancy in the position of  7 Chief Auditor, the audit committee may review the  8 applicants and provide its recommendations to the  9 school board regarding selection.</p> <p>10 So these are all things that are not  11 addressed in what we currently have. But they're  12 pretty clear on, I think, segregating the  13 responsibility of the audit committee from those  14 of management and the Chief Auditor in this  15 policy. They just get more specific. Then they  16 have membership meetings, access to personnel  17 documents. I read internal controls. They did a  18 charter, we do policies. So that's Palm Beach.  19 And then back to Miami-Dade, Dade, I think, uses  20 Neola. They both house their documents in board  21 docs. So Miami-Dade will probably look more like  22 other districts. Palm Beach does not use Neola.  23 So the Miami-Dade one might look more like ours  24 except that they do get more specific.</p> <p>25 MS. FERTIG: Just, Nathalie, I was able to</p>
<p style="text-align: right;">Page 34</p> <p>1 don't have a conflict between the two different  2 policies that end up getting approved.</p> <p>3 So those -- that's what we had as a working  4 document. I can -- I put links in the chat to  5 these to both Miami-Dade. I don't know if anyone  6 tried them to see if they worked. But I also  7 saved them so I can forward them. Because I  8 think these are worth combing through.</p> <p>9 The one for Palm Beach is more extensive  10 because it specifies who's responsible for what.  11 District governance, for example, district staff  12 shall provide assurance that the district is in  13 compliance with pertinent laws and regulations  14 relating to accounting and financial matters, is  15 operating in accordance with sound business  16 practices, is conducting its affairs ethically,  17 is maintaining effective controls against  18 employee conflict of interest, errors and fraud,  19 financial mismanagement, waste, and is providing  20 accurate and complete financial disclosure.</p> <p>21 Among other responsibilities the audit  22 committee shall provide input to the board in the  23 board's evaluations of the Office of the Chief  24 Auditor's performance, whose written evaluations  25 will be kept on file pursuant to yada-yada.</p>	<p style="text-align: right;">Page 36</p> <p>1 download the Palm Beach one but not the  2 Miami-Dade; if you could just make sure we have  3 that?</p> <p>4 DR. LYNCH-WALSH: Share it again? Yeah. I  5 downloaded them, but let me see.</p> <p>6 MS. FERTIG: Yeah, no, that's fine. If you  7 can just send them out that would be great.</p> <p>8 I'm wondering if it would be beneficial to  9 have a subcommittee on this to go through all of  10 these and bring back -- bring something back to  11 us in a regular meeting?</p> <p>12 DR. LYNCH-WALSH: Yeah.</p> <p>13 MR. JABOUIN: I have a process comment that I  14 wanted to mention, though, to the committee.  15 Ultimately, I have a meeting with the  16 superintendent on Monday, he's the person that is  17 responsible for the policies. I think that I  18 should ask him to designate me as the appointee  19 for this policy. Because he can, actually, write  20 policies outside of me or the committee  21 altogether. What I --</p> <p>22 DR. LYNCH-WALSH: Hold on. Hold that  23 thought. Hold on. Hold that thought.</p> <p>24 So understand that Policy 1070 was done by a  25 work group and the committee comprised of all the</p>

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1 advisory chairs, basically. Staff did not run  
2 the process. It was run by all the advisories.  
3 Because anybody -- per the rule making policy,  
4 anyone can suggest a policy change. So I'm --  
5 I'm -- I'm not in favor of your suggestion,  
6 respectfully. You can certainly participate.

7 MR. JABOUIN: Certainly. I will say, though,  
8 we do need to check with him because the statute  
9 does indicate that the superintendent is the one  
10 that writes policy.

11 DR. LYNCH-WALSH: But it is not -- okay. I'm  
12 going to stop you again.

13 MR. JABOUIN: Sure.

14 DR. LYNCH-WALSH: So let me pull up rule  
15 making. Yes, the superintendent makes  
16 recommendations for policies. What I am telling  
17 you is that it is not just up -- and I don't know  
18 why this new system -- hold on. School board  
19 policies --

20 MR. MAYERSOHN: Dr. Lynch-Walsh?

21 DR. LYNCH-WALSH: Yes, sir.

22 MR. MAYERSOHN: Just a point of order, I have  
23 to jump up off. I'm up in D.C. so I've got some  
24 meetings I've got to attend. But whatever you  
25 need, I'm available.

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1 mention on that process, though. So, ultimately,  
2 the superintendent will, obviously, take the  
3 advice of the committee and evaluate it and so  
4 forth.

5 Now, what I wanted to mention to the  
6 committee, though, from a process standpoint, it  
7 is best to work on the bylaws first. Because  
8 what I've seen --

9 DR. LYNCH-WALSH: No.

10 MR. JABOUIN: No? I'm saying this only  
11 because I'm seeing that the policy has been a  
12 subset of the -- of the bylaws.

13 DR. LYNCH-WALSH: Well, no, no, no. And this  
14 is where I think Mary's point is well made.

15 There was no policy for this group. Policy 1070,  
16 which was done last year, again, with all of the  
17 advisories represented on it if they wanted to  
18 participate, started with policy and then the  
19 bylaws flow from the policy. They get into the  
20 meat and potatoes of how the advisory group is  
21 run. So we have to have -- we're not even  
22 established through anything other than a mention  
23 in the Office of the Chief Auditor's policy. So  
24 we have a resolution and --

25 MR. JABOUIN: I think you have to work on

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1 DR. LYNCH-WALSH: Okay. Thank you. Rule  
2 adoption, rule making. Hold on.

3 MS. FERTIG: I don't -- I don't -- I would  
4 just like to interject here. Yes, he can do it,  
5 but, also, yes, we could have a subcommittee  
6 drafting something. And I don't -- I don't think  
7 that's a problem because he's new to the district  
8 whereas we have a little bit more historical  
9 knowledge of what our audit committee has done.

10 What seems to me -- what I feel like would be  
11 a good process is to have a subcommittee on this  
12 who wants to go through all the policies and pull  
13 out the best language from all of them and bring  
14 it back to us in a meeting. And I think that's  
15 the most efficient way. He's, obviously, going  
16 to have the ability to weigh in and yea or nay  
17 it, eventually. But I just -- I think Nathalie  
18 has done a lot of research. I say take the best  
19 of it all, put it together, and then bring it  
20 forward.

21 DR. LYNCH-WALSH: Right, in a subcommittee.  
22 So -- so anyone that's currently on this call, I  
23 mean, we're not a huge group, so even if the  
24 subcommittee were everybody --

25 MR. JABOUIN: I have one other thing to

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1 them both at the same time.

2 DR. LYNCH-WALSH: Mr. Jabouin, I have the  
3 floor. So I am taking Mary up on the suggestion  
4 of a subcommittee because we clearly need more  
5 discussion around this and we don't have time at  
6 regular meetings to spend two hours talking about  
7 it. So a subcommittee would, absolutely, be the  
8 most efficient way. I'm sorry I didn't pull  
9 Miami-Dade and Palm Beach beforehand, but in  
10 order to review those -- and I don't think we  
11 need to look at 50 districts, because a lot of  
12 them are going to be similar, but we could  
13 certainly look at a couple more. So then we need  
14 to figure out, these subcommittee meetings can be  
15 on Teams at a time that's convenient to  
16 everybody. So we can sort that out. We can talk  
17 about it at our November meeting, scheduling, you  
18 know, a series of these. There's no rush to  
19 this. We exist. We're in the Office of the  
20 Chief Auditor's policy. I think everyone knows  
21 we exist. I'd like to see us get it done by  
22 yearend and have a recommendation so that for  
23 next school year it would take effect. But we  
24 start with policy and sort of disaggregate policy  
25 from bylaws. There is a bylaws template. I'll

<p style="text-align: right;">Page 41</p> <p>1 see if I can get some sample policies that are 2 better developed so we can just sort of plug in 3 our stuff here, at least following the district 4 template. Because the one that they seem to have 5 just has headings, which doesn't help us. I 6 mean, and not all headings, either. 7 So I will, for our regular meeting, we'll see 8 who wants to serve on the subcommittee. Mary did 9 I hear you volunteer? 10 MS. FERTIG: Well, if you tell me to, sure. 11 DR. LYNCH-WALSH: Voluntold. 12 MS. FERTIG: I thought I heard Mr. De Meo 13 volunteer. 14 DR. LYNCH-WALSH: He's like, no, I definitely 15 did not volunteer. 16 Well, we can figure out who wants to be 17 voluntold and volunteer on the subcommittee, but 18 last I checked, you know, we can form a 19 subcommittee, and so we will, and that's how 20 we'll proceed. And we'll figure out when we can 21 schedule some meetings. Because the deadline for 22 November meetings is Tuesday and I don't know 23 that we could sort ourselves out by Tuesday. And 24 meeting in November could be problematic. But if 25 we could do December -- we can try for November,</p>	<p style="text-align: right;">Page 43</p> <p>1 to you guys ASAP. And then we'll just sort of 2 formalize it at our next meeting but not 3 discuss -- we won't have time, I don't think, to 4 get into the nitty-gritty on this. 5 All right. So that's the plan moving 6 forward. Of course, Mr. Jabouin, you can provide 7 input. Everybody that'll be on it will be 8 providing input and we'll start putting together 9 a sample policy. 10 So does anyone else have any other questions? 11 I think for November we have a fairly packed 12 meeting. 13 SMART Bond, I did have a question regarding 14 the SMART Bond audit. Will they -- have they 15 looked at the 12-month staffing plan as the board 16 directed last time? 17 MR. JABOUIN: So those are my instructions to 18 them. So I provided that instruction and they 19 had in my last meeting indicated that they would 20 do so. 21 DR. LYNCH-WALSH: Okay. So at our last 22 meeting you handed out -- let me stop sharing. 23 Sorry. Share. Let me go to what we got at the 24 last meeting. 25 For November has anything changed that's</p>
<p style="text-align: right;">Page 42</p> <p>1 but today is Thursday, I don't think we could get 2 ourselves sorted out. 3 MS. FERTIG: I think what would be helpful, 4 and maybe Phyllis would be on this, too, since 5 she has a different -- she'll have something from 6 her city that would be helpful to probably see, I 7 think what would be helpful, Nathalie, is just to 8 have those other things and we can pick the best 9 out. Their format seems to be very different, 10 so -- 11 DR. LYNCH-WALSH: Yeah, no, I will send -- 12 MS. FERTIG: -- that may be a better template 13 than what we have. 14 DR. LYNCH-WALSH: Yeah, Miami-Dade, Palm 15 Beach. I mean, the district has policies that 16 are fairly well developed for other advisories. 17 I'll just see what we have that I can send out. 18 So Palm Beach and a sample policy from BCPS. If 19 not, then I'll just send -- you'll just get 20 Miami-Dade and Palm Beach, if I can't get 21 something more fleshed out, but I'm pretty sure I 22 can, from some -- I think TAC has had their 23 policy revised a couple times, so TAC should be 24 fairly up to date in terms of the required 25 elements. All right. So that's what I will get</p>	<p style="text-align: right;">Page 44</p> <p>1 required? Because we did not get to a couple of 2 things in October. We had to jettison or we 3 moved around, so we should have -- 4 MR. JABOUIN: Why don't you take a look at 5 what I provided for this meeting, which is item 6 number 5. That's the best document to look at. 7 DR. LYNCH-WALSH: Let's see. 8 Okay. And what, though, was left over from 9 last time always rolls forward. So we -- did we 10 get through everything? Because we moved -- 11 MR. JABOUIN: Yeah, all those that were 12 looked at we've gone ahead and we've moved them 13 from the document that was presented last week. 14 So for November those are the audit reports 15 that would be there. So you have the Annual 16 Comprehensive Financial Report, and the timing of 17 that is very important. And then we've got the 18 RSM SMART Bond Quarterly Report. That would 19 include the areas that the board motioned on. 20 And then we do have caps and gowns. I do have 21 some meetings related to that. And then -- and 22 we have a Carr Riggs Ingram report on procurement 23 and contract management. 24 DR. LYNCH-WALSH: Wait, wait, wait. Slow 25 down. Do you mean the PPO one that's listed</p>

<p style="text-align: right;">Page 45</p> <p>1 here?</p> <p>2 MR. JABOUIN: Yes, that's the one I'm</p> <p>3 referring to; yes.</p> <p>4 DR. LYNCH-WALSH: Okay. Because you said</p> <p>5 procurement, I just want to make sure we're</p> <p>6 talking about the same one. So based on --</p> <p>7 MR. JABOUIN: Procurement is part of that,</p> <p>8 too. So we'll make sure that the title is</p> <p>9 reflective of that when the report is there.</p> <p>10 DR. LYNCH-WALSH: Okay. So looking at this,</p> <p>11 depending on how long ACFR and the SMART Bond</p> <p>12 goes, business support center both payroll and</p> <p>13 internal funds were deferred, so those would take</p> <p>14 priority over caps and gowns and this PPO</p> <p>15 contract one.</p> <p>16 MR. JABOUIN: Okay.</p> <p>17 DR. LYNCH-WALSH: Are there any others that</p> <p>18 we don't know of that you know about that we</p> <p>19 don't?</p> <p>20 MR. JABOUIN: So, at this time, no; but there</p> <p>21 are things that occur regularly. I do want to</p> <p>22 mention that we do have external firms involved</p> <p>23 with the caps and gowns and the PPO and there is</p> <p>24 a cost component if we have to have them come</p> <p>25 back.</p>	<p style="text-align: right;">Page 47</p> <p>1 saying they would take priority over Carr Riggs</p> <p>2 Ingram, so --</p> <p>3 MR. JABOUIN: I would say just due to cost,</p> <p>4 we, obviously, need to make sure we get through</p> <p>5 all of them, we should get the auditors out the</p> <p>6 door so that way the meter is not running for us.</p> <p>7 So we do need to get through all of them, but we</p> <p>8 do want to get the external people out as Mr. De</p> <p>9 Meo remembers from his days, those billable hours</p> <p>10 will add up.</p> <p>11 DR. LYNCH-WALSH: Oh, yes, we've spent a lot</p> <p>12 of money on RSM over the years. Because I've</p> <p>13 encountered them in the pre-function room.</p> <p>14 Okay. So what you're saying is you've told</p> <p>15 them to come at what time? Because the ACFR is</p> <p>16 the first thing on the list. Who's doing that?</p> <p>17 MR. JABOUIN: Since the meeting starts at</p> <p>18 9:30 it's probably best to, that's MSL and the</p> <p>19 CFO function, the finance function will be there</p> <p>20 for that, I would say, if the meeting starts at</p> <p>21 9:30 and all the administrative things, it's</p> <p>22 probably best to anticipate the other auditors</p> <p>23 would be there maybe 20 minutes later. So tell</p> <p>24 them to get here around 10.</p> <p>25 MS. FERTIG: If we could just -- I'm just</p>
<p style="text-align: right;">Page 46</p> <p>1 DR. LYNCH-WALSH: Well, then I guess we</p> <p>2 should endeavor to get through the rest of the</p> <p>3 agenda. Who's doing the PPO one?</p> <p>4 MR. JABOUIN: Car Riggs Ingram.</p> <p>5 DR. LYNCH-WALSH: They're doing both caps and</p> <p>6 gowns and the PPO one?</p> <p>7 MR. JABOUIN: Yes.</p> <p>8 DR. LYNCH-WALSH: Okay. So it's Carr Riggs</p> <p>9 Ingram.</p> <p>10 MR. JABOUIN: It's PPO and Procurement, as</p> <p>11 well. I did not label it completely in this</p> <p>12 document.</p> <p>13 DR. LYNCH-WALSH: Yeah, I know, we just</p> <p>14 discussed that.</p> <p>15 MR. JABOUIN: Sure.</p> <p>16 DR. LYNCH-WALSH: All right. So then I will</p> <p>17 do a draft agenda that should reflect what's on</p> <p>18 this list.</p> <p>19 MR. JABOUIN: And, of course, with the --</p> <p>20 with the business support center ones, we do want</p> <p>21 to get those done because some of those,</p> <p>22 particularly the internal fund one, has been open</p> <p>23 since August, August 3rd, actually, for the</p> <p>24 internal funds one.</p> <p>25 DR. LYNCH-WALSH: Uh-huh. That's why I'm</p>	<p style="text-align: right;">Page 48</p> <p>1 thinking, if we could cut some of the stuff, we</p> <p>2 seem to spend a lot of time at the front end of</p> <p>3 our meeting on just administrative stuff that</p> <p>4 maybe we could move to the back end and just that</p> <p>5 way we would get to some of the audits and not</p> <p>6 have to defer them.</p> <p>7 MR. JABOUIN: You made a good point.</p> <p>8 MS. FERTIG: Is there a way to do that? I</p> <p>9 mean, I don't -- I just -- I feel like sometimes</p> <p>10 we really don't get started with the topics</p> <p>11 until, you know, 30, 45 minutes into it, whereas</p> <p>12 we could probably cut some of that down.</p> <p>13 DR. LYNCH-WALSH: Well, I can cut out the --</p> <p>14 well, hold on. The last two agendas, so last</p> <p>15 agenda we went over open motions. I don't know</p> <p>16 if we have an answer -- that's why we started on</p> <p>17 the audits after.</p> <p>18 MS. FERTIG: No, that's okay. I understand</p> <p>19 that part of it.</p> <p>20 DR. LYNCH-WALSH: Yeah, I cut out -- we</p> <p>21 haven't had public comment. If you look at the</p> <p>22 last agenda, I cut out administrative matters</p> <p>23 already. And I don't talk about anything except</p> <p>24 when we were doing the motions, and I cut out the</p> <p>25 Chief Auditor's comments. So -- and, if</p>

<p style="text-align: right;">Page 49</p> <p>1 anything, he can chime in on each of the items as 2 relevant.</p> <p>3 But we have Pledge of Allegiance, roll call, 4 approval of the agenda. We can do public comment 5 at the end. I know that hasn't been an issue or 6 as they come up as they pertain to an item, and 7 then we go to approval of the minutes.</p> <p>8 MR. JABOUIN: But also -- but let's not 9 forget I haven't, and only because the last 10 meeting just kind of ended, but there were other 11 things the committee wanted a discussion on, 12 particularly, BTA and certain types of things 13 that may also take time. I don't have that list 14 right in front of me from the last meeting, but 15 there are other -- so this is just the reports 16 that I've prepared. There are other things that 17 the committee covers that we should also factor 18 in. Just keep that in mind.</p> <p>19 DR. LYNCH-WALSH: I don't have anything -- I 20 don't have anything. I can put the motion 21 follow-up at the end, but I wanted to sort of 22 move us in the right direction and understanding 23 that from here on out if we pass a motion, the 24 motion needs to be captured properly and the 25 response needs to address the motion. I think</p>	<p style="text-align: right;">Page 51</p> <p>1 agenda. And then looking forward, January, 2 again, looks packed and I think you put some 3 stuff into February and April as far as, I don't 4 see -- when would the next RSM SMART Bond audit 5 that needs to get put in somewhere?</p> <p>6 MR. JABOUIN: Yeah, we'll get some -- we'll 7 get some feedback from them on the timing of 8 that. Because they owe us four reports and The 9 Big 3 is one of the four.</p> <p>10 DR. LYNCH-WALSH: I'm sorry? What do you 11 mean about The Big 3?</p> <p>12 MR. JABOUIN: So they owe us four reports. 13 The board had asked for The Big 3 to be covered 14 and they're in the process of doing that.</p> <p>15 DR. LYNCH-WALSH: Uh-huh. And I believe we 16 discussed the scope and we never got the sense 17 that anything was moving forward on that.</p> <p>18 MR. JABOUIN: They are moving forward with it 19 and they'll be able to talk a little bit more 20 about that.</p> <p>21 DR. LYNCH-WALSH: No, no, no. We need the, 22 whatever they have a statement of work, we need 23 to see what the scope is then. I'm requesting 24 that right now so we can have it at the meeting. 25 Not them telling us what it is, but whatever they</p>
<p style="text-align: right;">Page 50</p> <p>1 that came across. So we can do that at the end. 2 And, also, discuss the policy subcommittee after 3 we get through the business and then any agenda 4 planning type discussions.</p> <p>5 So we should be able to approve -- do the 6 Pledge of Allegiance, roll call, approve the 7 minutes, and start with reports pretty much once 8 the meeting starts. So I would imagine within 9 probably 10 minutes we -- by 9:40 we should be 10 dealing with reports. Give or take.</p> <p>11 MR. JABOUIN: All right. So I'll tell MSL 12 9:45 for the ACFR and then we'll get the other 13 auditors in after that. But, yes, I do believe 14 that all those docs that are there for November 15 16th need to be covered, and including the 16 business support center, which, Chair, as you and 17 I talked, it's probably best to move them to the 18 end because those are internal people, but we 19 still need to get them done.</p> <p>20 DR. LYNCH-WALSH: Right. No, I'm not 21 proposing to not get them done. It was moved 22 from October, if I recall, because Ryan Smith was 23 not available in October. So, hopefully, he's 24 available for this meeting.</p> <p>25 All right. So it sounds like we have an</p>	<p style="text-align: right;">Page 52</p> <p>1 are under the impression they are reviewing. 2 Because we had no idea that this was in play. 3 It's been asked about. I believe Ms. Ighodaro 4 asked about it two meetings ago and I don't 5 remember you telling her that it was already in 6 process.</p> <p>7 MR. JABOUIN: It's been in process since we 8 had the different meetings with the different 9 stakeholder groups that we were asked to have. 10 So they've been working on it since then.</p> <p>11 DR. LYNCH-WALSH: I distinctly remember a 12 discussion with Mr. De Meo. You know, Mr. De Meo 13 expressed some concerns, we all concurred, and it 14 sounded as though it wasn't moving forward, but, 15 okay.</p> <p>16 MR. JABOUIN: No, it's been moving.</p> <p>17 DR. LYNCH-WALSH: Okay. So, again, I'm going 18 to say, I'd like the audit committee immediately 19 to have whatever the scope is, the statement of 20 work or whatever it is you provide and you and 21 RSM agreed to so we know exactly what it is that 22 they're doing. Is that a problem?</p> <p>23 MR. JABOUIN: I will look for the scope 24 letter, but I know that they're working on it.</p> <p>25 DR. LYNCH-WALSH: Okay. Well, that's news to</p>

<p style="text-align: right;">Page 53</p> <p>1 us. Thank you.</p> <p>2 MS. FERTIG: Can I just jump in and ask</p> <p>3 something? I'll ask it at the next audit</p> <p>4 committee anyways, but just so that you have an</p> <p>5 answer, but I would just like to know, I would</p> <p>6 like to have comment from RSM on percentage of</p> <p>7 the projects that are finished as opposed to the</p> <p>8 projects that are still in the pipeline and where</p> <p>9 they were originally -- where they were</p> <p>10 originally scheduled to be, whether they were,</p> <p>11 you know, one of the first projects to be done</p> <p>12 but now they've never been done or whether</p> <p>13 they're on track for what was originally planned.</p> <p>14 DR. LYNCH-WALSH: So what you're looking for,</p> <p>15 there are multiple -- remember the timeline has</p> <p>16 been reset. We have the original timeline where</p> <p>17 things were supposed to be done by already.</p> <p>18 MS. FERTIG: Right. We know that. Right.</p> <p>19 DR. LYNCH-WALSH: Right. So then that's one.</p> <p>20 Then in 2018 they reset the timeline. And then</p> <p>21 AECOM reset it. So there's a list of what's out</p> <p>22 there under the AECOM timeline. But what they</p> <p>23 would then have to do is do a chart with the</p> <p>24 projects that are open, what was the original</p> <p>25 timeline per the bond, per the original process</p>	<p style="text-align: right;">Page 55</p> <p>1 get done. So that's something I'm going to be</p> <p>2 looking for. Or we can do it separately,</p> <p>3 whichever way works better.</p> <p>4 DR. LYNCH-WALSH: Well, they can start with</p> <p>5 The Big 3 since they're already doing it and look</p> <p>6 at original, reset and second reset. I think</p> <p>7 there's only been three -- no, I think there may</p> <p>8 have been four timelines. The original original,</p> <p>9 then the first one and then the 2018 and then</p> <p>10 AECOM. And I don't think AECOM has changed their</p> <p>11 reset, but that's easy enough to confirm.</p> <p>12 All right. So, yeah, make sure you bring</p> <p>13 that up. I will -- I made a note of -- so</p> <p>14 completed, not completed, and I'll put that on</p> <p>15 the agenda, completed, not completed, original</p> <p>16 2018, re-baseline, and then AECOM. I think there</p> <p>17 was an additional one. And then to see plan</p> <p>18 versus actual in terms of when they were</p> <p>19 completed. And then the ones that are not</p> <p>20 completed, when they should have been and where</p> <p>21 they are currently.</p> <p>22 MS. FERTIG: And on completed, I don't want</p> <p>23 to just see the date they were completed, but I</p> <p>24 want to see what their priority was in the</p> <p>25 beginning. In other words, what was the priority</p>
<p style="text-align: right;">Page 54</p> <p>1 per Heery and now per AECOM and where are they in</p> <p>2 terms of completion.</p> <p>3 MS. FERTIG: Right. And then look at the</p> <p>4 ones that are completed and just kind of -- it</p> <p>5 just goes to what our priorities have been. I</p> <p>6 mean, I know we've been through this ourselves,</p> <p>7 but it would have more meaning if they did it.</p> <p>8 DR. LYNCH-WALSH: Right. So I don't</p> <p>9 necessarily disagree. So we can discuss, please</p> <p>10 mention that again -- is that -- no, that's not</p> <p>11 me doing that. Mention that again because that</p> <p>12 should be fairly straightforward for them to do.</p> <p>13 The things that have delayed things is poorly</p> <p>14 defined scopes. If you're an architect, you've</p> <p>15 gotten five projects, you know, three of them are</p> <p>16 simple and two of them happen to be Blanche Ely</p> <p>17 and Stranahan, guess which two you don't work on</p> <p>18 first because you can't get it through the</p> <p>19 building department.</p> <p>20 MS. FERTIG: And that's kind of, Nathalie,</p> <p>21 what brought this up. If you're doing a Big 3</p> <p>22 audit, I would just -- and just say that were</p> <p>23 they -- they're, obviously, not on the track that</p> <p>24 was committed, but a lot of other things that</p> <p>25 were -- that were to be done afterwards didn't</p>	<p style="text-align: right;">Page 56</p> <p>1 and did we follow it?</p> <p>2 DR. LYNCH-WALSH: Yeah, the original plan</p> <p>3 completion would have indicated, then what they</p> <p>4 got changed to in 2018, did they lose time; gain</p> <p>5 time? Because there were some, you know,</p> <p>6 projects that were, you know, prioritized, like I</p> <p>7 think Markham was one where they pulled it</p> <p>8 forward and we're still, you know, back again.</p> <p>9 MS. FERTIG: Yeah. Okay.</p> <p>10 DR. LYNCH-WALSH: All right. I made a note.</p> <p>11 Anybody have anything else?</p> <p>12 MR. JABOUIN: Yes. Also, to the committee,</p> <p>13 regarding the behavior threat assessment motion,</p> <p>14 so I have an agenda item that I'm trying to move</p> <p>15 forward with for the board for November 8th to</p> <p>16 fund the behavioral threat assessment audit and</p> <p>17 add it to the audit plan. So you might recall</p> <p>18 the pricing that RSM mentioned at the last</p> <p>19 meeting was 258,000, getting funding for that is</p> <p>20 going to be part of the discussion and I'll be</p> <p>21 presenting the board with different options with</p> <p>22 respect to that. So you may remember the audit</p> <p>23 committee motion, which is in line with what I</p> <p>24 think, should be August going forward. But the</p> <p>25 consensus that they provided on October 3rd</p>

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involved going back to March. So all that I'm putting in front of them, because the committee's motion would cost 258, going back to March would cost another 162,000 on top of that. And so I'm going to put that in front of them to see if they want to add that to the audit committee's motion and what they would prefer. So I'm working on that right now.

DR. LYNCH-WALSH: Wait, I'm sorry. Didn't you present the BTA audit to them at the meeting?

MR. JABOUIN: Yes, but now comes the funding part of it.

DR. LYNCH-WALSH: Right. So there was no discussion? Because I presented the motion that we compromised and went with August. So there was no discussion about funding or -- because they had -- they were presented with additional information that we -- we are compromising and not doing March through August. So they didn't have a discussion about that?

MR. JABOUIN: Just the -- they received the report and they accepted it, but that -- that part of it will occur at the November 8th regular school board meeting. So that is a -- that is a bit of a delay and that will be impactful to RSM,

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impact at the November 16th meeting, not recalling the exact wording, the committee wanted to have a discussion on the -- on the -- should I say the plan for that; so the board's decision is going to impact that, as well. Just a brief update since the committee is here.

DR. LYNCH-WALSH: Okay. So I'll put BTA follow -- up on the agenda and see what we get out of that.

All right. If there are no other questions, comment, concerns, then I'll adjourn the meeting at 10:55.

All right. Thanks, everybody. See you guys on the 16th. Have a good one. Take care.  
(Meeting was concluded at 10:55 a.m.)

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as well, as far as the timing of the delivery of the report because we can't begin to work on the statement of work until we have the funding and the board has determined the exact scope. And then we develop the SOW and then they can proceed. So -- so that, very likely, RSM might have -- might need a little bit of time -- well, they probably will, given the fact that I was hoping to get that done at Tuesday's meeting but now we're looking at November 8th.

DR. LYNCH-WALSH: Well, what would have held it up at Tuesday's meeting? I mean, so you didn't ask for funding?

MR. JABOUIN: So the -- they received it. So the asking for the funding and also we need additional spend authority as well. So, I have a spend authority increase document at the -- at the November meeting as well.

MS. FERTIG: So you should have it resolved by the next meeting?

MR. JABOUIN: Pardon me?

MS. FERTIG: By the November 16th it should all be resolved; right.

MR. JABOUIN: There will be an update on November 16th; yes. Oh, and this will also

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# REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

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

Dated this 30th day of October, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter



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