

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

KC Wright Administration Building

Boardroom

Date Taken: April 10, 2025

Time: 9:30 a.m. - 12:33

Court Reporter:

Emily Scott, Stenographic Reporter

Bass Reporting Service, Inc.

Litigation Building

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1 COMMITTEE MEMBERS IN ATTENDANCE:

2 Dr. Nathalie Lynch-Walsh, Chair
Mr. Robert Mayersohn, Vice Chair, via Microsoft Teams
3 Mr. Anthony DeMeo, CPA, via Microsoft Teams
Mr. Oleg Gorokhovsky, CPA
4 Mr. Andrew Medvin, CPA
Mr. Lew Naylor
5 Ms. B. Jill Baron
Mr. Chris Upton

6
7 OFFICE OF THE CHIEF AUDITOR STAFF:

8 Mr. Dave Rhodes, Chief Auditor, Office of the Chief
Auditor (OCA)
9 Ms. Ali Arcese, Audit Director, OCA
Ms. Jennifer Harpalani, Assistant Director - IT Audits,
10 OCA (Optional)
Ms. Nakia Gouldbourne, Manager, Internal Funds, OCA
11 Ms. Elena Pritykina, Manager, Operations, OCA
Mr. Bryan Erhard, System Support Specialist II, OCA
12 Mr. Derek Tillman, Executive Secretary, OCA
Ms. Octavia Allen Hardaway, Clerk Spec C, OCA

13
14 DISTRICT STAFF:

15 Mr. Alan Strauss, South Regional Superintendent,
Teaching & Learning
16 Mr. Ernie Lozano, Chief Safety & Security Officer (Task
Assigned), Office of the Chief Safety &
17 Security Officer
Ms. Romaneir Johnson, Chief Financial Officer, Office of
18 the Chief Financial Officer
Ms. Kim Punzi-Elabiary, Director, Behavioral Threat
19 Assessment
Ms. Gerrilyn Arlotta, Director, Accounting & Financial
20 Reporting
Ms. Ryan Smith, Director, Business Support Center
21 Ms. Jennifer Andreu, Executive Director, Operations
Mr. Omar Shim, Director, Capital Budget

22
23 INVITED GUEST(S):

24 Ms. Emily Scott, Court Reporter, Bass/United Reporting
25

1 Thereupon, the following proceedings were had:

2 - - -

3 DR. LYNCH-WALSH: Welcome, Everybody. I'd
4 like to call the April 10th audit committee meeting
5 to order at 9:37 a.m.

6 All rise for the pledge of allegiance. The
7 flag is towards the back of the room.

8 ALL PRESENT: I pledge allegiance to the flag
9 of the United States of America and to the republic
10 for which it stands, one nation under god,
11 indivisible, with liberty and justice for all.

12 DR. LYNCH-WALSH: Okay. Mr. Rhodes, if we
13 could have roll call, please?

14 MR. RHODES: Yes. Thank you, Madam Chair.

15 Just one mention that I'd like to make, the
16 chairs are pulled out on both ends of this table
17 for now because there seems to be a tripping hazard
18 underneath the carpet. We've already had one near
19 miss. So if anybody wonders what that is, I'll let
20 people know as they come in.

21 Roll call is Ruth Carter-Lynch?

22 Chris Upton?

23 MR. UPTON: Here.

24 MR. RHODES: Anthony DeMeo?

25 MR. DeMEO: Here.

1 MR. RHODES: Mary Fertig?

2 Matthew Friedman?

3 Oleg Gorokhovsky?

4 MR. GOROKHOVSKY: Here.

5 MR. RHODES: Dr. Natalie Lynch-Walsh?

6 DR. LYNCH-WALSH: Here.

7 MR. RHODES: Robert Mayersohn?

8 MR. MAYERSOHN: I'm here.

9 MR. RHODES: Andrew Medvin?

10 MR. MEDVIN: Here.

11 MR. RHODES: Lew Naylor?

12 MR. NAYLOR: Here.

13 MR. RHODES: Phyllis Shaw?

14 And Jill Baron?

15 MS. BARON: Present.

16 DR. LYNCH-WALSH: Okay. Do we have anyone for
17 public comment?

18 MR. RHODES: No, Madam Chair, we do not.

19 DR. LYNCH-WALSH: Okay. Moving along. We
20 cannot approve the minutes, and I guess my next
21 question is: If we do not achieve quorum, are
22 there any time-sensitive reports in here?

23 MR. RHODES: Internal funds is always time
24 sensitive.

25 The -- I would look -- I would look to Elena

1 to let us know if there is any time sensitivity
2 with regard to the BTM or BTA report?

3 DR. LYNCH-WALSH: All right. I mean --

4 MS. PRITYKINA: I don't know if there is
5 anybody --

6 MS. ARCESE: I think it needs to go. That one
7 should go.

8 DR. LYNCH-WALSH: Well, what I'm saying is it
9 may not. We can't transmit. I mean, you can still
10 take to the Board.

11 Without quorum, we cannot officially transmit
12 anything. So just keep that in mind, because that
13 may happen today, based on where we -- based on six
14 not being seven.

15 So -- all right. So let's double back to
16 housekeeping, while -- just keep that other fact in
17 the back of your mind.

18 So "Housekeeping," I see "PPO Funding Standard
19 Operating Procedure" and "PPO-102 Work Order
20 Funding Flowchart."

21 MR. RHODES: Right. The last time we met,
22 there was a discussion of a couple of items that
23 had been updated but were not provided to us by the
24 time of the meeting. These are just the
25 supplemental items that went with that report.

1 DR. LYNCH-WALSH: Okay.

2 MR. RHODES: "That report" being the MDO
3 followup on it.

4 DR. LYNCH-WALSH: Was there -- because it
5 seems like something changed, so did something
6 change in the dollar amount of approvals? Because
7 it used to be like 5,000, and I could have sworn I
8 saw something like 10,000.

9 MR. RHODES: No, I don't believe the amounts
10 changed.

11 What it was, was that, prior to the audit
12 process, they were working off of a directive that
13 was provided by Then-executive-director Sam Bays in
14 an email, and we asked them if they would be able
15 to reduce that to a standard operating procedure
16 document and include the updated and corresponding
17 workflow.

18 And so, on line items eight -- I think it's
19 eight, nine, and ten -- or seven, eight, and
20 nine -- it shows that they have incorporated the
21 language that says that they will not split
22 approved work-order amounts for each of the
23 representative work-order amounts; and that had
24 been directed to staff in an email, versus
25 something that they would be trained on or

1 responsible for from their employee handbooks and
2 training kit when they had onboarded or routinely
3 updated their training.

4 DR. LYNCH-WALSH: Okay -- oh, this is the
5 change history.

6 So, because I think -- I didn't bring my notes
7 from last time from COMPASS to update the format.

8 So it says "Significant Changes": "Revise to
9 incorporate Maximo processes from COMPASS processes
10 ankle update format."

11 So this is 102, so if I'm looking through --

12 And I realizing you're not PPO, so you may not
13 know where this is.

14 I'm looking for where they up --

15 Okay. Is it too much to ask that we don't
16 have so --

17 So how many pages is this? Page 1 of 2,
18 page 2 of 2 and page 3 of 2, and this is what
19 they're going to publish?

20 MR. RHODES: I will -- I'll bring that to
21 their attention and find out if they can provide us
22 an updated version of that, but this is the
23 information that they intend to publish, indeed.

24 DR. LYNCH-WALSH: Right. I mean, not to be an
25 anal accountant, but if you have three pages, could

1 you not get the page numbers right?

2 And then "revise to incorporate Maximo
3 processes," did all they do is change the word
4 "COMPASS" to "Maximo," I'm guessing?

5 MR. RHODES: No. They incorporated the
6 language that they would not split work orders for
7 purposes --

8 DR. LYNCH-WALSH: No, I'm looking under
9 "Significant Changes." They mention: "Revise to
10 incorporate Maximo processes from COMPASS processes
11 and update format."

12 MR. RHODES: That -- but that they expect 4/2
13 of '24.

14 DR. LYNCH-WALSH: Oh, so --

15 MR. RHODES: The information that we're
16 looking at is the information from 2/24 of '25.

17 DR. LYNCH-WALSH: Okay. "Revised increased
18 amounts in steps."

19 MR. RHODES: Yes, ma'am.

20 DR. LYNCH-WALSH: "Revised increased amounts
21 in steps," can we get them to do a crosswalk where
22 they put what they had before and what they've
23 changed side by side because --

24 MR. RHODES: Yes, ma'am. I can ask them.

25 DR. LYNCH-WALSH: Right.

1 Because it says "revised increased amounts in
2 steps," and I thought that I saw increased amounts.
3 Because where I'm go doing with this is, I hope
4 that they didn't create a workaround by simply
5 increasing the amounts needed at each step to
6 effectively be able to do the same behavior they
7 were doing before, but now they have in a standard
8 practice bulletin that it's allowed that so-and-so
9 can do, you know, as long as it's under this higher
10 threshold.

11 MR. RHODES: I'll request a crosswalk.

12 DR. LYNCH-WALSH: Okay. That would be great.

13 So that's that, and then -- oops.

14 And then the funding flowchart, whatever they
15 change -- did they indicate --

16 It doesn't look like they indicated what they
17 changed.

18 All right. I'll look at that, but --

19 While we're on -- this is more the funding
20 side, and I'm not -- I know, I can fit that into
21 the risk assessment.

22 We asked that PPO -- a while back, on the
23 Facilities Task Force, we discovered that they were
24 not categorizing work orders. Despite having
25 Maximo, they had basically dumbed down Maximo to

1 make it COMPASS -- and that might be an insult to
2 COMPASS, COMPASS being the thing from the 1980's --
3 so they were not able to filter out exempted work
4 orders from the rest of the batch of work orders.

5 And we just did a request for all the open
6 work orders from two high schools, and it's being
7 delayed because, apparently, they still haven't
8 filtered -- filtered out the exempt work orders.
9 It should be a field, you know, that indicates that
10 a work order type is exempt, and that apparently
11 hasn't happened, because they haven't turned over
12 the work orders.

13 So if this is more on the funding side, but as
14 far as -- I'll figure out where to fit that in
15 elsewhere.

16 All right. So that's what that was.

17 So now we are have reports that we can review
18 but not transmit. I don't believe that stops them
19 from going to the Board, technically. You guys can
20 let me know on that.

21 All right. So the first one up is the State
22 of Florida Auditor General Financial and Federal
23 Single Audit Report, No. 2025-176. That's number
24 seven on the agenda, so let me pull that up.

25 And, Mr. Rhodes, you guys can speak to this.

1 And if you guys have any questions -- you want
2 to have them summarize and then do questions?

3 Okay.

4 MR. RHODES: So the -- the summary that we --
5 sorry.

6 The summary that we received from the
7 attorney -- or the Auditor General's office during
8 the exit conference was that there were some areas
9 for discussion, but they did not meet the
10 materiality thresholds. And they're identified
11 within the report, primarily either failure to
12 comply with reporting requirements or some internal
13 control weakness matters.

14 But, again, it was otherwise a clean audit,
15 and the areas that were listed for discussion are
16 listed in the report and available for discussion
17 here with the audit committee.

18 DR. LYNCH-WALSH: Do you have the pages where
19 they had issues?

20 MR. RHODES: Well, I can start off with the
21 summary area that we would look at, and that is on
22 page 91 of the report, they list the summary of the
23 Auditor's results.

24 And then I went through this one with the
25 anticipation that there would be some discussion

1 regarding past matters that we've discussed with
2 the charter school payments, and there are areas
3 that I can point you to where that's concerned, as
4 well. But, again, they found no reportable issues
5 or findings with regard to that in their report.

6 DR. LYNCH-WALSH: Okay. Mr. Medvin? Andy?

7 MR. MEDVIN: First of all, this report, is the
8 audit done to piggyback what our outside auditors
9 do on a financial or is this an additional audit?

10 I realize it's -- it's required by law, but
11 I'm not sure exactly what they were doing.

12 MR. RHODES: So with regard to that, the
13 single audit portion of this, as an example, is
14 something that was not performed by MSL during this
15 year in -- in their financial report that they
16 provided to the district, because the Auditor
17 General was doing it. They do that on like a
18 three-year rolling basis, and so this year it just
19 happened to be it was done by the Auditor General,
20 so it wasn't duplicated.

21 MR. MEDVIN: As I am going through it quickly,
22 it looks like a lot of it is the same -- same
23 report, the same financials.

24 MR. RHODES: I believe that they would be the
25 same financials that would be incorporated if it

1 was over the \$750,000 threshold amount for a fund
2 or an account that they had to look at and report
3 on.

4 MR. MEDVIN: Okay. But based -- forget that
5 portion, but the regular balance sheet in here, it
6 looked to me, a lot -- a lot of the stuff you see
7 here, Broward -- "Statement of Net Position," that
8 is pretty much identical to what would have been in
9 the auditor's -- the outside auditor's report; is
10 that correct?

11 MR. RHODES: Yeah, please.

12 MS. JOHNSON: Good morning.

13 Romaneir Johnson, CFO.

14 Yes, the Auditor General comes in and does
15 almost a duplicate audit of the financials, but
16 they're looking at different things in a different
17 way, in a different capacity. So there is
18 overlaps, and that is intentional to be overlapped,
19 because that way they're auditing the outside
20 auditors, too; they're looking at the same thing.

21 And then, this time, as far as the federal
22 awards, the Auditor General did that, not our
23 outside auditors. That's the only difference.

24 But they do look at the same things. That's a
25 way to be more transparent to make sure the

1 districts are living within their financial
2 capacity.

3 MR. MEDVIN: So then, their -- their opinion
4 is based on similar factors, that the outside
5 auditor's opinion would be?

6 MS. JOHNSON: Correct, but they -- they are
7 not doing the same duplicate audit, because they
8 ask for different things; but it's -- it's
9 impacting the same financial data.

10 MR. MEDVIN: Okay. That being said -- my
11 auditing days are past, hopefully -- but one of the
12 questions that would always come on questionable
13 companies or whatever, is the going-concern
14 question, and that basically means, the auditor
15 said -- if there is a problem, the auditor has to
16 disclose: We're not sure if this can continue, the
17 entity can continue.

18 And I was reading this thing, and I think we
19 have some financial issues. And I think it was
20 exacerbated by the article in this morning's Sun
21 Sentinel, which basically said that the ratio of
22 employees to students is -- is out of whack here
23 and we -- and there is a problem. And I think the
24 article went on to say the Board is beginning to
25 address it. The board members realize there is a

1 problem.

2 And I think it's a problem that should be
3 addressed in these reports someplace, because you
4 guys have a major issue with employees, and I think
5 it's time that it's considered, be it the -- be it
6 Mr. Rhodes's office to look at that, look at the
7 student/teacher ratio and the total employees or
8 outside or management.

9 But I think it's a problem, and I don't think
10 it was discussed in this report or the outside
11 auditor's report.

12 MS. JOHNSON: Well, the -- the reason for an
13 audit is to make sure your financials are in
14 compliance, whether we are going negative or
15 positive as a district; their job is not to tell us
16 about our structure.

17 Now, that's our job, internally, to look at
18 our structures and see if we're living within our
19 means of our financials, and by attrition, are we
20 reducing or what are we doing?

21 That's our position; that's not the auditor's.
22 They're --

23 MR. MEDVIN: Well, but I think the auditor's
24 job is to look at that, and if they see a potential
25 problem --

1 MS. JOHNSON: Well, that might be --

2 MR. MEDVIN: -- to disclose it. And I think a
3 potential problem here is growing exponentially at
4 this point --

5 DR. LYNCH-WALSH: So, yeah --

6 MR. MEDVIN: -- and I think it's something
7 that has to be addressed very soon.

8 DR. LYNCH-WALSH: So hold on.

9 Remember they just did --

10 Mr. Medvin, they did an operational audit, the
11 state; and unfortunately, I think that operational
12 audit came too early, because that -- what you're
13 talking about would be -- should have been picked
14 up there. Because this was strictly a financial
15 audit, and I'm not even sure how deep --

16 It doesn't sound like it was terribly deep.
17 They mention the next year budget appropriations
18 number that we know there was a work paper that
19 referenced the charter school settlement payment,
20 yet they don't seem to mention that at all. So it
21 is what it is.

22 However, to your point, I think you mentioned
23 doing the student/employee -- you know, the cost
24 per FTE to see how we compare to other districts.
25 So if we know now that we have -- I think it was

1 4,500 employees too many -- and this kind of
2 commingles the budget item from the workshop the
3 other day with this discussion, since we have
4 Ms. Johnson here --

5 I wasn't expecting you, or else I would have
6 moved that up.

7 -- but we should look at our expenses from a
8 human-resource-per-student, but also our
9 operating -- other nonemployee operating expenses.
10 Because every time you see all those 00 items going
11 past on the Board agenda, there is technology
12 expenses; there is, you know, software, do we have
13 the same software five times; all these
14 consultants. And there is so much that it all ends
15 up adding up.

16 So I think it -- getting a breakdown, like you
17 just said, looking at the budget --

18 Because I believe the number that was
19 presented of how many people were over did not
20 disaggregate between school-based and central
21 office. So first a breakdown between school-based
22 and central office; but also on a per-student
23 basis, because I think other districts, we can
24 probably find that information.

25 I know when the Council of Great City Schools

1 did their PPO review, they compared what our
2 physical plant operations was costing on a per-unit
3 basis to other districts, and we were way out of
4 whack. So it would be interesting to do the entire
5 district's expense, all expenses, and see where we
6 are over. Because this district tends to be
7 reactionary, and I could see them cutting things in
8 the wrong places, cutting things we do need, while
9 keeping things that they should be consolidating.

10 So, Mr. Rhodes, Mr. Medvin's point of getting
11 a breakdown on a per-unit -- you know, a
12 per-student basis, like FTE-wise, not just
13 disaggregating the number of employees that would
14 need to be cut between school-based and central
15 office, but also looking at all the expenses, an
16 analysis of all the expenses of the district on a
17 per-student basis.

18 MR. RHODES: So the only question that I have,
19 for clarification where that's concerned, is
20 currently we're in the middle of this redefining,
21 which is ultimately going to likely manage to
22 change those numbers as soon as we would publish
23 those, as soon as we would get those for you, as
24 schools either collapse into one another --

25 DR. LYNCH-WALSH: They're not doing that.

1 They're closing schools but not really closing
2 them.

3 I'm talking not just at the school, the
4 entire -- the whole district, if we're looking at
5 all the expenses on a per-student basis so we can
6 compare it.

7 And we can -- we can wordsmith the request
8 later on, because I know what I'm looking for, and
9 I think you know what you're looking for, and I
10 think we all know what -- what we're looking for.
11 So we can clarify offline so that we get the
12 request right, if that works for you.

13 MR. RHODES: Okay.

14 DR. LYNCH-WALSH: Okay. Yes.

15 MR. GOROKHOVSKY: Madam Chair?

16 DR. LYNCH-WALSH: Yes --

17 Mr. Medvin, you good with your -- you good for
18 now?

19 Okay. Yes?

20 MR. GOROKHOVSKY: Just, my comment is, I
21 totally agree with Mr. Medvin. I didn't find
22 anything new in this report compared to the
23 external auditor's effort, which was a little bit
24 disappointing.

25 But interesting fact that I saw on page 2,

1 which is the opinion of audit general, top page, it
2 says: We are required to be independent of
3 District and to meet our other ethical
4 responsibilities in accordance with the relevant
5 ethical requirements relating to our audit.

6 I mean, on numerous occasions we were told
7 during the meetings that there was a conversation
8 at work between the staff and the audit office,
9 general -- audit general office in order to resolve
10 some issues, so I'm not sure what this comment --
11 how relevant this comment is. I didn't find it to
12 be relevant at all.

13 That's all.

14 DR. LYNCH-WALSH: No, I -- I concur.

15 We were told so many times that they -- that
16 what the District was doing was in accordance with
17 what they'd been advised to do by the auditor
18 general. So yes, it does raise the question: How
19 can this report be independent if they were
20 following the Auditor General's instructions?

21 So, yeah, that did seem a little odd.

22 All right. Anyone else?

23 And, Mr. Rhodes, is there someone that's
24 looking at the people online -- because I can't see
25 them to see if anyone has a hand up -- or are we

1 good?

2 MR. RHODES: I'm going to count on Bryan to
3 let me know that.

4 DR. LYNCH-WALSH: Okay. Nobody?

5 All right. So in-house, we have Mr. Naylor,
6 yes?

7 MR. NAYLOR: Yeah, just a question on page --
8 let's see, what page is that?

9 Page 13, the discussion about Rickards Middle
10 School replacement, the way I read it, it seems
11 like it's only replacing one building, while the
12 entire campus is being replaced. Just from a
13 clarity standpoint --

14 DR. LYNCH-WALSH: Is there -- page 13?

15 Okay. Well, technically, that is what they're
16 replacing.

17 MR. NAYLOR: Right, but it seems -- if you
18 read that, it seems like they're only replacing
19 Building 1.

20 DR. LYNCH-WALSH: That -- that is technically
21 true.

22 It -- you said page -- their page 13? Does it
23 say the page that says --

24 MR. NAYLOR: Yeah, page 13.

25 DR. LYNCH-WALSH: Okay. Hold on. Because I'm

1 not . . .

2 MR. NAYLOR: Right above table four.

3 DR. LYNCH-WALSH: Oh, okay. Must be a -- I
4 saw a -- oh, here we go: "Partial roof collapse,
5 Building 1."

6 Because Building 1 was essentially the whole
7 campus; and I can tell you, from sitting on FTF,
8 that they are -- that is technically -- that they
9 are not replacing --

10 MR. MEDVIN: They replaced everything. They
11 leveled the -- they leveled the campus completely.

12 DR. LYNCH-WALSH: Yes.

13 MR. MEDVIN: I know, I sit --

14 DR. LYNCH-WALSH: Yeah, I'm trying -- well,
15 now you have me questioning the scope of work
16 but -- because there was a newer building there.

17 MR. MEDVIN: No. Everything was completely
18 razed. I have pictures I can show you the --

19 DR. LYNCH-WALSH: I'm not doubting you.

20 MR. NAYLOR: Yeah.

21 DR. LYNCH-WALSH: But my understanding, I
22 be- -- okay. I guess we've got to go back and look
23 at the scope.

24 MR. NAYLOR: So I'm just asking for clarity --

25 DR. LYNCH-WALSH: Right, but to further

1 clarify, then: If it is, in fact, more than
2 Building 1, if the scope is now more than
3 Building 1, I agree they should clarify.

4 MR. NAYLOR: Right.

5 DR. LYNCH-WALSH: Mr. Rhodes?

6 MR. RHODES: I can follow up on that.

7 DR. LYNCH-WALSH: Yeah, because the
8 understanding when -- when it was --

9 When the scope was being determined and FTF
10 was involved in looking at the scope, I believe
11 there was a newer -- like I want to say 2007
12 building. Because only Building 1's roof
13 collapsed, and that's the main -- Rickards shares
14 the same prototype with four other schools --

15 MR. NAYLOR: Right.

16 DR. LYNCH-WALSH: -- so they may have decided
17 that, because the buildings were older; but I want
18 to say they were fairly, in the grand scheme of
19 things --

20 MR. NAYLOR: No, they took -- they took it
21 down. They completely demolished --

22 DR. LYNCH-WALSH: All of it.

23 MR. NAYLOR: -- the campus.

24 DR. LYNCH-WALSH: So they changed the scope
25 along the way, then.

MR. NAYLOR: Right, and we -- we actually -- the community came down and requested the additional funds. I think it was last April.

So all I want to do is get --

DR. LYNCH-WALSH: Yeah, get it cleared that, right, they're replacing the entire campus. Seems like, yeah, that they should be accurate.

MR. RHODES: And, Madam Chair, just, Mr. Mayersohn has his hand up.

DR. LYNCH-WALSH: Okay. Mr. Mayersohn?

I'm sorry. Lew, you good, or you --

MR. NAYLOR: One other thing, on page 42, it talks about the -- just above "net position" --

DR. LYNCH-WALSH: Uh-huh.

MR. NAYLOR: -- where it talks about the -- if the -- the general fund balance falls below 3.5 percent, the chief financial officer must notify the superintendent.

I thought the policy states the superintendent must.

DR. LYNCH-WALSH: Yes, that is not -- you're correct: That -- that is not my re- -- remembering of the --

I'm not sure why they said that.

Were they relying on somebody -- is that even

1 the pol- -- what policy number is that?

2 MR. NAYLOR: 3111.

3 DR. LYNCH-WALSH: Is that the correct policy
4 number? Because I have the same thing circled.
5 That jumped out at me, too.

6 So, yeah, because the superintendent --
7 because, actually, the superintendent has to notify
8 the state, if memory serves. So what is this in
9 here?

10 And I think the policy number is like 3510,
11 not --

12 MR. NAYLOR: Right. Right.

13 DR. LYNCH-WALSH: -- 3111 --

14 MR. NAYLOR: Right.

15 DR. LYNCH-WALSH: -- only because we looked at
16 it so often.

17 So can we get them to look at this and -- and
18 potentially correct it? Because it sounds like
19 they relied on somebody telling them this, but this
20 is not what's in policy.

21 And didn't -- didn't the district have
22 multiple exit interviews with them? So how is this
23 still in here, I guess, is the question.

24 MS. ARCESE: I have a quick question.

25 So based on the term of the audit period, that

1 could be affected by what policy was in place at
2 the time, which could be why they may have
3 referenced an older . . .

4 DR. LYNCH-WALSH: But it still wouldn't be
5 accurate that the chief financial officer, to Lew's
6 point --

7 MR. NAYLOR: Never stated that.

8 MS. ARCESE: No, but I'm just saying, that
9 could be why they referenced the 3 -- 3111, as
10 opposed to --

11 MR. NAYLOR: You're right; it says formerly
12 3111.

13 MS. ARCESE: Yeah. There we go. Yeah.

14 DR. LYNCH-WALSH: And how do we explain away
15 the chief financial officer business, though?

16 MR. RHODES: I would have to go back and read
17 3111 to find out if it did state that before it was
18 revised.

19 DR. LYNCH-WALSH: And we bring this up because
20 it's actually the state statute that governs who
21 informs the state. So you can't have a policy that
22 conflicts.

23 And I don't think the old one read "chief
24 financial officer," either.

25 So, yeah, if they can figure out why they have

1 that, I mean -- and they should know what the state
2 law says; they are the Auditor General, for crying
3 out loud.

4 All right. Oh, and, Mr. Mayersohn, did you --

5 MR. MAYERSOHN: Yeah, I'm still in
6 Tallahassee. It's okay.

7 DR. LYNCH-WALSH: Tallahassee Bob, yes.

8 MR. MAYERSOHN: So just as, I guess,
9 information purposes or a question, going back to
10 page -- what is it -- 13, above where -- right
11 above where it talks about records, it talks about
12 Stoneman Douglas and \$26.3 million to include the
13 demolition of the 1200 building and constructing
14 memorial, do we know --

15 Because I know Ms. Strauss, when she was here,
16 was concerned about what that fund balance was. Do
17 we know or can we get what the fund balance is?

18 DR. LYNCH-WALSH: What the budget -- what the
19 budget is or the -- the balance of that account?
20 Yeah.

21 MR. MAYERSOHN: Correct, what's been -- what's
22 been funded out of that account.

23 DR. LYNCH-WALSH: Okay. So we're looking for
24 an update on the MSD funds from the state --

25 MR. MAYERSOHN: Right.

1 DR. LYNCH-WALSH: -- the 26.3 million. What's
2 the current balance?

3 They -- the district --

4 MR. MAYERSOHN: Those were -- that was -- the
5 26.3 was what was allocated --

6 DR. LYNCH-WALSH: Yes.

7 MR. MAYERSOHN: -- which included,
8 obviously --

9 DR. LYNCH-WALSH: The building.

10 MR. MAYERSOHN: -- it says here: Permanent
11 building, inspection, demolition --

12 DR. LYNCH-WALSH: Right.

13 MR. MAYERSOHN: -- and constructing memorial.
14 Is there a fund balance? Is there not? Has
15 it all been spent?

16 DR. LYNCH-WALSH: Right, what's the --
17 what's -- of the allocation -- you know, reconcile
18 the allocation --

19 MR. MAYERSOHN: Correct.

20 DR. LYNCH-WALSH: -- where are we on it.
21 Okay.

22 MR. RHODES: Madam Chair, Mr. Shin just walked
23 in; he may have some information to share with us
24 right now.

25 If that doesn't put you on the spot.

1 DR. LYNCH-WALSH: Well, we would like it in
2 writing, actually, so --

3 MR. RHODES: Okay.

4 DR. LYNCH-WALSH: Because then we can pull up
5 what's in writing.

6 I mean, if you know off the top of your head,
7 I'm sure Mr. Mayersohn would appreciate that; but
8 we'd also like it in writing.

9 MR. SHIN: Yes, I'll provide that in writing.

10 And I know an approximate amount off the top
11 of my head, because we looked at this a lot.

12 It's about \$1.8 million, is the balance of the
13 funds that have not been expended on the scope of
14 demolishing and replacing the building.

15 DR. LYNCH-WALSH: Well, he was also asking
16 about the memorial. So where -- so is that what's
17 left over for the memorial?

18 MR. SHIN: So the -- the original state
19 allocation funded two -- two funding source. One
20 of them was a million dollars for a memorial, and
21 the other one was for the replacement of the
22 building.

23 The memorial funding has since been moved from
24 the district to, I think, a community fund. So the
25 district no longer controls that, the memorial

1 funding.

2 The -- the replacement of the building was
3 approximately \$26 million, and that included the
4 replacement and dem- -- demolition of the building;
5 and out of those funds, approximately 1.8 remain.

6 MR. MAYERSOHN: So 1.8 remain with the
7 district, and another one million was transferred
8 to the Project 17, I guess, community memorial
9 thing.

10 DR. LYNCH-WALSH: That's what it sounds like.

11 MR. MAYERSOHN: Would that be -- would that be
12 accurate?

13 MR. SHIN: Somewhat accurate.

14 The \$1.8 million is the funds that remain out
15 of the -- the \$26 million; however, a portion of
16 that \$1.8 million is still held at the state level,
17 and they have not remitted the funds to us for that
18 yet.

19 MR. MAYERSOHN: Got you.

20 So how much of that is at the state, the 1.8
21 or half of it, part of it, some of it?

22 MR. SHIN: We will provide a followup, but my
23 recollection is about at 1.3 million, but I could
24 be off on that. I'll --

25 MR. MAYERSOHN: Okay.

1 MR. SHIN: We will provide the followup.

2 MR. MAYERSOHN: Okay.

3 DR. LYNCH-WALSH: All right.

4 MR. MAYERSOHN: Thank you, Omar.

5 DR. LYNCH-WALSH: Okay. So you're good?

6 MR. RHODES: Madam Chair?

7 DR. LYNCH-WALSH: Yes.

8 MR. RHODES: We looked up Board Policy 3111,
9 and I'd like Ali to provide you some information on
10 that, because it looks like the language that they
11 stated for this period that they were auditing may
12 have been actually correct, if still in conflict
13 with the statute.

14 MS. ARCESE: Okay. So it's Policy 3111,
15 letter B, "utilization of fund," balance number
16 one, it says -- partially into the paragraph, it
17 says: If the fund balance falls below 3.5 percent,
18 the CFO shall notify the superintendent and school
19 board in a memorandum. Future requests to draw
20 from the fund balance must be approved by the
21 school board by major -- by supermajority.

22 DR. LYNCH-WALSH: It doesn't say anything
23 about reporting to the state?

24 MS. ARCESE: Not in that paragraph, no.

25 DR. LYNCH-WALSH: No, in the entire policy, is

1 what I'm talking about.

2 MS. ARCESE: One moment.

3 MR. RHODES: And while she's looking that up,
4 I just wanted to mention that I think the threshold
5 for reporting it to the state is three, or is that
6 just to the Board?

7 DR. LYNCH-WALSH: Three, no. Three, I'm
8 pretty sure.

9 MR. RHODES: Okay. So -- so my point is that
10 they are referencing 3.5 percent, so that might be
11 what made that less relevant to them.

12 MS. ARCESE: I am not able to find anything
13 that talks about reporting to the state.

14 DR. LYNCH-WALSH: What's the name of that
15 policy?

16 MS. ARCESE: "Fund balance."

17 DR. LYNCH-WALSH: Oh, it was? That's --

18 MR. NAYLOR: 3111, which now is 3510.

19 DR. LYNCH-WALSH: I'm confused. Hold on. I'm
20 looking for the Fund Balance Florida Statute,
21 because I don't think that's changed.

22 Guidelines for general funds . . .

23 Because when they rewrote it -- blah, blah,
24 blah.

25 So you're telling me that the old policy --

1 and, again, this is the Auditor General, and the
2 Auditor General doesn't point out that they are in
3 conflict with the state law?

4 Yeah, if it's projected to fall below
5 3 percent of the projected general fund revenue,
6 the superintendent shall provide written
7 notification to the district school board and the
8 commissioner of education.

9 I don't think this is new, and if it happens
10 for two years, there is additional rules. So if it
11 falls below two percent, they have to have a plan,
12 basically.

13 MR. RHODES: And this policy that they were
14 citing was talking about if it fell below
15 3.5 percent, so I don't think it would trigger the
16 things that you're talking about in that statute
17 you just cited.

18 This is only my thought on this; this isn't
19 something they discussed in their exit conference.
20 It's not something that I looked at and went into a
21 deep-dive on it, myself.

22 But I can say that it looks like, if it falls
23 below 3.5 percent, action is required, which
24 doesn't trigger what you just read from the
25 statute.

1 MR. GOROKHOVSKY: Madam Chair?

2 DR. LYNCH-WALSH: Yes, Mr. Gorokhovsky.

3 MR. GOROKHOVSKY: A point of clarification,
4 when this policy was written -- I remember doing
5 it --

6 DR. LYNCH-WALSH: Yeah.

7 MR. GOROKHOVSKY: -- there was no requirement
8 from the State of Florida at that time. So that's
9 why you don't find that recommendation that it has
10 to be submitted to the state or what have you.

11 Unfortunately, the policy have not -- has --
12 have been modified until, I believe it was July of
13 2024.

14 DR. LYNCH-WALSH: When did the state law come
15 into play?

16 MR. GOROKHOVSKY: I don't recall when, but
17 I -- I know the policy was written far before that.

18 DR. LYNCH-WALSH: Oh, no, I -- I imagine it
19 was written. I'm still trying to square in my mind
20 why the Auditor General wouldn't point out that
21 there is a state law that has thresholds and that
22 the policy, if nothing else, does not speak to a
23 statutory requirement.

24 I get that it's covering through June of last
25 year, but we were having these discussions with

1 Arimo Tawolla (phonetic), I think, last year.

2 So I'm a little confused. I guess I'll have
3 to look at the timing of when they were doing the
4 fund balance, because we pulled up the statute, and
5 it's -- something is not adding up here, but I
6 don't want to belabor the point.

7 So if everyone is good with this, we still
8 don't have quorum, so all we can do is move on to
9 the next item, if there is no one on line that
10 wants to speak to it and everybody in here is good
11 with this.

12 So that was item number seven: The State of
13 Florida Auditor General Financial and Federal
14 Single Audit Report No. 2025-176. We're going to
15 move on to item number eight.

16 Now, we do have a budget discussion later
17 and -- because some things changed, but while --

18 Because are you planning to leave,
19 Ms. Johnson?

20 MS. JOHNSON: Yeah, I would like if we can
21 move that up a little bit earlier in the agenda. I
22 just don't want to be rude and to leave --

23 DR. LYNCH-WALSH: Right. Like I said, had I
24 known you were coming, I would have put the two
25 things together.

1 Because I'm having trouble -- and maybe you
2 can explain this -- understanding how we can need
3 to lose 4,500 positions, we're down a bunch of
4 students, but we're going to have a higher fund
5 balance. And I appreciate that we now have an item
6 that answers the question that we kept asking,
7 which is: What's the assigned/unassigned? The
8 answer would appear to be four percent.

9 So this is -- let's see.

10 And I understand there was a late addition to
11 this presentation; is that included here?

12 MS. JOHNSON: Uh-huh.

13 DR. LYNCH-WALSH: So would that be this slide?

14 There was something where, my understanding
15 is, there was a --

16 But if you want to take us through this --
17 let's see; we are at 10:15 -- and if anyone had any
18 specific questions . . .

19 But the reason I included this -- and we'll
20 probably have a special meeting to discuss it --
21 is, on Thursday, we had a discussion where we had
22 some followup questions. Mr. DeMeo had questions,
23 and that's actually in our March 27th meeting,
24 which is included in the report here, the -- the
25 followup questions.

1 And then it seems the next day, we had this
2 item was online, or maybe it was online and nobody
3 highlighted that; but we had additional questions,
4 which was an explanation for the 8.8 percent fund
5 balance percentage.

6 We had asked whether any budget amendments had
7 been brought to the school board. We wanted a
8 breakdown of the 185 million beginning fund balance
9 and how does the district ensure compliance with
10 policy 3510 and Florida Statute 10-11.051,
11 particularly regarding the 3 percent threshold
12 requirement.

13 So if we could -- if you have answers to
14 those, because those were our followup questions
15 that we were going to be submitting, Ms. Johnson, I
16 think the 8.8 may answer itself, because that's
17 broken down -- well, 8.4, on slide number five, the
18 assigned and unassigned is actually four percent,
19 right?

20 MS. JOHNSON: That's correct.

21 DR. LYNCH-WALSH: And that's as of -- it's
22 projected now, right?

23 MS. JOHNSON: So I -- I can explain to you
24 the -- my fiscal year-end reports.

25 The rule said if the fund balance projected to

1 fall below the three percent, and that's -- that's
2 a trigger for me.

3 DR. LYNCH-WALSH: Uh-huh.

4 MS. JOHNSON: Well, we do -- have not done
5 budget amendments, because we get third calculates.
6 Things are happening with the state. We -- it's a
7 little behind, so you are going to see that in the
8 next fiscal report for the month of March, where we
9 actually do a budget amendment, and that's when we
10 do our budget amendments.

11 As -- the fund balance stays intact all
12 throughout the fiscal year. If I amend the budget
13 up or down, revenues up or down, I've got to show
14 the Board that I have amended that budget. If the
15 expenditures are going up or the expenditures are
16 going down, I have to show the Board that we
17 impacted those expenditures.

18 The fund balance stays intact, based on adopt
19 a budget, until I do amendment in- -- internally.
20 And we're trying to make sure that we do that, and
21 we haven't, so you're going to see amendment coming
22 next month. And that's because circumstances that
23 happened with the state, they have an impact on
24 financials. Our financials would impact on
25 October, right. We know the counts went down, but

1 until we get official notification from the state,
2 then we do our amendment, right, what that impact
3 is.

4 And so we got that late, February, so it
5 didn't impact until March. So we did the -- the
6 adjustment in March to show the impact.

7 So when you see the financial report from
8 March, you're going to see amendment to the budget
9 in the impact, and it's in the workshop. I did
10 the -- the impact, right. So that's why you see it
11 in the workshop pack, because I did do amendment in
12 March, but I'm -- the financial reports for
13 February.

14 But I'm trying to bring the Board up to date
15 on our financials and see where we're going to land
16 and project out to the end of the fiscal year. So
17 that's what you see in that packet, the projections
18 to the end of the fiscal year.

19 Now, you talk about the decline. The decline
20 does not impact the school district until the next
21 fiscal year that we get a projection from the state
22 that we're going to have a loss of students.

23 So right now, they are up there, trying to
24 decide how the allocation is going to work; but we
25 got -- we just, last Friday, got the proposed from

1 senate and house, but those are proposed; they are
2 not final.

3 So we're looking. We know we're going to have
4 a projection, if you see the forecast projection
5 from the state, that we are going to have a
6 reduction of students; but we don't know how we're
7 going to be financially impacted by that reduction
8 to the state. And the senate, the house decides
9 what is our per-pupil funding.

10 What I did was a high-level assumption, based
11 on our base allocation per students, and based on
12 the loss of students, from today's date, right, for
13 next year, that we're going to be reduced by that
14 amount of students, which was around 79-something
15 million dollars in the workshop presentation.

16 So it's 78.7 million, right; that's the impact
17 from today's date. But we know the budget is
18 fluid; it changes all the time. Until we get clear
19 direction from the state, these are just
20 projections; they are not actual for next fiscal
21 year, right.

22 So the impact of a loss of 8,800 students,
23 next year we've got to -- that's going to be the
24 impact. We've got to make decisions today to
25 account for that, when we -- before we adopted this

1 as a budget, what cuts we're going to make or what
2 changes we're going to make to our allocation
3 models or whatever to be in line with our fiscal --

4 Minor crisis; it's not a big crisis, but it's
5 something that we have to pivot and do some work.

6 DR. LYNCH-WALSH: Does anyone have any
7 questions? I have a couple.

8 MR. GOROKHOVSKY: I have a question.

9 DR. LYNCH-WALSH: Okay. Yes.

10 MR. GOROKHOVSKY: My question is related to
11 page eleven.

12 DR. LYNCH-WALSH: Eleven?

13 MR. GOROKHOVSKY: Yes, of the presentations.

14 DR. LYNCH-WALSH: All right.

15 MR. GOROKHOVSKY: And it's -- you know, I
16 listened to the presentation on Tuesday, and a lot
17 of questions were answered in the presentation with
18 what you did for the Board.

19 \$47 million increase in the fund balance,
20 that's projected, and I believe it says --
21 following page, it says: The fund balance will
22 be -- assigned/unassigned will be at six percent.

23 If that is achievable, I mean, you have to
24 know that's a tremendous improvement, and it's
25 something I haven't seen at the issue in a long,

1 long time; like I said, if it's achievable. So
2 it's -- it's a credit that this can be done.

3 The questions I would have, and maybe they can
4 be provided later on to the committee, ESSER III --

5 And I know the statement was made that the
6 expenses from general fund were moved to ESSER
7 money, I think, in an amount of \$44 million. We
8 probably -- we need a clarification as to exactly
9 what that is.

10 I know that ARP money was ending end of 2024,
11 so I'm very curious to know exactly what that
12 \$44 million is.

13 The other comment I was going to make is,
14 during the presentation, you talked about the
15 estimated fund balance increase is based on
16 projections or changes primarily as it pertains to
17 payroll and benefits, and I think you did mention,
18 during presentation, that the other items are not
19 included there.

20 So if it's only peril and benefits that are
21 included here, there is potentiality that other
22 items can come in and decrease that \$47 million
23 increase even further, so if you could speak to
24 that.

25 MS. JOHNSON: Yes.

1 It's a projection, for one thing, and I did
2 say --

3 MR. GOROKHOVSKY: Right.

4 MS. JOHNSON: -- based on --

5 We are monitoring the budget very closely. We
6 do a burn on our AP, our invoices that's
7 outstanding, payable, but I don't know. Unexpected
8 expenditures can hit the district at any time, and
9 that's in the non-personnel. I don't have a handle
10 on who is spending what over here.

11 They -- within the budget, I have the criteria
12 set up that "This is your budget," but things
13 happen outside the budget. You know, expenditures
14 come that is unexpected throughout the district.
15 So that's what I'm not talking about.

16 I'm talking about non-personnel service. I
17 can't give you a pause. I know what is built in
18 that budget, and I know what is out there that
19 needs -- we need to monitor.

20 So we are monitoring that closely, and that's
21 all I can do is monitor. But if we go over -- this
22 is projections, and I did tell the Board, if this
23 is -- we run over in non-personnel, it will impact
24 the overall fund balance of the district.

25 MR. GOROKHOVSKY: So it's safe to say that the

1 \$47 million increase is best scenario, I guess?

2 MS. JOHNSON: Well, it's very conservative,
3 because there is other things I'm planning to do
4 that will impact the budget; but if -- until I do
5 it, right --

6 I've got to -- some things are --

7 This is we already planned to do, so they --
8 it's going to be -- you are going to see entries
9 that's happened that show per tray, that this is
10 what we already have actually moved and what we
11 actually plan to land at, right.

12 But all the transfers, like the capital
13 transfers and all that, has not been done. But
14 before I close this fiscal year, based on
15 expenditures now, we are planning to end -- have
16 additional capital transfer of 20 million.

17 We did negotiations. Negotiations closed.
18 That's going to increase my expenditures by 46, but
19 most of that is all set because I'm doing the ESSER
20 movement. We just closed out ESSER projects,
21 eligible expenditures to ESSERs. So that --
22 whatever's eligible in that definition, we move
23 eligible expenditures off our general fund to that
24 restricted resource.

25 So that had 44.8, if you want to know what's

1 impacting that, we can give you all the jobs and
2 everything, descriptions, that was actually moved
3 to that, and that's going to be my burn.

4 I'm looking at payroll only. So that's the
5 personnel service; I call it "PS," so when I use
6 the acronym, I'm talking about "personnel service."

7 MR. GOROKHOVSKY: Yeah, I think -- I'm sorry.
8 Go ahead.

9 MS. JOHNSON: Go ahead.

10 MR. GOROKHOVSKY: No, I think the ESSER III
11 explanation, I think it's extremely important for
12 us to understand exactly what's going on.

13 The other question I had is, part of the
14 ESSER, there was a significant amount of money
15 allocated for charter schools, if I remember, and
16 what happens to that money? Do you have --

17 MS. JOHNSON: Well, charter school,
18 everybody --

19 When we close out the ESSER III funds, we make
20 sure that charter schools know the process, the
21 adoption, how -- the timeline they have to have the
22 entries in, so we can monitor.

23 As a district, we monitor charter school
24 expenditures, making sure we're not duplicating
25 expenditures to the -- the grant, also.

1 So we do give them time. We get education on
2 what they have, balance, and they've got to spend
3 at the time from the state.

4 We do amendments to ESSER III grants. So part
5 of the amendment is to capture those expenditures,
6 because we have to amend it. The expenditures have
7 to be authorized first, before we do even movement.
8 So those federal resource --

9 So those eligible expenditures we move,
10 because we did have a balance in ESSERs, and we
11 plugged that balance that we have, based on
12 eligible expenditures.

13 MR. GOROKHOVSKY: I guess my question is, the
14 money that was set aside for charter schools, are
15 they still out there for charter schools or has
16 something else been --

17 MS. JOHNSON: The grant is closed. ESSER III
18 is closed.

19 MR. GOROKHOVSKY: Okay.

20 MS. JOHNSON: So there is nothing else out
21 there.

22 MR. GOROKHOVSKY: There is no changes to it?

23 MS. JOHNSON: No changes.

24 MR. GOROKHOVSKY: Okay. Thank you.

25 DR. LYNCH-WALSH: Okay. You have a question?

1 MR. NAYLOR: Yeah, just a followup on that.

2 The ESSER III funds ended 2024, I believe?

3 MS. JOHNSON: That's correct.

4 MR. NAYLOR: And you have until 2028 to spend
5 the balance?

6 MS. JOHNSON: No, we had to Jul- -- January of
7 2025 to get all eligible expenditures against the
8 ESSER grant.

9 MR. NAYLOR: Okay. Thank you.

10 DR. LYNCH-WALSH: Okay. So to go back to --
11 and we'll move on, because the BTA and internal
12 funds people have been here.

13 But Mr. Gorokhovsky's question about this, you
14 said it's only personnel costs.

15 What are some examples of the costs that you
16 said you don't know about? Because I'm trying to
17 understand, short of a hurricane or a natural
18 disaster, what are these unexpected costs? What
19 are some examples?

20 MS. JOHNSON: I didn't say I didn't know about
21 them; I said there is -- we've got consulting --
22 like we have consulting agreement. We have
23 personnels. We could go for Kelly Service; if they
24 spend more than we need for substitute service out
25 in teachers, I can't control that, because we need

1 teachers in front of students. So if we have a
2 higher increase of costs in those areas, I have
3 to -- if it is not within the budget, I have to
4 increase the budget to account for those
5 expenditures.

6 DR. LYNCH-WALSH: So subs is the only --

7 MS. JOHNSON: It could be -- no. I can -- you
8 said what example. One -- I gave you one example.

9 We have costs that -- ESE students, we have
10 contracts out there to service them. Those
11 contracts can't exceed what we have in our IDA
12 funds to fund those, and the district is
13 responsible for --

14 Definitely, any expenditures with those
15 students, we've got to provide those services. So
16 those services can cause increase. We only can
17 monitor what we build in, but they change daily,
18 based on those costs and needs of those students.

19 DR. LYNCH-WALSH: Mm-huh. Okay. And I'm
20 going to have some summary, because I remember some
21 brouhaha a few years ago, where there was some
22 complaints the ESE vendors were not getting paid;
23 and when we did an analysis, there were a bunch
24 of -- the former CFO was managing cash flow by
25 simply not paying people so we're overdue for an AP

1 aging.

2 But going back a page, to follow up on both
3 Mr. Gorokhovsky and Mr. Naylor, we absolutely need
4 a breakdown of the ESSER III.

5 And this additional capital transfer, what is
6 that?

7 MS. JOHNSON: Eligible expenditures within
8 statute, we did do a public hearing to say there is
9 other expenditures that we can be using capital
10 dollars for.

11 DR. LYNCH-WALSH: Is this the bus drivers?

12 MS. JOHNSON: Correct.

13 DR. LYNCH-WALSH: So this would not have come
14 as a budget amendment? You held off on that?

15 MS. JOHNSON: I -- I haven't transferred it
16 yet.

17 DR. LYNCH-WALSH: So it's something we know
18 about that would impact --

19 Okay. Got it.

20 And that came out of reserves, capital
21 reserves?

22 MS. JOHNSON: Yes.

23 DR. LYNCH-WALSH: Okay. So just to be clear,
24 we are paying bus drivers -- rather than having --

25 We haven't yet had an analysis, so -- a

1 transportation analysis, if we're looking to cut
2 cost; because if we're paying bus drivers and we
3 have a reduction of students, I hope we don't find
4 that we paid bus drivers more for inefficient
5 routes and half-empty buses and pulled it out of
6 where we need funds, which is to fix systemic
7 deferred maintenance in schools like, say, Broward
8 Estates and MLK, that the district is loathe to
9 give them a new school, and we're looking at a
10 chunk of change that we could have used there.

11 So the ESSER III breakdown, and we're doing
12 the audit plan a little bit later.

13 We had ESSER III, I believe, audited. We also
14 had the referendum audited a few -- initially.
15 Those are two things.

16 And we need a better audit than what we had
17 last time. I don't remember if you remember; it
18 was barely an audit. It was an external audit of
19 the referendum dollars, but we never actually
20 learned what they were spent on.

21 So hopefully we won't find that we're sitting
22 on referendum dollars, and that's -- you know,
23 we're doing -- moving money all around like we're
24 having musical chairs.

25 So ES- -- and ESSER III, we've already seen

1 money moved that was meant for capital projects and
2 get moved before. So this ESSER III breakdown will
3 be very interesting.

4 And those are my questions.

5 And, Mr. Rhodes, we'll make sure, at the end,
6 that we have the followup.

7 So bus drivers, that was my question from
8 before.

9 Anybody else, or are we good on -- we can move
10 on to BTAs for now?

11 We're going to have a special -- you know, we
12 are going to be discussing the budget in more
13 detail, but just not today, because I don't want
14 keep people waiting.

15 Okay. Well, if we're good -- like I said,
16 we'll be digging into this some more, but I think
17 I'm fairly clear on what's going on.

18 So thank you very much for coming, and we'll
19 move on that -- we'll move on from this to the
20 behavioral threat assessment.

21 And how do you guys want to handle this, since
22 we've done a few? Do you just have questions? Do
23 you want to go right to questions or have them
24 summarize?

25 MR. NAYLOR: Maybe if we have them summarize,

1 maybe some of our questions may be answered.

2 DR. LYNCH-WALSH: Get answered.

3 Okay. All right. So you guys want to do
4 that.

5 Brief summary and if people have questions --

6 MR. RHODES: Ali, could you provide them with
7 a summary?

8 DR. LYNCH-WALSH: Check my pile of stuff.

9 MS. ARCESE: Yep, I can start.

10 Good morning, everyone. Ali Arcese, Office of
11 the Chief Auditor, audit director.

12 So this was the audit of the behavioral threat
13 assessment and the training associated with the
14 behavioral threat, all of the required trainings
15 for all of the teams that are assigned to the BTA
16 team, also district staff, as well.

17 On page 10 of the report, it actually lists
18 all of the attributes that we reviewed. So within
19 these attributes, I want to make sure that it's
20 clear that, for instance, attribute -- the training
21 that's required, there are several different types
22 of trainings that are given by the state and also
23 within the district, and those are listed. It's
24 the Florida model training day one.

25 We also have role-specific training, so

1 depending on what role you have been assigned on
2 the BTA team, there is very specific training
3 geared towards those staff members.

4 There is also the Florida model refresher
5 training that must be taken for staff, as well,
6 once they have been identified by the principle
7 that they are part of the team.

8 So based on the results that we had,
9 attributes one through four were no exceptions.
10 The district complied with policies and procedures,
11 state requirements.

12 In addition to attributes five, seven and
13 eight, again, we complied with state statute,
14 Florida -- Florida Statute, the state requirements,
15 policies and procedures; however, for attributes
16 six and nine, you can see a summary on page three
17 of the different trainings and the different
18 scenarios, what occurred with the different
19 trainings throughout this district.

20 So we did a hundred percent of -- for the
21 behavioral threat trainings. So we did look at
22 every school, every location that is assign a BTA
23 team, and these were the results of the findings,
24 as far as what we've showed as noncompliance.

25 DR. LYNCH-WALSH: Okay. Does anyone have any

1 questions, comments, or concerns?

2 Mr. Naylor?

3 MR. NAYLOR: Yeah, the policy that was
4 provided here is not the policy that's on their
5 website, correct?

6 MS. ARCESE: So it all depends on the timing
7 of the audit versus -- because, so, again, we were
8 looking at certain time periods.

9 And Elena can probably give -- Pritykina, who
10 is the operations manager that oversees this
11 program, she can probably give an explanation --

12 MR. NAYLOR: Again, I'm looking at the current
13 policy. It has some of the questions I have --

14 MS. ARCESE: It may have been recent --

15 MR. NAYLOR: Some of the questions --

16 MS. ARCESE: Yes.

17 MR. NAYLOR: -- I had were in the old policy.

18 MS. PRITYKINA: We did include two -- yes.

19 We did include two versions, because the
20 period covered, the policy was not updated until
21 October 15th. And because all the teams are
22 assigned at the beginning of the school year and
23 because of the training supposed to be done at the
24 beginning of the school year, the old version
25 policy was still in -- in effect. So we did look

1 at both of the -- policy requirements of both of
2 the versions. Both of them I included in the
3 report. So I can --

4 MR. NAYLOR: Thank you.

5 MS. ARCESE: So almost like the auditor
6 general report that we were just talking about the
7 timing, that's the -- we have to take into account
8 those time periods to make sure we're applying the
9 proper policy at the time.

10 MR. RHODES: And, Madam Chair, we have a hand
11 up over here from management that would like to
12 respond.

13 MR. LOZANO: She is good.

14 MR. RHODES: Okay. Nevermind.

15 DR. LYNCH-WALSH: Oh, we're good? Okay. All
16 right.

17 Any other questions, comments, concerns? Any
18 of our people online?

19 Oh, you're not done, sorry.

20 MR. NAYLOR: That's okay.

21 DR. LYNCH-WALSH: Okay. So Lew is still going
22 and then whoever is --

23 Is it Mayersohn?

24 MR. RHODES: Yeah.

25 MR. NAYLOR: I think in one of the earlier

1 pages, it talks about not having -- that the audit
2 didn't include charter schools; but the policy,
3 when it looks at definitions, it says: School
4 means public K through 12, including a charter
5 school with master school identification number.

6 So the policy includes schools that we're not
7 taking responsibility for; is that --

8 I mean, I'm just asking for explanation or
9 clarification.

10 DR. LYNCH-WALSH: Yes.

11 MR. LOZANO: So -- so by state statute, we, as
12 a district, are responsible and we do monitor
13 charter schools for these same compliance
14 expectations, as we do our traditional schools.

15 MR. NAYLOR: But they're not included in the
16 audit?

17 MR. LOZANO: Correct.

18 MS. ARCESE: Correct, we don't have visibility
19 for their information, as far as what they do.
20 It's never been included in any of our BTA audits.

21 MR. NAYLOR: Thank you.

22 DR. LYNCH-WALSH: Hold up. Wait. I don't
23 know that that answers, really.

24 The state statute says --

25 MR. NAYLOR: The district is responsible for

1 monitoring the safety aspects; is that correct?

2 MR. LOZANO: You are correct, sir.

3 DR. LYNCH-WALSH: So if they're monitoring it
4 and we do audit charter schools -- I've seen
5 charter school audits -- I can understand it maybe
6 being a separate audit, but when would we be doing
7 that?

8 MS. ARCESE: That is outside of our scope at
9 this time. That's not something that's ever been
10 in our scope for audits that we --

11 DR. LYNCH-WALSH: And I guess you don't -- I
12 love when people say "We've never done." I mean,
13 this is still new. This literally -- this whole
14 thing changed a year ago again.

15 So we're about to discuss the audit plan for
16 next year. If we're responsible and we're not
17 auditing and you guys are monitoring and noticing,
18 you know, may or may not, so that would seem to be
19 a no-brainer, to have it in the audit plan.

20 I get that you've never done it, but all of
21 this is new'ish. So it seems that Lew has
22 identified a gap in what we're auditing, unless the
23 Board --

24 I don't know what the Board would say, but --
25 I don't know if there is funding set aside on the

1 charter school side, because I don't think it
2 should be coming out of us.

3 MR. NAYLOR: So it brings up a point about
4 risk.

5 DR. LYNCH-WALSH: Uh-huh, yeah, how can be
6 responsible for something and responsible for
7 monitoring but not address the risk involved, if
8 it's the same risks we have in the traditional
9 schools?

10 MR. RHODES: Perhaps, when we get to the audit
11 plan discussion, we can have a little bit deeper
12 understanding of what that would look like,
13 because --

14 I'll leave it at that for now.

15 DR. LYNCH-WALSH: Yeah, no, I mean, that's the
16 point of these discussions is, by the time we get
17 to the end, we figure out additional things to
18 request in the audit plan.

19 Okay. So anybody else, questions, comments
20 concerns?

21 I have one, just something that jumped out at
22 me on page 21.

23 So it says here, because I believe we're in
24 the year 2025 --

25 Oh, Dr. Lozano, this is coming from you. On

1 page 21, it talks about the certificates,
2 SharePoint --

3 The recommendations include a newly created
4 SharePoint site to house all training certificates
5 by training type. This will ensure that the
6 required certificates are easily accessible and
7 will assist the BTM department with identifying
8 team members who need to complete training.

9 So as antiquated as, say, the volunteer ethics
10 training is, we don't need to pro- -- to look at a
11 certificate to know we've done the training. There
12 is a record, and there is a whole spreadsheet that
13 can be exported from, I guess, Brainshark or
14 whatever.

15 Are we to understand that, because you didn't
16 have the certificates, I mean, there is no other
17 report that can be generated?

18 Like I said, on our side, there's a report.
19 You don't need certificates to be able to verify
20 that people have been trained.

21 MR. LOZANO: So through the state, when they
22 come out from the Office of Safe -- Safe Schools
23 and then audits the schools on -- with their
24 assessment, they -- the certificates need to be
25 available to them when they visit.

1 So we are ensuring that we have and we're able
2 to monitor, as a department -- so that our team
3 doesn't have to physically go out to the schools to
4 make sure they have the certificates available,
5 we're building the electronic SharePoint platform
6 so we can ensure that all schools are meeting the
7 requirements for training within the guidelines.

8 So, for example, the refresher training was
9 brand new for this current school year. It was --
10 that training is delivered, not through Broward
11 County Schools, but through the state. The
12 school-based teams log in to the NCIM website, and
13 they complete that self-paced training through the
14 state.

15 So it was hard for us this year to make sure
16 every school-based team had done it by the 60 days.
17 So this is going to enable us to better be
18 efficient in monitoring that every individual in
19 this district who is required to take that
20 training, we have realtime access. Just like BTAs,
21 we can see them live as schools are completing
22 them. This will enable us to monitor all
23 completion certificates realtime, because not
24 everything is done through Lab, our district
25 system, if that makes sense.

1 DR. LYNCH-WALSH: No, I'm still right back
2 where I was.

3 Okay. So basically --

4 Because it sounds like --

5 When you apply to college, they ask for your
6 transcript, not your diploma.

7 This training is done by the state?

8 MR. LOZANO: Correct.

9 DR. LYNCH-WALSH: And they don't have a system
10 where they can verify themselves that someone has
11 completed the training?

12 MR. LOZANO: So, again, it was brand new for
13 the state, as well.

14 DR. LYNCH-WALSH: Yeah.

15 MR. LOZANO: This is the first time they
16 rolled out across the whole state of Florida. Now
17 every school-based member has to have an annual
18 refresher training.

19 DR. LYNCH-WALSH: Right.

20 MR. LOZANO: So it was new for them.

21 DR. LYNCH-WALSH: Yes.

22 MR. LOZANO: When we move into the new state
23 platform going into next school year, we'll be able
24 to -- the state and the districts will be able to
25 better monitor that specific training.

1 But also in this folder, we're -- when the
2 state comes, we're responsible for ESSER
3 certificates. We are responsible for some other
4 requirements for all safety. So this SharePoint is
5 just going to be able for us to efficient --
6 efficiently manage each school's completion and
7 have it all in one location for us.

8 DR. LYNCH-WALSH: But you're still looking up
9 diplomas, as opposed to transcripts, and I'm still
10 stuck on: The state designed a system where they
11 can't spit out a report that shows who completed
12 the training?

13 MR. LOZANO: Do you want to answer that?

14 MS. PUNZI-ELABIARY: So the state still comes
15 out and asks for the physical certificate.

16 DR. LYNCH-WALSH: Okay. Well, that's a flaw
17 in their process.

18 MS. PUNZI-ELABIARY: In addition, we can only
19 pull the data for Broward County staff if they've
20 entered that they are a Broward County school
21 employee on their enrollment in the FCIM database,
22 so we still --

23 DR. LYNCH-WALSH: Can I pause you right there?

24 Are you telling me that's not a required field
25 in the state system?

1 MS. PUNZI-ELABIARY: Right now it is -- we --
2 we have no control of what --

3 No, an individual enters their background,
4 where they're from; and we have participants that
5 have entered "Brevard County." So some of the
6 participants, we don't have access to their
7 certificate because they didn't enter "Broward
8 County."

9 DR. LYNCH-WALSH: So it's required --

10 MS. PUNZI-ELABIARY: By the state.

11 DR. LYNCH-WALSH: -- but there is no checks
12 and balances that you can't --

13 MS. PUNZI-ELABIARY: That's correct.

14 DR. LYNCH-WALSH: -- enter the --

15 MS. PUNZI-ELABIARY: We have no control over
16 that.

17 MR. LOZANO: So I just think, again, with it
18 being the first year with the state and the
19 district, it's getting better every year. It's
20 going to be exponentially better this year, being
21 that it's the second year of this statewide
22 refresher training across all schools.

23 So, again, with reporting and everything, as
24 you're building something brand new, sometimes you
25 don't realize a gap until you implement, so, again,

1 it's --

2 DR. LYNCH-WALSH: That would indicate a lack
3 of planning.

4 I'm not -- I'm not an IT expert, but those
5 seem pretty obvious to me.

6 MR. LOZANO: But if the state has a dropdown
7 and I, as a user, choose the wrong district, that's
8 not the state's fault.

9 DR. LYNCH-WALSH: Yes, but I'm saying --
10 but -- but is it --

11 It's required, but they could do the wrong
12 one, because there is nothing to check, say, their
13 teaching certificate against the county. Even
14 though the state houses teaching certificates by
15 county, that's not connected.

16 MR. LOZANO: But the Office of Safe Schools
17 might not have teaching certificates; that's in the
18 Office of Professional Standards at the DOE.

19 DR. LYNCH-WALSH: It's all Florida to me, but
20 I get -- I get that that might be a limitation.

21 So do they have to confirm that everything is
22 correct before submitting? The teachers, the --
23 the BTA team members, do they have to con- -- look
24 at a confirmation page, and it slows them down, so
25 like they go "Oops, I entered Brevard"?

1 MR. LOZANO: So that would not be the
2 Behavioral Threat Management Department; that's the
3 individual user.

4 That specific training was done through the
5 state. So they've got a website to the -- they got
6 a link to the state platform to do the refresher,
7 and they registered through the state, not Broward
8 County Schools.

9 DR. LYNCH-WALSH: No, I get that.

10 But what I'm saying is, because you guys have
11 to make sure they get the training, any
12 deficiencies in the process should be getting
13 relayed to the state, and I would think that there
14 would be a confirmation page.

15 I mean, you do -- we do so many surveys, you
16 complete so many forms online, and they usually
17 stop you and go "Is everything correct?" before you
18 hit "submit."

19 MR. NAYLOR: That would be the state.

20 DR. LYNCH-WALSH: I know that would be the
21 state, but they are -- they -- I'm --

22 I don't want to have to call the state. I
23 mean, I do enough. I don't want to have to say:
24 Hey, can you guys fix these things?

25 MS. PUNZI-ELABIARY: So we have been reaching

1 out to the state. Ultimately, the end-user needs
2 to reach out to the state to correct their
3 demographics.

4 FCIM, this outside vendor, has been working
5 with us, as we catch these things; but we also
6 train outside participants from other school
7 districts. So somebody from Miami that may live
8 close to our area may sit and take the training
9 with us, if we have availability. So we're still
10 generating their certificate, whether if -- not for
11 the refresher, for Florida model enroll specific.
12 So there is a lot of moving pieces to the training.

13 We're hoping to find a way. We're working
14 with Lab to incorporate the refresher somehow into
15 Lab, like build it in, so that we can have this
16 data pull right out of Lab.

17 DR. LYNCH-WALSH: And the state could still be
18 wrong?

19 Mr. Rhodes, do you get what I'm saying?

20 MR. RHODES: I do.

21 DR. LYNCH-WALSH: Since it is your -- your
22 position to make sure that, you know, internal
23 control issues are addressed, can you take this up
24 with the state?

25 MR. LOZANO: So -- so, again, though, I think,

1 if it is in our internal system and we have some --
2 something in Lab, we're able to see someone's
3 missing and then reach out to that individual, and
4 then we'll catch: Oh, you registered for Brevard,
5 not Broward.

6 MR. NAYLOR: Right.

7 MR. LOZANO: So -- so, again, we're building
8 in these check and balances, and every day we're
9 getting better.

10 MR. RHODES: And, Madam Chair, I see
11 Mr. Naylor has his hand up, and I wanted to notify
12 you that a few moments --

13 DR. LYNCH-WALSH: Mr. Mayersohn?

14 MR. RHODES: Mr. -- no, Mr. Naylor just raised
15 his again.

16 But Mr. Mayersohn and Mr. DeMeo, I just wanted
17 to make you aware.

18 DR. LYNCH-WALSH: Okay. Can I go to them and
19 come back to you?

20 MR. NAYLOR: Sure.

21 DR. LYNCH-WALSH: Okay. Because I kind of --
22 I jumped in. Then I forgot.

23 So, Mr. Mayersohn, sorry. You still alive?

24 MR. MAYERSOHN: That's all -- that's all
25 right. I'm still here.

1 So the question I have, Mr. Lozano --

2 First of all, I want to thank you for what you
3 do. You've done a great job on this behavior
4 threat management group. You've improved every
5 step of the way.

6 Is there anybody that has not been trained,
7 and I guess the question is not -- anybody that we
8 know that we're not in compliance with?

9 MR. LOZANO: At this time, no. Our staff
10 monitored and ensured that everybody -- and even
11 anybody who missed that 60-day refresher training,
12 if they had to take it after those 60 days, we had
13 them take it. And then we also had individuals
14 retake the whole day-one training, as a consequence
15 for not completing that refresher within the time
16 limit.

17 MR. MAYERSOHN: Okay. And what do -- what
18 currently --

19 Because obviously, you've had some experience,
20 the internal controls to ensure that we have a
21 hundred percent compliance, I guess, next school
22 year -- because I've seen some of the reports where
23 it says, you know, "The school-based team didn't
24 complete the training," whatever it may be -- how
25 do we ensure that?

1 MR. LOZANO: So, again, I think it's all going
2 to live -- moving into this next school year,
3 2025/2026 -- in the new state platform. So we're
4 going to be able to better monitor the completion
5 of that refresher training and the additional
6 trainings through, again, our monitoring of
7 completion and certificates to ensure compliance,
8 that everybody is in compliance prior to the
9 deadline to complete.

10 MR. MAYERSOHN: And then, I guess, when you
11 say "monitoring," do you give people, like, you
12 know, a 20-day warning, 30-day warning, to say:
13 Hey, you have until the end of this month to
14 complete your training. Please make sure that you
15 do. If you have any questions or concerns . . .

16 Do you reach out to them, or do you wait
17 until, and say, you know, "Madam Principal, or
18 Mr. Principal, what is -- you know, who's on your
19 team and who has to complete the training and let
20 us know" and wait until after the deadline is been
21 achieved?

22 MS. PUNZI-ELABIARY: We do reach out on a
23 regular basis.

24 We are monitoring in realtime who's completed
25 each individual training. We offer sessions every

1 30 -- every 30 days, once a month, for both
2 trainings; and as we identify someone that may fall
3 out of compliance, they are automatically enrolled
4 into the next available training to ensure that we
5 bring them back into compliance.

6 MR. MAYERSOHN: Okay. So do you set up any
7 special trainings, like, let's say somebody whose
8 deadline was, you know, the end of March and they
9 didn't complete it?

10 MS. PUNZI-ELABIARY: Yes. We've actually --
11 we actually have trainings that are not visible in
12 Lab to enroll participants that have -- fall behind
13 or need -- or need to be retrained so --

14 MR. MAYERSOHN: Okay.

15 MS. PUNZI-ELABIARY: -- we do enroll them,
16 yes.

17 MR. MAYERSOHN: Okay. Appreciate it. Thank
18 you.

19 MR. LOZANO: Thank you.

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

21 Mr. DeMeo?

22 He was there, right?

23 MR. MAYERSOHN: He's on mute.

24 DR. LYNCH-WALSH: He's on mute? Oh, okay.

25 MR. MAYERSOHN: He can't figure out, though,

1 how to unmute something.

2 MR. DeMEO: Bob, even in Tallahassee, you have
3 wit. Unbelievable.

4 MR. MAYERSOHN: Hey, if you -- if you had been
5 up here as long as I have, you have to have some
6 wit.

7 MR. DeMEO: Yeah, I'm sure.

8 So the 92 schools or 90 schools that didn't
9 comply with attributes six and nine --
10 Mr. Mayersohn just touched on that -- have they all
11 been brought up to speed?

12 MR. LOZANO: Yes, sir.

13 MR. DeMEO: Okay.

14 MR. LOZANO: Yes, sir.

15 MR. DeMEO: So -- so everyone is ready, and
16 they can recognize threats under the new regime.

17 And so when will we start the -- when will the
18 audit department start auditing the process, the --
19 the actual threats, to see if they've been properly
20 documented and referred and so on? When will that
21 happen?

22 MS. ARCESE: Good morning, Mr. DeMeo. This is
23 Ari Arcese, Office of the Chief Auditor.

24 MR. DeMEO: Hi.

25 MS. ARCESE: We've already started that

1 process. As you know, we've had to go back, and
2 not only is there a new model that we've had to
3 adjust to, but we also have a new system that we've
4 had to adjust to.

5 So we've done a lot of legwork in identifying
6 where this information is kept in those systems.
7 Working closely with the IT department, we have
8 developed those.

9 We've already announced the audit to the
10 district, so they know that we're working towards
11 get -- capturing -- I believe there is over 41
12 attributes that we're looking at -- something close
13 to 40 attributes that we're looking at. So we're
14 looking at all highs, and then we have a sample of
15 the -- all the other different levels that we're
16 looking at. There will be a smaller sample of
17 those. So that is work that is underway right now.

18 MR. DeMEO: Okay. And are -- the neck -- the
19 report -- the first report we should expect on the
20 actual threats will be when?

21 MS. ARCESE: So I'll be very conservative and
22 hope that by June.

23 Again, we're trying to understand where a lot
24 of this data --

25 Because it's transitioned into the Focus from

1 the EdPlan, and so we're trying to understand where
2 a lot of this information is being placed so -- and
3 we have new people that we've trained.

4 So, again, it's a learning curve for all of
5 us, trying to get that done and put together. I
6 can't guarantee June; I'm -- I'm projecting June,
7 and I'm -- they're working really hard trying to
8 get this project done as soon as possible.

9 MR. DeMEO: And that will cover the first
10 quarter or --

11 MS. ARCESE: The first half.

12 MR. DeMEO: -- so twenty twenty- --

13 MS. ARCESE: The first half of the year.

14 MR. DeMEO: First half, okay.

15 MS. ARCESE: Yeah, the first half of the year.

16 MR. DeMEO: And the scope will be to --

17 What do we have three categories now: High
18 and medium and so on?

19 So will we be testing, like a hundred percent
20 of the high or --

21 MS. ARCESE: Correct.

22 MR. DeMEO: -- what's the plan?

23 MS. ARCESE: Right.

24 MR. DeMEO: Okay.

25 MS. ARCESE: So a hundred percent of the high,

1 and then we'll have a sample size of the other
2 levels, as well.

3 MR. DeMEO: Thank you.

4 MS. ARCESE: My pleasure.

5 DR. LYNCH-WALSH: All right. Thank you.

6 Mr. Naylor, back to you.

7 MR. NAYLOR: Yeah, my question is a procedural
8 one.

9 Is there a way that reports can be generated
10 for people who are on a team that have not
11 complied?

12 MR. LOZANO: The simple -- yes, and that's
13 what --

14 They pulled the reports. Again, that new
15 state refresher --

16 MR. NAYLOR: Right.

17 MR. LOZANO: -- was unique, because we didn't
18 control it --

19 MR. NAYLOR: Right.

20 MR. LOZANO: -- but for the other trainings we
21 do, we do pull reports and monitor progress.

22 MR. NAYLOR: Well, I'm just saying, if it's
23 something that could be generated automatically in
24 the system that gets sent to the principal of the
25 school, they would be able to follow up on it, too.

1 MR. LOZANO: Yeah, that's a functionality
2 piece --

3 MR. NAYLOR: Right.

4 MR. LOZANO: -- and I don't know that the
5 system would pick up --

6 MR. NAYLOR: Correct.

7 MR. LOZANO: -- who is on the school-based
8 team and not and who needs what training --

9 MR. NAYLOR: Just making an observation.

10 MR. LOZANO: -- but that's a great --

11 MR. RHODES: Can I -- Can I ask a followup to
12 that?

13 You're talking about like, say, an
14 exception-based --

15 MR. NAYLOR: Correct.

16 MR. RHODES: -- notification --

17 MR. NAYLOR: Correct.

18 MR. RHODES: -- that would go directly?
19 Okay.

20 DR. LYNCH-WALSH: You mean at the school --
21 you mean at the school level?

22 MR. NAYLOR: Correct.

23 DR. LYNCH-WALSH: Yeah, because this is going
24 to be a recurring theme, you know, exception
25 reports, because that's a management function, as

1 well.

2 You guys need it for reporting functions, to
3 make it easier so that you're not relying on audits
4 to tell you who is not doing things; but if the
5 report can be generated, it would go not just to
6 the school, but to the regions and then to the
7 superintendent, who should be looking at the entire
8 district.

9 The principal is responsible at the school
10 level. The regional superintendent is responsible
11 for all schools in the region -- I believe there is
12 directors in between there -- and then, of course,
13 the superintendent is ultimately responsible; and
14 the Board should be -- the Board should be aware.

15 And then, with that reporting, then they go in
16 and do the auditing sampling.

17 But monitoring is the Achilles' heel -- well,
18 so is planning -- but of this district. Nobody
19 monitors, despite --

20 You know, you guys are an entire department
21 now monitoring, but there is no reporting that
22 makes monitoring less cumbersome.

23 But if there is a report, to his point --

24 So could we get that included with the --
25 because I'd kind of like to see it, to see what the

1 report even looks like, myself.

2 MR. RHODES: I apologize, Madam Chair. I was
3 getting some information at the time you were
4 saying that. Can you repeat what it is you would
5 like me to --

6 DR. LYNCH-WALSH: The report that they say
7 they can pull, the exception report to see who is
8 not in compliance, just to see what it looks -- get
9 a sense of what it looks like.

10 MR. LOZANO: So, again, you can go into Lab
11 and pull a report of all the individuals who
12 completed the day-one training --

13 DR. LYNCH-WALSH: Wait, it doesn't tell you
14 school --

15 MR. LOZANO: -- so specific training.

16 They can add that in. Through Lab, it will
17 tell you the location number. So you can build
18 that report easily. That's there.

19 And any principal can go in and pull reports
20 on professional development for their staff.

21 DR. LYNCH-WALSH: Is the location a required
22 field?

23 MR. LOZANO: That's part of Lab, where people
24 are assigned to their location.

25 I think his point is more can we get some

1 auto-generated --

2 MR. NAYLOR: Correct.

3 MR. LOZANO: -- proactive reports that are
4 able to identify: Ernie Lozano is on a
5 school-based team, and I don't see a day-one
6 training for Ernie, so Ernie gets an automated
7 invite, "Go in and sign up ASAP."

8 DR. LYNCH-WALSH: Well, the two are not
9 mutually exclusive. You can do what Lew is
10 concerned about. I'm concerned about, from a
11 management perspective, if the -- if there is a
12 report available, it should be able to do both:
13 Notify the individual that they need to do what
14 they need to do, but also inform management so that
15 they do what they're supposed to do.

16 MR. LOZANO: But the system is not going to
17 know who is on the school-based team and needs
18 what, right?

19 So individuals go in and register. The system
20 doesn't know, at this time, who should take day-one
21 training, who should take role-specific training.
22 That's not a function currently in the system to
23 auto-generate: This person was assigned to a team;
24 you need this training.

25 DR. LYNCH-WALSH: So what does the report do,

1 again?

2 MR. LOZANO: So any principal --

3 A principal can go in today and pull a report
4 on their site of everyone on their site who took
5 the day-one training by utilizing that course
6 number.

7 DR. LYNCH-WALSH: And then how would they know
8 who didn't?

9 MR. LOZANO: Because they wouldn't be on that
10 list.

11 DR. LYNCH-WALSH: Oh, lord have mercy. Okay.
12 I see the problem.

13 All right.

14 MR. RHODES: Madam Chair, just one -- I'm not
15 certain if Mr. Mayersohn has another question, but
16 his hand remains raised.

17 MR. MAYERSOHN: No, I'm -- I'm okay.

18 MR. LOZANO: So here --

19 DR. LYNCH-WALSH: You're okay? Okay.

20 MR. LOZANO: So here is what I will tell you
21 outside of the report.

22 So every school has to submit their team to
23 the behavioral threat management department prior
24 to the school year starting. Then our team
25 monitors that individuals are taking the

1 appropriate trainings and getting them done in
2 time.

3 What happens sometimes is: Ernie Lozano, the
4 mental health person, leaves, that was trained, and
5 then the school has to bring in a new mental health
6 person.

7 If that's not updated in our system, we don't
8 know they changed, and then we catch it, and then
9 we follow up with that individual.

10 So -- so, again, we have as many checks and
11 balances in place to catch that everybody is
12 trained in front, on the front end, so we're not
13 having individuals sitting on a team that shouldn't
14 be sitting on the team.

15 DR. LYNCH-WALSH: Okay. No, I get the -- the
16 issue. It goes back to: You guys are looking at
17 from the ground, up; I'm looking at management has
18 a responsibility, and it can't be that they do it
19 all manually.

20 Especially when we're looking to cut 4,500
21 jobs, one of the ways you can cut jobs without
22 losing necessary functionality is to leverage your
23 technology.

24 The IT department, since I've been involved,
25 has probably -- I don't know -- tripled in size,

1 and we still seem to be stuck in 1993. So this is
2 not a -- I'm not --

3 What I'm bringing up is not for you to solve
4 on your own. It's for you to inform IT and work
5 with IT so that they develop solutions so that
6 management can be more efficient at managing.

7 And I'm not even talking about what you guys
8 do. I'm just trying to understand what you're
9 working with.

10 So if no one else has anymore questions?

11 Seeing none, thank you for coming. And as I
12 tell everybody: Run, while you -- while you can.

13 And then we'll on -- since we can't transmit,
14 we'll just move on to internal funds.

15 I believe the -- the internal funds progress
16 report is in our green folder of additional
17 information. I was just poking around in there,
18 and that's for item nine: Internal Funds Audit of
19 Selected Schools and Internal Funds Progress
20 Report.

21 I know I have my stickies.

22 So who wants to start us off with any
23 questions, comments, or concerns?

24 Bryan, do we have anybody online?

25 Nope, not yet?

1 Okay.

2 All right. So as not to hang us up, I know I
3 have some stickies and probably a comment.

4 Schools not started, 79.

5 On this progress report -- because I like
6 everything broken down by percentages, but I can
7 calculate that -- the schools completed 113. We
8 have in progress 34; and total schools not started,
9 79.

10 Will the 79 be done by June?

11 MR. RHODES: Nakia?

12 MS. GOULDBOURNE: No, the 79 will not be
13 due -- be done by June, but 90 percent fund
14 balance -- of the balance will be done by June.

15 So we have until the first quarter of the
16 following year to finish all. So we will have
17 maybe around 30 schools that will be a two-year
18 audit that will be completed by the first quarter.

19 DR. LYNCH-WALSH: Okay. No, I get the dollar
20 amount, but that's a lot of schools, when we have,
21 you know, a total of 226; but I think --

22 Is that less than we had left over last year?

23 MS. GOULDBOURNE: By June, yes, it will be
24 less than last year.

25 DR. LYNCH-WALSH: Okay. If we could get sort

1 of like a history, because I'm a fan of continuous
2 improvement; and it would, you know, also show
3 contin- -- that you guys are getting more efficient
4 and getting faster at doing them the past couple of
5 years, like from where we started.

6 MS. GOULDBOURNE: So you want last year's
7 internal funds progress report?

8 DR. LYNCH-WALSH: Well, take this, take what
9 we're tracking now, since we started tracking them,
10 and then just compare to last year.

11 Like, you want to show a trend, that you're
12 getting -- if you're telling me that there are
13 fewer schools left over at the end of the year --

14 Like we went from having a couple years'
15 backlog, to having backlog last year. If we have
16 less backlog this year, by next year, like, there
17 would be a goal and a target, not just in the --
18 you know, hitting that 90 percent, but going above
19 that and getting even more done, because that would
20 be a continuous improvement, as opposed to, you
21 know, we're just the hitting 90 percent.

22 MS. GOULDBOURNE: Okay.

23 DR. LYNCH-WALSH: But, yeah, so it would be
24 more like a chart showing, you know, what was left
25 over the first year, this year, dah, dah, dah, and

1 it should get smaller and smaller. Until, to me,
2 the i- -- the goal -- the ideal would be to be, at
3 the end of June, you're done with this year -- or
4 with the prior year, so you're not dragging
5 anything from the prior year into the next year.
6 That would be a dream, or as close to it as
7 possible. But this helps track it.

8 So it's just like enhancing this tracking
9 mechanism.

10 And then, also, always concerned, when we're
11 trying to cut jobs, that, you know, they start
12 looking in weird places to cut jobs; so if you show
13 that -- you know, productivity, it's hard for the
14 Board to argue with charts that show continuous
15 improvement, but they can try.

16 MR. RHODES: Madam Chair, Mr. Mayersohn had
17 his hand up again.

18 DR. LYNCH-WALSH: Oh, okay. He managed to get
19 his -- all right.

20 You guys still good?

21 All right. Mr. Mayersohn, you have questions,
22 comments, concerns on internal funds?

23 MR. MAYERSOHN: I guess it's more of a comment
24 and a frustration that when we -- when we read some
25 of the exceptions, like purchasing policies or

1 fundraising things, that policies haven't changed
2 in years; and I wonder if there is a better
3 approach to control, not just the internal funds,
4 but the internal controls, where somebody is doing
5 a fundraising. Do they have a budget that they
6 have to have? Do they have to have preapproval
7 prior to making a purchase so it can be ensured
8 that it goes through the proper channel, so it's
9 not, "Well, we have to fix golf carts, and we're
10 just going to -- Mr. DeMeo, you fix golf carts,
11 don't you? I'm going to hire you" and you're not
12 even on the list.

13 So I'm just wondering what we can do to
14 improve the controls so that we don't constantly
15 have the exceptions that seem to be consistent year
16 after year after year after year in some form or
17 fashion.

18 DR. LYNCH-WALSH: And I'm not at all surprised
19 that you made that comment. I was thinking of you
20 as I was looking at page five -- which is where I'm
21 going -- because you consistently, for as long as
22 I've been on the audit committee, mention, you
23 know, these systemic issues. We get these
24 responses; it's the same: We'll do better, slap on
25 the wrist, blah, blah, we promise to do better.

1 But to your point, the rules -- the rules of
2 engagement, in theory, haven't changed. So to
3 follow up on your comment, my -- my sticky on page
4 five says: Clarify who is responsible for creating
5 versus implementing procedures.

6 Because I'm not sure that it's clear in the --
7 in --

8 The recommendation is the recommendation, but
9 I'm not sure that roles and responsibilities are
10 clear so that people understand that management
11 creates the internal controls and not the ones at
12 the school, not the ones in the individual
13 departments. So the internal controls are the
14 responsibility, as it turns out -- this is more
15 property and inventory -- of the chief financial
16 officer.

17 But from an operation's standpoint, who is
18 creating versus implementing procedures?

19 And then -- well, and then I have written
20 here: Procedures and which standard practice
21 bulletins?

22 Because standard practice bulletins are not
23 procedures, per se. They're -- if you look at
24 even -- I'm going to jump to property and
25 inventory.

1 If you have two paragraphs on physical
2 inventory, it's no wonder nobody knows what to --
3 how to do what they're supposed to be doing.

4 So on page five -- and I think it mentions
5 this throughout, on page four -- with respect to
6 the items tested, yada, yada, generally complied
7 with various Florida statutes and the standard
8 practice bulletins.

9 So in the recommendation, we're asking the
10 principal to review a school board policy, 3800,
11 and ensure compliance with competitive quote
12 requirements for all future purchases involving
13 commodities exceeding 5,000.

14 What is the practice bulletin, the actual
15 name, that is applicable that flows from Policy
16 3800?

17 MS. GOULDBOURNE: So it would be
18 disbursements, SPB I-305, which states that you
19 have to comply with purchasing policies.

20 DR. LYNCH-WALSH: I -- I which?

21 MS. GOULDBOURNE: 305.

22 DR. LYNCH-WALSH: 305. Okay.

23 Because we're expecting principals to
24 interpret policy and then explain that to their
25 bookkeepers.

1 MR. NAYLOR: But the bookkeepers sit through
2 training, right?

3 DR. LYNCH-WALSH: Yeah, and I think we
4 asked --

5 MR. NAYLOR: That's not -- that's not
6 presented by the principals; it's presented by
7 somebody who should be explaining the policies,
8 correct?

9 DR. LYNCH-WALSH: I don't know.

10 I think we've asked for the training. I want
11 to say we may have seen a manual last year, but I
12 don't know that we ever discussed it, because it's
13 sort of --

14 Like to -- to Robert's point, it's the same --
15 same type of observation, same types of response
16 over and over and over.

17 By the way, on page 19 -- this has to do with
18 Coral Springs -- it says: The exception response
19 was not received prior to the finalization of this
20 report.

21 Is that still the case? There is no response?

22 Okay. Usually they at least like make an
23 effort by the time we have the meeting.

24 Yes, Ms. Andreu?

25 MS. ANDREU: Thank you, Madam Chair.

1 So I'm responsible for not providing that
2 response for Coral Springs Senior High School,
3 because I have a verbal response, if you can
4 indulge me for just a few minutes?

5 DR. LYNCH-WALSH: And you will be providing it
6 in writing? Because how are they supposed to
7 capture a verbal response on this paper?

8 MS. ANDREU: Based on the feedback that this
9 committee gives me, yes; and since you won't be
10 transmitting, I'm assuming or -- you don't have a
11 quorum right now --

12 DR. LYNCH-WALSH: We don't -- we can't
13 transmit it today, but I've never seen a verbal
14 response attached to a report.

15 But yes, go ahead.

16 MS. ANDREU: So I received this audit report
17 on Friday, March 31st, the day before spring break,
18 and I have repeatedly requested to be copied on all
19 reports and exit conferences; and for this
20 particular school, the exit conference had not been
21 scheduled.

22 We were finally able to have the exit
23 conference on Wednesday, April 2nd, at which time I
24 requested additional backup documentation,
25 including the invoice that you see today on

1 page 18.

2 On April 1st, I requested that this item be
3 postponed until the May audit committee, but that
4 request was denied, per Policy 1700, which mandates
5 ten business days to submit an explanation, even
6 though, as I stated, it was during spring break.

7 So when we --

8 DR. LYNCH-WALSH: I'm sorry, were district
9 offices closed during spring break?

10 MS. ANDREU: No, they were not; but the
11 majority of staff was off, and I just did not have
12 time to review this in its entirety when I received
13 it on the very last day. And I needed to do a lot
14 of digging to understand exactly what was before
15 me.

16 So I didn't think it was an urgent matter that
17 needed to go to this committee, but that's okay; I
18 still did my due diligence.

19 And I'm asking that maybe during your May
20 meeting, there can be a motion from a member of
21 this committee that will ask for all audits going
22 forward to really include a notation of any failure
23 to comply with statutes, Florida Administrative
24 Code or district school board policy.

25 I'm requesting that any exceptions state that

1 anything with -- with actual -- because we're being
2 very general, right, in just saying "Chapter 8, Red
3 Book," but I would like some specificity around
4 these exceptions and if you can just look at Coral
5 Springs Senior High School a little more
6 thoroughly. So --

7 DR. LYNCH-WALSH: What page are you on?

8 MS. ANDREU: -- I'm going to --

9 DR. LYNCH-WALSH: Because I think it -- I
10 think we had this same issue, because I saw that
11 invoice a couple of times, which begs the question:
12 Why doesn't staff request an invoice that lists
13 per -- per item and in total? Because I'm pretty
14 sure Jostens can generate an invoice that has
15 the -- on a per item and then the extension in
16 total. In fact, that would seem to be the end-user
17 that should be requesting that.

18 But what page are you on?

19 MS. ANDREU: So -- so page 15.

20 And you're absolutely correct. I -- I would
21 agree with you that there are a lot of things
22 lacking in terms of the recordkeeping with this
23 particular activity that took place at the school.

24 However, my question to you is: Does it rise
25 to the level of an audit exception?

1 So I want you to see paragraph three, where it
2 states: A review of the yearbook's ordered with no
3 additional features had price points higher than
4 those reflected in the chart, indicating that
5 students who ordered through Jostens website were
6 subject to higher charges than those who ordered
7 directly from the school.

8 That statement is not factual. So Jostens --
9 and, actually, I believe Mr. Smith just gave you
10 some additional information.

11 So this particular school, they negotiated a
12 better price than we did at the district, because,
13 as you see there with the number of pages and the
14 number of books ordered, they should have been
15 paying a lot more, and it's indicated in what
16 Mr. Smith just gave you.

17 Now, if you ordered directly through the
18 school, as you can see with this chart, you paid
19 65, 75, 80, 85. However, many parents -- and I
20 gave you a small sample of the 200-or-so parents
21 that went directly to the store or through the
22 Jostens website -- they went around the school,
23 right, if you want to phrase it like that. They
24 didn't go directly through the school and pay with
25 a check or cash or through the eStore; they went to

1 the vendor.

2 Those parents, who chose to do that, and also
3 chose to get more additional bells and whistles --
4 engraved, they put their student's name on it, you
5 know, they wanted the gold seal -- they paid more
6 for those yearbooks; and they also paid tax,
7 because they went directly to the vendor. They had
8 to pay tax. That does not make them tax exempt, if
9 they're working directly with the vendor. That is
10 the price difference you see between the 65 and
11 that additional fee; that is the sales tax.

12 The school did not pay sales tax, and you will
13 see that listed on the actual invoice.

14 And to your point, Madam Chair, the invoice
15 was not done correctly. It should have been
16 itemized. However, does that constitute an audit
17 exception?

18 If you look at the last line, "total tax," you
19 will see zero. The school did not pay sales tax,
20 as indicated in this audit report, hence me wanting
21 more time and a comprehensive exit interview so I
22 could discuss these concerns with the auditor.

23 I can go on.

24 DR. LYNCH-WALSH: No, actually, and, actually,
25 when -- when we're doing internal --

1 Because it's killing me, plus people -- half
2 of us can't see you back there.

3 Can you be sitting over like there where
4 Mr. Rhodes is? Because you're addressing your
5 audits, and like Ali is over there, and the same
6 goes for --

7 Where even is Elena?

8 MS. ARCESE: She stepped out.

9 DR. LYNCH-WALSH: Oh, okay.

10 Yeah, I -- I meant to say this before, but if
11 you're going to be talking, you should probably be
12 over there.

13 So, Mr. Rhodes --

14 MR. RHODES: Yeah.

15 DR. LYNCH-WALSH: -- I think I saw your hand
16 up a couple of times.

17 MR. RHODES: Yeah, I just want to make a
18 general observation here, and that is that the
19 notification and the delivery of this audit finding
20 was delivered on March 6th, and when we talk about
21 the policy requiring that responses -- requests for
22 an exit conference, as well as responses, would
23 have been due by March 20th, there was no sense of
24 urgency during that time period to get this done.

25 There is a lot of urgency today, and the idea

1 here is, is that we can listen to the additional
2 information that's being brought up. We can
3 identify the fact that there is a current trend,
4 not only to -- for management to have an input into
5 the scoping of an audit program, they have interest
6 in trying to have observations turned into
7 discussion items, observations moved off
8 altogether.

9 And if we identify and believe that we've
10 found, in our professional judgment, that there is
11 a compliance or internal control problem or a
12 failure to comply with the portions of Chapter 8,
13 which management is supposed to be very well aware
14 of -- that's not our information that we're
15 supposed to be training people on -- we have to
16 steer clear of any of that stuff so that we can
17 maintain our independence.

18 So when the earlier ask was about some
19 additional information pointing to the parts of the
20 Chapter 8 that are being quoted and cited, I'm
21 definitely willing to make sure that that extra
22 information gets put in there.

23 But with regard to having an understanding of
24 what is included in Chapter 8 of the Red Book, that
25 is something that all manage -- all of management,

1 business support center, the principals, the
2 bookkeepers, anybody who is responsible for
3 handling those funds are responsible for.

4 The -- the idea that today we're being faced
5 with -- this was one of two audits that we were
6 asked to move off to the next meeting. One of them
7 we granted. This one, because there was no --
8 there was no agreement on the timing of being able
9 to put together an exit conference and there was no
10 even a mention back to us as to why we weren't
11 receiving the audit response by March 20th, we had
12 to reach out ourselves to ask them about that, at
13 which point we were notified that people were going
14 to be -- some people were going to be gone during
15 the break that -- spring break and that we were
16 unable to get that put together.

17 I said: That is not a reasonable request of
18 us that now, all of a sudden, there is a sense of
19 urgency. We have a policy that says you're
20 supposed to get this information back to us at a
21 certain time; and if you have a good reason, as was
22 the case with the other location, we granted
23 that -- that request for an extension.

24 But when the situation and the circumstances
25 are not handled in the manner that the other school

1 was, it didn't merit an extension.

2 And so we can talk about the -- the material
3 aspects of the finding, which is what I think
4 Ms. Andrea is here to talk about today; but when it
5 comes to the process: Audits audit; manage --
6 management manage.

7 DR. LYNCH-WALSH: Okay. So the problem is the
8 response isn't in here, so we wouldn't have had a
9 chance to review it so --

10 I guess, procedurally, Mr. Rhodes, since we
11 can't actually transmit this today --

12 And what you just mentioned isn't captured,
13 like, in exhibits -- this would be the time to have
14 all those emails back and forth in the exhibits
15 that you tried to -- you know, the dates. Because
16 we're getting handed sheets of paper at -- at the
17 meeting, and there also seems to be a systemic
18 confusion about what an audit is and isn't.

19 It's very black-and-white, auditing. If you
20 have a rule and you're not in compliance, then that
21 might become an audit finding.

22 And the whole thing with spring break, we had
23 a special meeting on Teams -- us, volunteers, met
24 on Teams -- over spring break, and I have kids. So
25 my kid was here, and I had a meeting with my child

1 there. So I still functioned. I still did my job
2 over spring break; didn't want to, but that -- the
3 will of the group was everybody was available that
4 week. So I took the hit.

5 So we can't transmit, but I'm also not
6 necessarily comfortable with having stuff in the
7 atmosphere, and then you guys don't have the backup
8 to counter it in the audit report.

9 So, Mr. Rhodes, do you have some options for
10 what we can do with this? Is this -- when would
11 this go to the Board? May 13th?

12 MR. RHODES: Yes.

13 DR. LYNCH-WALSH: Our next meeting is May 8th,
14 audit committee meeting?

15 I'm looking at the agenda. It looks like we
16 meet again --

17 MR. RHODES: Yes.

18 DR. LYNCH-WALSH: -- May 8th.

19 MR. RHODES: Yes, and -- but there are
20 options. There are options.

21 I could transmit this to the Board, per Policy
22 1700, with or without a quorum. That's not what I
23 would wish to do where this is concerned.

24 DR. LYNCH-WALSH: Well, I'm saying we can --
25 we can transmit it on May 8th. We would just have

1 discussed and -- but, technically, we can't -- we
2 don't have -- we didn't have this response, so
3 nobody has comments on the response.

4 MR. RHODES: And it's not a response; it's a
5 series of printed-out documents which identifies
6 that there was time to put together an analysis but
7 ultimately not reduce it to writing. So that
8 doesn't give us anything to work with or to respond
9 to and, when we're in this forum, to be able to
10 bring this information forward.

11 My question is: When you were notified of
12 this information on March 6th -- today is
13 April 10th -- what is it that you weren't able to
14 do to be able to establish this exit conference
15 that now becomes one of the sticking points? And
16 what is it that's happened since the 20th or the
17 21st of March, when they were notified that we
18 didn't receive a timely response between
19 March 31st and now April 10th that they had a lot
20 of time to do this data gathering of, by the way,
21 documents that are all their documents, not our
22 documents, to gather all that information together
23 and do this analysis and then come to this
24 committee and not be prepared to provide us a
25 written response, as well as their verbal response,

1 so that we could, if we needed to, incorporate it
2 into the report that I could transmit to the Board
3 as the Chief Auditor?

4 My point there is -- is that, that feels an
5 impairment that may have to be discussed in a
6 response that we would give to their response at
7 some point, as well.

8 DR. LYNCH-WALSH: Okay. And from a time
9 standpoint, you guys just need to complete the
10 audits by the end of March, the percentage, half --
11 like 50 percent?

12 MR. RHODES: It's supposed to be -- it's
13 supposed to be received by the Board by the end of
14 June in order for us to get the 90 percent in that
15 we're supposed to do, per policy.

16 MS. ARCESE: You are correct with March.
17 March is -- by March 31st, we have to have
18 50 percent completed. By June, at the end of the
19 year, we should have 90 percent --

20 DR. LYNCH-WALSH: Okay.

21 MS. ARCESE: -- approved by the Board.

22 DR. LYNCH-WALSH: Okay. Ninety percent
23 approved by the Board; but 50 percent, not
24 necessarily approved by board, or they --

25 MS. ARCESE: No, no, yeah, it's the same.

1 DR. LYNCH-WALSH: Okay. So this is part of
2 the remaining, the 90 percent?

3 MS. ARCESE: Correct.

4 DR. LYNCH-WALSH: Not the 50 percent, because
5 we're done with that?

6 MS. ARCESE: Correct, we've already met that.

7 DR. LYNCH-WALSH: Okay. So what I'm saying
8 is, if we revisit this particular audit --

9 And then there will be additional schools for
10 internal funds in May?

11 Because this is the second time we're kind of
12 having a standoff, it seems, and we -- we don't
13 have all of the information, like we don't have
14 exhibits that show the communication.

15 I've got somebody shaking their head over
16 here, you guys saying one thing, and I'm not even
17 going to claim to be objective, but I do have -- we
18 do have to rely on -- on evidence.

19 So -- and I can't even, like, focus on what
20 all this is right now.

21 So we can't transmit, but it sounds like we
22 would need to revisit.

23 And I want to say there were two schools that
24 had Jostens invoices attached to them. What was
25 the other school?

1 MS. GOULDBOURNE: Miramar, which has a
2 response.

3 DR. LYNCH-WALSH: Okay. Yeah, and that might
4 be why I can't find it.

5 What page was Miramar on?

6 MR. NAYLOR: Page 20 -- 26, yeah.

7 MR. RHODES: And by the way, Mr. Mayersohn has
8 his hand up.

9 DR. LYNCH-WALSH: Okay. Mr. Mayersohn?
10 Mr. Mayersohn?

11 MR. MAYERSOHN: Yeah, I'm just un-muting.

12 So I guess -- I mean, I don't have a problem
13 if --

14 We're still in compliance in pushing this off
15 until our next meeting, because we can't transmit
16 anyway, but --

17 DR. LYNCH-WALSH: You're right. Okay.

18 MR. MAYERSOHN: -- at least we can get
19 documentation.

20 DR. LYNCH-WALSH: Right. Okay.

21 MR. MAYERSOHN: But just on -- but just on a
22 high level, is Jostens able to sell yearbooks
23 outside of, I'll call it -- and I don't know if
24 it's a yearbook contract? Because it just seems to
25 me that if I'm a parent and I think I'm going to

1 usurp the challenge and I go to Jostens directly
2 and say, "Oh, yeah, now you're going to give me the
3 bells and the whistles, because it's not included
4 in the contract, but I'm also going to pay sales
5 tax, so my price is going to be more than it would
6 be just as a regular price" --

7 MS. ARCESE: That is correct.

8 MR. MAYERSOHN: -- you know, I'm wondering
9 whether we -- whether --

10 And, again, this is not an audit function,
11 inasmuch as that going back to reviewing Jostens
12 contract, it's almost like usurping, you know, a
13 process where a manufacturer sells to a distributor
14 and then the distributor sells to the -- to the
15 end -- to a vendor, and then the vendor sells to
16 the end-user, where the end-user just goes to
17 directly to the manufacturer and says, "Give me
18 your price," and the price is less.

19 So does the -- as a fundraising purpose, does
20 the school get the same fundraising money? Is it
21 different?

22 I mean, those are questions -- I don't need
23 the answers today. I'm just, you know, bringing
24 that up because of --

25 DR. LYNCH-WALSH: Yeah.

1 MR. MAYERSOHN: -- as a point of conversation.

2 DR. LYNCH-WALSH: Yeah, contractually --
3 because I've never heard of buying a yearbook from
4 anyplace other than the school.

5 MS. GOULDBOURNE: So apparently, in the
6 contract, there is an online sales function. So we
7 don't -- we asked for the terms and conditions of
8 the online sales; they did not have any.

9 The issue was that, when they bought the
10 regular yearbook --

11 And they're selling it at the school's price,
12 so essentially, they're also -- the school is also
13 getting invoiced for all the yearbooks, even the
14 yearbooks that are sold to the parents by Jostens
15 on their website.

16 So there's an offsetting by the sales on the
17 website to the total price that the school has to
18 pay; and some of that offsetting, I don't know if
19 it's in the contract or not, because they haven't
20 given us like -- like it says in the report, they
21 didn't give us a breakdown of the per-book pricing.
22 They didn't give us a full breakdown of that, so I
23 don't know if they complied with the pricing that
24 they gave to the school. That's one of the issues.

25 DR. LYNCH-WALSH: So -- but shouldn't all of

1 that be in the contract, in the R -- when they
2 respond to the RFP? Do we not have that?

3 MS. GOULDBOURNE: It just says "online sales,"
4 so what is it happening with these two invoices is
5 that -- no matter if the book is bought online
6 through Jostens or sold at the school, the school
7 is getting the invoice for that book.

8 DR. LYNCH-WALSH: Yeah, no, no, I get that.

9 MS. GOULDBOURNE: I don't know what the
10 pri- -- I don't know what the terms are for the
11 school to get their fundraising commission off of
12 that and what can be included in that invoice to
13 offset that price or not.

14 Because what it looks to me is, they've
15 reduced that amount that the -- Jostens is supposed
16 to give back to the school for the overage that
17 they sold. They reduced it by shipping and
18 handling, which, per the RFP, they shouldn't be
19 charged; and they reduced it by sales tax, which
20 they said, yes, they've charged the parent, but why
21 is that included in the reduction of the sales that
22 offsets what the invoice shows as the book price?

23 And that's the confusion.

24 DR. LYNCH-WALSH: I'm still hung up on, I've
25 never, in the entire time that I've had two kids in

1 this system, bought a yearbook from anywhere other
2 than the school. So how is that even a thing?

3 MS. GOULDBOURNE: It's new, and so we had a
4 lot of questions that no one had answers for, and
5 we don't understand --

6 DR. LYNCH-WALSH: And why is that even a
7 thing?

8 So that's like one -- and that's a management
9 question; that's not even a -- because it's in the
10 contract, so this is not even a procurement thing.
11 This is how -- how are we getting there.

12 And what would be the motivation for doing
13 that? Like, what is the school telling the
14 parents, how are they promoting the yearbook sales,
15 that this is even a practice that has popped up?

16 And then my next question on that is, Jostens
17 is refusing to turn over information? Because that
18 doesn't sound like them.

19 MS. GOULDBOURNE: No, no, no, Jostens --
20 Jostens is not refusing to turn over information.
21 Jostens says there is no terms -- terms in the
22 agreements on how online sales happen when they
23 sell it directly to this parent.

24 DR. LYNCH-WALSH: Okay.

25 MS. GOULDBOURNE: It's just that online sales

1 are permissible.

2 All I wanted to do was con- -- was go through
3 and make sure that the fundraising aspects were
4 correct and that the RFP was being followed, as far
5 as pricing; and I could not do that, based on the
6 invoices that is Jostens gave me.

7 DR. LYNCH-WALSH: Okay. So has someone
8 requested detailed invoices from Jostens?

9 MS. GOULDBOURNE: Yes, and I got it. And so
10 that's why I determined that when they buy a
11 standard yearbook, no bells and whistles, no up --
12 no nothing, parents who pay with Jostens are paying
13 a higher rate; and it's over and above a
14 seven-percent sales tax, so I'm not really sure
15 what the other charges are. That's the one thing.

16 And I could not determine, when they -- they
17 charge the schools for that yearbook, are they
18 charging the rate that is stated in the RFP? There
19 is a certain rate for the amount of pages, whether
20 it's color, the amount of books that they order.
21 There is a rate that is defined in the RFP.
22 Jostens does not break that down by book, or even
23 what they ordered. They gave me one \$15,000 for
24 350 books. That's not telling me the per-book rate
25 based on how many were ordered, how many pages, and

1 if it's color.

2 DR. LYNCH-WALSH: So I'm sure, in their
3 contract, they agreed that they -- that they can be
4 audited, right?

5 MS. ANDREU: Yes, ma'am.

6 DR. LYNCH-WALSH: So that's like a followup.

7 But from a management perspective -- and I'm
8 probably talking to Mr. Strauss at this point --
9 why would we include online sales when it creates
10 this kind of confusion? What -- what -- who
11 benefits from an online sale?

12 Ms. Andreu?

13 MS. ANDREU: If I may, I could not agree more;
14 however, that ship has sailed.

15 I don't think we should be in the yearbook
16 business, personally, right? I would like to take
17 the district out of the yearbook business and have
18 this just with the vendor and the parent, but we
19 are in it.

20 DR. LYNCH-WALSH: That did not work well with
21 Herff Jones, so that --

22 MS. ANDREU: I understand.

23 DR. LYNCH-WALSH: Right, and I'm going to tell
24 you, as a parent, and the kids fundraise with the
25 yearbook, it's been done for years and years and

1 years and years. It's when you took the school
2 district out and went direct -- allowed online
3 sales --

4 So this is new, allowing online sales directly
5 with the vendor? This is in the -- is this new?

6 MS. ANDREU: This is with this -- I can't tell
7 you past practice, like years ago; but with this
8 current contract that is in place, which I believe
9 went into effect in January, it is considered new,
10 as of the January contract which --

11 DR. LYNCH-WALSH: And why was that put in
12 there?

13 MS. ANDREU: I'm sorry.

14 DR. LYNCH-WALSH: Why was that --

15 MS. ANDREU: I can't answer that.

16 But I will also state that Jostens is not
17 currently on that contract, just for the record,
18 too. So the yearbooks that are -- you know, as of
19 January, Jostens is not a yearbook authorized
20 vendor with the district.

21 So when I contacted Jostens for some of the
22 questions you just asked, an itemized, detailed
23 list of yearbooks sold for this location, you know,
24 and I told them, going forward, again, to make
25 improvements, we need a better invoice --

1 Because I agree, for both of these schools, as
2 was mentioned, the invoice is horrible. It's
3 difficult to understand.

4 Again, though, does that -- because the vendor
5 gave us a bad invoice, does that rise to the level
6 of an exception?

7 DR. LYNCH-WALSH: I think we have a much
8 bigger problem than them giving you a bad
9 invoice --

10 Hang on one second, Mr. Strauss.

11 -- because something you just said, so
12 Jostens, at the time of this audit, though, was a
13 yearbook vendor?

14 MS. ANDREU: Correct.

15 DR. LYNCH-WALSH: They won't be under this new
16 agreement?

17 MS. ANDREU: Correct.

18 DR. LYNCH-WALSH: And the problem we have the
19 thousands and thousands of dollars that parents
20 were overcharged was with Herff Jones, and is Herff
21 Jones a yearbook vendor under the new contract?
22 They're not?

23 MS. ANDREU: Yeah, I believe --

24 DR. LYNCH-WALSH: They are.

25 Okay. So this new allowing direct online

1 sales, who is that supposed to benefit?

2 I see you, but I want to see what
3 Mr. Strauss's opinion is on -- on --

4 Who -- who put that in there? Because we have
5 the executive director of operations, who is over
6 procurement, saying she doesn't know. So do you
7 know?

8 Was -- what -- what was this cure -- what was
9 putting that in there supposed to enhance? I'm
10 confused.

11 MR. STRAUSS: So I will -- first off, Alan
12 Strauss, South Regional Superintendent.

13 I will -- I don't have an exact answer for
14 you. I'm just giving you my opinion. Okay. I'm
15 just starting off with that.

16 The yearbook advisors at the school probably
17 think it's a benefit to them to ease the sales,
18 where a parent can go directly to a site and just
19 purchase something, rather than the eStore.

20 I don't think there is a difference. I don't
21 know why --

22 DR. LYNCH-WALSH: That doesn't make any sense
23 to me.

24 MR. STRAUSS: I'm just -- that's why I said
25 I'm just giving you my stated opinion --

1 DR. LYNCH-WALSH: Okay.

2 MR. STRAUSS: -- from what I've -- from my
3 knowledge.

4 DR. LYNCH-WALSH: You've heard that parents
5 think it's easier to go --

6 MR. STRAUSS: I think the yearbook advisor
7 thinks, Hey, I don't have --

8 And it doesn't make sense. Whether you go to
9 the eStore or you go to Jostens or whoever, you're
10 still going online and making a purchase. I don't
11 know why it's different.

12 What I would like to state is kind where I
13 think this becomes an issue and why I would say I
14 would avoid it, is -- and I know you're a little
15 bit more in tune to what -- as your -- you know,
16 and what your daughter, you know, did in the
17 yearbook.

18 So we have a purchase -- an agreement between
19 the school and the vendor for a purchase price of a
20 book based off of page -- you know, size of book,
21 color, all the other things. So it comes up to be
22 a price -- I'm just making stuff up -- a yearbook
23 is going to cost \$60 to purchase from the vendor,
24 right?

25 The yearbook school advisor might charge \$70

1 for that book. They might charge \$50 for that same
2 book. It depends on all the fundraising that they
3 do, ad sales, picture, you know, commissions and
4 stuff of that nature. So you create a -- one large
5 thing.

6 So the price that you pay for the yearbook is
7 not the price -- excuse me, when I say "the price
8 you pay," meaning the price that you pay the vendor
9 for the yearbook is not the same as the sales
10 price. It is a potential fundraiser that exists
11 within there.

12 So when you go directly to the yearbook vendor
13 to purchase the price, right --

14 And I'm going with it costs us \$60, paying;
15 we're charging \$70 for the yearbook.

16 -- and now the vendor is charging that -- that
17 parent \$70. Whether sales tax or whatever is
18 included, I'm not even worried at this point. The
19 mere fact that the vendor then keeps that \$70 and
20 takes it off of their invoice, I think is an issue.
21 Because I'm not -- I'm selling a yearbook, but I'm
22 making \$10 off of it, but the vendor is keeping a
23 hundred percent of it.

24 So to me, that's another issue that comes into
25 play, if you follow my line of thinking.

1 So I'm not a fan of it at all. I think we are
2 all in agreement here. I think it should be done
3 by the eStore, done through the school, and then
4 pay out the vendor. What I think the vendors want
5 is, they want a piece of it -- not for -- that they
6 are making a lot of money off it; it just
7 guarantees them getting paid on their invoice
8 sooner than later.

9 That's their -- that's the best way I could
10 explain it to you.

11 DR. LYNCH-WALSH: Every time you guys talk, a
12 new problem crops up.

13 What do you mean it guarantees they get paid
14 sooner?

15 MR. STRAUSS: Well, because they're -- because
16 they're able to extract it off their invoice. If
17 you look at the invoice, they automatically got
18 paid whatever thousands of dollars from the online
19 sales that they had, right? So they didn't have to
20 wait for --

21 DR. LYNCH-WALSH: Broward Schools, who never
22 pays people on time? Yeah, that's what I heard.

23 MR. STRAUSS: See, so I don't think I
24 cropped -- I'm just explaining the theory behind
25 it.

1 MS. GOULDBOURNE: I just -- I just want to
2 make it clear what our -- what our issue is and why
3 this is an exception.

4 One, we believe that putting shipping and
5 handling on it caused the school to not get any
6 money back from Jostens, which I think that they
7 got some of that fundraising. That was the first
8 issue that we put in our report that we think that
9 this should be reviewed and the school should
10 determine whether or not they're owed money back
11 from Jostens because they offset some of that
12 funding with shipping and handling charges they
13 should not have been charged.

14 The other issue was that, due to this process,
15 in Miramar's case, it caused the school to go into
16 a negative and lose \$4,000.

17 So we didn't have any thoughts about whether
18 or not they should have online sales or not have
19 online sales. The issues with these invoices is
20 that there were inappropriate charges, and we
21 wanted to schools to go back-- and for management
22 to go back and review the contract and the invoices
23 to ensure that the school was not owed money.

24 That's -- that's why we wrote these as
25 exceptions, and that's the issue --

1 DR. LYNCH-WALSH: Right.

2 MS. GOULDBOURNE: -- that we put in our
3 report.

4 DR. LYNCH-WALSH: Right, because you guys are
5 not doing it like an operational audit; it's
6 internal funds.

7 Okay. So, yes, Mr. Naylor?

8 MR. NAYLOR: Yeah, just looking, if they're
9 returning sales tax, what is the sales tax rate?
10 At ten percent, that means they did 11,000 in
11 online sales?

12 MS. ARCESE: Isn't sales tax 7 percent?

13 MS. ANDREU: The majority of the purchases --
14 and I counted for all of them -- were purchased --

15 In this particular case, the majority of
16 yearbooks purchased were purchased directly from
17 the vendor, and so those were charged 7 percent
18 sales tax, and that is why I didn't --

19 I was trying to avoid having another
20 memorandum that said we're not in agreement with
21 the audit. That's why I wanted to discuss it here,
22 so that we could come to some consensus. Because
23 it clearly states that the invoice includes charges
24 for sales tax, and that was the exception.

25 The school did not pay sales tax. Parents who

1 went to the vendor paid 7 percent sales tax. There
2 was not a change in the price, as indicated in this
3 report. If the school -- if a student paid \$65
4 through the eStore at the school, they also paid 65
5 Jos- -- for Jostens, and you can see a snippet in
6 what I gave you today, plus the sales tax. If they
7 started adding on things, that's where you see the
8 difference --

9 MR. NAYLOR: Right.

10 MS. ANDREU: -- and they paid the 7 percent
11 sales tax.

12 It matches one-hundred percent with every
13 single sale.

14 DR. LYNCH-WALSH: Okay.

15 MS. ANDREU: There was not a difference in the
16 sales.

17 MR. NAYLOR: But I guess you're -- you're
18 concurring that the majority of the sales occurred
19 online?

20 MS. ANDREU: Correct, directly with the
21 vendor.

22 MR. NAYLOR: And did that affect their ability
23 to fundraise? Did --

24 DR. LYNCH-WALSH: How would it not?

25 MS. ANDREU: No, because --

1 Well, first of all, the school negotiated,
2 again, in the backup documents, a 45 percent
3 decrease. So what they should have charged
4 minimally is \$118.49 for the yearbook, based,
5 again, on the color, the size, all of those things,
6 right? They negotiated a better price. That's why
7 Jostens does not owe the school any money, as
8 indicated, because they paid, as you see, \$65,
9 instead of 118.

10 MS. GOULDBOURNE: I'm confused about that,
11 because I don't know -- I don't understand the rate
12 that they charged. I don't know the size of the
13 book and the colors and the number of pages to say
14 that it was 11 --

15 DR. LYNCH-WALSH: Yeah, I think we need to
16 table this.

17 MS. ANDREU: It is all there on the invoice.

18 DR. LYNCH-WALSH: Because we can't transmit
19 it, you guys need to review what was submitted.
20 This needs to be transmitted as a response or
21 additional -- however you guys normally do it, and
22 then bring it to the May 8th meeting.

23 We can't transmit it. It's -- it's sounding
24 messier by the minute, and I -- I am not willing to
25 come to opine on stuff I just got. I'll be ready

1 on May 8th.

2 And then whatever backup you have, the first
3 lesson I learned as an accountant, as I sat at my
4 desk for the first day, CYA, get all your
5 documentation but put it as -- Pat Riley was --
6 would give us these reports this thick, and it
7 would be a lot of exhibits with the backup. So if
8 you guys can do that.

9 I don't have a better solution. We seem to
10 have time to bring it back in May with all of this
11 codified in writing, and then you'll have time to
12 figure out. Because, otherwise, this is going to
13 get to -- you know, I'm not sure how this will get
14 relayed to the Board.

15 MS. ANDREU: But this is why, Madam Chair, I
16 was asking for additional time. I needed the time
17 to do all of this research.

18 DR. LYNCH-WALSH: And the thing is, if they
19 produce documentation that shows that May 6th --
20 March 6th is the date, then we're going to have,
21 like, some date discrepancies.

22 Mr. Naylor?

23 MR. NAYLOR: Right, and that's what I was just
24 going to follow up with, Mr. Andreu's request for
25 our assistance.

1 You had asked for our assistance in what,
2 deferring?

3 MS. ANDREU: Well, I know that you can't make
4 a motion, but that was one of them, yes.

5 MR. NAYLOR: Okay.

6 MS. ANDREU: And I do have the documentation
7 showing -- the school received it on the first date
8 mentioned. I received it March 21st, and I need to
9 receive it in order to form a response and do,
10 again, my due diligence: Speak to the vendor,
11 analyze the invoice, get those detailed invoices
12 from the vendor, all of the things that I had to
13 do, so that I could form an informed -- and make an
14 informed decision and therefore have an educated,
15 factual response.

16 DR. LYNCH-WALSH: All right. We can't
17 transmit anything until May 8th, anyway, so we
18 would need all the -- like May 8th, we need,
19 basically, this again, anyhow. We just would not
20 repeat the same discussion. It would just be on
21 anything additional that cropped up, and we would
22 have, then, time, if we can have this sent
23 electronically, as well.

24 Because those of us who are not here in the
25 room don't even have this. There is like two or

1 three people online that don't even have it.

2 All right. So I'm ready to move on, because
3 we have 45 minutes. Why --

4 MR. RHODES: You're correct.

5 MR. NAYLOR: Was there any other items that
6 needed to be discussed on that?

7 DR. LYNCH-WALSH: On this? I can wait, if we
8 bring it back.

9 MR. NAYLOR: Okay.

10 DR. LYNCH-WALSH: Yeah, there is -- it was
11 sort of a recurring theme, but we have 45
12 minutes -- or an hour and 45 minutes, according to
13 that clock -- and we can move on to the item ten,
14 the follow-up matrix.

15 So thank you for coming. We'll sort this out
16 because I -- I don't think we -- we can opine on it
17 at this point.

18 All right. Number ten, we've got the
19 follow-up matrix. I'm pretty sure I saw that in
20 the green folder.

21 So it ends with 327.

22 Mr. Rhodes, and this is where my -- my
23 marked-up version.

24 So can you give us an update -- a brief update
25 on the audit program development for the Atlantic

1 West finding, and then I'll chime in with the
2 motion status?

3 MR. RHODES: Yeah, the audit program was
4 developed by myself and Mr. Carvajal. They've
5 commenced fieldwork; and when the fieldwork is
6 completed, he, myself, and the -- his second level
7 reviewer, Laura Wright, will get together, and we
8 will -- we will work on reducing this -- these
9 findings and information to -- to writing in the
10 fashion more of an operational audit than what you
11 would normally see in a property and inventory
12 audit, and it will brought as a separate audit,
13 although, albeit property and inventory.

14 DR. LYNCH-WALSH: Okay. All right. Thank
15 you.

16 Where is my report?

17 Okay. And so, on that, I finished this, and
18 then I had to run off to the DAC meeting last
19 night, so I know you guys love when I read to you,
20 but the motion that we passed was basically what
21 Mr. Rhodes is already doing, and in trying to
22 understand the finding of the -- how we could have
23 66 items missing, despite doing physical
24 inventories twice a year, I started reading --

25 I started with the Business Practice Bulletin

1 O-100, and within seconds of reading it, there is
2 only two paragraphs on physical inventory, and
3 those --

4 Let me pull it up.

5 -- they do not a procedure make, so -- let's
6 see what page?

7 There is a lot of things -- I should probably
8 send this highlighted version.

9 Do we need a break? You good? I might. I
10 know we usually pause for Mr. Bass, like -- and if
11 you need to leave the room, we will stop.

12 COURT REPORTER: I'm good.

13 DR. LYNCH-WALSH: You're good. Okay.

14 Assignment -- hold on, I've got to find --
15 anybody know offhand physical inventory?

16 Oh, here we go.

17 Okay. So on page seven --

18 MR. RHODES: Seven of twelve.

19 DR. LYNCH-WALSH: Seven of twelve is: D,
20 conducting semiannual inventories.

21 So it says here -- you know, it gets -- it
22 talks about PNI 811, blah, blah.

23 Appropriate staff will physically verify each
24 property item listed on the PNI report is accounted
25 for on premises or there is a current property

1 pass . . .

2 Location shall -- shall surplus . . .

3 After completing the self-inventory, the
4 property custodian shall complete the semiannual
5 inventory form (see exhibit 5) and forward it to
6 their respective SLT administrator.

7 Well, I -- nowhere in here does it say the
8 word "reconciliation." And I actually had to start
9 Googling, because I go, it's been a long time since
10 I did inventory, but that was one of the things I
11 was responsible for in my past life; and I don't
12 know how you can take --

13 You have a system. What the system says, you
14 have on hand. And then you would plug in, from
15 your physical inventory what you actually had on
16 hand and pull a discrepancy report.

17 They don't do that here. There is no
18 discrepancy report, as far as we can tell, so far.
19 What --

20 The closest they come is that if you are
21 taking a physical inventory and you discover, let's
22 say you were missing 66 of the same item, you would
23 then fill out this thing on exhibit 5, you'd fill
24 out this form, and say that you don't have any; and
25 then that form goes wherever.

1 But they're not phys- -- they are not logging
2 anywhere.

3 And we used to do it -- because this was --

4 Late '90s, early 2000s, we would do it
5 manually, you know. You'd print out the sheet and
6 log in your physical account, and then you'd have
7 to key that -- they'd key that in, and you pull a
8 discrepancy report, and then we go and reconcile
9 the discrepancies.

10 So they -- the -- this form in exhibit 5, I
11 thought: Ooh, okay, well maybe this at least is
12 where they'll log in that they have discrepancies.

13 So I go down to exhibit -- go down to the
14 exhibit 5 -- which I think was this one -- and if
15 you look at exhibit 5, it's yes-or-no questions.
16 And they --

17 It says: A PNI 811 has been requested for the
18 second quarter and has been reconciled with the
19 school inventory database.

20 It doesn't say anything about reconciling your
21 physical inventory to your system count -- to your
22 system records. So that's a prob- -- that was the
23 first problem.

24 And then it just kind of spiraled from there,
25 where I looked at: Okay, well, who is responsible?

1 I think at our March 27th meeting, Ali
2 mentioned the Florida Administrative Code 69I-73,
3 Tangible Personal Property Owned by Local
4 Governments, so we went and read that. There is a
5 school board policy, 3204, that hasn't been touched
6 since 1998, and then there are all these state
7 statutes that speak to who's responsible for what.

8 So it's almost understandable why the majority
9 of this district thinks that physical -- that the
10 auditors are responsible, because the audit
11 department has been reconciling, performing the
12 reconciliation function, since probably 1998, if
13 not before, and doing what management should be
14 doing and that each of these locations should be
15 doing.

16 So -- and they're doing that, because it
17 appears as though this Property and Inventory
18 Department that used to exist back in 1998 got
19 swallowed up into the Office of the Chief Auditor,
20 and so they got tasked with reconciling physical
21 inventories, while calling them "property and
22 inventory audits," when they weren't actually
23 audits. They were actually inventory
24 reconciliations at a hundred percent.

25 So now everybody is up in an uproar because

1 the Chief Auditor's office is sampling, as opposed
2 to doing a hundred -- doing inventory
3 reconciliations, and -- and that's how they
4 discovered the 66 missing items. But this has to
5 all get straightened out.

6 And then, in 2021, this was the audit that Ali
7 mentioned, finding number four mentioned that there
8 is -- the Florida Administrative Code, that you're
9 supposed to have a reconciliation of physical to
10 system; but because the Board delegated incorrectly
11 its responsibility --

12 They made the individual schools and
13 departments the custodians of property. The
14 custodian, per state law, is the superintendent.
15 The position responsible for safeguarding, coming
16 up with controls to safeguard assets, is the chief
17 financial officer.

18 So nothing seems to be functioning. The
19 old -- this -- the old version of this, it says
20 "operations" on the bottom, and I went and looked
21 up Policy 3204, to see where that was, and,
22 Mr. Rhodes, if you could follow up?

23 Because Cowart & Cowart is doing a policy
24 review, and this is where that should be caught.

25 But there, in the last batch of policies to be

1 reviewed, that should have been reviewed by
2 December 31st of last year -- so Cowart & Cowart
3 should have a red-line version -- it took me a long
4 time, but it's because it was in the very last
5 batch, Policy 3201 is listed under operations, and
6 they're review should be catching the fact that our
7 policy is in conflict with state law, because you
8 can't delegate these -- the --

9 The custodian can have a custodian designee,
10 which is where these individual locations would
11 presumably come in; but the superintendent cannot
12 delegate away responsibility as the custodian,
13 which is effectively what has happened and why, for
14 the entire time we've been on the audit committee,
15 the people that get beat up for not having
16 procedures -- never mind following them, not having
17 procedures, are the individual -- the principals
18 and these individual departments, as opposed to the
19 people that are responsible for having the
20 procedures in the first place.

21 The individual locations are responsible for
22 following them, not creating them. How in the
23 world is Mary Mulder, the executive director of
24 food and nutrition, going to devise an inventory
25 control system for food and nutrition?

1 And her -- her response at the time --

2 Maurice Woods, just basically rubber-stamped
3 and said he's fine with these improvements.

4 But her response said: Implementation of
5 process to report reconciled inventory to the
6 capital assets department.

7 Her response doesn't address the finding that
8 there is a lack of reconciliation. It says that
9 they're going to report reconciled inventory, but
10 they just found that you're not reconciling. So
11 what -- how are you going to start reconciling?

12 So none of that -- we were supposed to get a
13 followup. I want to say it was six or nine months
14 later. That didn't happen. It's now 2025. So
15 between that and the policy review, it seems like
16 we're overdue for response.

17 This will go to the Board, because the Board
18 seems confused as to what the Chief Auditor's
19 responsibility is, versus management's
20 responsibility. So I tried to include in this
21 everything that I found and boil it down, so that
22 it's clear whose responsible for what.

23 I think I found -- let's see, assess -- Policy
24 1000.42.

25 Since we're going to get into the next thing

1 on here, the audit plan, I'm going to pull that up,
2 because it speaks to what the Chief Auditor is
3 responsible for the risk assessment for doing, but
4 that's the -- the followup.

5 We need -- we reviewed the one policy, 3100.
6 We still have 3101 and 1003, so we need another
7 virtual meeting to wrap that up and then, I
8 suspect, since we're missing people today, maybe a
9 special meeting to discuss the audit plan, sort of
10 a catchall for anything that we need to deep-dive a
11 bit more into.

12 So let me go back to our agenda.

13 It almost seems like people are telling me we
14 need a break.

15 So, Mr. Rhodes, I might run out myself, but I
16 think we're up to the point where we can discuss
17 for the next -- we have your evaluation, which your
18 evaluation is due to the Board May --

19 MR. RHODES: My self-appraisal is due to the
20 Board on April 30th.

21 DR. LYNCH-WALSH: Okay. And then they do the
22 appraisal in May --

23 MR. RHODES: I'm learning that process as we
24 go.

25 DR. LYNCH-WALSH: Oh, no, because I think it

1 was on -- I was reading something.

2 No, sorry, audit plan.

3 MR. RHODES: The audit plan, the draft is due
4 at a workshop in May, and that's --

5 DR. LYNCH-WALSH: May 20th?

6 MR. RHODES: Yeah.

7 DR. LYNCH-WALSH: And we have a meeting on
8 May 8th.

9 MR. RHODES: Right.

10 DR. LYNCH-WALSH: So, once again, we can
11 revisit. There is time, since we're missing quorum
12 today, if we were making a recommendation, we could
13 make it on the 8th, on the -- on the risk
14 assessment and proposed audit plan.

15 So I'm going to pull the -- I'm going to, I
16 think, run out, if you guys -- if you're ready to
17 discuss the audit plan?

18 I'm going to take a brief recess myself and
19 pull that up so it's on deck.

20 I'll be right back.

21 (Whereupon, a recess was had.)

22 DR. LYNCH-WALSH: Okay. So you guys about
23 ready?

24 So I always like to go from state statute.
25 The Board, not only sometimes are they confused

1 about what audits are and aren't, they are
2 sometimes confused about the purpose of the Office
3 of the Chief Auditor. So as I was looking in
4 policy -- in State Statute 1001.42 for something
5 else, I was reminded that when you have an internal
6 auditor, as we do in this case --

7 Oh, it says: The scope of the internal
8 auditor shall not be restricted and shall include
9 everything functional and program area of the
10 school system.

11 But also: They shall perform an ongoing
12 financial verification of the financial records of
13 the school district, a comprehensive risk
14 assessment of all areas of the school system every
15 five years and other audits and reviews as the
16 district school board directs for determining.

17 And there is a whole laundry list here.

18 The adequacy of internal controls designed to
19 prevent and detect fraud, waste and abuse, as
20 defined in state statute; compliance with all
21 applicable laws, rules, contracts, grant
22 agreements, district school board approved policies
23 and best practices, the efficiency of operations,
24 reliability of financial records and reports, the
25 safeguarding of assets, financial solvency,

1 projected revenues and expenditures, and the rate
2 of change in the general fund balance.

3 And then: The internal auditor shall prepare
4 audit reports of his or her findings and report
5 directly to the district school board or its
6 designee.

7 For years and years and years, until a few
8 years ago, the Chief Auditor reported to the
9 superintendent, which definitely created problems,
10 because they were not independent. So this
11 position has only been reporting to the School
12 Board, I want to say, less than two years.

13 MR. RHODES: I think this is the third year
14 now.

15 DR. LYNCH-WALSH: Third year. Okay.

16 It was like pulling teeth to get it out from
17 underneath the superintendent, but we did, so --

18 So this -- as Mr. Rhodes goes through the
19 proposed audit plan, these are, you know, the areas
20 that should be represented in there.

21 And today we discussed a couple others, and
22 I've got my post-its. We talked about ESSER,
23 referendum, and I'll try to keep my list on the
24 side here.

25 But let me go back and pull up your

1 proposed --

2 So you ready to go through this?

3 MR. RHODES: Yeah.

4 I'd just like to give a little bit of
5 background first, is that, there is two -- there is
6 two important pieces to this. One is that last
7 year, being new, coming back to the district after
8 such a long time, and being cast with this role, I
9 opted to utilize an outside firm to do the risk
10 assessment.

11 The risk assessment, ultimately, was a risk
12 assessment to cover audit projects and areas for a
13 period of three years. So there was no new
14 comprehensive risk assessment that was performed
15 this year.

16 The second part of this that I was going to
17 bring to your attention is that our external
18 auditing services contract was supposed to have
19 been ready to roll on July 1st of last year so that
20 we would have those resources to assist us in
21 completing our audit plan; and for many reasons, it
22 ultimately was not approved by the School Board
23 until November 13th, which put us about six months
24 behind.

25 So when you see some of these items in here

1 that show that it's carryover, some of these audits
2 have been -- we've engaged to do these audits, have
3 kicked them off, and are in the process of doing
4 them; and they will all probably be coming in,
5 some, at most, after the end of this fiscal year,
6 again, due to that timing.

7 So when -- when we go through this, the -- if
8 we want to go to page eleven of the audit plan,
9 this kind of starts off and shows us the -- kind of
10 the things that we repetitiously do, including
11 internal funds, property and inventory.

12 We do some financial audits that have do with
13 schools, departments, payroll overtime,
14 overpayments, that kind of a continuous thing.

15 We're working on trying to put something
16 together where we do a larger version of that,
17 because we had a couple of board members that made
18 mention of the fact that the -- the coverage that
19 we're able to get with the type of -- of audits
20 that we've been doing on payroll have not been as
21 comprehensive and helpful as they -- they would
22 like for those reports to be.

23 We also have ongoing behavioral threat
24 management work happening all the time.

25 We're also doing the quarterly SmartBond

1 audits that are ongoing with the use of an outside
2 consultant.

3 And then as -- as requested, or as required,
4 we're doing investigations at the charter school
5 level.

6 Then, when we get into the next page of the
7 audit program -- or audit plan, we're looking at --
8 item number one, we start with a payroll audit.
9 This is the one that's a bit more comprehensive
10 than what is done by our operational group, which
11 would be done by a consultant to be determined.

12 Teaching and learning area, we're looking at
13 the discipline process. I understand, from a
14 meeting -- a workshop that happened this week, that
15 the discipline process is changing; and we're going
16 to try to get an understanding -- a better
17 understanding of what that is going to be called,
18 what it's going to do differently, if anything, so
19 that we would know how to better put together an
20 audit scope and audit program for that work.

21 The third item here is operation discipline,
22 safety, and security. What we're ultimately going
23 to do where that's concerned is another thing that
24 was mentioned at a workshop this past week, which
25 is just ensuring that the safety and security

1 audits are being done consistently and that all of
2 these different findings are reported in the
3 appropriate way so not to provide any information
4 to would-be bad actors to understand where some of
5 the weaknesses are, but also continue on with that
6 process. Even though it's done by the State, we
7 generally understand that when the State comes in,
8 they have a different perspective, than do the
9 internal auditors who are more aware of the
10 environment that we're auditing.

11 This year we have a -- we're proposing a
12 Title 1 audit. That would be done by a consultant,
13 but more -- more than what you would see in, like,
14 Title 1 or single-audit components in an AG report,
15 much like we looked at today. It would be more
16 comprehensive.

17 The next page, we're looking at item number
18 five, which is an ongoing HR audit that is going to
19 be carried over, which was also identified in the
20 original risk assessment.

21 We are looking at a facilities audit that
22 would look at construction minor services to
23 identify the contract compliance and to ensure that
24 what it is that these companies get awarded in the
25 construction minor services is ultimately based on

1 a multiplier of RSMeans regional data, and we have
2 to make sure that they're actually complying with
3 what it is that they bid to do and that the work
4 that they're doing is ultimately being completed
5 in -- in the -- in accordance with the contract
6 terms and conditions.

7 We currently have an ongoing audit underway
8 pursuant to the new contract of the Florida School
9 Recognition Program. That's a carryover, again,
10 because the timeliness of the contract being
11 approved caused this to be something that may have
12 been done in time for this year, we'll likely carry
13 over in the next fiscal year.

14 We have another one that we didn't get to this
15 year for security, cybersecurity, and logical
16 access assessment, primarily due to the fact that
17 so many of the audits that we do these days touch
18 the IT group, and we've found that we're stressing
19 the resources of the IT group to the point that we
20 have to span out these audits a little bit more to
21 ensure that we -- that we have -- they have the
22 bandwidth to keep up with the needs that our
23 consultants would need in terms of their support
24 and/or if their function is being audited, in
25 particular.

1 Sometimes they're a support function, and we
2 have to stress their resources to some degree; and
3 at other times, they're actually the focus of the
4 audit, at which point there would be a lot more
5 stress on their resources, specifically with item
6 number eight: Security, cybersecurity and logical
7 access.

8 Item number nine is, again, another similar to
9 eight, which is a procurement acquisition, Ariba
10 implementation. We understand that Ariba is coming
11 along a little bit slower, because it had been
12 started and restarted a couple of different times
13 with the implementation; but we thought it might be
14 a good time to provide some additional value-add,
15 by going in and making sure that everything that
16 was originally in the procurement acquisition of
17 the -- the components of this Ariba system were
18 actually delivered and that there would -- we could
19 help them to limit or mitigate delays in the
20 implementation of the process, of the system.

21 Item number ten, vendor database management is
22 an audit that is currently underway where we are
23 going in and taking a look at -- based on some risk
24 that we identified in the -- it was the intercom
25 audit, where we identified that there were multiple

1 vendor accounts for the same vendor, and we did not
2 have an understanding of whether or not those
3 vendors had changed names, had -- the justification
4 for them having multiple vendor numbers or the
5 possibility of them being paid double payments
6 while having these multiple accounts open. We saw
7 that to be a big risk, and -- and especially in
8 that there is both a hold-up at times and then
9 there is a situation in which invoices are
10 expedited for payment, which could also be impacted
11 by those multiple open accounts.

12 Physical plant operations, we are currently
13 wrapping up an audit that went from purchase to
14 accounts payable, and we are trying to wrap that up
15 right now, as we speak. The vendor that we were
16 working with on that was in the process of a
17 potential name change, and we just recently had
18 that remedied.

19 So we are -- we are ready to move forward with
20 that, and that one should be coming to the audit
21 committee soon, though there is one finding in that
22 that is being vetted by the legal department to
23 determine whether or not it needs to be a
24 closed-door item to be discussed, due to the
25 sensitive nature of finding. We'll keep you

1 abreast of that, as well.

2 Special assignments in line item 13, we
3 have -- we have to ask the Board for an additional
4 increase in our budget, due to the new contract
5 having new costs associated with it. Their costs
6 have all gone up, and what we had last year, at the
7 recommendation of the Board, was to include a
8 ten-percent contingency item in the plan for
9 special assignments, as they would be brought
10 forward by the Board. And this year, we just
11 identified that that number has gone up, because
12 the overall number that we would have for that
13 contract has gone up, as well. So ten percent
14 looks a little different this year.

15 Item number 14, post grand jury report
16 controls, that's something that we are going to
17 determine whether this is going to be done in-house
18 or we would hire somebody to come in and do it,
19 depending on the size and scope of that.

20 Then we have item number 15, the final item in
21 here, which is the district-wide referrals that
22 come from outside that we have to work with,
23 whether it comes from the Auditor General, federal
24 auditors; or the Florida Department of Education
25 oftentimes will refer items to us to go out and do.

1 And we just included what the ten-percent
2 allocation breakdown was in that bottom of that
3 line item and then highlighted it in the line under
4 that.

5 The other areas that we have are non-reporting
6 items, which we are consistently working on and
7 doing. I won't go into too much detail with that.
8 You guys can see exactly what that is.

9 The other areas that we're looking at is
10 contingencies that we just consider in the -- the
11 development of this.

12 We have a decreased turnover right now, I'm
13 happy to report, and we hope to keep it that way.
14 We are maintaining morale within our -- our
15 department, and staffing has been working out well
16 over this past twelve-month period.

17 We go down to the long-range planning, where
18 we have items that we either have for consideration
19 of the audit committee or the school board and
20 professional judgment on the part of the Chief
21 Auditor as to when these items should be taken care
22 of.

23 I think one of the things that you had noticed
24 is that we have included several followups in this
25 year's audit plan so far, because we have to keep

1 up with the followups; however, that is a very --
2 we don't have the bandwidth to do that and all the
3 other things that we're required to do or expected
4 to do, but there is a requirement that we do follow
5 up with these reports to ensure that the
6 recommendations and the corrective actions are
7 being taken care of so that those items can be
8 closed out as -- as deemed necessary and as deemed
9 completed.

10 So with that in mind, that's just a general --
11 a little bit more than a general overview of what
12 it is that the Audit Plan incorporates; however, I
13 do -- I did note that there was some determination
14 earlier today that there would be a look-at or a
15 study, essentially an audit, of students-to-staff
16 ratios.

17 I -- I wanted to save that for this part of
18 the conversation to simply say: I don't know if
19 doing that right at this moment would be a
20 hinderance to what it is that's happening. I
21 clearly understood the chair's comment that the --
22 the process that's going on right now for
23 redefining the schools and changing the overall --

24 For example, if two schools collapse into one
25 and they become, let's say, a K-12, what would that

1 do to the number of staff that was needed to
2 provide the services and would that impact what it
3 was that was being asked for analysis comparison?

4 DR. LYNCH-WALSH: No.

5 So we're talking about district-level, the --
6 the budget and, you know, taking that and
7 essentially looking at it on an FTE basis; nothing
8 to do with redefining. That's like a whole other
9 mess. And just from Broward Estates, I think they
10 said it would be like a million-dollar savings, so
11 we're talking peanuts, you know, not across the
12 board.

13 But what we want to look at --

14 So let's say technology or software, on a
15 per-student basis, what is technology costing
16 Broward Schools and how does that compare to other
17 districts? Are we higher or lower?

18 The Council of Great City Schools, when they
19 did their analysis of PPO, found that across the
20 board, our costs were higher on a per-unit basis,
21 and I think the unit that they used was like per
22 square foot.

23 So there may -- for most -- I think for almost
24 anything, you could do it per student. That would
25 be one way to look at it. And then, for

1 facility -- like maintenance costs, you might do it
2 per square foot. So it just depends on what the
3 type of expense -- expense is.

4 And that's not for you guys to do for next
5 year. This is a request that they should have
6 this. Everything, you know, is based on FTEs, so
7 somebody, somewhere, presumably --

8 And this is not a difficult calculation, just
9 take every -- all your different expenses and
10 figure it out on a per-unit basis, whatever the
11 most relevant unit would be, so that we can kind of
12 see what we're paying and what's reasonable and
13 what's not for all the different types of expenses.
14 That goes beyond what the schools --

15 I think we do have, because they report it to
16 the state -- and I want to say they report even
17 what I'm talking about, but is it on a per-unit
18 basis?

19 MR. GOROKHOVSKY: The cost report should be,
20 yes.

21 DR. LYNCH-WALSH: The cost reports?

22 MR. GOROKHOVSKY: And not only that, the state
23 produces information, let's say for maintenance,
24 how it looks like per-student allocation, just for
25 maintenance, they do produce those reports.

1 I don't know how far back it goes. I think
2 it's maybe like one or two years, but they do
3 compare districts.

4 So there are reports out there. It should not
5 be very difficult information to put together.

6 DR. LYNCH-WALSH: Okay. So maybe have an
7 off-line conversation about where to find that,
8 because it -- yeah, I haven't done a deep-dive into
9 it, but it's always interesting, and they have it
10 by school.

11 And that's something we should be privy to
12 here, especially as they go into talking about
13 cuts, because they are going to be --

14 MR. NAYLOR: We need to make sure we are using
15 the appropriate unit.

16 DR. LYNCH-WALSH: Yeah, for each -- yeah.

17 And sometimes it's interesting, yeah, per
18 student might not be the most relevant for certain
19 things. Okay.

20 MR. RHODES: And just for a brief
21 clarification, the -- the discussion that we had
22 earlier was an outgrowth of, ultimately, the -- the
23 graphic that was shared with us by -- by you on the
24 board there that showed the dip in -- in enrollment
25 versus the positive growth of staff. That's the

1 reason that I was looking at this possibly
2 having --

3 I understand the difference in what you're
4 talking about now, and I understand that we would
5 be looking at what it is that management and other
6 districts provide in the way of these reports; but
7 the idea of it is, is we'll have to have -- we can
8 have an off-line conversation about that to get a
9 little bit better understanding.

10 DR. LYNCH-WALSH: Yeah, and we could even
11 actually have a subcommittee, so that it's
12 advertised, because that's the only -- you know, we
13 can't -- shouldn't be violating sunshine law, but
14 advertise a budget subcommittee meeting, or
15 whatever we want to call this, so that we can go
16 online during that meeting and -- you know, with
17 you --

18 MR. RHODES: Look at the state --

19 DR. LYNCH-WALSH: -- and look at it and find
20 it and make sure we compile it to share with the
21 group.

22 So that -- that, I think, will satisfy what we
23 were talking about.

24 Maybe just advertise one. It's totally
25 voluntary and just do it on Teams. That way we're

1 covered, and nobody is violating anything.

2 MR. GOROKHOVSKY: And I think you also
3 requested in that conversation a breakdown of
4 different kinds of groups of employees.

5 DR. LYNCH-WALSH: Yes.

6 MR. GOROKHOVSKY: It's quite misleading to
7 look at the total number, because I know, from
8 experience, that the budget office, when the school
9 loses enrollment, the budget office has a formula
10 that adjusts the number of teachers that are funded
11 in that school. So to say the number of teachers
12 has not been adjusted or dropped over years, I
13 think it's highly misleading.

14 DR. LYNCH-WALSH: Right, because that --

15 MR. GOROKHOVSKY: I think what we should be
16 looking at, the administrative portion. That's, I
17 think, where the consistency increase went on for
18 quite a few years. It's not the teachers.

19 Because I do know the allocation formula for
20 schools, it does work.

21 DR. LYNCH-WALSH: Right.

22 MR. NAYLOR: Are you referencing the
23 administrative at the school or at the district
24 level?

25 MR. GOROKHOVSKY: So when the school develops

1 its budget, it's given an amount, and it buys the
2 teachers and buys a number of administrators and so
3 forth.

4 MR. NAYLOR: Yeah, I know, I sit on the SAC
5 team, so I'm familiar with the budget.

6 MR. GOROKHOVSKY: Right. There you go. I'm
7 sorry. There you go.

8 But I think -- I'm talking about particularly
9 the teachers level --

10 MR. NAYLOR: Right.

11 MR. GOROKHOVSKY: -- there is numbers, they do
12 get adjusted.

13 MR. NAYLOR: Correct.

14 MR. GOROKHOVSKY: I'm not sure about
15 administration of a school.

16 MR. NAYLOR: Right. Well, it's kind of hard,
17 because you only have, usually, one principal, one
18 assistant principal.

19 MR. GOROKHOVSKY: Right.

20 DR. LYNCH-WALSH: Yeah, they are not the thing
21 breaking the bank --

22 MR. NAYLOR: Correct.

23 DR. LYNCH-WALSH: -- necessarily.

24 So -- yes, so that's -- so we can get -- I can
25 clarify, and then, if you guys survey, because that

works well when you guys survey, you know, for having a meeting. Because I think we need one to finish our policy discussions and then -- since, in theory, we need to be done in five minutes.

Yes?

MR. NAYLOR: Going back to -- I have a question about the audit plan.

DR. LYNCH-WALSH: Yeah.

MR. NAYLOR: Is that still on the table?

DR. LYNCH-WALSH: Yes. We have five minutes, and then we'll be able to table everything.

MR. NAYLOR: Okay. So I have a question and an observation.

The question is: Item seven, where you're talking about the school recognition program --

DR. LYNCH-WALSH: What page are you on?

MR. NAYLOR: Page 13.

DR. LYNCH-WALSH: Okay.

MR. NAYLOR: It says, underneath "Operations," "Florida school recognition program," and it talks about the program compliance audit with the School Advisory Council funds. They are two different items. The SAC -- the accountability funds are one item, and the recognition funds are another item.

So I'm just questioning -- and I know that the

1 accountability funds have sort of been put on hold
2 by the state, but there are still schools out there
3 with significant accountability funds in their --
4 on their balance sheet.

5 MR. RHODES: Yeah, and to that point, the
6 reason that this actually came up was because, back
7 when Judith Marte was still here, she had made some
8 statements at this -- at this audit committee --

9 MR. NAYLOR: Right.

10 MR. RHODES: -- regarding that accountability
11 was no longer receiving funds, and so we wanted to
12 incorporate something just to verify that and
13 confirm that, because before she left, she was
14 unable to come back and verify and confirm that
15 with us.

16 MR. NAYLOR: But the school recognition funds
17 are completely different items.

18 MR. RHODES: No, understood.

19 MR. NAYLOR: Okay.

20 MR. RHODES: Understood.

21 MR. NAYLOR: So I just wanted -- I wanted to
22 get clarification on that.

23 And the second thing, from a presentation
24 standpoint, on your pie chart, would it be
25 beneficial for you all to make those wedges size

1 appropriate, based upon --

2 DR. LYNCH-WALSH: Uh-huh.

3 MR. NAYLOR: -- the area of responsibility?

4 Just -- just an observation, that's all.

5 DR. LYNCH-WALSH: Right. So you're saying if
6 they're going to be doing like 40 percent
7 technology, 12 percent --

8 MR. NAYLOR: If you look at charter schools
9 there, charter schools show --

10 DR. LYNCH-WALSH: Yeah.

11 MR. NAYLOR: -- that it's as much as --

12 DR. LYNCH-WALSH: Right. Yeah, if charter
13 schools is eight percent, it -- the pie size -- and
14 I know this is a carryover from when Joris was
15 here, because I don't think he did it any
16 differently.

17 MR. NAYLOR: Or it's the easy way to draw the
18 pie chart.

19 DR. LYNCH-WALSH: Yeah.

20 So if you could make the pie chart proportion
21 to the -- to the audit.

22 MR. RHODES: And it -- that wasn't the intent
23 of this chart, but I certainly hear you, and we
24 can --

25 MR. NAYLOR: Because when you're presenting it

1 to the Board, guess what? They look at pictures.

2 MR. RHODES: Yeah.

3 DR. LYNCH-WALSH: Yeah.

4 MR. NAYLOR: Right?

5 MR. RHODES: Yeah.

6 DR. LYNCH-WALSH: And they're going to go:

7 Oh, it's all even.

8 MR. NAYLOR: Yeah.

9 DR. LYNCH-WALSH: Yeah, it's a -- it's a
10 pizza -- the pizza is all even. Everybody gets the
11 same-size slice.

12 Yeah, I agree. And that's probably come up
13 before when Joris was here and, you know, it
14 just -- pick your battles.

15 MR. GOROKHOVSKY: Madam Chair?

16 DR. LYNCH-WALSH: Yes.

17 MR. GOROKHOVSKY: Is this an appropriate
18 time -- I know we don't have time left, but --

19 DR. LYNCH-WALSH: Yeah.

20 MR. GOROKHOVSKY: But the plan, we mentioned
21 ESSER III funds --

22 DR. LYNCH-WALSH: Yes. Yeah, we've got to do
23 that, yeah, and we have to form a --

24 MR. GOROKHOVSKY: Now, I don't think it's just
25 in the area of auditing the numbers. I think we

1 need to look at utilization of funds, whether it
2 was actually done for designated purpose.

3 DR. LYNCH-WALSH: Right. So the --

4 Yeah, auditing the amounts and the utilization
5 of those amounts, for ESSER and for the referendum,
6 because we had an audit of the referendum before.
7 I don't think we had one of ESSER, but there has
8 been a lot of money moving out of ESSER, because
9 the budget that got submitted to the state is no
10 longer reflective of how the money has been spent.
11 They pulled money out for the teacher raises. This
12 latest move of ESSER money, we don't even know what
13 that's for, but I'm guess it's coming out of the
14 capital, but we don't know because we haven't seen
15 it.

16 So they -- they know. I think I had to do a
17 public records request for the -- the ESSER budget
18 to actual, and I never actually got a detailed one.
19 I got a -- you know, the total numbers from Jeff
20 Whitney, but we never got the detail.

21 So this would be from inception -- and,
22 actually, not just ESSER III; let's do all -- I, II
23 and III -- because we don't have detail, and a lot
24 of other things have moved so -- and then,
25 certainly, what's in the budget report there.

1 So, yeah, ESSER, referendum.

2 AP and the aging came up or account -- you
3 know, accounts payable, because what I was hearing
4 earlier is we're floating -- it sounds like we are
5 probably not --

6 We're pretending not to know what's in AP in
7 the aging, so that we're not recognizing it, and we
8 may very well not be paying people again. Because
9 that happened, and that happened specifically with
10 all the -- because she brought up the vendors: Oh,
11 I may not know, you know, if they spend more on ESE
12 than they should.

13 Okay. But you weren't paying them a few years
14 ago.

15 So if we could get that?

16 Yeah, I have some questions about PPO
17 continuing contracts and that you mentioned Council
18 Great Schools, followups.

19 So we need to have a special meeting, if you
20 guys can survey everybody, to finish this
21 discussion.

22 But also, your -- your evaluation tool, did
23 you send us --

24 The self-appraisal isn't due until April 30th,
25 right?

1 MR. RHODES: Right.

2 DR. LYNCH-WALSH: So we didn't really have
3 any -- there is nothing that we really have to look
4 at, because it's only April 10th.

5 MR. RHODES: Right, I'm still working on
6 putting it all together right now.

7 DR. LYNCH-WALSH: Okay. So -- and that --
8 yeah.

9 So special meeting and then, potentially, a
10 budget -- we'll do our budget task force, as long
11 as we're having task forces around here, have a
12 budget subcommittee or something.

13 And let's see, that gets us through --

14 Oh, a form- -- the formation of the auditor
15 selection committee, anybody want to serve on that?

16 Okay. Andy.

17 Anybody else? Any takers?

18 MR. NAYLOR: Why don't you put it out via
19 email?

20 DR. LYNCH-WALSH: Yeah, okay. So we got one.

21 And then how many people do we need? Three?
22 Five? Four?

23 MS. ARCESE: I think the board chair also has
24 to do it.

25 DR. LYNCH-WALSH: Yes, so the board chair is

1 one.

2 But I mean from this committee.

3 MS. ARCESE: I think there has been a couple
4 in the past. I don't recall exactly.

5 MR. NAYLOR: Doesn't the policy state -- spell
6 it out?

7 DR. LYNCH-WALSH: Yes, it actually does.
8 You're right.

9 So per policy, if you can like include the
10 policy in the email and send that out?

11 We already have one. I want to say probably
12 three or four.

13 MR. MEDVIN: I think it was the chair and two
14 or three others.

15 DR. LYNCH-WALSH: The chair of audit or the
16 chair of --

17 MR. MEDVIN: Yes.

18 DR. LYNCH-WALSH: I know the board chair.

19 Oh, okay. So whatever is in policy, we'll
20 comply with.

21 MR. RHODES: Can you confirm what policy that
22 is? Because I'm not aware of it right now. At
23 first I was thinking it may be a function of 1070,
24 but it sounds like it's something completely
25 different.

1 DR. LYNCH-WALSH: The auditor selection?

2 I'll look off-line, but let me get everybody
3 out of here. It's is 12:33. We are two minutes
4 ahead of when we started, I think, or more.

5 So the meeting is adjourned at 12:33. Thank
6 you all for coming.

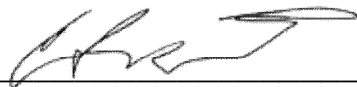
7 (Whereupon, the meeting was adjourned at
8 12:33 p.m.)
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C E R T I F I C A T E

THE STATE OF FLORIDA)
COUNTY OF BROWARD)

I, EMILY SCOTT, 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.

Dated this 27th day of April, 2025.



EMILY SCOTT, Shorthand Reporter and
Notary Public, State of Florida at Large
Commission No.: HH 464418
My commission expires: December 14, 2027

A				
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