

The School Board of Broward County, Florida
AUDIT COMMITTEE

MINUTES OF AUDIT COMMITTEE MEETING

January 30, 2020

Mr. Moses Barnes, Audit Committee Chair, called the Audit Committee meeting to Order at 11:34 A.M. at the Kathleen C. Wright Building in the 1st Floor Board Room. Mr. Barnes led the Pledge of Allegiance to the Flag of the United States of America. Members and Staff were introduced.

Members Present:

Mr. Moses Barnes, Chair
Mr. Robert Mayersohn, Vice Chair
Ms. Rebecca Dahl
Ms. Mary Fertig
Dr. Nathalie Lynch-Walsh
Mr. Andrew Medvin, CPA
Ms. Connie Pou, CPA

Staff Present:

Mr. Joris Jabouin, Chief Auditor, Office of the Chief Auditor (OCA)
Ms. Judith Marte, Chief Financial Officer, Office of the Chief Financial Officer
Mr. Maurice Woods, Chief Strategy & Operations Officer, Office of the Chief Strategy
Operations Officer
Mr. Daniel Gohl, Chief Academic Officer, Office of the Chief Academic Officer
Dr. Valerie Wanza, Chief Officer, Office of School Performance & Accountability
Mr. Frank Girardi, Executive Director, Office of Chief Facilities & Construction Management (OFC)
Mr. John Lyles, Executive Director, Student Transportation & Fleet Services
Ms. Saemone Hollingsworth, Executive Director, Exceptional Student Learning Support (ESLS)
Ms. Erum Motiwala, Director, Accounting & Financial Reporting
Ms. Sonja Clay, Director, ESLS
Ms. Mary Coker, Director, Procurement & Warehousing Services
Ms. Shelley Meloni, Director, Pre-Construction, (OFC)
Mr. Dave Archer, Director, Program Controls (OFC)
Mr. Sam Bays, Director, Physical Plant Operations
Ms. Ali Arcese, Manager, Property and Inventory Audits, OCA
Ms. Ann Conway, Manager, Internal Funds Audits, OCA
Mr. Gerardo Usallan, Manager, Facility Audits, OCA
Ms. Meredith Arlotta, Manager, Operational Audits, OCA

Ms. Debra Harrington, Curriculum Supervisor, ESLS
Mr. Eric Seifer, Auditor III, OCA
Ms. Lisa Yurkin, Bargaining Unit Rep, FOPE
Ms. Michele Marquardt, Executive Secretary, OCA
Ms. Megan Gonzalez, Confidential Clerk Specialist B, OCA
Ms. Ashley Acevedo, Inventory Audit Specialist, OCA

Guests Present:

Mr. Danny Jardine, Program Director, CBRE|HEERY
Mr. Michael Bobby, CBRE|HEERY
Mr. Dan O'Keefe, Moore Stevens Lovelace, CPA & Advisors (MSL)
Mr. Eddy Castaneda, MSL
Mr. Matthew Blondell, CPA, Business Risk Consulting, RSM
Ms. Tanya Davis, Managing Partner, S. Davis & Associates, P.A.
Ms. Ashley Carpenter, Atkins
Mr. Jim Silvernale, FOPE
Mr. Scott Travis, Sun-Sentinel

For more details regarding this Audit Committee meeting, please refer to the audio file of this meeting which is posted at <https://www.browardschools.com/Page/34791>.

Administrative Matters

Mr. Jabouin asked audience members if any public comments would occur. No persons responded.

Mr. Jabouin discussed the recommended timeframes for the subject areas of the agenda and noted that they serve as a guide for the discussion. Although Committee members could exceed or not use the allotted time, he hopes that in total everything would balance in a way that all of the subject areas of the agenda could be addressed.

Dr. Lynch-Walsh and Ms. Dahl had comments to the time frames allotted to certain agenda items and whether there would be sufficient times to discuss everything.

Mr. Jabouin encouraged the Committee to approve and transmit agenda items 6 and 7 so that the School Board could approve them at their next available meeting because those documents need to be provided to the Florida Auditor General. Mr. Jabouin also noted that agenda item 3 was on the agenda of two previous Committee meetings and needs to move along. Agenda item 8 is being presented by an out-of-town consultant and should also be approved and transmitted. Mr. Jabouin stressed the need for efficiency and noted that the School Board members will also have comments that need to be addressed.

Mr. Jabouin stated that copies of CE form 8B *Memorandum of Voting Conflict for Community, Municipal, And Other Local Public Officers* is available to the Committee members if they feel that they have a voting conflict on any of the items discussed at the meeting.

Mr. Jabouin then noted that 3 members had not yet completed the District's annual training program for School Board-Established Advisory Committees. He intends to speak to those members individually after the meeting regarding compliance with this requirement.

New Business

Minutes

The Committee discussed the Minutes from the meeting of November 21, 2019. Adjustments were made by Ms. Pou to the draft minutes and will be adjusted in the final minutes.

For more information regarding the November 21, 2019 Minutes, please refer to the Minutes posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to request the approval of the minutes was made by Mr. Medvin and seconded by Mr. Mayersohn. The motion passed unanimously.

Approval of the Agenda

Although certain Committee members were concerned on the timeframes to discuss certain items on the agenda, Ms. Fertig suggested that the meeting proceed with the proposed agenda and recommended that adjustments be considered as the meeting progressed.

Formal Motion to request the approval of the Agenda was made by Ms. Fertig and seconded by Mr. Mayersohn. The motion passed unanimously.

OCA Audit Report – Purchase Cards

Mr. Jabouin presented the Audit of the Purchasing Card Process. He noted that this audit was previously on the Committee's October and November meeting agendas and is being re-presented for the third time. He noted that the findings of the audit incorporate some of the same issues noted by the Florida Auditor General, MSL, as well as prior audits of the OCA.

Mr. Jabouin noted that the Purchase Card controls are decentralized and is dependent on personnel at the schools and departments. Mr. Jabouin went through the observations individually and addressed comments from the prior meeting. He discussed the process for the generation of the Statements of Financial Interest, the efforts made by Procurement on missing applications, the receipt of statements from the various departments, the follow up to the Auditor General issues, and the follow up to the OCA prior reports.

Mr. Jabouin emphasized that there is a significant control that is being developed by Procurement and Warehousing Services and the Treasury Department where the District will input a

preventative control by blocking out certain transactions from certain users. This will prevent potential improper transactions from processing. Such a control would improve the environment.

Mr. Woods and Ms. Coker answered Committee questions regarding limits, users, single transaction amounts, adding funds to the cards, and the emergency cards that need authorization from Cabinet for their use. In the discussion, it was also mentioned that the State changed the threshold limit from \$20,000 to \$35,000, not the School Board of Broward County.

Ms. Fertig commented regarding her concerns on the findings seem to be with routine paperwork requirements. Mr. Woods followed up describing the robust database that has been put in place for tracking and the escalation process in place. Ms. Fertig said she would like to see some sort of HR component if someone continually ignores requests.

Dr. Lynch-Walsh inquired whether the specific names of the persons and departments underlying observations 4, 5, and 6 would be included in the report. Mr. Jabouin responded that the issues are systemic across the District. During the compilation of the observations, certain departments insisted that they had provided the documents. Going back and forth between the departments would have involved a significant amount of time on issues that are already known by the District. Corroborating all of the missing documents would have caused a significant delay in the publishing of the report on issues that everyone already knows exists.

For more details regarding the Purchase Card Audit, please refer to the OCA Audit Report – Purchase Cards posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to transmit the Purchase Card Audit with a request for follow up in three months was made by Ms. Fertig and seconded by Mr. Mayersohn. The motion passed unanimously.

Internal Audit Report – Property and Inventory Audits of Selected Locations

Mr. Jabouin presented the standard audit of Property and Inventory at 8 locations. He noted that 6 of the locations had no exceptions. However, Coconut Creek and Northeast High School had exceptions. Mr. Jabouin noted that the level of exceptions was higher than the typical number that has been presented during his tenure with the District.

Responses were received from the schools that indicate that the issues were taken seriously, and corrective actions had occurred.

Mr. Mayersohn asked for clarification on the difference of when an item is reported stolen versus a missing item and when to determine the necessity of filing a police report. Dr. Wanza answered that school staff should work with their SRO when something is missing. Mr. Mayersohn then asked that the OCA work with Dr. Wanza on this matter. Mr. Jabouin explained that on some of the items, police reports were made just before the audit. Dr. Wanza followed up by saying that the Cadre Directors are now going to those schools to see how they are actually doing their quarterly and semi-annual inventories.

Dr. Lynch-Walsh commented on the need for training and to examine the training and procedures to be followed that align with the policies put in place.

Mr. Barnes mentioned that if the Principal indicated they would have regular meetings regarding the findings, he would like those meetings to include minutes. Dr. Lynch-Walsh concurred and would like to be sure the minutes are put in writing. Dr. Wanza responded that reviewing the meetings is part of the review of the Cadre Director.

Mr. Jabouin then emphasized the existence of the District's Tangible Personal Property Management Process Improvement Project. This project has already diagrammed the inventory process and identified areas for improvement. Improvement of the inventory process is noted by the Cabinet and is a major area of focus of Ms. Marte, Mr. Woods, and Dr. Wanza as well as Chief Information Officer, Mr. Phillip Dunn. Mr. Jabouin has engaged Mr. Jose Montes de Oca, former Chief Auditor of Miami-Dade Public Schools, to participate on the project.

Mr. Barnes commented about the report, specifically noting the disappearance of the golf cart.

For more details regarding the Property and Inventory Audit, please refer to the Internal Audit Report – Property and Inventory Audits posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to transmit the Property and Inventory Audits of Selected Locations was made by Ms. Fertig and seconded by Dr. Lynch-Walsh. The motion passed unanimously.

Florida Auditor General Report

Mr. Jabouin then presented the Florida Auditor General's Florida Education Finance Program (FEFP) Full Time Equivalent (FTE) and Student Transportation Audit and Student Transportation audit report.

Mr. Jabouin noted that the time effort to prepare the response was significant given that responses had to be obtained from different departments. Some departments provided insufficient responses that required the OCA to reject them and obtain new responses. The District was given 30 days to compile the response and not given credit for the Thanksgiving holiday.

Mr. Jabouin noted that the report had 134 findings: 71 District findings and 63 charter school findings. The findings themselves had multiple issues. Most of the issues were regarding teacher certifications, ELL/ESOL, and instructional time for seniors. From a financial standpoint, the most significant issues pertained to source attendance records at charter schools and the instructional time for seniors.

The District intends to appeal the instructional time for seniors issue while Imagine Charter School and Innovation Charter School plans to appeal the source attendance records finding.

Mr. Jabouin stressed that the follow up to the findings would be key in preventing the issues from re-occurring and mitigating potential adverse financial impacts to the District.

Ms. Dahl asked about the issue related to seniors not having enough time, and Mr. Gohl addressed the issue. He stated that the seniors had met their graduation requirements and made note that the year audited was a year in which days were lost due to a hurricane. Mr. Gohl addressed that the audit stated that there were not enough instructional minutes; however, the students met all the requirements. He also mentioned that the State funds for students based on two snapshot dates in which the students were present.

Ms. Dahl follow up with questions regarding ESE; however, much of the conversation was inaudible. Ms. Marte answered that students did receive services and that the School Board's expenditures are more than the state funding for some ESE students. Ms. Marte also discussed in more detail the funding and the caps of that funding. Mr. Mayersohn noted that he would like to ensure those students are getting the services and perhaps that would be part of the Evergreen follow up.

Dr. Lynch-Walsh indicated she would like an update to the Evergreen report that was discussed at the October 10, 2019 Audit Committee meeting. Mr. Gohl committed to providing an update at a future Audit Committee meeting as to not hold up the transmittal of this Auditor General report.

Ms. Fertig noted that some of the issues appear to be simple paperwork issues. Mr. Gohl described some automation that has already begun such as the automation of archiving letters.

For more details regarding the Florida Auditor General Report, please refer to the report, Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation – For Fiscal Year Ended June 30, 2018, posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to transmit the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation – For Fiscal Year Ended June 30, 2018 was made by Ms. Fertig and seconded by Mr. Medvin. The motion passed unanimously.

Moore Stephens Lovelace Reports

Mr. Castaneda discussed the required audit report on internal controls, commonly referred to as the Yellow Book Report. His explained that this report outlines their review and assessment of internal controls over the District. He stated that no material weaknesses or significant deficiencies were identified during the audit.

Mr. Castaneda then discussed the independent auditor's management letter, and it is a requirement of the Auditor General. He stated the previous finding regarding the timing of audits of the internal funds of the School District has had corrective action and has been cleared. Mr. Castaneda further discussed findings which were P Card related.

For more details regarding the Moore Stephens Lovelace Reports, please refer to the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters, the Independent Auditor's Management Letter, and the Independent Accountant Report posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to transmit the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters was made by Mr. Medvin and seconded by Ms. Pou. The motion passed unanimously.

Formal Motion to transmit the Independent Auditor’s Management Letter was made by Mr. Medvin and seconded by Mr. Mayersohn. The motion passed unanimously.

Formal Motion to transmit the Independent Accountant Report was made by Ms. Fertig and seconded by Mr. Medvin. The motion passed unanimously.

S. Davis & Associates – Single Audit

Ms. Davis reported on the results of the single audit. She stated that the single audit is the audit of the federal grants. Ms. Davis reported that there is an auditor’s report on the schedule of expenditures of federal awards, and an auditor’s on compliance with the District’s federal grants and internal control over compliance. Ms. Davis further stated that it is S. Davis & Associates opinion that the schedule is presented fairly and all material respects as of June 30, 2019 in accordance with accounting principles generally accepted in the United States. She continued to discuss the report as it pertains to compliance. It was discussed that her firm tested in accordance with the requirements of the uniformed guidance. With respect to compliance on each major federal program, she is representing an unmodified opinion. Lastly, she discussed the report on internal control over compliance and stated her firm noted no material weaknesses or significant deficiencies.

Ms. Pou congratulated Ms. Marte and her staff as it is very nice to have a report with a clean opinion and no findings. Ms. Marte recognized Mr. Woods’ staff in the grant’s office.

In response to questions from Dr. Lynch-Walsh on whether the IDEA and Title 1 grants were audited and her comments on prior grant findings, Ms. Davis responded that the audit was based on a risk assessment and dollar amounts to determine the grants selected. Ms. Davis mentioned that the Auditor General did the prior year audit and had no Title 1 exceptions.

For more details regarding the S. Davis & Associates – Single Audit, please refer to the S. Davis & Associates – Single Audit posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to transmit the S. Davis & Associates – Single Audit was made by Mr. Medvin and seconded by Mr. Mayersohn. The motion passed unanimously.

RSM – Internal Audit of Program Management FY 20 Q1

Mr. Jabouin noted that effective January 2019 the OCA has taken responsibility for managing the audits of the SMART program manager and owner representative. He noted that he has prepared a strategy for RSM on various areas that would be reviewed and that the report provided to the Committee is the third report that RSM has prepared for the OCA.

Mr. Jabouin noted that the report had no new exceptions but provides an update on some of the prior exceptions as a follow up. Regarding two remaining issues from the first RSM report, one is now closed, and another is partially closed. Regarding three remaining issues from the second RSM report, two are now closed, and one is partially closed.

Mr. Blondell gave an update to the open issues. Observation number 1 from the 2019 Q3 report was related to the compliance reporting requirements where their monthly reporting as required by the RFP were reviewed. He stated this was partially complete now. The original observation included that there were some missing post project completion reporting elements that were not included in the monthly reporting packages that were sent to District management. Subsequently, a financial close out package started to be included in the monthly reports, but it was still missing the reporting on the stakeholder satisfaction. Since the financial close-out reports were started to be included, he did partially close this item. The stakeholder satisfaction surveys have since been sent out; however, the responses have not been received to come up with an action plan as to how to respond to those responses and review them. Mr. Blondell stated they will continue to monitor compliance the reporting requirements.

Observation number 3 from the 2019 Q3 report was related to delays in the design phase timeline that were noted. After seeing the executed amendment approved by the Board which has so far reduced the design fees with respect to this by \$96,100, that process is well underway. Closure of this finding was recommended, Mr. Blondell reported.

Mr. Blondell then discussed Observation number 1 from the 2019 Q4 report related to the Standard Operating Procedure (SOP) for the selection of minor project vendors. He said the recommended actions were satisfied and recommended closer of this finding.

Observation number 2 from the 2019 Q4 report was related to construction invoice supporting documentation. The original observation was related specifically to construction manager at risk projects. In this period, non CMR projects were reviewed, and some additional exceptions were noted. The issues were largely the same, even though they're different types of projects, the invoice review process is very similar. Instead of creating a new finding, a second section to this finding because the remediation plan would be the same for both. Management has provided some additional training to their staff, updated the checklist as of January 2020, and minutes from staff meetings were noted. The new checklist has been received; however, since testing has not been performed yet, the observation is not ready to be closed. Since there has been movement, this is listed as partially complete.

Ms. Fertig asked when the invoice testing would be done again, and Mr. Blondell stated it will be tested in the current audit period. Ms. Fertig thanked Ms. Marte for sending out the certificate of participation list. She stated she wanted to point out that that the total for certificates of participation over those 10 years was nearly \$2 billion. She then asked if that was in addition to the monies from the state for capital funding. Ms. Marte responded, yes. Ms. Fertig continued and stated she wanted to go back to that statement that there was a learning curve and point out that this District has long handled large construction projects, large amounts of money, and done it well.

For more details regarding the RSM – Internal Audit of Program Management FY20 Q1, please refer to the RSM – Internal Audit of Program Management FY20 Q1 posted at <https://www.browardschools.com/Page/34791>.

Formal Motion to transmit the RSM – Internal Audit of Program Management FY20 Q1 was made by Mr. Mayersohn and seconded by Ms. Fertig. The motion passed unanimously.

Physical Plant Operations

Mr. Barnes asked the Committee if they would like to discuss The Council of Great City Schools report for a few minutes before time was up, or if they would like to table it until the next meeting. Mr. Mayersohn stated that he would prefer to table it in order to discuss it in whole at the next meeting. Dr. Lynch-Walsh announce that Mr. Woods would be attending the Facilities Task Force meeting on Thursday evening at Plantation High School and will discussing this report.

Mr. Woods stated that they will be there from 7 to 8 p.m. He also mentioned that based on the conversation that they had with the Board; they are providing summary responses to some of the comments that were made in the report. He continued that he appreciated the Board allowing that because it gives them the time to validate and verify and make sure that they are providing factual responses. Mr. Woods suggested that they share those responses with this Committee and that may preempt some of the questions around some of the comments that were made in the report.

Ms. Fertig stated she wanted to bring up something she knows she will want to talk about, and it might be timely for what you're doing next week. She read from the report that the council team found it difficult to access or receive data to account for classroom counts and usage. Ms. Fertig asked if they could be prepared to talk about this issue because there was a time when the District website had far greater detail on what was happening and was much more user friendly. She continued that now it is almost impossible to find anything on the website and was wondering why so much of the historical data that was provided by the Facilities Department was gone and what will be done about it.

Formal Motion to table this report and discussion until the next Audit Committee meeting on March 12, 2020 was made by Mr. Mayersohn and seconded by Mr. Medvin. The motion passed unanimously.

Chief Auditor's Report

Mr. Jabouin acknowledged the retirement of Facility Audit Manager, Mr. Usallan. He thanked Mr. Usallan for his nearly 13 years of service to the District and his 7 years of service to the OCA.

Mr. Jabouin announce the addition of the newest OCA member, Ms. Kathleen Watson-Wilken. She is a transfer from within the District and is an Auditor III. He stated that the OCA is now two persons short of being fully staffed.

Mr. Jabouin then discussed the Chief Auditor's report. He noted that the Florida Auditor General report, the Charter School meetings, and the Quality Assessment were the most significant efforts

of the OCA since the prior meeting on November 21, 2019. Mr. Jabouin also noted that he and Ms. Arcese spent a considerable amount of time on the Tangible Personal property Management Improvement Process.

Given the time effort required for those initiatives and then preparing for the current meeting, very little time is left for the review of audit fieldwork. Thus, a backlog exists for the review of work performed by the Audit Managers and the Auditors and this impacts the timing of the delivery of reports to the Committee.

Mr. Jabouin noted that the Quality Assessment is required every three years and that the OCA was 2.5 years behind in the timing of a new assessment. He pointed out that the audits need to be performed in accordance with government auditing standards. Those standards have specific requirements for fieldwork, reporting, and review of the work performed by the auditors.

Mr. Jabouin discussed the ongoing audits and noted that Mr. Usallan's retirement would impact the Facility audit area, a key area in the audit program.

Mr. Jabouin stressed the importance of follow up and noted that this is fundamental to any top-tier audit program. The auditors themselves are required to follow up and want to follow up, especially on issues that they noted during fieldwork.

Mr. Jabouin stressed that the upcoming Healthy Vending audit report will serve as a template to future audits. The fieldwork so far reveals findings based on facts that are in line with the general audit standards and identify the root cause of other issues. The objective of the program is to find findings if they exist and also provide assurance on areas that are operating well. Mr. Jabouin also noted that other audits of the State Requirements Educational Facilities and Interactive Boards are proceeding.

For more details regarding Mr. Jabouin's Chief Auditor's Report, please refer to the Chief Auditor's report posted at <https://www.browardschools.com/Page/34791>.

Public Comments

No public comments.

Mr. Jabouin explained that going forward, he is asking individuals who intend on making public comments to sign in and to indicate the subject. He continued and stated that he can then add them to the correct area of the agenda. Also, if they are talking about an item that is not on the agenda, then they will be heard in the public comments section.

Audit Committee Member Comments

Ms Fertig stated she wanted to categorize the savings that come from the audits prepared by the OCA. Ms. Fertig stated that as seen in the audit today, there is a monetary amount and tangible and would like to track that over the year. She continued that at the end of the year when the Chair addresses the Board, it can be stated what a great job is being done and will be able to put a figure

to it. Ms. Fertig also commented how nice it is to see such a full agenda and wanted to say congratulations and thanked the OCA for all the work they are doing.

Ms. Fertig then commented regarding the audit on the smart boards. She stated she wanted to make sure to not wait too long to do an audit as that could lead to having trouble recovering funds, and it's really important to do the audits in a timely manner as to make sure the District does not find out that they have lost money that they cannot recover.

Mr. Jabouin followed up that the OCA is constantly working, and it comes down to what are they working on. Mr. Jabouin discussed that the OCA is the only division that does not have a director-level person under the Chief. He continued that he is the only one that actually does any of the movement in the department. Four of the Managers are currently waiting to speak with him to ask questions about things that they have encountered during their audit, how to treat it, how to document it, and how to move forward with it. He stated that this slows down the process; however, the peer review will analyze some of those types of things and will prompt further discussions about how the department is functioning. There will be an opportunity to have a very good, healthy discussion about the unit.

Dr. Lynch-Walsh asked for clarification regarding the upcoming smart board audit. Mr. Jabouin replied that the audit will look at a variety of different facets. Conversion regarding the interactive boards prompted Mr. Gohl to give some clarification of terms. He recommended that the Committee use interactive board as a generic term. He further explained that Smart Board, Promethean Board and Recordex are all brands of interactive boards.

Dr. Lynch-Walsh then noted various points on the COPs, PPO, PPO personnel and the prior Termite audit.

Mr. Jabouin emphasized that the OCA is constantly working, and it is just whether or not we are working on that issue or different issues that come up. He continued that when different points come out, we take note of them in order to build them into the program; however, from a practical standpoint, the OCA is maxed out on the different projects that we are working on. We take note of things that appear at the Board meetings, in the news, and the matters brought out in this meeting as well.

Mr. Mayersohn wanted to follow up on the BECON audit to ensure that they're on their timelines. Mr. Jabouin replied that they are on the radar. Mr. Mayersohn also wanted to strongly recommend, through the Chair to the Superintendent, the book called The Checklist Manifesto from 2009 and is regarding checklists.

Mr. Barnes asked Mr. Jabouin how the external auditors were selected. Mr. Jabouin replied that the rules had changed in the composition of the selection. He continued that the District has a three-year engagement with Moore Stevens Lovelace which includes two, one-year renewals. Currently, the District has used one of the one-year renewals. The other one-year renewal will be presented after consulting with Ms. Marte and will have a recommendation for the Committee. That will be the last of the one-year renewals. Ms. Marte commented that the requirement is that

the District go out for a request for proposal and that audit firms are alternated. The Committee further discussed the changes to the selection committee.

Adjournment

Formal Motion to adjourn made by Ms. Fertig and seconded by Mr. Medvin. The motion passed unanimously.

Meeting Adjourned: 2:15 P.M.

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