

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 11TH, 2024
9:43 A.M. - 1:20 P.M.

Court Reporter:
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1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MS. RUTH CARTER-LYNCH (Telephonic)

MS. REBECCA DAHL

3 MR. ANTHONY DE MEO

MS. MARY FERTIG

4 DR. NATHALIE LYNCH-WALSH

MR. ROBERT MAYERSOHN (Telephonic)

5 MR. ANDREW MEDVIN

MR. PAVEL MENZUL

6 MS. JACLYN STRAUSS

MR. PETER TURSO

7

OFFICE OF THE CHIEF AUDITOR STAFF:

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MR. JORIS JABOUIN, Chief Auditor

9 MS. ALI ARCESE, Audit Director

MR. DAVID RHODES, Audit Director

10 MS. JENNIFER HARPALANI, Assistant Director IT Audits

MR. GABRIEL CARVAJAL, Manager, Property & Inventory

11 Control

MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds

12 MS. ELENA PRITYKINA, Task-Assigned Manager, Operations

MR. BRYAN ERHARD, System Support Specialist II

13 MR. JEREMIAH CARTER, Auditor III

MS. MICHELE MARQUARDT, Executive Secretary

14 MS. WANDA RADCLIFF, Clerk Spec B

15 DISTRICT STAFF:

16 MRS. JUDITH MARTE, Deputy Superintendent, Operations

DR. JOSIAH PHILLIPS, Chief Information Officer

17 DR. DEBORAH CZUBKOWSKI, Chief Facilities Officer

MS. ERUM MOTIWALA, Associate Superintendent, Finance

18 MR. MARK DORSETT, Executive Director, Physical Plant

Operations

19 MS. SHELLEY MELONI, Executive Director,

Pre-Construction

20 MS. JENNIFER ANDREU, Executive Director, Operations

MR. RYAN SMITH, Director, Business Support Center

21 MS. MARY COKER, Director, Procurement & Warehousing

Services

22 MS. GERRILYN ARLOTTA, Assistant Director, Accounting &

Financial Reporting

23 MR. DALE SPEAR, Area Manager, Physical Plant

Operations

24 MR. TODD CHELIBASHKI, Treasury Manager, Treasury

25

1 INVITED GUESTS:

2 MS. KATHLEEN LANGAN, AECOM

MS. ASHLEY CARPENTER, Atkins

3 MS. KAYLA SPELLMAN, CRI

MR. ROB BROLINE, CRI

4 MS. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &
Advisors

5 MR. MATTHEW BLONDELL, Business Risk Consulting, RSM

MR. CHRIS GUMS, Manager, Risk Consulting, RSM

6 MR. TIM BASS, Court Reporter, United Reporting

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1 Thereupon, the following proceedings were had:

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3 DR. LYNCH-WALSH: All right. Good morning
4 everybody. I think I forgot how to chair a
5 meeting. It's been a while. Happy New Year.
6 Welcome to -- I'd like to call the -- what is
7 today? Today is not November 16th. It is, I
8 believe, January 11th meeting of BCPS Audit
9 Committee Meeting to order.

10 First order of business is the Pledge of
11 Allegiance. The flags are behind us or behind
12 me. All rise.

13 (Pledge of Allegiance was recited.)

14 DR. LYNCH-WALSH: All right. Thank you. We
15 need seven for quorum, we're at six, but we
16 expect seven soon, so we're going to go ahead.
17 We cannot conduct business meeting, we can't vote
18 until we have quorum. Did I hear a door?

19 Do you want to be an audit committee member
20 for today?

21 All right. So roll call is the first order
22 of business and today we have a new member. So,
23 Mr. Jabouin, can your staff do roll call?

24 MR. JABOUIN: Yes. Thank you. Good morning,
25 Chair.

1 Ms. Ruth Carter-Lynch on the phone?

2 MS. CARTER-LYNCH: Here.

3 MR. JABOUIN: Ms. Rebecca Dahl?

4 MS. DAHL: Here.

5 MR. JABOUIN: Mr. De Meo is in transit.

6 Ms. Mary Fertig on the phone?

7 BECON: Negative.

8 MR. JABOUIN: Okay. I understand she'll be
9 here soon.

10 Ms. Itohan Ighodaro is in transit, as well.

11 Dr. Nathalie Lynch-Walsh?

12 DR. LYNCH-WALSH: Here.

13 MR. JABOUIN: Mr. Robert Mayersohn on the
14 phone?

15 MR. MAYERSOHN: I'm here.

16 MR. JABOUIN: Mr. Andrew Medvin.

17 MR. MEDVIN: Here.

18 MR. JABOUIN: Mr. Pavel Menzul?

19 MR. MENZUL: Present.

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

21 Ms. Jaclyn Strauss?

22 MS. STRAUSS: Present.

23 MR. JABOUIN: Mr. Peter Turso?

24 MR. TURSO: Here.

25 MR. JABOUIN: And amongst District staff, I

1 am Joris Jabouin, the District's Chief Auditor.

2 MS. ARCESE: Ali Arcese, Audit Director.

3 MR. RHODES: Dave Rhodes, Audit Director.

4 DR. PHILLIPS: Dr. Joe Phillips, Chief of IT.

5 MS. ARLOTTA: Gerri Arlotta, Assistant
6 Director of Financial Reporting. I'm designee
7 today for Oleg Gorokhovsky, Director.

8 MS. MOTIWALA: Erum Motiwala, Associate
9 Superintendent of Finance.

10 MS. ANDREU: Jennifer Andreu, Executive
11 Director, Operations.

12 MS. CZUBKOWSKI: Deborah Czubkowski, Chief
13 Facilities Officer.

14 MR. JABOUIN: The back row, please? The
15 gentleman on the right?

16 MR. PROANO: Jim Proano AECOM.

17 MR. SPEAR: Dale Spear, Physical Plant
18 Operations.

19 MR. DORSETT: Mark Dorsett, Executive
20 Director, Physical Plant Operations.

21 MR. SMITH: Ryan Smith, Director of Business
22 Support Center.

23 MR. CARTER: Jeremiah Carter, Office of the
24 Chief Auditor.

25 MR. CARVAJAL: Gabriel Carvajal, Office of

1 the Chief Auditor.

2 MR. ERHARD: Bryan Erhard, Office of the
3 Chief Auditor.

4 MS. MARQUARDT: Michele Marquardt, Office of
5 the Chief Auditor.

6 MS. PRITYKINA: Elena Pritykina, Office of
7 the Chief Auditor.

8 MS. RADCLIFF: Wanda Radcliff, Office of the
9 Chief Auditor.

10 MS. HARPALANI: Jennifer Harpalani, Assistant
11 Director, Audits.

12 MS. GOULDBOURNE: Nakia Gouldbourne, Office
13 of the Chief Auditor.

14 MR. JABOUIN: Ms. Marte?

15 MRS. MARTE: Judith Marte, Deputy
16 Superintendent Finances and Operations.

17 MR. JABOUIN: Ms. Coker?

18 MS. COKER: Good morning, Ms. Coker, Director
19 of Procurement & Warehousing Services.

20 MR. JABOUIN: Chair, I wanted to mention to
21 those here that there are some documents that are
22 in the front of the audit committee members'
23 areas. There is a memorandum from Ms. Marte's
24 office on fund balance.

25 DR. LYNCH-WALSH: Oh, that was the first

1 question I was going to ask.

2 MR. JABOUIN: There also are documents that
3 we sent subsequent to delivery of the package
4 that we've included here for the committee. And
5 then we also have some pages to Agenda Item
6 Number 10. These are pages 6 and pages 12 from
7 that report when that comes up.

8 I also wanted to mention that Deputy
9 Superintendent Marte, Executive Director Andreu
10 and Director Smith and Dorsett need to leave at
11 noon and this impacts Agenda Items 7, 8, 10, 11
12 and 12. And Ms. Marte will serve as the
13 Superintendent's designee as well as Dr.
14 Phillips. And if they need to leave I'll take
15 notes for the Superintendent, Chair.

16 DR. LYNCH-WALSH: Okay. Well, let's start by
17 introducing our newest member and then we need to
18 approve the agenda because I wanted to shift
19 number 7 around. So -- and we just got another
20 member, so we now have quorum.

21 All right. Good. We have quorum and we have
22 a new member. So we have Mr. Pavel Menzul?
23 Menzul?

24 MR. MENZUL: Yes.

25 DR. LYNCH-WALSH: Okay. Please, if you

1 could, introduce yourself to the group as this is
2 your first meeting.

3 MR. MENZUL: Hello. Hi. My name is Pavel
4 Menzul and I'm happy to be on this committee. My
5 background is, actually, in supply chain and
6 finance and I was a consultant before and, you
7 know, it's awesome to be here.

8 DR. LYNCH-WALSH: Okay. Welcome.

9 All right. So next up on the agenda,
10 Approval of the Agenda. So today, because the
11 last time we did follow-up items and I've got, we
12 have some issues on the follow-up items, we may
13 never get to the items that we need to approve if
14 we do 7 before we do those. So what I was
15 looking to do is, except where they relate to an
16 agenda item, move number 7 to after 12 on the
17 agenda. And then as the things pertain to agenda
18 items we'll pull from there. Because there are
19 some things, like RSM is here, so we can ask
20 about that, Business Support Center, but there
21 are some things in here, like the HR and
22 Procurement Plan, if we start talking about that,
23 we're never going to get to Item Number 8. So
24 that's the change that I'd like to make here.
25 And, otherwise, is there anything else on the

1 agenda or are we good with the rest of it?

2 So I just want to move 7 down to after 12.

3 MS. FERTIG: Okay.

4 MS. STRAUSS: Okay.

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

6 MS. STRAUSS: Yes.

7 DR. LYNCH-WALSH: All in favor?

8 COMMITTEE MEMBERS: Aye.

9 DR. LYNCH-WALSH: Any opposed?

10 (No response.)

11 DR. LYNCH-WALSH: Okay. Passes unanimous.

12 So the agenda is now approved.

13 Do we have anyone for public comment?

14 MR. JABOUIN: We do not. Ms. Arcese will
15 check outside while she's looking.

16 DR. LYNCH-WALSH: Next up we have the minutes
17 from October 12th and October 19th. As soon as
18 we get confirmation about public comment. And
19 then, of course, the public can comment on any of
20 the agenda items, but this is just if someone is
21 there with a general comment.

22 MS. ARCESE: No.

23 DR. LYNCH-WALSH: Okay. Good.

24 All right. So I need a motion to approve the
25 minutes for October 12th.

1 Okay. Moved by Ms. Strauss. Second by
2 Fertig?

3 MS. FERTIG: Yes.

4 DR. LYNCH-WALSH: All right. All in favor --
5 any discussion on the minutes?

6 (No response.)

7 DR. LYNCH-WALSH: We're good?

8 All right. All in favor of approving the
9 October 12th minutes?

10 COMMITTEE MEMBERS: Aye.

11 DR. LYNCH-WALSH: Any opposed?

12 (No response.)

13 DR. LYNCH-WALSH: Okay. October 12th is
14 approved.

15 October 19th minutes, need a motion to
16 approve.

17 MS. FERTIG: So moved.

18 MS. STRAUSS: Second.

19 DR. LYNCH-WALSH: Okay. Moved by Fertig,
20 seconded by Strauss.

21 Any discussion?

22 (No response.)

23 DR. LYNCH-WALSH: All right. All in favor of
24 approving the October 19th minutes?

25 COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: Any opposed?

2 (No response.)

3 DR. LYNCH-WALSH: All right. We moved Item
4 7, so that brings us to the MSL Annual
5 Comprehensive Financial Report.

6 MR. JABOUIN: Chair, we have Mr. Castaneda
7 here to go over the documents. As we know from
8 the committee these were presented on November
9 16th. The Board needed to approve those at their
10 December meeting and they have moved forward with
11 that. But Mr. Castaneda is here for this
12 presentation.

13 DR. LYNCH-WALSH: Okay. So, again, because
14 of timing, this went to the Board. When we met
15 in December we talked about the fund balance. So
16 that's one of the follow-up items that would be
17 relevant to this area and that we received a memo
18 on. We had asked for an explanation and I hope
19 Mr. De Meo is okay because I think he was the one
20 that wanted the explanation.

21 The explanation would tell us where we are.
22 So it looks like in June -- so as of these
23 financial statements the fund balance was at 4.36
24 percent for the assigned and unassigned.

25 MR. JABOUIN: Ms. Motiwala?

1 MS. MOTIWALA: Yes, that's correct.

2 DR. LYNCH-WALSH: Okay. And then between
3 June and September 30th, 2023 we're now at 4.15
4 percent.

5 MS. MOTIWALA: Correct.

6 DR. LYNCH-WALSH: Okay. I appreciate that
7 you guys brought the Florida Statutes because I
8 went and pulled that last night, and then the
9 policy. So -- but it's no longer September. So
10 we're now in January.

11 MS. MOTIWALA: So the October interim
12 financial statements will be presented to the
13 Board this month on the 23rd.

14 DR. LYNCH-WALSH: Okay. And do we have what
15 was projected previously? Because that'll be
16 where we are, actually, as of October; right?

17 MS. MOTIWALA: Right.

18 DR. LYNCH-WALSH: Do we have projections as
19 to where we're going? Like a projection for
20 where we would be?

21 MS. MOTIWALA: It was still above 4 percent.

22 DR. LYNCH-WALSH: 4 percent for October?

23 MS. MOTIWALA: No, for the year you're
24 asking?

25 DR. LYNCH-WALSH: Oh, to be 4 percent for

1 June 30th, 2024?

2 MS. MOTIWALA: Yes, it's above 4 percent.

3 DR. LYNCH-WALSH: Okay. That's the
4 projection, and we're at 4.15.

5 So what you're saying is that, in theory,
6 we're expected to go from 4.15 to 4 percent --

7 MS. MOTIWALA: No, I'm just saying it's
8 expected to be above 4 percent. So it's in line
9 with the projection for the year, the 4.15
10 percent as of September.

11 DR. LYNCH-WALSH: Uh-huh. Okay. And
12 then we'll find out as of October at the 23rd
13 meeting. So is that backup available yet?
14 Because the agenda's on-line.

15 MS. MOTIWALA: The interim financials are
16 posted --

17 DR. LYNCH-WALSH: Okay.

18 MS. MOTIWALA: -- already, based on the
19 agenda item.

20 DR. LYNCH-WALSH: Okay. So then what's the
21 October?

22 MS. MOTIWALA: It's 4.17 percent.

23 DR. LYNCH-WALSH: 4.17?

24 MS. MOTIWALA: Yes.

25 DR. LYNCH-WALSH: Okay. All right. And can

1 someone explain the significance of this since we
2 just got the memo and it can be -- I know Mr.
3 Castaneda, I don't know, because Mr. De Meo is
4 usually the one that has the most questions for
5 you and he's not here, and this already went to
6 the Board --

7 MR. CASTANEDA: Correct. Since all of our
8 communications have been communicated both to the
9 audit committee as well as the Board, we never
10 had a formal meeting because the one in November
11 got cancelled, so I'm just here to -- if there's
12 any questions or concerns with the ACFR that was
13 presented in November -- in December.

14 DR. LYNCH-WALSH: Yes, Mary.

15 MS. FERTIG: Can I just ask a quick question?
16 I'm asking a quick question.

17 I'm looking at all the papers, I printed off
18 everything that was sent to us yesterday.

19 DR. LYNCH-WALSH: This is from this morning.

20 MS. FERTIG: And this is from this morning.
21 So if I could just request, I know this is
22 difficult because this is a January date, but,
23 you know, I think for most of us we try to print
24 it off and read it before we get here.

25 Is it possible that we could receive these --

1 I know this isn't exactly on your point, but --

2 MR. CASTANEDA: No, your fine.

3 MS. FERTIG: -- is it possible that we could
4 receive these, you know, the day before so that
5 we have an opportunity to review them?

6 MR. JABOUIN: Yeah, so, Ms. Fertig, yes. So
7 there is some -- due to the cancellation and the
8 holiday factor, the normal delivery practices
9 where we send the documents out the Friday
10 before, we couldn't follow that to a -- to a T.
11 But, obviously, for future meetings we will
12 operate in that spirit.

13 MS. FERTIG: And I don't have a problem with
14 the fact that you couldn't deliver it the week
15 before, it's just we got a number of attachments
16 yesterday and I printed them off, went over them.
17 I just -- we were just sitting here trying to
18 figure out which one of those documents you were
19 on and this is a new one. So I would just
20 request that all of them come to us prior to a
21 meeting so we have time to review them.

22 MR. JABOUIN: So noted.

23 MS. FERTIG: Thank you.

24 DR. LYNCH-WALSH: Yeah, I think, to your
25 point, the reason this occurred is, remember,

1 everybody was off until the 8th. And by
2 "everybody", I mean the District. So then if
3 they got updates subsequent to going off-line on
4 the 18th, I'm guessing this is what caused this.
5 So we, in theory, shouldn't see this again, where
6 we're getting stuff the night before and the day
7 of because there isn't a holiday break in
8 between.

9 MS. FERTIG: Yeah, it's just this is dated
10 8th and --

11 MR. JABOUIN: That is correct. So with most
12 of staff returning on Monday, a lot of these were
13 compiled on Monday and Tuesday before this
14 meeting. But this is not a usual situation, Ms.
15 Fertig.

16 MS. FERTIG: I recognize that. I just -- my
17 point being, that we got a lot of attachments
18 yesterday. This, I think, could have come at the
19 same time. And I know several times this has
20 happened. That's not a criticism. I know how
21 hard your staff works. But I just think that
22 it's -- for what we're doing, it's important that
23 we have time to review it the night before.

24 DR. LYNCH-WALSH: Yeah, and, actually, to
25 Mary's point that she pointed out, it was dated

1 the 8th. Because I hadn't looked at the date. I
2 started from the back. You would expect the
3 date, since we're getting it this morning, to be
4 this morning, except for the part that I
5 distinctly remember asking -- we asked for the
6 explanation at our meeting on the 20th. So,
7 right, that could have been done, but it wasn't.
8 So we have it now and the interim financials at
9 4.17.

10 So then I guess we're back to the question,
11 if no one has any questions for Mr. Castaneda, my
12 question is, I guess, Mr. Castaneda, this is part
13 of the financials, so is this lower? Because
14 what we don't have is a historical look at this
15 percentage. Historically, where has this been?

16 MR. CASTANEDA: Historically, since we've
17 been conducting the audit, it's hovered over 3
18 percent. It's never gone down below the minimum
19 fund balance policy that the District has.

20 DR. LYNCH-WALSH: I'm asking, specifically,
21 if we've been normally 5; 4.5; 5-and-something?

22 MR. CASTANEDA: I don't have that off the top
23 of my head.

24 DR. LYNCH-WALSH: Okay. Yeah, I would -- I
25 think I would have noticed if it had fallen at

1 3.5 or 3 percent, it would have been complete
2 chaos.

3 Yes, ma'am?

4 MS. STRAUSS: I just wanted to ask, do we
5 have a basic standard that other districts
6 maintain as far as their percentage is concerned?

7 DR. LYNCH-WALSH: That's my next question.

8 MS. STRAUSS: And I want to know how we
9 compare to that, please.

10 DR. LYNCH-WALSH: You mean like Palm Beach
11 and Dade?

12 MS. STRAUSS: Yeah. Well, just, you know,
13 the districts, I guess, even across the nation
14 that operate in more effective efficient ways
15 than this district does.

16 MR. CASTANEDA: It's kind of hard to -- I
17 wouldn't benchmark Broward schools with other
18 districts unless it's like the higher ones; like
19 Miami-Dade; or LA County; or Texas.

20 MS. STRAUSS: Great. Yes.

21 MR. CASTANEDA: But those -- those are out of
22 state and Florida's very specific with its own,
23 the Florida DOE has it's own set of rules that
24 other states do not, as well as Florida statutes
25 that -- so it's hard -- it's --

1 MS. STRAUSS: So what about Miami-Dade?

2 Let's start there.

3 DR. LYNCH-WALSH: And Palm Beach, just for
4 fun.

5 MR. CASTANEDA: I don't have that
6 benchmarked. But I don't like to compare, me,
7 personally, as an auditor, to see if you're on
8 the right path because your entity is your own
9 entity and you kind of benchmark against yourself
10 and see if, for example, the minimum fund
11 balance, if it's going down or up, historically,
12 within the district. But we can definitely pull
13 those benchmarks and we could present to you next
14 meeting or --

15 MS. STRAUSS: That would be great. As a
16 previous auditor, myself, I would always look
17 within industry, as well, as that is one of our
18 standards; right?

19 MR. CASTANEDA: Sure.

20 MS. STRAUSS: Audit standards. So you said,
21 as auditor, you only like to look within. I
22 don't agree with that methodology. I like to
23 look intra and intercompany as well as outside
24 market. So I would definitely like to know what
25 that -- what that standard is and what others

1 have been maintaining at. Because I have
2 concerns for Broward. And, obviously, this --
3 this percentage seems pretty low to me.
4 Especially with the size of our district, the
5 population and the tax -- the tax bill that is
6 disproportionately given to Broward schools over
7 other things. It's the highest portion of our
8 tax bills, our property tax bills.

9 DR. LYNCH-WALSH: All right. Ms. Fertig?

10 MS. FERTIG: Yeah, I guess I'm -- I'm not
11 trying to be unreasonable, but I would think -- I
12 mean, Ms. Marte, can you answer that question?
13 There's got to be a file somewhere that's pretty
14 easily accessible that we would be able to find
15 this information out today? Didn't we discuss
16 this prior?

17 DR. LYNCH-WALSH: We did.

18 MS. FERTIG: Okay. I would just be
19 interested in knowing the last, at least last
20 year's, but I would say five years. Yeah.

21 MRS. MARTE: Through the Chair?

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

23 MRS. MARTE: So in 2017, I don't have the
24 percentages, I do have a graph that trends. This
25 is not the lowest the fund balance has been in

1 the district. In 2018 the fund balance was
2 lower. Although it was above the required 3
3 percent. I would have to do the calculations of
4 the percentages. But in 2018 and '19 it was
5 lower. We got the fund balance up in 2020, '21
6 and '22 significantly higher than it had been
7 since 2014. And then last year, the size of
8 raises and the significant increase in the SRO
9 contracts that were not contemplated when the
10 budget was developed caused a significant
11 reduction.

12 Again, we're not as low as we were in 2018
13 and 2019. I've expressed to the Board, very
14 publicly, my concern about fund balance. How do
15 we compare to Miami-Dade, where you all know I
16 have significant history, and Palm Beach, we are
17 significantly lower, ma'am. Yes, we are.

18 MS. STRAUSS: What does "significantly lower"
19 mean?

20 MRS. MARTE: Significantly lower, I would
21 have to go look, but I believe both of them are
22 above 5 percent, possibly above 6.

23 MS. STRAUSS: Wow.

24 MR. JABOUIN: They also get significantly
25 more funding from the State of Florida than we

1 do. So in the current governor's proposed budget
2 Palm Beach gets \$751 more per student than
3 Broward. Miami-Dade gets 300-plus, I don't
4 remember the exact number, but more than 300 more
5 per student.

6 What does that translate into? If we were to
7 be funded the way Palm Beach was, we would have
8 an additional \$173 million in our budget. If we
9 were funded the way Miami does, we would have an
10 additional 88 million.

11 And why do I know all these things in my
12 head? Because we're actually working on a
13 presentation because I share the audit
14 committee's concern around fund balance and have
15 expressed that very, very clearly to the board.

16 MS. FERTIG: No, I'm glad you're working on a
17 presentation because it seems like if they're
18 making more that we might need to change some of
19 our strategies in working in Tallahassee and all.

20 Is there an explanation why Palm Beach County
21 gets so much more?

22 MRS. MARTE: So, yes, yes. So the base
23 student allocation is similar. Although, for
24 some reason, and they don't call it the DCD
25 anymore, Erum, they call it the commodities index

1 factor? Help me?

2 MS. MOTIWALA: Yes. The wage factor.

3 MRS. MARTE: So they changed the DCD to a new
4 name last year. For some reason both Palm Beach
5 and Miami-Dade get a higher DCD than we do. But
6 that's a small amount of the issue.

7 The issue is the tax base as it relates to
8 the number of students in the school. Both Palm
9 Beach and Miami-Dade still have significant land
10 to grow and increase their tax base. Miami-Dade
11 is exploding down south near Homestead and
12 building houses like crazy. Palm Beach is still
13 building out west. We're at capacity. So our
14 tax base per student is significantly lower than
15 theirs.

16 MS. FERTIG: If you lived in Fort Lauderdale,
17 and perhaps you do, you would not think that we
18 are built out with what we see on a daily basis.

19 MRS. MARTE: So -- so what is happening --
20 you're right Mrs. Fertig, but what is happening
21 is the units being built in Fort Lauderdale are
22 not necessarily the units that attract growing
23 families. It's millennials and retirees.

24 MS. FERTIG: And I've heard this -- I've
25 heard this for a very long time. And I think if

1 you look at some of the demographics in some of
2 the eastern schools, where they were 15 years ago
3 and where they are today, that you might question
4 that. I've always questioned it because all
5 around the world people live in these high-rise
6 apartments and high-rises, and so I don't know
7 that we should discount it, but it might be an
8 argument that we could work-up and move forward.
9 But, in any event, I'll let that go.

10 DR. LYNCH-WALSH: Yeah, we have the same
11 issue in Plantation. They always say, oh,
12 singles, you know, young professionals. I go,
13 they could have kids to get to the schools.

14 So the -- I think you asked most of the
15 questions related to why.

16 My question is whether the referendum dollars
17 impacted the fund balance since it went up
18 after -- in 2018-19?

19 MRS. MARTE: So that had some impact on the
20 fund balance during those years, but part of the
21 impact during those years was the fact that we
22 were closed for COVID and discretionary spending
23 went down and was put into fund balance.

24 DR. LYNCH-WALSH: Okay. So we stopped
25 spending like drunken sailors is the explanation.

1 Okay.

2 MRS. MARTE: Well, that's not what I said.

3 DR. LYNCH-WALSH: No, I know. I'm drawing --
4 they couldn't spend. Yeah, we all did that,
5 basically. What were we spending money on except
6 Amazon?

7 So, Mr. De Meo, we're on your favorite topic,
8 the audited financial statements, and we were
9 looking at today's handout, which is the
10 explanation for the general fund balance. We
11 just got a handout this morning. And because the
12 interims are on-line for the 23rd meeting, we're
13 currently at 4.15 percent down from 4.36 from to
14 the financials, but they're at 4.17 as of
15 October. So that gets us through October. And
16 Mrs. Marte was just explaining that we are lower
17 than Palm Beach and Miami-Dade. They're at 5 and
18 possibly 6 percent, but she was giving an
19 explanation of why. So Ms. Strauss had asked for
20 like a five-year history comparing us, you know,
21 what are we; Palm Beach; Miami-Dade? And then
22 that explanation, I think, would be great, to
23 explain the tax base. She mentioned higher DCDs,
24 so sort of explain -- and they are putting a
25 presentation together for the Board.

1 So for our next meeting -- when is that going
2 to the Board?

3 MRS. MARTE: January.

4 MS. MOTIWALA: January 30th.

5 DR. LYNCH-WALSH: Oh, that workshop?

6 MRS. MARTE: Yes, ma'am.

7 DR. LYNCH-WALSH: So it's going to the
8 workshop January 30th, 1/30. When is our next --

9 MR. JABOUIN: January 25th.

10 DR. LYNCH-WALSH: Oh, so it would be
11 available. Because if it's going to the workshop
12 on the 30th, the materials --

13 MRS. MARTE: It posts Tuesday, this coming
14 Tuesday.

15 DR. LYNCH-WALSH: Okay. All right. So --
16 oh. Well, when we look at our agenda for the
17 25th we might be able to squeeze it in. Because
18 then we don't meet -- we do meet February 8th
19 though. Oh, no, that's the special meeting.
20 Then February 29th is our regular meeting.

21 MS. FERTIG: Actually, that might be a good
22 time to do it because maybe we'll have a little
23 more time to discuss.

24 DR. LYNCH-WALSH: What, at the 8th?

25 MS. FERTIG: Yeah.

1 DR. LYNCH-WALSH: At the special meeting?

2 MS. FERTIG: We can talk about that at the
3 end.

4 DR. LYNCH-WALSH: Okay. Yeah, we'll discuss
5 that.

6 But that's basically where we are on that
7 item.

8 I thought I saw a phantom arm up.

9 Pavel?

10 And we have a new member.

11 You're good? Okay. Yes.

12 MRS. MARTE: So the presentation to the Board
13 is Budget Workshop Number 1. You don't want to
14 do the whole presentation. It's the governor's
15 budget; proposed legislation; all that, as well.

16 You want to hone in on fund balance and you
17 want additional information; correct?

18 DR. LYNCH-WALSH: Right.

19 MRS. MARTE: You want information comparing
20 us to Palm Beach and Miami-Dade and a five-year
21 trend with percentages; that's what you're
22 looking for?

23 DR. LYNCH-WALSH: And an explanation for, you
24 know, when its gone up, like you were talking
25 about what caused it.

1 MRS. MARTE: Okay.

2 DR. LYNCH-WALSH: Basically, capturing what
3 you just said.

4 MRS. MARTE: But with those additional pieces
5 of information that Mrs. Strauss and Mrs. Fertig
6 wanted.

7 DR. LYNCH-WALSH: Yes, the past five years.

8 MRS. MARTE: Okay. Thank you. I just want
9 to be clear that I understand the mission.

10 DR. LYNCH-WALSH: Yep. That is it.

11 MS. FERTIG: I don't know if this is possible
12 to do by when you present that to us, but I would
13 like someone to start looking at what the actual
14 -- we now have a trend of a couple decades to see
15 what's coming out of high-rises, for example, in
16 Fort Lauderdale. I'd kind of like to see us look
17 at some of that demographic information and see
18 if what everybody's theory is is born out in
19 reality. So --

20 DR. LYNCH-WALSH: Because they -- so,
21 basically, when they build them they're not
22 identified as being family so they don't project
23 students from those units. But what Mary is
24 saying is, in fact, has that been happening the
25 past 20 years?

1 MRS. MARTE: So we certainly can get with
2 Jill Young and Joe and see what type of data they
3 have.

4 MS. FERTIG: I also have --

5 MRS. MARTE: I need -- I want to be very
6 clear though. We get funded for actual students.
7 So whatever materializes, we get funded for. The
8 issue is the tax base, not the FTE in those
9 buildings. So we don't have the tax base growth
10 that both Palm Beach and Miami-Dade have.

11 DR. LYNCH-WALSH: But that's what Mary's
12 saying is, they have room to build out. Broward
13 is continuing to rebuild and create new homes
14 that are potentially going to have families. So
15 we don't have all this empty land, but they have
16 things they're tearing down and rebuilding. And
17 there are high-rises that are occurring.

18 MRS. MARTE: So we certainly can try to put
19 that together. But I think the slide that would
20 be helpful for you to understand is the taxable
21 value as the factor of student count. We're also
22 in significantly declining enrollment.

23 MS. FERTIG: And I just read an article
24 today, which I will be glad to send to you, that
25 this is a nationwide issue, not a Broward County

1 issue.

2 MRS. MARTE: So, it is, but it is a bigger --
3 so from last year to this year Miami-Dade, I'm
4 talking the traditional head count in seats, not
5 charter schools, not the vouchers, Miami-Dade
6 lost a little over a thousand students in their
7 traditional schools. Palm Beach grew, I'm doing
8 round numbers, about 800 students. We lost
9 6,000.

10 MS. FERTIG: Okay. I'm going to send you
11 this article, which is actually very interesting
12 looking at some of the highest growth, like Clark
13 County and all, that you can see this is a
14 nationwide trend. But I'm not -- I don't want to
15 go on with this. We have so much to do. I think
16 this is an issue worth pursuing and maybe we set
17 this on the 8th. And I will, meanwhile, give you
18 a call to give you some of the documents.

19 I just want to say one thing. I have sat on
20 Planning & Zoning of Fort Lauderdale for -- I'm
21 terming out my second six-year period. So I just
22 -- I just want to say that I've watched this
23 conversation go on for a long time about what the
24 high-rises were going to mean, and then I look at
25 our schools and I see where we are. And I just

1 -- I think in looking overall at schools; where
2 students are; who's coming and so forth; we need
3 to re-evaluate whether or not the theories of the
4 early 2000s have become -- are reality or not.
5 And I'm not sure they are.

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

7 Ms. Strauss?

8 MS. STRAUSS: Yes, just two final comments.
9 Number one, from my own personal experience, I
10 know that there is a large high-rise near Bayview
11 Elementary, for example, that many families
12 purposely move to and rent. It's only for rent.
13 They purposely move there so they can get into
14 Bayview Elementary School. So there are tons of
15 children in these high-rise buildings. So that
16 definitely needs to be assessed.

17 Number two, I just want to put it on the
18 record, the huge lack of enrollment by Broward
19 Schools in comparison to our neighbors to the
20 north and the south, I think everybody in the
21 room everybody at the district needs to ask
22 themselves, why? Why? Why is that going on?
23 And my theory is not because of the vouchers.
24 Because at the end of the day that program was
25 put into place so we step up our game so students

1 and parents don't want to leave Broward Schools
2 because first class education is being given in
3 this district. However, it's not, obviously,
4 being given, and, therefore, parents are opting
5 to cash out and go to a school of their choice.

6 So, if we want money, if we want to generate
7 money, if we want to get above this 3 percent or
8 whatever this pitiful number is in reserves, then
9 we need to keep students here and attract more
10 students.

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

12 I've got one question. Lapsed salaries,
13 would that impact -- because they're sitting
14 there as expenses, is that going to have an
15 impact on this percentage?

16 MRS. MARTE: So lapsed salaries are not
17 sitting there as a percentage. Lapsed salaries
18 is built into the budget. When we build the
19 budget, we budget lapse as a contract to the
20 budget and we look at past history around
21 vacancies and all of that. So how much the lapse
22 varies absolutely affects the projections.

23 The Superintendent announced to the Board
24 last week that we are -- a memo will come out
25 next week, there will be a hard hiring freeze.

1 We need to look at downsizing the District to
2 address those 6,000 students we lost. That will
3 favorably affect lapse and, hopefully, get fund
4 balance to trend upward.

5 DR. LYNCH-WALSH: Right. But are there
6 positions where they've been vacant and they're
7 just sitting there like a rainy day fund, so to
8 speak? Because there was talk about --

9 MRS. MARTE: They were budgeted. They
10 were -- so we -- when we build the budget like
11 every other large school district in the country,
12 you build or factor into your budget knowing
13 there will be a certain percentage of positions
14 that sit vacant all year.

15 DR. LYNCH-WALSH: Okay. We'll probably
16 revisit that.

17 Okay. Anybody have any other questions
18 related to Item Number 8?

19 Oh, Mr. De Meo does.

20 MR. DE MEO: I noted that the financial
21 statements preparation were awarded both the
22 state and I guess another level of recognition.
23 That's commendable.

24 But I wanted to focus on the MD&A. I thought
25 that, perhaps, I would just comment that MD&A is

1 something that we look at for underlying trends
2 and information that support financial
3 statements. I don't think it would hurt us to
4 expand it a little bit. It's kind of broad.
5 It's several pages. But just some thought.
6 Maybe a little more -- you know, down -- down to
7 some of the line items explain -- I know the
8 broad stuff that was explained, the ad valorem
9 taxes and so on. But I think it would be useful
10 for people to read this in conjunction with the
11 financial statements to get a better
12 understanding of what's going on. So that's my
13 comment.

14 DR. LYNCH-WALSH: Thank you.

15 Any other comments?

16 (No response.)

17 DR. LYNCH-WALSH: All right. So we're going
18 to have that for -- so we're trying for January
19 25th meeting to have what we requested, what Ms.
20 Strauss and Ms. Fertig requested?

21 MRS. MARTE: Yes, ma'am.

22 DR. LYNCH-WALSH: Okay.

23 MS. FERTIG: I would just -- can we talk at
24 the end about whether the 8th might be a better
25 time to have that kind of presentation?

1 DR. LYNCH-WALSH: Yeah, I'm not sure if the
2 8th is on Teams. So, yeah, we'll talk at the end
3 and confirm exactly which meeting so you know.

4 MRS. MARTE: They'll let me know. Again, I'm
5 leaving at 12.

6 DR. LYNCH-WALSH: All right. So the
7 whispering before, because we have Procurement,
8 Mrs. Marte, we're going to move RSM down a little
9 bit and go with CRI Procurement and Physical
10 Plant Operations, Business Support Center items
11 because they're here and some of them have to
12 leave at noon.

13 Although, on the SMART Bond program we would
14 still need Ms. Andreu because there is an item
15 that relates to that in here.

16 MR. JABOUIN: Oh, does number 8 need a vote?

17 MS. FERTIG: I mean, why would we transmit
18 something that's already been --

19 DR. LYNCH-WALSH: Transmitted to the Board.

20 MS. FERTIG: Yeah. I was going to ask you
21 that, but I don't think we need a motion on it.
22 Do we? Was there any change between when the
23 Board saw it?

24 DR. LYNCH-WALSH: You know what, well, the
25 fund balance letter, but they already know, in

1 theory. Does the Board have this document; like
2 they have the explanations?

3 MR. JABOUIN: Does the Board have this
4 memorandum?

5 DR. LYNCH-WALSH: The memo.

6 MR. JABOUIN: I do recommend that the
7 committee --

8 MRS. MARTE: It is not copied to the Board so
9 they don't have it.

10 MS. FERTIG: All right. I'll move to
11 transmit the old material and the new material.

12 DR. LYNCH-WALSH: Okay. We need a second.
13 Motion to transmit moved by Ms. Fertig. Seconded
14 by De Meo. Any further discussion?

15 (No response.)

16 DR. LYNCH-WALSH: All right. All in favor of
17 transmitting the old material and new material to
18 the Board for Item Number 8? All in favor?

19 COMMITTEE MEMBERS: Aye.

20 DR. LYNCH-WALSH: Any opposed?

21 (No response.)

22 DR. LYNCH-WALSH: Okay. It passes
23 unanimously. Okay. Thank you, Mr. Castaneda.

24 All right. So we're shifting, moving RSM
25 down slightly. The next item then would be the

1 Carr Riggs, Ingram.

2 What, are they not ready?

3 MR. JABOUIN: They're on their way in.

4 DR. LYNCH-WALSH: Because I don't know that
5 this bond -- what time is it? We could be fine.

6 MR. JABOUIN: Chair, are we at Agenda Item
7 number 10?

8 DR. LYNCH-WALSH: In theory.

9 MR. DE MEO: Madam Chair?

10 DR. LYNCH-WALSH: Yes, sir.

11 MR. DE MEO: In the meantime, I apologize for
12 being late, but in the financial statements there
13 are a list of the officers and so on. And do we
14 have a new chief financial officer?

15 DR. LYNCH-WALSH: New facilities officer.

16 MR. DE MEO: Do we have a chief financial
17 officer?

18 DR. LYNCH-WALSH: Not that title.

19 MR. DE MEO: That's not the title in the
20 report.

21 MRS. MARTE: The title is Associate
22 Superintendent for Finance.

23 MR. DE MEO: Okay. Is that -- so did we
24 change --

25 MRS. MARTE: We changed titles?

1 MR. DE MEO: Yeah.

2 MRS. MARTE: Yes.

3 MR. DE MEO: Okay. So same position;
4 different title?

5 MRS. MARTE: The Chief Financial Officer
6 position was sunset under Dr. Smiley's org chart
7 and Erum's title changed to Associate
8 Superintendent for Finance.

9 MR. DE MEO: Duties and responsibilities the
10 same?

11 MRS. MARTE: Exactly the same.

12 MR. DE MEO: Thank you.

13 DR. LYNCH-WALSH: I didn't understand why we
14 switched titles, but they did. It'll probably
15 change, you know, next year.

16 All right. Okay. So Item Number 10.

17 MR. JABOUIN: Madam Chair?

18 DR. LYNCH-WALSH: Yes.

19 MR. JABOUIN: So this is one of two audits
20 that will be done in the procurement process.
21 There are two pages that are included in the
22 audit committee's area as it relates to this.
23 This is pages 6 and 10. If you could please look
24 at those as CRI, we have partner Rob Broline is
25 here as well as manager, Kayla Spellman, to go

1 over this report.

2 DR. LYNCH-WALSH: Okay. So the first one PPO
3 and Procurement, yeah, that's the only -- CRI
4 just did the PPO one. And there's an updated
5 response on that, as well. All right.

6 MR. JABOUIN: And the reason for the update,
7 of course, is because time has lapsed since
8 November 16th and we wanted to make sure that the
9 audit committee, and this will be included in the
10 Board package, has this information.

11 DR. LYNCH-WALSH: Okay. So rather than have
12 them go through -- does anyone have -- it usually
13 seems to work better if we go through our
14 questions. Unless they want to summarize very
15 quickly the findings. So the purpose; the
16 findings; if you read this initially back in
17 November.

18 MS. FERTIG: Just going through the update on
19 this, maybe it would be wise if they just
20 summarized quickly the findings and where they
21 are. I know that, for example, one was to have
22 an estimated completion date of January 2024. So
23 we should -- that's going to be one of my
24 questions to update, whether that's been done.
25 So maybe they could, just, quickly.

1 DR. LYNCH-WALSH: All right. So just kind of
2 a quick summary and then we can look at the
3 current status.

4 MR. JABOUIN: Mr. Broline?

5 MR. BROLINE: So, basically, our report kind
6 of covered two broad areas. We looked at -- is
7 my mike on? Can you guys hear me okay? There we
8 go. Is that better? Yes.

9 So good afternoon. I guess, good morning.

10 DR. LYNCH-WALSH: Good morning.

11 MR. BROLINE: So, basically, you know, this
12 is to audit the procurement function and the
13 focus was from looking at the initial procurement
14 process, itself, through the issuance of a
15 purchase order, or in cases where there was a
16 formal contract executed, that was the scope of
17 our -- of our internal audit. So we looked at a
18 selection of contracts, as you saw on there, and
19 we focused -- we really took a deep dive on terms
20 of the competitive solicitation process, took a
21 deep dive in those three contracts, as you can
22 see by the findings related to that. We also
23 took a broader view of purchase orders across the
24 District and did a sample of those, as well.
25 And, so, that's the two main parts and focus in

1 terms of the scope of our audit. And then in
2 terms of a very high level, you see the summary
3 of our findings, our observations, on pages 3 and
4 4. We had a total of seven. And we broke it out
5 by kind of three basic sections, kind of what's
6 overall in terms of our observations to kind of
7 more broadly overall in terms of that area of
8 procurement as a whole. And then we have
9 specific observations related to our purchase
10 order sample testing as well as the competitive
11 solicitation testing, itself. And you can see we
12 had a number of observations related to that in
13 each of those areas.

14 In terms of, I don't have much detail, I
15 mean, really, to get into the detail we'd have to
16 go back to the matrix, itself, if you want to do
17 that.

18 Do you want me to go through each one at a
19 high level and tell you what they are or how do
20 you want to proceed?

21 DR. LYNCH-WALSH: No, I have questions and
22 things I'd like explained, so -- but I'll let, if
23 other people have -- which is your preference?
24 Because they could be here for an hour going
25 through --

1 MR. TURSO: Madam Chair?

2 DR. LYNCH-WALSH: Yes.

3 MR. TURSO: I have a more, general, broad
4 question. And that is, when you are presented
5 with purchase orders, walk me through, are you
6 allowed to look at all of them and then you
7 randomly pick; or are you presented with a sample
8 upon which you draw from?

9 MR. BROLINE: Right. So, yes, in terms of
10 the process, we get the whole population for that
11 period of time and then we select the sample
12 ourselves.

13 MR. TURSO: So you get every purchase order
14 for --

15 MR. BROLINE: For that time period.

16 MR. TURSO: -- for that time period and
17 you're free to pick whichever one you want?

18 MR. BROLINE: Correct. Yes. Correct.

19 MR. TURSO: Okay. Thank you.

20 MR. BROLINE: Sure.

21 DR. LYNCH-WALSH: All right. Yes, Rebecca?

22 MS. DAHL: Just a note, when we have a new
23 member, it would be nice if we're looking at a
24 packet that happened before that our new member
25 get the packet. Because I'm sharing with him at

1 the moment and there's a lot of things he needs
2 to look at. So, if we could provide that for
3 them, I would greatly appreciate it.

4 MR. JABOUIN: Yeah, so, Ms. Dahl, this is
5 only a -- this won't reoccur through our normal
6 process that you're familiar with.

7 MS. DAHL: I'm just asking.

8 MR. JABOUIN: Sure.

9 DR. LYNCH-WALSH: So was he not provided this
10 report electronically?

11 MR. JABOUIN: So Judith --

12 MS. DAHL: We're looking at a packet from
13 last month. We're looking at a lot of stuff from
14 last month.

15 MS. FERTIG: We brought our packets from
16 November.

17 DR. LYNCH-WALSH: Well, yeah, I did, too.

18 MS. FERTIG: So he wasn't -- yeah.

19 MR. JABOUIN: This is really just a function
20 of his recent appointment. Obviously, for future
21 meetings he'll have a full package.

22 MS. DAHL: Okay. Thank you.

23 MR. JABOUIN: And it looks like we have a
24 package that we'll be able to provide him right
25 now, some extra documents.

1 DR. LYNCH-WALSH: Okay. Yes, Mr. De Meo?

2 MR. DE MEO: I'm sorry, sir, what is your
3 name?

4 MR. BROLINE: Rob Broline.

5 MR. DE MEO: The objective was to -- one of
6 the objectives was to assess whether the system
7 of internal controls were adequate over this
8 area. Is that expressed anywhere in -- your
9 conclusion expressed anywhere in this document?

10 MR. BROLINE: Well, yeah, so each of the
11 observations is a reflection of some kind of
12 weakness in the controls or -- there's two
13 aspects to the report. As you point out, one of
14 those is how are the controls in terms of over
15 this function. And the second piece is
16 compliance oriented. And then along with that,
17 as part of our recommendations we'll often
18 provide what we, in addition to remediation for
19 control weaknesses or issues or a lack of
20 compliance with policy, we'll state that in the
21 recommendation. Also, we'll often, where
22 applicable, offer up what we consider process
23 improvements.

24 So each of those, the fact that you have
25 those observations is a reflection of and within

1 it it'll describe whether it's a compliance, a
2 policy compliance issue; or a weakness; or a
3 breakdown in internal controls that needs to be
4 remediated.

5 MR. DE MEO: So is your assessment that the
6 controls are not adequate?

7 MR. BROLINE: So we don't do -- we speak with
8 respect to controls for that particular area.
9 So, for example, it'll be -- it'll be stated
10 within each observation and the observation
11 recommendations will describe what the breakdown
12 and weakness is and how to remedy that.

13 MR. DE MEO: Okay. So what I'm trying to
14 find out for this group, we deliberate on these
15 on matters like this to determine what action we
16 should take. And your observations are detailed
17 and they're very helpful, the recommendations are
18 helpful. But, from my standpoint, just in
19 general, I'd like to know what you think about
20 the controls over this area; if you think they're
21 adequate or not, in general.

22 MR. BROLINE: Yeah. Well, I'm not sure what
23 you mean by "in general". Within those areas
24 wherever we have a finding we're saying the
25 controls -- if it's a control-related issue, it's

1 not adequate. Hence, the -- you know, the
2 recommendation, itself, is meant to address that.
3 Here's what you need to do to remediate this
4 breakdown in the control. It could be a lack of
5 control we're saying needs to be there; right?
6 Or it could be there's a control there, but it's
7 not operating well because people aren't
8 consistently utilizing that control. Again, or
9 it could be a compliance issue with the policy.

10 MR. DE MEO: Are these material weaknesses,
11 most of these?

12 MR. BROLINE: Well, so we -- that's an
13 external audit assessment. We don't use that.
14 And this was an internal audit. We don't talk
15 about material weaknesses or significant items.
16 Each item addresses that within the nature of the
17 observation. So we don't assess it from that
18 perspective. That's an external audit
19 requirement, which you're about to receive with
20 the ACFR.

21 MR. DE MEO: And so I'm still stuck with the
22 objective, that is, internal controls, that they
23 are adequate and appropriate for promoting and
24 encouraging the achievement of management's
25 objectives. It still doesn't answer that

1 question for me. Maybe it's not intended to,
2 but --

3 MR. BROLINE: Yeah, I understand what you're
4 saying, and, I guess, just, to repeat myself,
5 just, we answered that within each -- by virtue
6 of each of those findings is -- is the evidence
7 that in those areas we've noted that they're not
8 adequate. By virtue of having that exception
9 make it to the report, in those areas we've
10 identified, those controls, if it's related to a
11 control issue, are inadequate.

12 MR. DE MEO: So if you were opining, and
13 apparently you didn't, if you were opining on the
14 internal controls of this area, then you would
15 have a finding of whether or not it was adequate
16 or not.

17 MR. BROLINE: Right. So the language -- and
18 you might, you mean that more in an informal
19 sense, is we don't issue an opinion. As you
20 know, with an external audit, they actually issue
21 an opinion. This is not a testation function
22 where we issue an opinion, but we are presenting
23 our -- I'd rather use the word our auditor's
24 judgment with respect to those -- that system of
25 internal controls.

1 MR. DE MEO: Okay. I would just suggest, I
2 don't want to tell you how to run your shop or
3 anything, but this looks more like you did some
4 testing and you're reporting the results. Your
5 objective was never to determine whether or not
6 internal controls is adequate and appropriate. I
7 mean, if it were, you would probably express an
8 opinion. I don't want to belabor this, but just
9 from the standpoint of this committee, what do we
10 do with this information? This doesn't give us
11 the tool that, you know, we think we need.

12 MR. BROLINE: I understand. Just -- again,
13 just to put it from our perspective, by virtue of
14 those recommendations, those are the actionable
15 items that we expect to be done. So, to us, that
16 is exactly what -- and, therefore, there's a
17 required management response to that. So we do
18 see there's as actionable items to remedy these
19 findings.

20 MR. DE MEO: Yeah, and they're well laid out.
21 Thank you.

22 MR. BROLINE: Okay. Sure.

23 DR. LYNCH-WALSH: Ms. Fertig?

24 MS. FERTIG: Yeah, I'm just looking at number
25 1, I'm just probably -- I'm sorry to take the

1 time, but I probably want to go through most of
2 these, which kind of summarizes a lot, the
3 purchase order creation and competitive
4 solicitation process processes were not
5 consistent, organized, complete, current, or easy
6 to use. That would suggest that there needs to
7 be some pretty major changes, to me, there. But
8 -- and as you go down, there were -- awards were
9 made to vendors --

10 MR. BROLINE: I'm sorry. What page are you
11 on?

12 MS. FERTIG: Oh, I'm so sorry. Page 3 of the
13 executive summary.

14 MR. BROLINE: Okay. Okay.

15 MS. FERTIG: I think Nathalie's got it up,
16 but it's hard to even read there.

17 So the next one, awards were made to vendors
18 whose bids were incomplete. I guess we can have
19 all the rules we want, but if we don't enforce
20 them -- and I think that was your point, if you
21 don't follow what you're supposed to do, which
22 kind of, as you go down here, approval of
23 purchase order requisition was not part of the
24 workflow.

25 I'm just going to go to number 3 because

1 that's the first one that was to be complete,
2 January 2024. And can you -- without going --
3 there's like multiple charts in front of us, can
4 we just ask Ms. Coker where we are in the process
5 of number 3, which is, the ITB items were not
6 sufficiently specific to ensure consistency among
7 vendors.

8 MR. JABOUIN: Ms. Andreu, through Ms. Coker?
9 Or Ms. Andreu?

10 MS. ANDREU: Thank you, Madam Chair, for the
11 question. So we have revised our ITB and our RFP
12 templates recently. We worked with Procurement &
13 Warehouse Services, Ms. Coker and her team, as
14 well as EDDC, Economic Development Diversity
15 Compliance, and made revisions to the template.
16 They were actually given to General Counsel
17 Monday, January 8th, for their review and
18 approval. They will also be shared, obviously,
19 with Mr. Jabouin for his review and approval, and
20 then they will go be launched live for use by our
21 vendors.

22 DR. LYNCH-WALSH: Mary, let me stick a pin
23 right in that.

24 MS. FERTIG: Yeah.

25 DR. LYNCH-WALSH: So, if I'm not -- I know

1 I'm not mistaken on this and usually I'm dealing
2 with this on the facilities side, when you have
3 template, like a standard RFP, RFQ, ITB, that
4 goes before the board for approval. I didn't
5 hear that in the process. Well, in an abundance
6 of caution they have.

7 They do -- they are required in policy for,
8 like I said, usually on the facilities side, but
9 there's nothing, because this would also touch on
10 facilities, there's nothing preventing, if this
11 is a template, it from being approved as a
12 standard going to the Board. We didn't get the
13 proposed template for review here. That would
14 have been helpful to have to see what the changes
15 are.

16 MRS. MARTE: These are operational process
17 templates. They are not policies. So this is
18 operational practice. So, I mean, I've been --

19 DR. LYNCH-WALSH: It literally says
20 solicitation templates. So, when -- when --

21 MRS. MARTE: Yes. Which is an operational
22 practice. It's not a policy.

23 DR. LYNCH-WALSH: In Policy 7003, I believe
24 it's 7003, when procurement does a standard RFQ,
25 RFP form and its the first time they've created

1 one, it has gone to the Board for approval. So
2 that's the comparison I'm making.

3 MRS. MARTE: For construction.

4 DR. LYNCH-WALSH: Yes, but there is
5 nothing -- these are actually from PPO. And,
6 yes, for construction when they're doing
7 solicitations for that.

8 In an abundance of caution, given where we
9 are, I would have expected this to go before the
10 Board, as well. And certainly go beyond internal
11 so that we can see what the improvements -- if
12 you're responding to an audit finding and stating
13 that you've made changes and coming to the audit
14 committee, my expectation would be to see the
15 changes. So that's all. Back to you.

16 MS. FERTIG: Well, I'm just going to say,
17 that may be part of what we want to make as our
18 motion when we transmit, to include that. I
19 don't know.

20 DR. LYNCH-WALSH: This was a note that I had
21 when I was looking through this, that we hadn't
22 seen the templates.

23 Mr. Menzul.

24 MR. MENZUL: Yes, I had a question about what
25 you guys are -- yes, I had a question. Sorry, I

1 can't -- your name, Mrs. --

2 MRS. MARTE: Mrs. Marte.

3 MR. MENZUL: Mrs. Marte, okay, yes. I've got
4 the glasses, I still can't see.

5 You guys, sorry, Ms. Walsh and Ms. Marte, you
6 were discussing -- so I'm new here, so, you know,
7 sorry if this is not the best question, but you
8 -- there was -- it seems to be there's a
9 discrepancy. You were speaking about practices
10 and you are speaking about procedures?

11 DR. LYNCH-WALSH: About a document, actually,
12 a template. Typically, a template is a document,
13 I believe.

14 MR. MENZUL: Is it part of SOP?

15 DR. LYNCH-WALSH: It should be. Well,
16 they're proposing to make it part of standard
17 operating procedure, but it's a solicitation
18 template, which means this is what they would use
19 when they do these types of solicitations in the
20 future. Every time I've heard the word
21 "template" it applies to a document.

22 MR. MENZUL: Do we have a copy of this?

23 DR. LYNCH-WALSH: No, that's what I was
24 getting at. Not yet.

25 MR. MENZUL: So I think, in reference to sort

1 of this seems like, you know, when we're looking
2 at observations on page 3, on number 1, we're
3 mentioning policies and procedure and I think
4 I've heard that, you know, I think we need to get
5 all of this, but there's nothing here about -- so
6 I guess I'm not clear on the difference between
7 policies, procedures, and practice -- practices,
8 as you have mentioned.

9 DR. LYNCH-WALSH: Oh, don't get me started on
10 the differences between those because I did a
11 whole handout. I don't think you're confused.
12 The District is sometimes confused. But I kind
13 of jumped from Mary to you, so --

14 MR. MENZUL: Sorry about that.

15 DR. LYNCH-WALSH: Yeah, let me get back to
16 Mary and then I can come back to you.

17 Mary, you were on 3?

18 MS. FERTIG: Okay. I was on 3. I mean, now
19 hearing an explanation of what you're doing for
20 that, I'm probably, and maybe that's coming
21 forward, because some of these I see are not --
22 we don't have an estimated completion date until
23 June 2024. Though I hope on number 1 that that
24 could move a little faster. And on number 2,
25 awards were made to vendors whose bids were

1 incomplete. I mean, I don't -- why would you
2 wait until August 2024, if it was simply that
3 they weren't -- they were incomplete or did not
4 conform with all the material?

5 MRS. MARTE: Madam Chair?

6 DR. LYNCH-WALSH: Yeah, you have this matrix,
7 too; right?

8 MS. FERTIG: Okay. Well, I do. That's why I
9 was asking for their participation.

10 DR. LYNCH-WALSH: I'm not saying the dates
11 are sooner, I'm just saying --

12 MS. FERTIG: It's just easier to read the one
13 than it is the other.

14 DR. LYNCH-WALSH: I'm with you.

15 Yes, Mrs. Marte, were you responding?

16 MRS. MARTE: Thank you, Madam Chair.

17 So in the case of the first item, the revised
18 templates are with the attorney. They were
19 delivered on January 8th.

20 MS. FERTIG: Okay.

21 MRS. MARTE: So, to answer your question
22 about the dates, we are working as expeditiously
23 as we can to get them done before these dates.
24 Mrs. Andreu, who has been with the District, five
25 or six weeks now, and her and Ms. Coker have been

1 spending a great deal of time working through
2 these together to make sure that we address the
3 concerns in this report and these issues.

4 So these are dates, but we intend to do our
5 very best, as you said, Mrs. Fertig, to do them
6 sooner than that. Once the auditor -- I'm sorry.
7 Once the attorney makes their comments on the
8 templates Mrs. Andreu and Ms. Coker will meet
9 with Mr. Jabouin, make sure he goes through them,
10 and then we are more than happy to make sure that
11 they're shared with the audit committee.

12 MS. FERTIG: Okay. So this second one, which
13 was a, it looks to me like people just didn't
14 follow what they were supposed to do, that is in
15 the process of a revised checklist to tell people
16 what to do?

17 MRS. MARTE: Yeah.

18 MS. FERTIG: And that has to go to the
19 attorney?

20 MRS. MARTE: So the second one is just
21 revising a checklist. I'm talking, when I say
22 going to the attorney, actually is at the
23 attorney, I was speaking to number 1.

24 MS. FERTIG: Okay. And I'm just going to
25 say, to me, there's a difference between having

1 to revise what your procedures are and having to
2 follow your procedures.

3 DR. LYNCH-WALSH: Well, that -- at the end
4 we'll circle back to Mr. De Meo's comment.
5 Because this audit is addressing symptoms which
6 are, you know, instances where people didn't do
7 stuff, but he's speaking to the internal control
8 system, which is whether, you know --

9 MS. FERTIG: Right. But, I mean, I think
10 number 1 does get to some of the things that --
11 the fact that they -- they needed to make changes
12 within that, the processes, but number 2, to me,
13 is just people weren't following what was in
14 place. There's a big difference between not
15 having proper procedures and not following the
16 procedures.

17 DR. LYNCH-WALSH: And not having them at all.

18 MS. FERTIG: To me, there's a huge difference
19 in that.

20 DR. LYNCH-WALSH: Right.

21 MS. FERTIG: So I would not see any delay in
22 requiring people to follow what's already
23 required.

24 Okay. I'll let somebody else pick up here,
25 but --

1 DR. LYNCH-WALSH: Yeah, because, to your
2 point, number 2 says August 2024 and it's not
3 clear -- well, it does say that -- yeah, the
4 revised checklist -- yeah, the templates are in
5 number 2.

6 MS. FERTIG: Yeah, it's revised and at the
7 attorney, but that would -- if it's revised, that
8 would imply to me there was a problem with it in
9 the first place, so I'm just kind of --

10 DR. LYNCH-WALSH: And that's kind of what
11 we'd like to know.

12 MRS. MARTE: If I may, Madam Chair?

13 DR. LYNCH-WALSH: Yes.

14 MRS. MARTE: Part of the date is to ensure --
15 so part of the remedy for this concern is
16 training. And some of our staff have their
17 training over the summer. So they'll get memos
18 telling them, this is the checklist, you must
19 follow this. Ms. Coker's staff will be diligent
20 in making sure it's followed, but part of that
21 date is to make sure we have 100 percent of the
22 people who do requisitioning trained, re-trained.
23 There's training constantly. There's on-line
24 training. We, because of this issue, have agreed
25 that we want to bring all the clerical in over

1 the summer and do live training. So that's why
2 the date is that date.

3 MS. FERTIG: Okay. And I guess I can see
4 that. Only that just goes to another question of
5 how you're bringing people on board and not doing
6 training in the first place.

7 MRS. MARTE: That's -- that's -- that's not
8 what I said. So everybody who's brought on board
9 with the -- with the -- who's allowed to
10 requisition gets training. Ms. Coker's staff has
11 done a great job of that for a very long time.
12 I'm talking about retraining everybody to make
13 sure that they understand, again, what they've
14 previously been trained on.

15 DR. LYNCH-WALSH: That might get to Mr.
16 Mayersohn's point that he's always jumping up and
17 down about.

18 Mr. Menzul?

19 MS. FERTIG: Okay. And I just want to say, I
20 know that we've made a lot of progress and I've
21 been on this audit committee a long time, so I
22 know we always find -- there's always going to be
23 something of noncompliance. But when you're
24 seeing it to the point where it's necessary to
25 retrain everybody in the District, that, to me,

1 is a different -- a whole different message.

2 So, again, we can have all the procedures in
3 the world, we can have all the controls, but if
4 somebody doesn't do it, I --

5 DR. LYNCH-WALSH: But that also gets to the
6 sufficiency of your internal controls. Because
7 if they weren't good in the first place you're
8 going to have to keep updating, making them
9 stronger and then training the people on the
10 revised, you know, controls.

11 MS. FERTIG: I understand that. They -- they
12 -- yeah.

13 MR. MAYERSOHN: Madam Chair, can you put me
14 in the queue?

15 DR. LYNCH-WALSH: Yes, you'll be after Mr.
16 Menzul.

17 Mr. Menzul?

18 MR. MENZUL: Yes. Are you able to identify
19 all the single point of failures in number 1?
20 Because if you're speaking about requisition, it
21 would be good to see -- well, one, it would be
22 good to see like a flowchart and to see, you
23 know, from requisition, you know, once it starts
24 flowing, where exactly is -- you know, where
25 exactly is the process failing?

1 Because it's not clear -- you know, from
2 reading this, it's not clear where the mistakes
3 are happening. And I agree with Ms. Shaw -- I
4 think --

5 DR. LYNCH-WALSH: Fertig? Oh, put Phyllis's
6 sign --

7 MR. MENZUL: Sorry about that. I agree with
8 Ms. Fertig in -- because I don't necessarily
9 think -- training, I would say, is a part of
10 this, but this can't be all training. Some of
11 this, I would also imagine, and, again, I'm new
12 here and I would have to take a look, but, I
13 mean, I'd like to see this purchasing manual, the
14 current one, and the one that's being developed.
15 And I think some of this would also lead into,
16 you know, questions in accounting. Because if --
17 if in our systems every PO is tied to, you know,
18 a cost account, then there theoretically should
19 be no way for some of the stuff that I see here
20 happening; right? Because I kept -- I think it's
21 not -- I don't see it here, but I saw it in the
22 email where there was -- it's not in the same
23 line item, but there was, you know, it said that
24 some -- some funds that were supposed to be used
25 for students in schools were being used for

1 employee accommodations. And, you know, I'm just
2 curious because there's --

3 DR. LYNCH-WALSH: I think that's a different
4 audit. That's the internal funds one.

5 MR. MENZUL: Right.

6 DR. LYNCH-WALSH: And we'll get to that.
7 Yeah, I think I know what you mean.

8 MR. MENZUL: Right. But, I mean, yeah, it is
9 different, but it's still getting at the same
10 issue, because I'm -- you know, I'm kind of
11 seeing a consistent, you know, point of failure
12 in these processes. And it seems that we need to
13 know who's approving them, how -- how -- how are
14 all of these, you know -- I guess I'll just put
15 it this way. There seems to be quite a bit of --
16 one, we need to see the documents. I guess I'd
17 like to see all of the templates or, you know,
18 all SOPs.

19 DR. LYNCH-WALSH: The supporting documents.

20 MR. MENZUL: Right.

21 DR. LYNCH-WALSH: And exhibits, a flow chart
22 showing more clarity around where the failures
23 are occurring in the process.

24 MR. MENZUL: Right. And the actual failures,
25 too. So, for example, I think, you know, we have

1 this PO that was issued incorrectly, because that
2 sounds like some of what's happening here is the
3 requisitions and it would be nice to see examples
4 of them. And, also, going back to, you know, the
5 30 I think Mr. -- Mr. -- the person that
6 mentioned 30, or was questioning about the
7 policy, I think we'd like to see maybe, you know,
8 more than 30 of these. You know, I understand
9 that --

10 DR. LYNCH-WALSH: In the sample size?

11 MR. MENZUL: Yeah, in the sample size. And I
12 think there has to be some control for how those
13 get picked as well. So I think this committee,
14 maybe I'm speaking for myself, I don't know if I
15 should speak for the committee, I've got to still
16 do these rules, but, you know, to me, it seems
17 that I don't know that this, based on what I'm
18 seeing here, I feel like there's more issues here
19 that were -- that we have not identified just
20 based on what I'm reading here.

21 DR. LYNCH-WALSH: Well, yeah, I think --
22 well, the overarching theme is lack of internal
23 controls.

24 MR. MENZUL: Right. Right.

25 DR. LYNCH-WALSH: Okay. Now, let me move to

1 Mr. Mayersohn because we do have people that need
2 to leave at noon, and I know that's more than an
3 hour off, but you'd be surprised.

4 Mr. Mayersohn?

5 MR. MAYERSOHN: Yes, just -- I mean, and I'm
6 going to give a broad observation and an opinion
7 or maybe more detailed in some instance, but it's
8 frustrating for me, I think, Madam Chair, as you
9 had explained, if people are trained, a lot of
10 these things that are missing, looking at item
11 number 2 here where it says that a vendor -- none
12 of the awarded vendors provided safety -- this is
13 on page 25 where it's testing exceptions. So
14 none of them provided safety data sheets and
15 chemical labels for all pest control and termite
16 prevention treatment and chemicals included in
17 their bid submission. So they didn't submit it
18 in their bid, nor did they submit it when they
19 were awarded. I don't understand how that gets
20 through the cracks. And to the point of internal
21 controls, if we can't rely on human capital to be
22 able to do that, maybe we would need to rely on
23 some form of computer software that doesn't allow
24 you to submit a bid until those checklist items
25 are presented. And there may be other

1 governmental agencies that have these things in
2 place. So I would suggest that that might be
3 looked at as opposed to, we're making a
4 checklist, and somebody says, well, I forgot to
5 check it off.

6 So, I mean, there are, as I said -- and the
7 other part is, which I'm also kind of concerned,
8 is why are these, you know, some of these target
9 dates are in June and, obviously, this one is
10 August. My personal opinion, again, is that they
11 should all be done in June or the beginning of
12 the fiscal year so we're starting off on the
13 right foot. But that's -- that's all I've got to
14 say about that.

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

16 To follow up, Ariba, does that have the
17 ability to automate some of these
18 check-a-box-type things?

19 MRS. MARTE: Yes.

20 DR. LYNCH-WALSH: Yes?

21 MRS. MARTE: Yes.

22 DR. LYNCH-WALSH: Did we buy the module or
23 the capability to do that?

24 MRS. MARTE: Yes.

25 DR. LYNCH-WALSH: And is it being

1 implemented?

2 MRS. MARTE: Yes.

3 DR. LYNCH-WALSH: What's the timeframe for
4 implementation.

5 MRS. MARTE: June 30.

6 DR. LYNCH-WALSH: Of this year?

7 Of 2024?

8 DR. PHILLIPS: Sorry. So -- Dr. Joe
9 Phillips, Chief of Information & Technology. So
10 some modules of Ariba will be stood up by June of
11 2024, however, the full project of all the
12 modules we're looking at December of 2024.

13 DR. LYNCH-WALSH: Well, the one that would
14 fix this problem -- so that to Mr. Mayersohn's
15 point, if you can -- you have to check off like
16 they submit and then the system, itself, checks
17 off they've submitted this, they've submitted
18 that. Yes, a human would, in theory, have to
19 review it at some point, but you shouldn't be
20 able to submit a bid. Will it avoid some of
21 these audit findings?

22 DR. PHILLIPS: It will once it's fully
23 implemented. I'll have to do a follow-up on that
24 module, specifically, and what the timeline is
25 for it.

1 DR. LYNCH-WALSH: Okay. So either June or
2 hopefully December?

3 DR. PHILLIPS: Yes.

4 DR. LYNCH-WALSH: Okay. Mr. Turso and then
5 Mr. Menzul.

6 MR. TURSO: So this is a somewhat simplistic
7 question for the auditor. And that is --

8 DR. LYNCH-WALSH: Is your mike on?

9 MR. TURSO: Yeah. Let's try it again. One,
10 two? No? No, it's not. How about now? Now?

11 DR. LYNCH-WALSH: Green light and everything?

12 MR. TURSO: I've got a green light. Yeah,
13 no, I hear myself. There we go. They did
14 something in the wheelhouse there.

15 So this is a sort of a simplistic question
16 for the auditor and it's twofold. And the easier
17 of the two is, so what are the ramifications of
18 these shortcomings? And, if I can kind of bait
19 it a little bit, are the ramifications,
20 conceivably, that we're paying too much for
21 things; and/or we may not be getting what we
22 should be getting; or not getting the best for
23 our money? Is that, conceivably, the
24 ramifications of these findings?

25 MR. BROLINE: Yes.

1 MR. TURSO: Thank you. I think that we need
2 to make sure everybody heard that. Because that
3 fits in with everything that has to do with
4 Broward County at the current time.

5 DR. LYNCH-WALSH: Yes. Mr. Menzul, back to
6 you.

7 MR. MENZUL: So which specific modules are we
8 having an issue with in Ariba, in terms of
9 getting them up and running? Because I'm -- I'd
10 like to write this down.

11 DR. PHILLIPS: So I wouldn't -- I wouldn't
12 say "issues", per se. What I'll say is, we're
13 having an Ariba re implementation process
14 happening right now. So we had some modules of
15 Ariba that we had already purchased, some we had
16 not purchased. But what we've ended up doing now
17 is procuring all of the Procure-To-Pay modules
18 inside of Ariba as well as the implementation
19 module back to SAP and we're doing it almost like
20 a new project. So we're re-implementing the
21 modules that we've already implemented just to
22 make sure that they're done appropriately and up
23 with industry best practices and that kind of
24 thing, and then we're also implementing the rest
25 of those that we have procured.

1 MR. MENZUL: Can we see the list of these
2 modules, like the specific --

3 DR. LYNCH-WALSH: Contract? You want the
4 contract?

5 DR. PHILLIPS: Yeah, I can share the
6 contract, which will outline the modules.

7 DR. LYNCH-WALSH: Yeah, I think --

8 MR. MENZUL: Right. And the practices.
9 Well, because what -- what are we using right
10 now?

11 DR. LYNCH-WALSH: Well, that's why you need
12 the existing contract.

13 MR. MENZUL: Right. So I think we need to
14 see what's being, you know, what's being used now
15 and what we're aspiring to so those two don't get
16 conflated.

17 DR. LYNCH-WALSH: Right. But there's some --
18 yeah, so you want the contracts. So you're
19 saying in the newest contract, the
20 re-implementation includes the additional. So
21 whatever contract is live now speaks to what we
22 currently have and will be implementing?

23 DR. PHILLIPS: Yeah, I think probably the
24 best thing to provide the committee with would be
25 the contract as well as the scope of work

1 document that will kind of outline the entirety
2 of the project and what all the different parts
3 and pieces are.

4 MR. MENZUL: Well, that makes sense, but, you
5 know, if these due dates are in June, so what are
6 people doing right now is the other side that we
7 also need to look at.

8 DR. PHILLIPS: Understood. I'd have to look
9 at the project plan to see what modules we're
10 currently --

11 DR. LYNCH-WALSH: I think to answer your last
12 question, the SOPs in place now related to those
13 processes. Yeah, so those three things, the
14 contract, scope of work and the SOP related to
15 the processes that Ariba is part of. So that
16 should do it?

17 MR. MENZUL: I mean, yes, but how -- it would
18 also be good to see how -- how does it -- how are
19 we using it in relation to Maximo as well; right?

20 DR. LYNCH-WALSH: How it interphases with
21 Maximo? That should be in the SOPs.

22 MR. MENZUL: It should; I would think.

23 DR. LYNCH-WALSH: It should.

24 MR. MENZUL: And the roll -- I guess it would
25 be also good to the specific -- because you

1 can -- you know, you can assign -- are we -- it
2 sounds like it might just be an issue -- in some
3 ways it might just be an issue, are we
4 assigning -- who has roles assigned, it would be
5 good to know, in Maximo? Because, you know --
6 and how many people, I guess, are added to a
7 typical project, you know, to sign off on
8 approval in these systems?

9 DR. LYNCH-WALSH: You might be speaking to
10 like a -- it sounds like a special meeting might
11 be forming to dig into procurement. But we're
12 audit. Sometimes I get FTF and audit confused, I
13 forget which meeting I'm in. But this is related
14 to internal controls of procurement, so that
15 would track with that.

16 MR. MENZUL: Right, it would track with that.

17 DR. LYNCH-WALSH: So I think the SOPs to
18 start. It sounds like you would have plenty to
19 review based on the list we just made, and start
20 there, and then that'll generate probably 100
21 questions for you, which will all be good.

22 So let's get that first and then at our next
23 discussion dig in some more and then see if we
24 need a whole meeting to discuss.

25 All right. Does anyone else have questions?

1 I've got a couple.

2 MS. FERTIG: I just want to -- I just want to
3 note that number 6, the S/M/WBE, I thought so
4 much time had been put into this. How did we get
5 to a point where it's -- it's just not being
6 done? I mean, how did that happen?

7 DR. LYNCH-WALSH: Number 6?

8 MS. FERTIG: Yeah. I see now that we're
9 redoing, we're going to have this. I'm just
10 wondering how we reached that point.

11 So, with that, I'm glad that you're moving
12 ahead. I know Ms. Coker's done a lot since she
13 came in from some of the previous people. I'm
14 glad we're moving ahead, but I hope we move ahead
15 really quickly, because every day's a dollar, or
16 a whole bunch more dollars, to Peter's point. So
17 I would -- I would want to see these, in a
18 perfect world, if we could expedite all of this
19 to make it happen a lot quicker.

20 DR. LYNCH-WALSH: And to follow up on your --
21 I have a follow-up question to your question for
22 number 6. B2Gnow, how is that relevant to number
23 6?

24 MS. ANDREU: B2Gnow is still being utilized
25 for compliance and it's, actually, hopefully,

1 with the approval of Mrs. Marte in the near
2 future it will be expanded to also have a larger
3 certification piece. So it is being used. The
4 new director for EDDC, as stated here, is using
5 the reciprocity that was already in the policy to
6 add to the pool of vendors, which I think was
7 also a concern. And that's why the quotes
8 weren't being given and utilized, because we need
9 to expand the pool of vendors. So the new
10 director, that is one of her main objectives and
11 she'll be expanding that pool, again, very soon.
12 You may see June or August here, but, again, to
13 piggyback on what Mrs. Marte said, we are working
14 as quickly, expeditiously as we can. We take all
15 of these findings seriously. It was a good time
16 to come in new and experience this because it
17 gave us a great north star. And so we will be
18 expanding that pool so that we can get the
19 necessary to quote when we go out to bid. She'll
20 be doing a lot of innovative things that you'll
21 be hearing and seeing on social media and hearing
22 about.

23 MS. FERTIG: Thank you.

24 DR. LYNCH-WALSH: And just to clarify, what
25 was the audit period that this covered?

1 And the reason I ask is EDDC is housed
2 under -- there's been a direct -- well, there was
3 a compliance officer a few months ago. EDDC
4 falls under?

5 MS. ANDREU: Operations.

6 DR. LYNCH-WALSH: Now, but I mean during the
7 audit period fell under where?

8 MR. BROLINE: So to answer your first question
9 about the period, it's July 1, 2021 through April
10 30th, 2022.

11 DR. LYNCH-WALSH: Okay. So -- and --

12 MR. BROLINE: It's on page 6.

13 DR. LYNCH-WALSH: Yeah, and how often were
14 reports on the progress going to the Board;
15 quarterly; monthly?

16 MR. BROLINE: I'm sorry, I don't understand
17 your question.

18 DR. LYNCH-WALSH: So just to pull out the
19 EDDC piece so you understand that this is not
20 happening in a vacuum. So there's progress
21 reports that go to the Board, I just don't know
22 how often they go.

23 MRS. MARTE: Monthly.

24 DR. LYNCH-WALSH: Monthly? So to have an
25 audit finding with a problem is in spite of there

1 being progress reports going to the Board
2 monthly.

3 MS. FERTIG: And that was my point. I mean,
4 there have been workshops on -- I mean, there's
5 just been so much effort put into this, I don't
6 know how you reach a point where it's not being
7 done, not a single thing.

8 DR. LYNCH-WALSH: Well, yeah, there's more on
9 that on the RSM one, too. Yeah.

10 Okay. So I just wanted to pull that out.

11 If we're all good I've got a couple of
12 stickies on my own.

13 The first one is on page 13. Because I was
14 also trying to understand the process since we
15 don't necessarily have SOPs in here, we just have
16 ITB macro process. So when they write the draft
17 solicitation it says information provided by the
18 user. So would that be, in this case, PPO?

19 Okay. And what are they providing? It says
20 information provided by the user. Ms. Andreu?

21 MS. ANDREU: Through the Chair, it would be
22 the specs as to the item, the good, the service
23 that they need to procure.

24 DR. LYNCH-WALSH: Okay. And that is because
25 Procurement --

1 MS. ANDREU: Procurement is the vehicle.

2 DR. LYNCH-WALSH: Okay.

3 MS. ANDREU: But we need to work in
4 collaboration with the owner department to
5 service the needs of what they're looking for and
6 the specifics. Only they know that.

7 DR. LYNCH-WALSH: Right. Okay. Responses to
8 the bid in this process, it says PA reviews
9 responses, check for compliance with requirement
10 and lowest price. What does PA reviews
11 responses, check for compliance with requirement
12 mean? How is that -- what -- since this is just
13 a macro, at a micro level what does that mean?
14 Because if you have a purchasing agency who
15 needed a user department to identify the specs, I
16 have a hard time thinking that that same poor
17 purchasing agent is wholly responsible for
18 identifying compliance with the specs when they
19 don't even know what the specs mean. So what --
20 are they doing it by themselves? Do they do it
21 in conjunction with the user department? How do
22 they know --

23 MS. ANDREU: The user department and the
24 purchasing agent work collaboratively together
25 all the way from inception, to the intake form,

1 to when the item goes to the Board for approval.

2 DR. LYNCH-WALSH: Right. I see -- I see in
3 the last step that there's collaboration. I just
4 wasn't clear on responses to the bid.

5 MS. ANDREU: There's collaboration through
6 the entire process.

7 DR. LYNCH-WALSH: Okay. So to the point of
8 some of these audit findings, Purchasing did not
9 in a vacuum fail to -- well, actually, let me ask
10 my next question, because there were some
11 comments in here that I wasn't clear on. The
12 first one.

13 UNIDENTIFIED SPEAKER: Hello?

14 DR. LYNCH-WALSH: Phyllis? I heard a voice.

15 MR. JABOUIN: That might be Ms. Carter-Lynch.

16 DR. LYNCH-WALSH: Oh, it could be Ruth, yes.
17 I wasn't sure.

18 Ruth, is that you?

19 MR. JABOUIN: Ms. Carter-Lynch, do you wish
20 to make a statement?

21 (No response.)

22 DR. LYNCH-WALSH: All right. I'll find my
23 next tab in the meantime.

24 On page 26 there is a comment, testing
25 exceptions, three awarded -- and this is not the

1 only place I saw this comment. So this was about
2 they did not submit an equipment listing
3 satisfying the ITB minimum requirements
4 completely or in the same level of detail,
5 blah-blah-blah. It says the purchasing agent did
6 obtain bid approval from the originating location
7 but the vendor bids were incomplete and not
8 materially responsive to the ITB terms.

9 What does that mean, Ms. Andreu?

10 MS. ANDREU: I think maybe that should be a
11 question for the auditor to explain a little more
12 detail.

13 DR. LYNCH-WALSH: Well, the process. What is
14 bid approval? I guess, yeah, let me be more
15 specific. My question is about what do the words
16 "bid approval" mean? Is that part of a --

17 MS. SPELLMAN: So in this case --

18 MR. BROLINE: I'm sorry, do you want us to
19 respond to that?

20 DR. LYNCH-WALSH: Right. What was -- yeah,
21 you respond and then if they need to explain the
22 process, we'll do that.

23 MS. SPELLMAN: Hi, this is Kayla Spellman
24 from CRI.

25 DR. LYNCH-WALSH: Uh-huh.

1 MS. SPELLMAN: In this case the purchasing
2 agent sent the bids to the originating user
3 department who had requested the services.

4 DR. LYNCH-WALSH: Uh-huh.

5 MS. SPELLMAN: -- and they said, does
6 everything look okay to you? Do we have
7 everything that we need? And the user department
8 said, yes. But even though the user department
9 said, yes, they were still missing key pieces of
10 required materials that were meant to be
11 submitted with the bid.

12 DR. LYNCH-WALSH: Okay. So Procurement,
13 which is responsible for checking everything off
14 and which Ms. Andreu confirmed does not do that
15 in a vacuum but does that in collaboration with
16 the user department, which in this case is PPO,
17 to expand on that sends it over to PPO for
18 confirmation that they have everything but they
19 didn't.

20 Okay. I just want -- that's what I thought
21 this meant. So "bid approval" means they got the
22 bid in and this whole thing, this finding that
23 they did not satisfy the minimum requirements
24 consisted of -- needed two departments to make
25 that happen, meaning, the user department, you

1 just said they didn't have everything but the
2 user department said that it was fine. That's
3 what you said, that procurement sent it over, PPO
4 said it was fine, but it actually wasn't.

5 MS. SPELLMAN: Yeah, I would agree. I think
6 that my -- my perception of this was that PPO
7 wanted -- or not PPO, I'm sorry, PWS wanted to
8 get input from the user department because
9 they're, you know, more familiar with what
10 they're actually wanting to obtain from the
11 vendor.

12 DR. LYNCH-WALSH: Right. So much so that, in
13 fact, the specs come from the user department.

14 MS. SPELLMAN: Yes.

15 DR. LYNCH-WALSH: Okay. Because this looks
16 like it has to do with number 2. Is this related
17 to number 2?

18 So the recommendations, you have about a
19 checklist template used to identify track
20 required submittals, PWS will -- so how is the
21 recommendation in number 2 going to address the
22 issue in PPO? We see what -- what the
23 recommendation is to Purchasing, but what's the
24 recommendation for PPO? Because they sent it
25 over. They did what they were supposed to do.

1 They checked -- they checked a box that said they
2 had it and they're relying on someone else for
3 confirmation.

4 So where is the recommendation for PPO to do
5 something similar? Because maybe I'm
6 misunderstanding, but I don't -- it seems like
7 all the training's for the purchasing agent, but
8 I don't see how we fix the problem of the
9 purchasing agent had the checklist; asked if they
10 had everything; PPO confirmed that they did, when
11 they didn't; how is that fixing the PPO side of
12 the problem?

13 MR. BROLINE: Well, I think we would say,
14 ultimately, the PA's responsible, PWS is.
15 They're ultimately responsible.

16 So we go in and look at it and essentially
17 looked at it from what the PA would have done and
18 identified where it didn't meet the minimum
19 requirements, things were left out. So that's
20 why it's directed at PWS, because, ultimately,
21 they are the gatekeeper; they're responsible;
22 they're the control. That's why. From our
23 perspective.

24 DR. LYNCH-WALSH: So --

25 MS. FERTIG: I think Ms. Marte has her hand

1 up.

2 DR. LYNCH-WALSH: Yes, and then I'm going to
3 ask what bid approval actually means, again, I
4 guess.

5 Mrs. Marte?

6 MRS. MARTE: Thank you, Madam Chair.

7 So, as Ms. Andreu said earlier, we rely on
8 the department that's requesting the solicitation
9 for the scope. Then when it goes to Procurement,
10 and I think us bringing you the template will
11 help clarify this, there's a lot of information
12 that has nothing to do with the user department
13 that is standard for procurement, proof of
14 insurance as an example.

15 DR. LYNCH-WALSH: I'm not talking about any
16 of that.

17 MRS. MARTE: But that's part of the -- that's
18 part of what this is though.

19 DR. LYNCH-WALSH: Oh.

20 MRS. MARTE: So that's why they need to work
21 together. It's not just the scope. The
22 solicitation includes everything. So if the
23 certificate of insurance is missing, PPO wouldn't
24 be responsible to make sure that happens.

25 DR. LYNCH-WALSH: Yeah, respectfully, Mrs.

1 Marte, on this particular page that I was looking
2 at, let me then -- I didn't want to take up time
3 reading what the exception was, but it says the
4 ITB minimum requirement. The ITB does include a
5 provision that equivalent equipment may be
6 substituted but equipment substitutions were not
7 specified or documented in the vendor bids. The
8 other one, I think that Mr. Mayersohn brought up,
9 had to do with something highly technical.

10 So we're not talking about all of the
11 procurement-related things. Yes, that would be
12 totally on them if they missed all of the things
13 you just mentioned. But what some of these
14 observations are about have everything to do with
15 the user department and very little to do beyond
16 did they check off if they're relying on somebody
17 else to confirm that they, in fact, got it?

18 Because looking at some -- I went and pulled
19 one of these ITBs and I go, there is no way a
20 purchasing agent is going to know whether or not
21 they got all of these things.

22 And what would have been helpful is to have
23 these ITBs that are referenced here so that the
24 audit committee could see the level of detail.
25 Because the whole reason for this ITB is it's

1 highly detailed, very specific, and all you're
2 doing is, yep, yep, yep, yep, yep, we got it.
3 But a purchasing agent isn't going to know it and
4 there's no way they could.

5 All right. So that's -- that's -- I think my
6 other tab -- yeah, that's basically, the gist of
7 my tabs.

8 Mr. Menzul, did you have a -- and then we've
9 got to move on to the next one so that we get
10 them out of here on time.

11 MR. MENZUL: So is there -- I guess, I'm not
12 understanding. So the user -- if the user
13 department says they need this stuff, for
14 example, needs a specific item --

15 DR. LYNCH-WALSH: Pest control.

16 MR. MENZUL: Right. Pest control. That's
17 what I'm -- that's the page I'm looking at, I
18 guess is there -- do we have --

19 DR. LYNCH-WALSH: You want to see the ITB.

20 MR. MENZUL: Yeah, but, also, is there not,
21 are we not doing three-point matching so the
22 invoice, the PO and the receipt? Are they
23 just --

24 DR. LYNCH-WALSH: Well, now you're getting
25 into accounts payable.

1 MR. MENZUL: Well, I mean, but -- I guess,
2 this would go back to the last one, where is the
3 breakdown? And I would also agree with you
4 that -- Ms. Walsh, that it sounds like there
5 needs to potentially be a purchasing manager
6 that's looking over this. Because the purchasing
7 agent is just the one ultimately sending the PO;
8 right? If we're saying that the product
9 knowledge is not --

10 MR. JABOUIN: It's not in Purchasing, it's in
11 Physical Plant Operations.

12 MR. MENZUL: Well, that's the issue.
13 Somebody -- if it's a cross-functional team,
14 right, somebody in Purchasing should have, in
15 theory, I guess, some knowledge of, you know,
16 what it is that's being purchased or --

17 DR. LYNCH-WALSH: Right. And we need to see
18 who approved. So this goes back, though, to the
19 question, what does bid approval mean? On page
20 26 it says the purchasing agent did obtain bid
21 approval. That was sort of described, but is
22 there actually a document where someone signs off
23 from PPO or whatever user department that the bid
24 specs were met?

25 MRS. MARTE: Yes.

1 DR. LYNCH-WALSH: Okay. So there is
2 something. So bid approval consists of an actual
3 document?

4 MRS. MARTE: Yes.

5 DR. LYNCH-WALSH: Okay.

6 MRS. MARTE: That's what's being revised.
7 Yes, there's an actual document.

8 DR. LYNCH-WALSH: And does it just have
9 Purchasing signature lines or is it now going to
10 have user departments?

11 MRS. MARTE: It always has had user
12 department lines. We're just -- we're enhancing
13 the document.

14 MR. MENZUL: Does finance?

15 MRS. MARTE: And we'll bring you both.

16 DR. LYNCH-WALSH: Okay. Yeah, I think we
17 need to see the actual one for this to see what
18 bid approval actually means.

19 Yes, Mary. Wait -- let me make sure he was
20 done this time so I'm not bouncing back and
21 forth.

22 Pavel, are you done?

23 MR. MENZUL: Does Finance have to approve any
24 of the -- like on which transactions -- like did
25 Finance approve this particular testing exception

1 on page 26? Because I think it sounds like
2 you're saying there's two people involved, right,
3 so you're talking -- you know you're talking
4 about -- in a cross-functional team you need two
5 signatures.

6 DR. LYNCH-WALSH: There's physical plant,
7 user department and Purchasing, so what he's
8 asking -- yeah.

9 MR. MENZUL: And there's no Finances.

10 DR. LYNCH-WALSH: Purchasing is under
11 Finance, but --

12 MRS. MARTE: Well, it's not. Purchasing is
13 under Operations. It's not under Finance.

14 MR. MENZUL: I mean, but even, whichever -- I
15 mean, you can still have three people even if
16 they're in the same department; right? They
17 could be subdepartments. So I'm just asking.
18 That's all.

19 MRS. MARTE: So it is not a common practice
20 in government for finance to sign off on this
21 because in order to put in the requisition budget
22 has to exist to begin with.

23 MR. MENZUL: Right. I mean, that was just a
24 question.

25 MRS. MARTE: The answer's, no.

1 DR. LYNCH-WALSH: Okay.

2 Quick question. Moving org charts, I can't
3 keep up sometimes. So who does Ms. Andreu report
4 to?

5 MRS. MARTE: Ms. Andreu is the Executive
6 Director of Operations. She reports to the
7 Deputy Superintendent of Finance & Operations.

8 DR. LYNCH-WALSH: She reports to you?

9 MRS. MARTE: Yes, ma'am.

10 DR. LYNCH-WALSH: Okay. Just clarifying.

11 MRS. MARTE: But so does Ms. Motiwala --

12 DR. LYNCH-WALSH: I mean, genuinely, I
13 couldn't keep up with the org chart.

14 MRS. MARTE: All right. So Ms. Motiwala --
15 so I'm Finance & Operations.

16 DR. LYNCH-WALSH: Yes.

17 MRS. MARTE: Ms. Motiwala is Finance. Ms.
18 Andreu is Operations. Procurement is under
19 Operations. It's not under Finance.

20 DR. LYNCH-WALSH: Okay. But it was under Ms.
21 Motiwala, though.

22 MRS. MARTE: During the period of this audit
23 it was under the Chief Operating Officer, who
24 was, acting, Dr. Fleming.

25 DR. LYNCH-WALSH: Okay. But at one point,

1 correct me if I'm wrong, wasn't Procurement
2 under --

3 MRS. MARTE: After it was reporting to Dr.
4 Fleming for a short period it did report to Ms.
5 Motiwala. It no longer does.

6 DR. LYNCH-WALSH: Okay. That's all I was
7 trying to clear up, because I couldn't -- all
8 right.

9 Okay. We're going to have to move on. We'll
10 just, real quick, and then we've got to move on
11 to number 11.

12 MS. FERTIG: I'm actually ready to make a
13 motion because I'm getting concerned about time.

14 DR. LYNCH-WALSH: Oh, okay. Yes, because we
15 still have 11 and 12 we've got to whip through.

16 MS. FERTIG: Okay. So I was going to move to
17 transmit, and I had made a note here, with the
18 recommendation that the RFP template be provided
19 to the Board to affirm. Is that what you --

20 DR. LYNCH-WALSH: The ITB template, the ITB
21 and the current ITB with the approvals, like the
22 backup for this.

23 MS. FERTIG: Yeah, for the Board to vote on.
24 We had this question whether the Board should
25 actually be the one doing this.

1 DR. LYNCH-WALSH: Oh, yes, sorry, that's a
2 separate thing.

3 MS. FERTIG: Adopting. Yeah, I'm back to
4 where we started.

5 DR. LYNCH-WALSH: Okay.

6 MS. FERTIG: With our recommendation that the
7 RFP template be provided to the Board to adopt.

8 DR. LYNCH-WALSH: Yeah, if you can change it
9 to ITB?

10 MS. FERTIG: I will change it -- how about I
11 put both in there?

12 DR. LYNCH-WALSH: Sure.

13 MS. FERTIG: ITB and RFP templates.

14 DR. LYNCH-WALSH: Put RFQ while you're at it.

15 MS. FERTIG: Okay. Comma, RFP, comma, and
16 RFQ templates be presented to the Board for
17 adoption.

18 DR. LYNCH-WALSH: Okay. All right. And then
19 we need a separate -- we'll do a separate one for
20 our backup that we want.

21 MS. FERTIG: Yeah, that's what I was
22 thinking.

23 DR. LYNCH-WALSH: All right. I need a
24 second.

25 MR. JABOUIN: Yeah, just to confirm that

1 language, motion to transmit with a
2 recommendation that the RFP and the ITB and the
3 RFQ templates be provided to the Board for
4 adoption.

5 MS. FERTIG: Yes.

6 MR. JABOUIN: Thank you.

7 DR. LYNCH-WALSH: Okay. I need a second.

8 MS. DAHL: I'll second.

9 DR. LYNCH-WALSH: All right. Any further
10 discussion? But, please, no.

11 (No response.)

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

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: Any opposed?

15 (No response.)

16 DR. LYNCH-WALSH: Okay. Motion passes
17 unanimously.

18 Second thing we need, I know we've been just
19 asking -- you have another one?

20 MS. FERTIG: I wanted to make a second motion
21 that we receive the backup requested today. And
22 I know we've asked for a lot of different things.
23 And I'm just going to say at our February 8th
24 meeting because I think we're just getting to a
25 point where --

1 DR. LYNCH-WALSH: Right. Okay.

2 MS. FERTIG: At our February 8th meeting.

3 DR. LYNCH-WALSH: By -- yeah. And if not --
4 yeah.

5 MR. JABOUIN: And, Ms. Fertig, I just want to
6 confirm, the backup was the work document, the
7 SOP, and the Ariba contracts. The scope of work,
8 the SOP and the current contracts. That's what I
9 have in my notes from the meeting.

10 DR. LYNCH-WALSH: And then the ITB that the
11 audit findings -- there may be more than one.

12 MS. FERTIG: Right.

13 MR. DE MEO: It would be useful, not only
14 that, but to have the policies that govern these
15 transactions.

16 DR. LYNCH-WALSH: Yeah, SOPs, policies, ITBs
17 that were part of the audit. Basically, all the
18 backup.

19 MR. JABOUIN: Just emailed to the audit
20 committee; right?

21 MS. FERTIG: Yeah, if you could email that to
22 us in advance so we could just --

23 MR. JABOUIN: Okay. So we'd gather them and
24 then email them. Obviously, this is your second
25 motion.

1 MS. FERTIG: Oh, yeah, this is my second
2 motion. I'm splitting this out from the --

3 MR. JABOUIN: Okay. Got it.

4 DR. LYNCH-WALSH: Okay. We need a second.

5 MR. DE MEO: Second.

6 DR. LYNCH-WALSH: Seconded by De Meo. Any
7 further discussion?

8 (No response.)

9 DR. LYNCH-WALSH: All in favor?

10 COMMITTEE MEMBERS: Aye.

11 DR. LYNCH-WALSH: Any opposed.

12 (No response.)

13 DR. LYNCH-WALSH: Okay. Motion carries
14 unanimously.

15 All right. So we're now done with 10 and we
16 can take 11 and 12 sort of together -- almost
17 together. It's the same cast of characters.

18 So Business Support Center Internal Funds and
19 Payroll are items 11 and 12. So we'll have some
20 shifting around because that's --

21 And thank you.

22 MR. BROLINE: I was just going to say, thank
23 you, Madam Chair. And, again, we want to thank
24 you for the cooperation of PWS as well as PPO.

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

1 (A brief recess was taken.)

2 DR. LYNCH-WALSH: All right. I think we're
3 back, except for my --

4 All right. We're all back. We're going to
5 do items 11 and 12, Business Support Center
6 Internal Funds and Business Support Center
7 Payroll.

8 Thank you.

9 All right. So --

10 MR. JABOUIN: So we do have -- Chair, we do
11 have the Business here with respect to this, we
12 do have Ms. Andreu and we have Mr. Smith with
13 respect to this area.

14 DR. LYNCH-WALSH: All right. Audit committee
15 members, do you want a summary of the scope and a
16 brief just to kind of bring us back and --

17 MS. DAHL: And what are we moving on to?

18 DR. LYNCH-WALSH: 11 and 12, Business Support
19 Center Internal Funds and then Payroll.

20 MS. DAHL: All right. Thank you.

21 DR. LYNCH-WALSH: And so maybe just a quick
22 refresher.

23 MR. JABOUIN: Yeah, so we, historically, have
24 done the internal funds audits of the schools.
25 So this is one specific to the Business Support

1 Center. And then with respect to the Payroll we
2 have been doing them, the various departments, as
3 well, and then this is the next area that we
4 would go ahead and do so. And the findings are
5 noted within the report in case the committee has
6 any questions.

7 Thank you.

8 DR. LYNCH-WALSH: I have questions, but
9 anyone have specific questions?

10 MR. MAYERSOHN: Can you put me in the queue?

11 DR. LYNCH-WALSH: I think you're first up.
12 Nobody's raised their hand. Do you want to go?

13 MR. MAYERSOHN: Sure.

14 DR. LYNCH-WALSH: Okay.

15 MR. MAYERSOHN: So reviewing the P-card
16 purchases, walk me through the training process
17 from, I guess, training to execution. How does
18 that work?

19 MR. JABOUIN: Ms. Andreu would you be able to
20 respond to that, as far as your area for the
21 P-cards?

22 MS. ANDREU: Thank you, Mr. Jabouin. The
23 training is mandatory training before a purchase
24 card is issued. It is done through Procurement &
25 Warehouse Services. I, actually, will be

1 attending the training at an upcoming date in the
2 near future. So I don't have a lot of
3 information on it, if there's someone else who
4 can expand a little bit more.

5 MR. JABOUIN: And we're trying to locate Ms.
6 Coker. And when she comes back --

7 DR. LYNCH-WALSH: I believe I saw her out
8 there. Isn't there a P-card manual? Again, SOP.

9 MS. ANDREU: There is a manual, as well; yes.

10 DR. LYNCH-WALSH: All right. And that is --
11 is that part of this?

12 MR. JABOUIN: Ms. Andreu, Ms. Coker is back
13 if you wish to --

14 MS. ANDREU: Ms. Coker -- Ms. Coker, if you
15 can expand on the specifics of the P-card
16 training?

17 MS. COKER: Good afternoon. Can I hear the
18 question again? I'm sorry, I was --

19 DR. LYNCH-WALSH: Robert?

20 MR. MAYERSOHN: Yeah, can you walk me through
21 the process of, I'm an employee of Broward County
22 Schools, I get a -- or I have the ability to get
23 a P-card, what then happens from the time that I
24 get trained before I get authorized one; what
25 forms I have to fill out; what the requirements

1 are? I mean, I may be asking for more details
2 than necessary, but I guess when I'm reading here
3 some of these exceptions, it's kind of concerning
4 that somebody gets a P-card and they don't even
5 provide any backup to that. It just seems that
6 the internal controls, although, you know, in
7 this report it says, yeah, we'll do that, you
8 know, these cards have not been issued a year
9 ago. This is something that's been issued 10, 15
10 years, 20 years. And I'm just surprised that we
11 don't have these internal controls in place and
12 that we're waiting to do an audit to find out
13 what's working and what's not. Can you just walk
14 me through --

15 MS. COKER: Thank you, Mr. Mayersohn, for the
16 question; yes.

17 MR. MAYERSOHN: Yeah, just walk me through
18 what the process is.

19 MS. COKER: Okay. Thank you. I just want
20 to, I will -- Procurement & Warehousing Services
21 oversees the P-card program. We have a P-card
22 manual, of which has been revised in the last two
23 years based on an audit from the -- an Office of
24 the Audit General. Therefore, we have really, in
25 the last couple of years, improved our manual.

1 Mind you, it is not a policy, it is a manual.
2 And part of the findings and the improvements
3 that we have made is, before anyone is given a
4 purchasing card, there is an application that is
5 mandated to be done annually. Therefore, in June
6 of the prior year all purchasing cards for all
7 users across the school district are shut off.
8 They're postponed or they're put in sleep mode,
9 they can't be used. And then effective July 1st
10 everyone has to fill out a new application and do
11 a mandatory training by the end of July 30th.
12 Should those -- and we have internal processes
13 where we report a list of those that have done
14 the application and haven't done the training or
15 vice versa. But in order for you to get a P-card
16 you must have completed those. And they have to
17 have been approved, the application, by their
18 cabinet member. So, in addition to the
19 application and the training which is on-line in
20 LAB, in our training system with the district,
21 they have to go through all of the robust
22 processes and requirements where they know that
23 they can't get sales tax charged, or they can't
24 buy software, et cetera. There's a list of
25 things that are very specific related to --

1 MR. MAYERSOHN: Let me just -- Ms. Coker, let
2 me just -- let me just interrupt you for one
3 second. So when you say, the training is
4 on-line, is it a tutorial or is it live?

5 MS. COKER: No, it is a recorded training as
6 well as it's a training that -- it's not a live
7 person. It's a training where you go into your
8 system and you take the training.

9 MR. MAYERSOHN: Are there questions and
10 answers that are required as part of that
11 training or no?

12 MS. COKER: Yes, there is.

13 MR. MAYERSOHN: So if you don't get the
14 questions right you'd have to go back and get
15 them right or you can't move forward?

16 MS. COKER: Correct.

17 MR. MAYERSOHN: Okay. Go ahead. Sorry.

18 MS. COKER: I just want to make just one --
19 and I'm not familiar with this audit that is
20 being brought forth today, but I do need to make
21 a distinction here. I oversee the P-card program
22 and under my purview I have about 800 P-cards.

23 Within that amount there's P-cards that are
24 used for external funds, which are the ones that
25 I am responsible for obtaining and getting copies

1 of all the documentation and reviewing them to
2 making sure there's compliance and we have a
3 process by which we follow to report any
4 noncompliance.

5 The internal cards, the internal fund cards
6 are only available through the Business Support
7 Center and through an agreement with the Business
8 Support Center and PWS, and I believe when we got
9 audited a few years ago they were going to
10 maintain their documentation, always ensuring
11 that they were following those controls put by
12 our office. I just wanted to share that.

13 MR. MAYERSOHN: Okay.

14 MS. COKER: I don't know if I answered your
15 question or if there's anything else you need
16 from me.

17 MR. MAYERSOHN: Well, so let me -- let me ask
18 you this. So I'm a principal, I have a P-card,
19 what do I have to do to utilize that card?
20 Obviously, I have to go through training. Do I
21 have to fill out a request form that I'm going --
22 prior to utilizing it that I'm going to be
23 spending, you know, \$5,000 on X, Y and Z?

24 MS. COKER: No, they don't have to.

25 MR. MAYERSOHN: Or do I have to reconcile

1 that at the end of, you know, when I get an
2 invoice or whatever it may be?

3 MS. COKER: So they have to -- again, if it's
4 a general fund purchase, at the end of the month
5 when they obtain the statement, as you would your
6 own personal credit card, you need to attach all
7 the backup, receipts, et cetera, that go behind
8 to support the expenditures that you made on that
9 P-card for general funds.

10 As it relates to the internal P-card, that is
11 handled by the Business Support Center supporting
12 that principal or office manager for that
13 particular school that they support. I don't
14 know what their process is.

15 MR. MAYERSOHN: Okay. And if I don't follow
16 that process, then what happens?

17 MS. COKER: Well, if -- so we have a list
18 that we provide that identifies if you're a first
19 offense, second offense, so when our staff --
20 remember, this is after the fact. Because we
21 don't get the statements -- we can't catch these
22 things until the purchase has been made. But a
23 month after we get the statements, we review it,
24 and we might find that a person might have made a
25 purchase where sales tax was identified. So

1 we'll go back to that, you know, user and request
2 them to get a refund. So they'll be put on this
3 list, and we have a spreadsheet which we can show
4 you, that will show you that user, how many times
5 they have had an infraction, if you will. And
6 then, obviously, we have a -- it's a three-prong
7 approach, tiered system, if you will, where if
8 you've, obviously, been a person, a user, that
9 has had, you know, a significant amount of times
10 that you've made errors, obviously, then that is
11 escalated. And we have a process by which is for
12 escalation eventually. I can tell you that since
13 we were audited a few years, two years ago, that
14 has reduced the amount of people not complying.
15 But that control I have with external funds.

16 MR. MAYERSOHN: So if -- so if I'm a user and
17 I don't reconcile my information or I don't -- I,
18 you know, forget to -- oh, I'm, sorry I forgot to
19 hand you my, you know, sales tax exemption or I
20 forgot to get, you know, whatever it is, or,
21 again, it's common -- not common, but I used my
22 Bank Americard for shopping wherever it was and I
23 didn't realize it was my P-card, what -- you're
24 saying all of those infractions are tiered
25 disciplinary infractions or is one-- is one

1 higher, like I used my P-card and I, you know,
2 was using it for Walmart and I didn't intend to,
3 I'll repay it right now?

4 MS. COKER: So that really wouldn't be
5 allowed, Mr. Mayersohn, because our P-cards do
6 have restrictions, like you can't use them at the
7 gas station, you can't use them at Macy's. I
8 mean, you can't use them in certain locations.
9 So I've had PPO having emergencies where they've
10 called me at 11:00 at night where they've been at
11 Home Depot trying to use the card and the card
12 was blocked. And I've had to call Bank of
13 America and have them unblock it because it's an
14 approved purchase. But, so those types of
15 purchases wouldn't be allowed. The card would
16 definitely be blocked.

17 The things that we look at are specifically
18 if the -- if the receipt of the statement passed
19 the 30 days, we would immediately send an email.
20 Second time we copy in their director or
21 administrator. And then, again, as I explained,
22 then it could go up to cabinet. There's a list
23 that we report that shows those people. But, as
24 I mentioned, the list has gone down.

25 The other thing that we review is the taxes

1 and we make sure that if we identify sales tax
2 that they go back and get that refunded. We also
3 track to make sure and follow up that that sales
4 tax is actually given as a credit in the next
5 statement.

6 DR. LYNCH-WALSH: Mr. Mayersohn. Mr.
7 Mayersohn --

8 MR. MAYERSOHN: Okay. Now, one other thing,
9 and I don't want to monopolize, you know, the
10 whole time here, but, A, does the P-card have
11 limits on a daily basis; a transaction basis; and
12 a monthly basis? That's number one.

13 DR. LYNCH-WALSH: Yes.

14 MR. MAYERSOHN: Number two is that, how do
15 you protect against, I'll call it breaking up
16 purchase orders? So, for example, I'm purchasing
17 from X, Y and Z, maybe they're an approved vendor
18 or not an approved vendor, and my limit, let's
19 say, is \$3,000 a day. Well, today I purchase
20 from that vendor 3,000, tomorrow I purchase
21 3,000, the next day I purchase 3,000, and the
22 following day I purchase 3,000. And, again,
23 let's say the procurement process which would
24 normally require some sort of solicitation or
25 require you to go seek, you know, three or four

1 bids, I've usurped that by going around, how do
2 you protect against that?

3 MS. COKER: So that's a great question. I'm
4 going to try to answer your tri -- multiple
5 questions in one.

6 The first one was, are there any thresholds?
7 Yes, there are thresholds. And that was part of
8 the finding that we had with the auditor a few
9 years back where all the P-cards have a limit.
10 In the case of, like let's say PPO, they
11 auto-replenish, and those users, particularly the
12 ones that are in my area that support PPO
13 stockroom, they have \$50,000 where they can use
14 monthly. But each P-card, regardless of who you
15 are, has a \$4,999 limit on the card. Therefore,
16 if you are a director trying to buy something for
17 HR, if it's more than \$5,000 it's not going to
18 allow you to do it. They normally call, send an
19 email, ask that they're going to buy this, it's
20 approved, and we call Bank of America and we
21 allow for that amount to be increased, I don't
22 know, to whatever that amount is going to be,
23 \$10,000, then we bring it back once that purchase
24 has been made. So we have very good controls.

25 MR. MAYERSOHN: Wait. So the purchase -- so

1 just so I'm clear, so the purchase is \$5,000 or
2 under 5,000, is that a monthly; weekly; annual;
3 or --

4 MS. COKER: Per transaction.

5 MR. MAYERSOHN: Per transaction.

6 MS. COKER: Per transaction.

7 MR. MAYERSOHN: So somebody could do -- is
8 there a monthly limit?

9 MS. COKER: Yes, there is. As I said there's
10 a monthly limit of \$50,000.

11 MR. MAYERSOHN: Okay.

12 MS. COKER: So -- so -- so when -- when
13 there's departments, like the utilities
14 department is a great example because they pay
15 the utilities with P-card, we have a process with
16 them, because, obviously, they pay more than
17 \$50,000 in utilities. But to respond to you on
18 that per transaction, can the person buy one
19 thing today, another thing tomorrow and another
20 thing the next day, so I want you to know that,
21 when you use a P-card, even if you're using a
22 P-card when there is a bid in place, which it is
23 allowed for specific commodities, you can -- if
24 you're going to use the P-card for Granger, for
25 example, and we have a bid with Granger, you can

1 make a purchase of today of 3,000, make another
2 one tomorrow, 3,000, and make -- you know, you
3 can make purchases every single day because
4 they're on bid. What you cannot do is make those
5 types of purchases every single day if they're
6 not on bid.

7 MR. MAYERSOHN: So how do you -- how do you
8 provide the internal controls for that?

9 MS. COKER: So in the case of what I oversee,
10 because most of those are my purchasing or my
11 buyers in the warehouse that support these areas,
12 they know specifically what can and can't be
13 bought, what's on bid and what's not on bid. So
14 those are direct out purchases, the ones that are
15 not on bid, and then what they do is, there's a
16 process, particularly the one I oversee with PPO
17 where their manager has to sign if it's going to
18 cost more than \$5,000 and they monitor that.

19 I want to keep stressing that the process I'm
20 defining to you is external funds.

21 DR. LYNCH-WALSH: Right, and I'd like to get
22 back to the audit.

23 MS. COKER: It has nothing to do with this
24 audit because this is internal funds.

25 DR. LYNCH-WALSH: Right. So, Mr. Mayersohn

1 -- yeah, Mr. Mayersohn, we have people that need
2 to leave, I think, in eight minutes.

3 MR. MAYERSOHN: No, go ahead. Go ahead. I'm
4 done.

5 DR. LYNCH-WALSH: I forget how many have to
6 leave in eight minutes?

7 MR. JABOUIN: We do have --

8 MRS. MARTE: I have to leave at 12:15 and Ms.
9 Coker, Ms. Andreu, Mr. Smith.

10 DR. LYNCH-WALSH: 12:15? All right.

11 So, yeah. So as Mary --

12 MRS. MARTE: And I'm sorry, Madam Chair, it's
13 a hard stop at 12:15 because we've got to be
14 somewhere and it's going to take us that long to
15 get there.

16 DR. LYNCH-WALSH: I only have two stickies on
17 -- between both audits. So I'm good.

18 Anybody else specific to the audit?

19 MS. FERTIG: I just wanted to ask on page 2
20 of your update -- hold up. I just wanted to ask,
21 I'll repeat it exactly, on page 2 of the update,
22 the fourth item -- third item, Purchase Card
23 Internal Funds, program administrator performs a
24 statistical audit. From what you just answered
25 Mr. Mayersohn --

1 DR. LYNCH-WALSH: I'm not sure I'm hearing --

2 MS. FERTIG: Can you hear me?

3 DR. LYNCH-WALSH: I can, but --

4 MS. FERTIG: Okay. Let me try closer.

5 DR. LYNCH-WALSH: There you go. That's
6 better.

7 MS. FERTIG: Did you hear me, Ms. Coker? I'm
8 sorry, I'm asking you this, I guess.

9 On the third bullet point down, Purchase
10 Cards Internal Funds, you perform statistical
11 audit of statements. The first answer was, we do
12 not have the staff, but as I look over and listen
13 to your explanation --

14 MS. COKER: Internal funds are not under me
15 and I haven't seen that response.

16 DR. LYNCH-WALSH: Yeah, yeah, we're getting
17 commingled.

18 MS. FERTIG: Well, I just, what she's talking
19 about doing, I'm just wondering, here it says, we
20 don't have the staff to do it, but then over here
21 it says, per the purchase card manual this is a
22 function of PWS P-card administrator.

23 DR. LYNCH-WALSH: Which document are you on?

24 MR. JABOUIN: She's on the --

25 MS. FERTIG: I'm on the update.

1 MR. JABOUIN: -- update document to agenda
2 item number 11.

3 DR. LYNCH-WALSH: Oh, hold on. This is 11.
4 Hang on. I pulled 12. Hang on.

5 Okay. So you're on page 2?

6 MS. FERTIG: I'm on page 2. I'm the third
7 bullet point down. And if you look in the second
8 column it says, we do not have the staff
9 resources available to perform those duties.

10 DR. LYNCH-WALSH: Whose response -- whose
11 response is that though?

12 MS. FERTIG: And when you go over --

13 DR. LYNCH-WALSH: Oh, no, I know it says PWS,
14 but my question is, who did the response we don't
15 have the staff to perform?

16 MS. FERTIG: I'm working between multiple
17 documents here. I don't have a clue.

18 DR. LYNCH-WALSH: I'm not asking you. I'm
19 asking them who --

20 MS. ANDREU: I -- I believe that is a very
21 stale dated response from the Business Support
22 Center. But, please, rest assured that we do
23 have the resources available.

24 MS. FERTIG: That was my -- that was my
25 question. So if you get over to Current Status,

1 it says, it puts it under PWS and says -- so, I'm
2 just -- after listening to this whole
3 conversation I was wondering if that's one that
4 we should might, maybe, change that column that
5 current status and she can put that she does have
6 the resources.

7 DR. LYNCH-WALSH: Well, hold up. I'm not
8 convinced that that was Mary's response.

9 MS. FERTIG: I don't think it was.

10 DR. LYNCH-WALSH: No. So let's go back. So
11 this is a finding on page 5 of actual audit.

12 MS. FERTIG: Okay. Thank you.

13 DR. LYNCH-WALSH: So let's start there.
14 We're going to audit our response process.

15 MS. FERTIG: Yeah, because I'm just looking
16 at what the update is. I'm just asking that the
17 update be corrected if --

18 DR. LYNCH-WALSH: But we've got to first
19 figure out -- okay. So there's -- on page 5 --

20 MS. FERTIG: 5, that's where I am. Okay,
21 thank you.

22 DR. LYNCH-WALSH: It has the findings having
23 to do with the P-card. And it says, straight up,
24 we recommend the Business Support Center director
25 review the requirements of the P-card manual with

1 the internal accounts manager and internal funds
2 manual as it states, the P-card manual. The BSC
3 oversees the P-cards funded by schools internal
4 funds. The accounting system used is Great
5 Plains. If it's external then that's when PWS
6 comes in.

7 So the statement, program administrator
8 performs a statistical audit of statements and
9 receipts to monitor compliance with policies and
10 procedures, that's in the manual, but the
11 recommendation was made to whom? It was made to
12 the Business Support Center. Is the internal
13 accounts manager and internal funds supervisor,
14 who are they? Where are they?

15 MS. ANDREU: They're with the Business
16 Support Center.

17 DR. LYNCH-WALSH: Okay. And then the P-card
18 manual states that the program administrator
19 performs a statistical audit of statements and
20 receipts to monitor compliance. In this context
21 who would that be? Who is the program
22 administrator if we're talking internal funds?

23 MR. SMITH: Ryan Smith, Director of Business
24 Support Center. In this specific instance we
25 probably just need some alignment on language.

1 According to the P-card manual it is specific to
2 the PWS P-card administrator, the director of
3 audits. Ali Arcese and I reviewed this together.
4 So I think, internally, we'll get some alignment.
5 If it belongs with the BSC we're happy to ensure
6 that that's performed, but we don't want to
7 overstep.

8 DR. LYNCH-WALSH: Okay. Because what this
9 sounds like is that the statistical audit that
10 happens externally has not been happening for
11 internal funds.

12 MS. FERTIG: Especially, because if you look
13 at the last column, the person responsible, it
14 doesn't appear to match up with what we're
15 hearing. All I'm asking is that this -- this
16 particular item --

17 DR. LYNCH-WALSH: So it should say BSC.

18 MS. FERTIG: -- the entire line be reviewed
19 and corrected. And, for example, they didn't
20 have the resources, they now have the resources.
21 You have the wrong person that's responsible. So
22 I'm just asking this be corrected.

23 DR. LYNCH-WALSH: Yeah. Okay. I just wanted
24 to be clear on what the right thing was. Thank
25 you. So I think we now are clear.

1 Yes, Ms. Andreu?

2 MS. ANDREU: Madam Chair, could I suggest
3 maybe a friendly amendment and we do a slash,
4 because we don't want to not put PWS and the
5 manual states it's PWS.

6 DR. LYNCH-WALSH: Well, of course, right.

7 MS. ANDREU: So maybe we have a slash, that
8 way we indicate it's both.

9 MS. FERTIG: Okay. And I don't really -- I'm
10 not really -- I just want it to reflect what the
11 actual situation is. It seems like there's some
12 contradictory things along this line.

13 MR. JABOUIN: We can request an update for
14 the document that is ultimately transmitted to
15 reflect those adjustments, Ms. Fertig.

16 DR. LYNCH-WALSH: Right. All we're -- all
17 Mary's getting at is, we clearly understand that
18 internal funds are the responsibility of the
19 Business Support Center. This recommendation was
20 -- pertained to internal funds. I don't know who
21 said they don't have the staff. It wasn't Coker,
22 I'm thinking. And then Current Status, per the
23 P-card manual this is a function of PWS. No,
24 internal funds is not. External funds are.
25 Internal funds are the Business Support Center.

1 So, actually, the current status, to Mary's
2 point, should say something like although the
3 P-card manual, you know, responsibility for
4 external funds are housed with PWS, however you
5 wanted to wordsmith it, we will add language to
6 clarify that internal funds are the
7 responsibility or whatever of BSC. This didn't
8 quite capture what needed to happen.

9 MS. FERTIG: Well, it looks to me like it's
10 just totally incorrect, so maybe we could just
11 correct it.

12 DR. LYNCH-WALSH: Yeah.

13 MS. FERTIG: And I don't care how -- I'm not
14 suggesting we do that here, I'm suggesting that
15 you rewrite this and when you send it out next
16 time it'll be fixed.

17 MR. JABOUIN: Thank you.

18 MS. FERTIG: Thank you.

19 DR. LYNCH-WALSH: Okay. Any others on the --
20 it's now noon -- on this particular one? I've
21 got a question myself. If no one else has one,
22 mine, hopefully, is quick.

23 My first tab has to do with the checking
24 account balance and the -- when you have the idle
25 funds, temporarily idle, are the funds being

1 invested? Because you saw that things were
2 delayed, but it's not clear whether we're doing
3 that.

4 MS. DAHL: What page are you on?

5 DR. LYNCH-WALSH: Oh, sorry. Still page 5.
6 Checking account balance. Because they had all
7 of that temporarily idle, funds were just sitting
8 there. And according to standard practice
9 bulletin I301 section J, they shall adopt
10 policies pertaining to the investment of school
11 funds not needed for immediate expenditures. The
12 adopted policies, yada-yada. The purpose --

13 MS. FERTIG: It looks like, if you look at
14 the update list, this is my problem is going
15 between the two of them, that this was completed
16 in August. Is that accurate?

17 MR. JABOUIN: Ms. Andreu?

18 MS. ANDREU: Yes. And those funds are being
19 transferred.

20 MR. JABOUIN: And part of the reason, to the
21 committee, these reports were originally
22 scheduled for the August 3rd meeting, and so,
23 obviously, enough time has passed.

24 DR. LYNCH-WALSH: Right. But we get that,
25 but then we just got some of these updates. So

1 the updates needed updates, I think.

2 MS. FERTIG: And it's confusing. It's a
3 little confusing.

4 DR. LYNCH-WALSH: Yeah, I'm struggling to
5 keep my sheets of paper straight.

6 MS. FERTIG: Yeah.

7 DR. LYNCH-WALSH: Okay. I believe somewhere
8 in Mary's explanation there's a P-card manual,
9 but no policy on P-cards.

10 So, if I were making a recommendation, it
11 sounds like -- and policy -- yes, procedures and
12 manuals are part of internal controls, but a
13 policy is something you can hold people
14 accountable to, theoretically. So it seems like
15 we're missing a policy.

16 MS. FERTIG: So is that part of the motion to
17 transmit, that you want a -- there should be a
18 policy?

19 DR. LYNCH-WALSH: Yes, a P-card policy
20 that -- yes, just a P-card -- yeah, that they
21 should initiate rule development on a P-card
22 policy to support and guide the manual.

23 MR. JABOUIN: So there is a P-card policy
24 already. Is it to update the P-card policy?

25 DR. LYNCH-WALSH: So there is a policy? Or a

1 manual? A manual is not a policy.

2 MR. JABOUIN: It is a manual.

3 MS. FERTIG: So I'm just going to go ahead
4 and put this out and then we can keep talking,
5 but just because I know we only have these people
6 for a few more minutes, so can I make a motion to
7 transmit with a recommendation that a P-card
8 policy be developed and adopted by the Board?

9 MS. ANDREU: I'm sorry, Madam chair?

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

11 MS. ANDREU: So the P-card does not have a
12 separate policy in and of itself. It is embedded
13 in the procurement policy, Policy 3320, which is,
14 actually, being revised as we speak and should be
15 going to the Board in February for rule making.

16 MS. COKER: Ms. Andreu, I'm sorry, I
17 apologize, the P-card is not in Policy 3320. I'm
18 sorry.

19 MS. FERTIG: I'm just going to suggest that
20 whether it is --

21 MS. COKER: It's always been kept separate.
22 And when we were audited a few years ago there
23 was discussion to do a policy and then we didn't
24 do the policy. But, I mean, there's discussion,
25 there's things in the policy 3320 that talk about

1 being able to do P-cards, but there is a P-card
2 manual that's specific to P-card usage that has
3 its own manual. But it is not in Policy 3320.

4 MS. FERTIG: Can I just suggest that whether
5 it is or whether it isn't, we just ask for a
6 separate P-card policy?

7 DR. LYNCH-WALSH: Sure.

8 MS. FERTIG: Because this seems like an
9 important enough topic that it should have its
10 own policy and it would make it easier for people
11 to be familiar with. So that's my motion, is
12 that we transmit this with a recommendation for a
13 P-card, for the development and adoption of a
14 P-card policy.

15 DR. LYNCH-WALSH: Okay. We need a second and
16 then I'll go to Ms. --

17 MS. DAHL: Second.

18 DR. LYNCH-WALSH: Second by Ms. Dahl. Did
19 you have a comment?

20 MS. DAHL: No.

21 MRS. MARTE: The P-card is part of
22 Purchasing, so it is in that policy. I just want
23 to be very clear. I have no objection to any
24 recommendation to make it separate if that gives
25 the committee the level of satisfaction that

1 we're addressing it, none at all. But I want to
2 make sure, P-card is part of Purchasing and is
3 governed by that policy and it's in there. I
4 just want to be clear about that.

5 MS. FERTIG: And just to -- just to state, I
6 think it's easy if you just have a separate
7 policy on this that people can go to on this one
8 thing without having to go through multiple
9 policies and maybe have to look for a name that's
10 not there. So anyways --

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

13 Yes, Mr. Menzul?

14 MR. MENZUL: I would say if it's going to be
15 separate it needs to have it's own account;
16 right? So the issue you could potentially run
17 into having it separately is, you know,
18 ultimately someone has ownership of it; right?

19 DR. LYNCH-WALSH: Yeah, it's just separating
20 the policy out from the one that -- the regular
21 purchasing policy. That's all this is about.

22 MR. MENZUL: But my question is, given what
23 Ms. Coker had said where it is used for POs,
24 right, so, for example, if something is over
25 \$5,000 and has three bids, P-cards are used for

1 that. So there is still going to be some sort of
2 overlap or there needs to be some control to make
3 sure that it's not used for that.

4 DR. LYNCH-WALSH: Right. Well, this would be
5 policy dictating -- that would be spelling out
6 all of those rules.

7 MR. MENZUL: Okay.

8 DR. LYNCH-WALSH: We're just trying to get a
9 policy going because there's only a manual, which
10 is a procedure, essentially.

11 MR. MENZUL: Understood.

12 MS. COKER: And we can. I would like to just
13 say the last thing. We can incorporate a P-card
14 policy within -- I have the Policy 3320 in front
15 of me, and it talks part 1, Definitions; part 2,
16 General Provisions; part 3, Facilities and
17 Construction; part 4, Food and Nutrition; Part 5,
18 Risk Management; Part 5, Technology [sic]; Part
19 6, Title 1 and Head Start.

20 There is not P-card instructions, guidance on
21 this policy.

22 DR. LYNCH-WALSH: No, I get it. Right.

23 MS. COKER: It does talk about what you can
24 do, but there's a whole manual that's 10 pages
25 long that could be imbedded in here or it can be

1 separate. But it is not in Policy 3320.

2 DR. LYNCH-WALSH: And I probably believe you.
3 I can't pull it up right now. For some reason I
4 can't pull up policy.

5 Okay. So moved, seconded. Discussion?

6 MS. FERTIG: And I think it's the better way
7 anyways, so, okay, I'm done.

8 DR. LYNCH-WALSH: Right. And then you refer
9 to it in the purchasing policy.

10 MS. FERTIG: Yes.

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

12 COMMITTEE MEMBERS: Aye.

13 DR. LYNCH-WALSH: Any opposed?

14 (No response.)

15 DR. LYNCH-WALSH: Okay. All right. Passes
16 unanimously.

17 Moving on to the payroll audit. We're not
18 missing anybody. Oh, we lost temporarily Jaclyn,
19 but --

20 MR. JABOUIN: So with the payroll audit it
21 would be the same individuals who can respond to
22 committee questions.

23 DR. LYNCH-WALSH: Yes. And we need to have
24 them done by 12:15. We've got eight minutes.

25 Does anyone have any specific questions?

1 I have one on page 4. With the authorized
2 individuals. There were eight employees.

3 MS. FERTIG: You go ahead. I had the same --

4 DR. LYNCH-WALSH: Okay. All right. I don't
5 see any hands.

6 Mr. Mayersohn; everyone on the phone good?

7 MR. MAYERSOHN: I'm good.

8 MS. FERTIG: I had that same page, but I'm
9 going to just say, why don't you express what you
10 have a concern on.

11 DR. LYNCH-WALSH: Okay. Yeah, I was trying
12 to clarify, because it sounds like we started
13 with eight employees that were non-instructional
14 with additional assignments and then after
15 inquiry we found that four were authorized, the
16 other four had been authorized prior with an
17 expiration date of 12/31/9999. We should all
18 live that long. And then only two of the four
19 additional positions were reevaluated and
20 removed.

21 So I guess my question is, were all of these
22 people being overpaid? Like they were getting
23 paid for not doing anything? And what about the
24 remaining two? What are these additional
25 assignments.

1 MR. SMITH: So thank you for the question.
2 So, no, no employees have been overpaid. I want
3 to make that abundantly clear. In this case
4 these employees had additional positions from
5 previous years that were not removed. So they
6 weren't active, they weren't accruing payroll for
7 it. They were just still on our payroll reports
8 and our policy dictates they should be removed
9 annually. They have since been removed.

10 DR. LYNCH-WALSH: So they weren't being paid?

11 MR. SMITH: Correct.

12 DR. LYNCH-WALSH: Were not. Okay.

13 And the remaining two additional positions
14 are valid where they're actually performing a
15 function and being paid.

16 MR. SMITH: They are. That is correct.

17 DR. LYNCH-WALSH: Do they have two full-time
18 jobs?

19 MR. SMITH: These additional positions
20 account for about anywhere from three to five
21 hours a week and these are 35 hour employees, 35
22 hour per week employees; correct. So they're not
23 full-time additional positions. They're
24 part-time.

25 DR. LYNCH-WALSH: Okay. That was my

1 question. I think that was my -- my only
2 question.

3 Mary, do you have anything?

4 MS. FERTIG: No, that was mine, too, so thank
5 you.

6 DR. LYNCH-WALSH: Okay. All right anyone
7 else?

8 (No response.)

9 DR. LYNCH-WALSH: All right. Do I hear --

10 MS. FERTIG: Move to transmit.

11 DR. LYNCH-WALSH: Okay. Need a second.

12 MS. DAHL: I'll second.

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

14 Any further discussion?

15 (No response.)

16 DR. LYNCH-WALSH: All in favor?

17 COMMITTEE MEMBERS: Aye.

18 DR. LYNCH-WALSH: Any opposed?

19 (No response.)

20 DR. LYNCH-WALSH: All right. Motion passes
21 unanimously.

22 We are done with Items 10, 11 and 12, moving
23 back to RSM, which was Item Number 9, the SMART
24 Bond Program Management. And since they will be
25 here we'll also discuss the RSM Big 3 Statement

1 of Work.

2 MR. JABOUIN: They're on their way in. And
3 we have --

4 DR. LYNCH-WALSH: We don't have any updates
5 for Item Number 9?

6 MR. JABOUIN: No, we do not, Chair.

7 So RSM's report, which has their new
8 observations and prior observations are here. We
9 do have Matthew Blondell and Chris Gums, from
10 RSM, that's here. And we have Ms. Czubkowski and
11 her team, as well, for any questions from the
12 committee.

13 DR. LYNCH-WALSH: Okay.

14 MS. DAHL: Nathalie, can I see what it looks
15 like? I've kind of got all my stuff mixed up.

16 DR. LYNCH-WALSH: Yeah, I hear you. You know
17 the one that's landscaped.

18 MS. DAHL: Thank you.

19 DR. LYNCH-WALSH: So maybe have a quick
20 overview of --

21 MR. JABOUIN: Okay. We could have Mr.
22 Blondell or Mr. Gums do so.

23 DR. LYNCH-WALSH: Yes. Are they --

24 MR. JABOUIN: They're here.

25 DR. LYNCH-WALSH: Oh, they're back there.

1 Can they move up so they're not behind half the
2 committee?

3 MR. JABOUIN: So they could move to the empty
4 spots from the committee members there, from Ms.
5 Ighodaro's side.

6 DR. LYNCH-WALSH: Okay. Yeah, that would
7 help. I don't want to split them up. Yeah, we
8 have two spots. Okay. Yeah, no, that's fine.

9 All right. So you guys had one current
10 period observation, I believe, which, just to
11 refresh everyone's memory, this report is from
12 November.

13 MR. BLONDELL: Yes, would you like us to give
14 you a brief overview of that observation?

15 Okay. Sure, I'll turn it over to Chris. We
16 had one new observation. And the period, as the
17 Chair mentioned, this is a report that was
18 originally prepared, I think, for the November
19 audit committee meeting. So a bit dated, but
20 happy to go through this. Chris?

21 MR. GUMS: Sure. Chris Gums, RSM manager.
22 So for this report we had one new observation and
23 six prior observations that we performed
24 follow-up on. Of those six prior findings we
25 were able to close two and the remaining four are

1 either partially complete or open.

2 So I'll quickly just walk through observation
3 number 1 here starting on page 4. So as we
4 previously discussed at previous meetings,
5 AECOM's actual M/WBE participation was lower than
6 the commitment specified in their agreement in
7 their RFQ. As we show in the table here, we
8 quantified the difference between that commitment
9 and the actual amounts invoiced by the
10 subcontractors through June 2023.

11 The Board, as you all know, has since
12 approved an amendment to AECOM's agreement, which
13 effectively increased their M/WBE commitment
14 percentage to 53.47 percent to essentially make
15 up for that variance.

16 So, as part of those remediation efforts, we
17 reviewed and recalculated AECOM's Year 4 staffing
18 plan and found that the projected M/WBE
19 participation was less than that 53.47 percent,
20 as I stated earlier. So our recommendation
21 moving forward in regards to that staffing plan
22 is to restructure it so that it's structured in a
23 way that clearly shows the projected amounts that
24 are going to these subcontractors. And that we'd
25 clearly be able to track and better report on

1 that M/WBE utilization.

2 Just quickly touching on their response, as
3 AECOM noted, they're continuing to work with the
4 subs and helping with the hiring process and are
5 also tracking M/WBE participation against those
6 commitments as they provide in the tables and the
7 charts that are on the pages that follow.

8 Moving on to the prior observations
9 follow-up, now on page 10, so this is contract
10 time modifications and schedule updates. This
11 observations has been open since February 2020.
12 It relates to change orders that are executed for
13 time modifications and the incorporation of those
14 changes into the contractors' project schedule,
15 which are included in the monthly pay application
16 packages.

17 So for this report we retested a sample of
18 three change orders. Two of those three failed
19 testing. Again, as they noted in their response,
20 AECOM has provided additional training to
21 contractors and also PMs on this process,
22 specifically. But until further testing we kept
23 this one opening considering the results of our
24 testing.

25 Prior observation number 2, moving on to page

1 13, PM/OR compliance with reporting requirements.
2 So, just a little bit of background here. This
3 relates to the reporting requirements within
4 AECOM's RFQ and their agreement and also the
5 deliverables provided within their monthly
6 reports. So for this report we reviewed the
7 SMART Program monthly reporting packages for the
8 period of February 2023 through June 2023 and we
9 found that there were still two categories of
10 deliverables that were not provided within those
11 packages. And those were Stakeholder
12 Satisfaction and EDDC Compliance. We, actually,
13 had discussions with AECOM and with the EDDC
14 department, and my understanding is that, since
15 this report, AECOM now has access to B2G and also
16 has the capability to report on EDDC compliance.
17 So both of those two bullet points and
18 deliverable categories that we report on are
19 either in process or completed, but I'd defer to
20 AECOM on further comment on the progress of that.

21 MS. FERTIG: Can I just ask for an
22 explanation -- oh, thank you. An explanation of
23 the stakeholder satisfaction; what's being done?
24 As we get ready to celebrate, this summer we're
25 going to have a party, right, Nathalie, the tenth

1 anniversary of when we talk about putting these
2 programs through. So I would just -- I just
3 wanted to, could you give us a quick, what's
4 being done to determine stakeholder satisfaction?

5 MR. JABOUIN: Should we go through Ms.
6 Czubkowski first?

7 DR. LYNCH-WALSH: Well, stakeholder
8 satisfaction, is that even included -- why is
9 that there, actually? I thought we took that
10 out. It was -- okay. If you have an instrument
11 and it doesn't measure what it purports to
12 measure because FTF looked at the stakeholder
13 satisfaction survey and it was very subjective.
14 So I'm a little confused.

15 And since it's AECOM, Kathleen, I haven't
16 seen you in forever, but I think I know what you
17 look like, and that looks like Kathleen Langan,
18 the program director. Can she move up here? I
19 didn't see you behind Mr. Medvin before.

20 MS. FERTIG: Yeah, if she could just answer
21 that?

22 DR. LYNCH-WALSH: Yeah, next to Czubkowski,
23 please. That way you're not behind people and
24 they're not breaking their necks to see you.

25 MR. JABOUIN: And Ms. Carpenter can probably

1 move up, too.

2 DR. LYNCH-WALSH: Yeah, and Ashley. Oh, and
3 I see Shelley back there hiding.

4 MS. LANGAN: Good afternoon. Don't forget,
5 I'm part-time.

6 DR. LYNCH-WALSH: I know.

7 MS. LANGAN: Okay.

8 DR. LYNCH-WALSH: So as a result of item
9 number 1, and I'll get back to that because I was
10 reading this late last night and nearly lost my
11 mind, Kathleen is now a .24 of a person. Because
12 in order to make the numbers work, we had to cut
13 the full-time program director from AECOM down to
14 .24 of a person. I know, that's why I barely
15 ever see you anymore.

16 MS. LANGAN: But I did give the -- I do give
17 the District weekends. So I work every Saturday
18 and Sunday for the District. So the District
19 does get more time, it's just they don't get
20 charged for it.

21 DR. LYNCH-WALSH: Yeah, I hear you.

22 MS. FERTIG: That doesn't seem right. I'm
23 sorry.

24 DR. LYNCH-WALSH: It was to make the numbers
25 work.

1 MS. LANGAN: Well, maybe -- maybe year 5 will
2 change.

3 Regarding the stakeholder satisfaction, so
4 actually the program originated -- Kathleen
5 Langan, Program Director, AECOM. Actually, when
6 the program started Garth had developed a
7 stakeholder satisfaction document. It was really
8 focused on, did the principal like the PM? It
9 was all about the PM. And so when AECOM started
10 we recommended that we really look more at the
11 project. What we're used to seeing is, at the
12 end of a project when the architect does the
13 12-month walkthrough, they come and sit down and
14 meet with the principal and the PM/OR and
15 Shelley's group and they talk about the
16 satisfaction of what was done. So, you know, the
17 HVAC systems, have they been working, what's --
18 you know, do they satisfy the requirements of the
19 school? Did the media center design, is that
20 sufficient? You know, those kinds of things so
21 that there's a dialogue between the school and
22 the architects and the District.

23 So we have been in development of an updated
24 document. We were hoping to have it by now. I
25 would expect that it will be ready for FTF to

1 review over the course of the next, I would say,
2 you know, weeks. We're focused on developing an
3 RFP for some of the new projects we've been
4 assigned. But, nonetheless, it will really focus
5 on the project and the satisfaction of the
6 stakeholders to the project.

7 MS. FERTIG: And how are you defining
8 stakeholders? Because I just heard you talking
9 about architects and --

10 MS. LANGAN: Well, the architects, because
11 they are responsible for the design and they were
12 the ones working with the stakeholders being the
13 principals, the people who were -- and I'm not
14 going to remember the name, I might need Shelley
15 to help me, it was done before we got here, it's
16 the project -- the charter, the project charter.
17 So, to us, the people who were involved in the
18 project charter who developed and defined the
19 project once it hit each of the schools, those,
20 to us, are the stakeholders.

21 MS. MELONI: The end users.

22 MS. LANGAN: The end users; yeah. Thank you.

23 MS. FERTIG: I'm still not understanding, but
24 I'll just tell you this.

25 MS. LANGAN: Okay.

1 MS. FERTIG: We're 10 years into this. We
2 thought at five years we would be asking for more
3 money because, of course, there was this overly
4 optimistic sense in the boardroom that they would
5 actually do this in five years. And I think
6 knowing how the public feels about the project
7 that they get is critically important,
8 particularly with the conversation we had earlier
9 about declining enrollment and everything else.

10 If we don't have an instrument for how the
11 community feels, it needs to be added. And I
12 would make that recommendation to the Board.
13 Because the day is going to come when we're going
14 to have to go back to the community.

15 Of course when the first bond was done in '86
16 or '87 it took a long time to do that. But,
17 ultimately, how the community feels is going to
18 be reflected in everything that happens with the
19 school district.

20 So, when I see stakeholder survey, I'm just
21 thinking of those of us that sat in this room and
22 those of us out in the communities in the
23 individual schools that tried to help with this,
24 I would like to know how they feel about your end
25 product. And, to me, they are the ultimate

1 stakeholder.

2 DR. LYNCH-WALSH: Agreed, but you have to --
3 you would be surveying them on the scope of work
4 versus what was delivered because they could have
5 a totally different opinion on what they thought
6 was going to happen.

7 MS. FERTIG: I would say Garth is more than
8 capable of developing that survey. They've been
9 doing this for a long time. They're very
10 familiar with the District. So, if not, I'm sure
11 some of our parent groups would be happy to help
12 them.

13 DR. LYNCH-WALSH: Well, they're getting paid,
14 which is going to be one of my issues.

15 MS. FERTIG: I -- I just think it's -- if
16 we're not surveying the ultimated end user of
17 this product to find out how they are satisfied
18 with what's happened, I think we're making a huge
19 mistake. So, yeah, there may be a cost to it,
20 I'm sure there is, there's a cost to everything,
21 but when I -- I -- I just think stakeholders
22 better include the community.

23 MS. LANGAN: Noted.

24 MS. FERTIG: So that's my comment.

25 MS. LANGAN: Noted.

1 DR. LYNCH-WALSH: Okay. So that was in
2 number 2. Because I have -- let's see, closed --
3 is everything else closed from prior periods?

4 MR. GUMS: Everything with the exception of
5 prior observation number 5 and then the PM/OR and
6 CPCM Invoice Testing.

7 DR. LYNCH-WALSH: Number 5; okay.

8 MS. FERTIG: Can I just speak on number 5?

9 DR. LYNCH-WALSH: Sure.

10 MS. FERTIG: I just was wondering, what was
11 the story with Ramblewood and Maplewood, that
12 they're so many days past substantial completion?

13 MS. LANGAN: I would have to go back, Mary,
14 and review the time impact analyses that our
15 forensic schedulers do. So I'm happy to do that
16 and then get back to the committee.

17 MS. FERTIG: Yeah, and I see Deerfield is,
18 but not to the extent that those two are. Of
19 course, on the other hand, Deerfield's only 39
20 percent complete.

21 DR. LYNCH-WALSH: Which Deerfield?

22 MS. FERTIG: I'm sorry, high school. It's
23 on, I'm sorry, page -- I'm looking at page 18.

24 DR. LYNCH-WALSH: Elementary I can speak to;
25 high school, no.

1 MS. FERTIG: Yeah. I mean, that's --

2 DR. LYNCH-WALSH: All right. So I wanted to
3 go back to 1 and 2 after everybody's done.

4 Rebecca?

5 MS. DAHL: When you go back into whether or
6 not they're satisfied or not satisfied, I think
7 one of the things that you're going to find out
8 when you do this is that most of the stakeholders
9 in the community really thought that their
10 schools were going to be magically perfect, that,
11 you know, whatever amount of money it was, that
12 the school was going to turn out to look like one
13 of the western schools.

14 DR. LYNCH-WALSH: Right.

15 MS. DAHL: Which, of course, we know was not
16 going to happen. But when you -- because I sat
17 in a couple of these meetings when they were
18 describing them to the schools, that they were
19 just so excited. So if you ask the stakeholders
20 when whatever got finished got finished, I think
21 you're going to get a very poor response
22 because they didn't get what they thought they
23 were getting. They didn't get a, you know, a
24 brand new building. They didn't get the
25 bathrooms in the main buildings fixed. And I

1 think they all thought they were going to get the
2 bathrooms fixed.

3 So I don't know how -- and there were other
4 things, too, I'm just bringing out obvious
5 things. So I don't know how you would, actually,
6 survey those stakeholders, because I don't think
7 that the District did a great job of letting them
8 know, this is all you're getting, you're getting
9 HVAC --

10 DR. LYNCH-WALSH: Roof.

11 MS. DAHL: You're getting, you know, roofs,
12 you're getting fire alarms --

13 DR. LYNCH-WALSH: You can stop there.

14 MS. DAHL: -- you're getting -- and some of
15 those don't even have them done yet. So you were
16 getting a very small amount of things that really
17 did not change the look of the school. And when
18 I sat in some of these meetings, the stakeholders
19 thought, oh, wow, our school's going to look so
20 great. So, I hate to say this, but the District
21 did a really poor job of getting the people in
22 those schools to understand that it wasn't really
23 going to look that much different than it does
24 now. So -- because it wasn't explained to them.

25 DR. LYNCH-WALSH: But they did a great job of

1 making people think they were getting more so
2 they'd vote for it.

3 MS. DAHL: Yes. Absolutely. Because that
4 was part of the issue in these meetings, that
5 they really thought -- and one of the items that
6 became such a thing that they wanted to have was
7 that \$100,000. They thought they could purchase
8 the world with \$100,000 that was given to the
9 schools. And you know you can't. Most of the
10 schools couldn't even purchase a playground if
11 they wanted to do it for \$100,000.

12 So I don't know how you're going to do that,
13 because the customer satisfaction, based upon
14 what they were supposed to get compared to what
15 they thought they were going to get, is two
16 different things.

17 DR. LYNCH-WALSH: No, agreed. And I don't
18 want to get too far into surveying and
19 instrumentation, but you could survey and look
20 at, you know, this was your scope of work, did
21 you get this, and then have additional questions,
22 is this what you thought you were going to get?
23 Because those are going to be two different
24 responses.

25 I have Mary then Jaclyn.

1 MS. FERTIG: Regardless of what response we
2 get, I think we need to know. And I think moving
3 forward we've got to know how we did in meeting
4 the expectations of our community. Our community
5 put a lot of money into this. They're continuing
6 to put a lot of money into it. And it may be
7 that through the survey -- and, again, I think
8 Garth can capture this because they have been
9 involved. And I know there are at least three of
10 us at this table that sat through every one of
11 those meetings and pointed this out up front.
12 But I'm just interested in how the public as a
13 whole.

14 On the other hand, another way of looking at
15 it, if you were a school that had no heat for 10
16 years and you got heat in the winter, you might
17 think that's a good thing.

18 And I'm just sitting here, I have to say this
19 because Ms. Marte told me and then John just
20 brought it down, they're having the ribbon
21 cutting for the new building at Northeast on the
22 19th at 10:00 a.m.

23 And, so, yes, was that -- you know, did it
24 take them way longer to fix their roofs than they
25 really should have done? Yes. But, you know,

1 then they may be pleased that they've got this
2 new -- so I don't think we can sit here and
3 judge. I think we have to let the public weigh
4 in on how they feel about this project. Because
5 going forward we're going to find ourselves in
6 the same position again.

7 I, personally, as we all know, don't think
8 there's anything more important than knowing how
9 the stakeholders feel.

10 DR. LYNCH-WALSH: No, agreed.

11 Ms. Strauss?

12 MS. STRAUSS: Okay. So I agree, community
13 input, stakeholders deserve to have their voice
14 heard, absolutely. It's their money that the
15 District has spent; correct?

16 However, I think we all know that this has
17 been a massive failure; okay? It's -- everybody
18 knows this. 10 years later, here we are, we're
19 overspent, we're over time, nobody's happy. So
20 we're going to get survey results that are likely
21 not going to be positive. So I think that we can
22 all assume that the survey results from
23 stakeholders at the schools are not going to come
24 in positive.

25 So, now, instead of continuing to, you know,

1 rotate on this, we need to move forward; okay?

2 As you said, Mary, we continue to invest as
3 taxpayers. We continue to have new projects. We
4 continue to vote for taxes and to go to this
5 School Board to the District to do things.

6 So why don't we just look forward, take a
7 different approach as we bring on new projects,
8 to ensure the outcome is not this. Because
9 getting feedback from people that are clearly not
10 happy, it's not a secret, going out to them, I
11 mean, they all know, like, you know, and you
12 referenced heat, I mean, come on, Mary, like how
13 often are we going to be cold in our schools and
14 a heater is going to be jacked on? I haven't put
15 mine on once, you know --

16 MS. FERTIG: And you may not have, but in the
17 schools that didn't have it, it was a huge
18 problem. So for the people that take it for
19 granted --

20 MS. STRAUSS: Okay. But for how many days.

21 DR. LYNCH-WALSH: Or switch it to air. It's
22 the same issue though.

23 MS. FERTIG: You could do the
24 air-conditioning; you could do the roofs; you
25 could do the leaky roofs. But I just think to

1 move forward we've got to have -- we've got to
2 have some clues as to what the people like that
3 got done and what they didn't.

4 And as much as we can sit here and complain
5 about what didn't get done, there's also the
6 other side of that about what did get done. I --

7 MS. STRAUSS: But a stakeholder is not
8 going -- they're always going to point out the
9 negative and they're not going look at the what
10 did get done.

11 DR. LYNCH-WALSH: Okay. So just to clarify,
12 for the purpose of this quarterly report, the
13 stakeholders are all of the people -- in theory,
14 are all the people along the way so that they can
15 improve their services. So that survey that
16 you're talking about is something the district
17 can do independent. It has nothing to do with
18 AECOM's services, because their stakeholders,
19 yes, are the schools, and the -- the stakeholder
20 survey was primarily aimed at, I think,
21 principals, but there are stakeholders, as I
22 said, throughout all the phases that they need to
23 know so that they can improve, continuously
24 improve what they're doing.

25 I don't disagree with a stakeholder survey

1 externally, but that's not part of what this is.

2 MS. FERTIG: But then change the name. Don't
3 say you're going to the stakeholders when you're
4 going to the people who worked on the project.
5 That's like -- that's like crazy to me.

6 MS. DAHL: Yep.

7 MS. FERTIG: And, again, I would tell you --

8 MS. STRAUSS: So internal stakeholders.

9 DR. LYNCH-WALSH: Right. Versus external.

10 MS. STRAUSS: Versus external. Internal
11 versus external.

12 DR. LYNCH-WALSH: Yeah, that's all it is. It
13 should be internal versus external.

14 MS. FERTIG: And let's just take away the
15 word stakeholders.

16 DR. LYNCH-WALSH: Well, that is what they're
17 called.

18 MS. FERTIG: Well, that may be, but they're
19 not, really. I still -- I will still tell you, I
20 think this is a conversation the Board needs to
21 have. Because how your community feels is going
22 to guide what you're able to do in the future.

23 DR. LYNCH-WALSH: Well, you're going to get a
24 taste of that when they start doing the town
25 halls discussing school closures in February.

1 Those should be fun.

2 All right. So any other comments on this
3 one? Because then I've got a couple on 1 and 2.

4 (No response.)

5 DR. LYNCH-WALSH: So first up on observation
6 number 1, a few -- so when the contract was
7 getting renewed and this started coming up, when
8 AECOM came on board they got -- they agreed to,
9 was it 45 percent? I was not on that selection
10 committee. There were machinations that happened
11 that I was not there. Because if I were there I
12 would have been like, this is insane. The only
13 way you're ever going to meet 45 is if you fluff
14 up services, which was done under Heery. So then
15 under AECOM they had a team of people that they
16 had to give time to to make up the 45 percent.

17 The M/WBE participation that's here, I don't
18 know why this became a scope where they audited
19 this. Because all of this was discussed ad
20 nauseam at all of the -- in front of the Board.
21 We already know all of this. This came out of
22 the B2Gnow software where EDDC produced reports
23 showing these results. So we paid money for an
24 audit when we already had all of this.

25 So I'm not quite understanding unless we

1 wanted to legitimize the findings. But we
2 already know this.

3 But here's the thing that, when this came
4 out, the issue here, why there's an EDDC
5 department is not for AECOM subs, there's only a
6 handful, if you're looking at how many there are.
7 The EDDC department is for the small -- for M/WBE
8 firms, small women minority businesses and all of
9 that.

10 There is a disparity study that, actually,
11 we're going to be discussing with Ms. Andreu
12 later today. They look at the commitments being
13 made, but where they always have stopped, and
14 where finding number 2 has a bullet about is the
15 actual participation program-wide. Program-wide
16 what has been the participation? Not what is
17 AECOM doing with its subs?

18 So in a twist, an ironic twist, the firm that
19 they have been fixated on Bach, is a firm that we
20 have paid millions in taxpayer funds, and what is
21 their responsibility, EDDC compliance for the
22 program.

23 So I took -- it took a lot of work to get
24 numbers out of EDDC, but I found that they had
25 commitments and it's with and without

1 self-performing primes. So sometimes you have
2 primes that perform the work themselves and
3 sometimes they don't. So with Bach, and I think
4 I filtered it for African American because that's
5 been the most underrepresented, with Bach they
6 made commitments of 24.7 million and payments of
7 46 -- sorry, 46 percent, it's 11 million.
8 Actually, you know what, here. I gave this to --
9 if you don't mind? Sorry.

10 So commitments, 24.7 million; payments, 11.3
11 That's in total. Bach, commitments of 11;
12 payments of 8. They were at 72.85 percent of
13 commitment when I did my spreadsheet, which was
14 before this. This was back in July.

15 When I filtered out the self-performing
16 primes, with Bach the participation was 22.94;
17 without Bach, 12.95 percent. I would have to go
18 dig up to put it on screen.

19 The point being that the actual M/WBE
20 participation for the entire program, the SMART
21 Program, for African Americans, if you take out
22 Bach Real Estate and put in the self-performing
23 primes, one of which was Dwight Stephenson who
24 had a commitment of 24 million but no payment,
25 you're the 12.95 percent of the commitment.

1 So the thing to me that we should be asking
2 is why is this so low, because there were all of
3 these millions of dollars committed and not being
4 utilized much, which means you'll never pay them.
5 You can only pay them if you utilize them. Or
6 sometimes. Sometimes we pay 'em.

7 So on page 13 of this report, the bullet
8 after stakeholder satisfaction, actually,
9 mentioned that they did not do -- hold on. I'm
10 almost there. Did not do the EDDC diversity
11 compliance. While the PM/OR began reporting on
12 S/M/WBE participation in June of 2023,
13 deliverables related to EDDC were not provided.
14 So -- but there's a whole EDDC department.

15 So I guess my question, Kathleen, are you
16 guys not getting the report from EDDC to include
17 in your packet?

18 MS. LANGAN: That was correct. It has now
19 been corrected based on the findings of the
20 audit. And now we have access to where we can
21 coordinate with EDDC. Otherwise, they were
22 reporting. And this was under Mr. Ballou when he
23 didn't see the point of AECOM reporting on EDDC
24 and the percentages because they were.

25 So now that we have access, we have been

1 reporting, as committed -- we committed to the
2 Board we would report in our monthly report and
3 in the BOC. So I think it's been about a month
4 since we worked with Jennifer and her team to get
5 access to about the B2G so we can now start using
6 that to report on.

7 MS. STRAUSS: You know, something
8 interesting, through Broward County, the Office
9 of Economic Development, Sandy McDonald is the
10 director over there, they do a fantastic job.
11 And, first of all, they provide the link if you
12 want to be a provider and look at all the bids
13 and RFPs that are out there as a minority-owned
14 business; okay? So they provide all that. And
15 there's actually one for Broward County School
16 District. I went. There's nothing there. We're
17 not looking for anything right now, apparently.
18 There's nothing. But, in any event, they do a
19 really good job in the reporting. And they
20 actually share it weekly to give an update of how
21 much is invested in these businesses. Okay? How
22 much they had to spend versus how much is
23 invested. They put calls out for projects.
24 There's like rail projects, things going on.
25 It's completely transparent.

1 So is there a way that anybody here can work
2 with that office that's figured out how to be
3 somewhat effective so we can align? Because
4 that's the office that's driving this direction
5 and I've actually been involved with them,
6 personally, as a female-owned business and worked
7 with Mr. McDonald and his team.

8 DR. LYNCH-WALSH: Unfortunately, we lost, you
9 know, Ms. Andreu because we flipped things
10 around. Because, in theory, she'd be the person
11 to answer that --

12 MS. STRAUSS: Okay. Okay.

13 DR. LYNCH-WALSH: -- I'm sure. But they work
14 together.

15 Ms. Czubkowski, did you have a comment?

16 MS. CZUBKOWSKI: That was exactly what I was
17 going to say.

18 MS. STRAUSS: Oh, thank you.

19 MS. LANGAN: But I think when you're looking
20 at what's available, part of it is because we
21 only have two projects that they were bid. There
22 were recommendations made and they went into a
23 bid protest, which, obviously, there's a cone of
24 silence that we can't discuss. But everything in
25 the SMART program has been bid. So that's

1 probably why. So now EDDC's focus would be
2 compliance with all the contractors that are
3 performing construction. So I just wanted to
4 make that --

5 MS. STRAUSS: And so then you would report it
6 in a similar fashion that Sandy McDonald --
7 Sandy's team does.

8 MS. LANGAN: Right. Well, I am not the
9 expert on B2G, believe me. I do know that they
10 run far behind. When you look at AECOM's
11 reporting, we report on actuals that we calculate
12 monthly. But then we also report on projections
13 so that EDDC, the public, the Board, knows
14 exactly where we are and what's happening.

15 Quickly, for example, right now the subs did
16 not hire as quickly as needed to, so there are
17 gaps and we have submitted to EDDC and Jennifer,
18 in particular, a plan as to, if they approve it,
19 how we can meet the numbers that the Board asked
20 for when we got our fourth year renewal.

21 DR. LYNCH-WALSH: You're talking about,
22 though, your subs, not the subs for the program.

23 MS. LANGAN: That's correct. That's correct.

24 DR. LYNCH-WALSH: So what she's saying is,
25 despite the commitment that they're being held

1 to, is their subs do not hire to fulfill that
2 commitment, they're going to be behind again.
3 What she's saying they now have the ability to
4 see includes program-wide compliance and
5 understand that they have, I think it's at least
6 two people that work for Bach whose purpose is
7 EDDC -- actually, more? Three?

8 Yeah. We are spending so much money on EDDC
9 compliance, and yet, for the most vulnerable
10 group, as I did the handout, the one that
11 everyone's concerned with, they were at
12 essentially 12.95 percent in payment. And that's
13 the thing everybody, you know, that -- instead,
14 I'm taking personnel offense to this comment at
15 the bottom of page 4. I don't like the tone of
16 this. Without a clear methodology to track M/WBE
17 utilization and update the staffing plan based on
18 actual participation the PM/OR may not have the
19 ability to identify potential variances in M/WBE
20 utilization and adjust staffing models
21 accordingly. Insufficient monitoring and
22 enforcement of contractual M/WBE requirements may
23 increase the District's reputational risk and
24 negatively impact its relationships with M/WBE
25 vendors.

1 Yeah. But not for these. For all the little
2 mom-and-pops that are supposed to be doing all of
3 the trades, all of the construction, all of the
4 people that don't get paid if the primes don't
5 pay them that can't make payroll that I
6 occasionally get emails from. All of those
7 little businesses are the ones that this will be
8 true for. These guys send their attorneys and
9 their lobbyists and canoodle with people and cry
10 if you don't pay them the millions of dollars,
11 but they're getting paid, Bach, to make sure that
12 this 12.95 percent doesn't happen.

13 So that's the thing I'd like to see improved,
14 and that's -- and we, a few years ago, tore apart
15 the Garth invoices, remember, because they're a
16 sub. We never did that exercise for anybody else
17 other than Garth. And we asked for it to be done
18 for Bach and that hasn't happened. Instead we
19 got this.

20 MS. FERTIG: I'm just going to remind of
21 finding number 6 on the card.

22 DR. LYNCH-WALSH: On what?

23 MS. FERTIG: On where we started, the audit
24 we started on, the small business women --
25 S/M/WBE vendor quotes found in that, too. So it

1 sounds like it's a good thing we've got this one.
2 She sounds great today and, hopefully, she's
3 going to be able to change what's been happening.
4 I just am disturbed the District has put so much
5 effort into this with the results we're seeing
6 today. So --

7 DR. LYNCH-WALSH: Right. Because when they
8 report to the Board they talk about all the
9 outreach and the -- you know, they've done
10 outreach certifications, but they never get down
11 to the outcomes, which is, have you actually
12 utilized and are you paying them? That's never
13 part of that report. That will be a discussion
14 tonight, though.

15 MR. TURSO: Madam Chair?

16 DR. LYNCH-WALSH: Yes, Menzul.

17 MR. TURSO: Turso.

18 DR. LYNCH-WALSH: Oh, Turso, sorry. I can't
19 see anymore.

20 MR. TURSO: That's okay. Quick question for
21 you. Does anybody have the number, the dollar
22 amount, of what we've spent on nonphysical
23 construction costs out of that 800 million, which
24 I know is more now, and what we've spent on this
25 sort of thing, in general?

1 DR. LYNCH-WALSH: This sort of thing, meaning
2 the audits?

3 MR. TURSO: All the audits; all things with
4 little addendums -- amendments without a clear
5 methodology; all the --

6 DR. LYNCH-WALSH: So two separate questions.
7 One is easy enough to answer for AECOM and
8 Atkins. They can get numbers on construction
9 versus soft costs. That, I know is easy enough.
10 It should be easy enough to get how much have we
11 spent on audits. Because we don't -- we have
12 very little input into scope. And this
13 particular one I didn't quite get. And then we
14 also have the Big 3 statement of work, that while
15 we have RSM here, we need to quickly discuss, but
16 --

17 So you want hard versus soft costs for the
18 SMART Program --

19 MS. LANGAN: We can do that.

20 DR. LYNCH-WALSH: -- which they report,
21 essentially report on --

22 MS. LANGAN: Uh-huh.

23 DR. LYNCH-WALSH: -- and then the audit cost
24 for SMART Program.

25 MR. TURSO: What have we paid for these

1 things? I'd really -- I'd love to know because
2 it seems like we've churned through so many of
3 them and there's so many hands in the pocket, but
4 I don't think any of those pockets had hammers in
5 them. I think they all had pens.

6 MS. FERTIG: So, you know, Peter, I would say
7 that whatever we've paid RSM has come back to us,
8 because they have found out -- I mean, I'm just
9 going to take the roofing audit, which was, when
10 we saw that it was shocking.

11 DR. LYNCH-WALSH: That was great. And we
12 haven't had an update yet.

13 MS. FERTIG: So I think it's worth what we've
14 paid RSM. But I agree with you, I would love to
15 know overall on soft costs what they are as
16 opposed to what we've soft spent. But, again, I
17 would tell you, RSM has saved us money, which is
18 the point of why we have them and --

19 MR. TURSO: That's great. That's one
20 company.

21 MS. FERTIG: That's one company. I couldn't
22 agree with you more, because we do sit and look
23 at all of this.

24 DR. LYNCH-WALSH: I think they're the only
25 ones doing SMART-related audits. I don't think

1 anyone else has audited.

2 So we're looking, Mr. Jabouin, for a
3 breakdown and in total all the audit costs, RSM,
4 and if there are any others that have been
5 associated with the SMART Bond.

6 MR. JABOUIN: These are soft costs?

7 DR. LYNCH-WALSH: No, no, that's --

8 MR. TURSO: Can I add to that? Can I add to
9 that?

10 DR. LYNCH-WALSH: Hard and soft costs from
11 AECOM and Atkins, and then from you, because
12 you're the one in charge of audits, how much have
13 these audits cost?

14 MR. TURSO: Well, and project management in
15 general, all -- all the administrative.

16 DR. LYNCH-WALSH: I don't want to comingle
17 because it's two sources of information.

18 MR. TURSO: No? Okay. Okay.

19 DR. LYNCH-WALSH: They can break down what
20 you just said --

21 MR. TURSO: Okay. Got it.

22 DR. LYNCH-WALSH: -- as it pertains to the
23 SMART Program. Anything related to audit is
24 coming from here.

25 MR. TURSO: Okay.

1 MR. JABOUIN: I'm aware of the audit costs
2 because these projects are done under my
3 direction.

4 DR. LYNCH-WALSH: Right. Okay. RSM, Big 3
5 Statement of Work. Mr. De Meo, you had -- I'll
6 pull that up. I don't think -- yeah, there
7 wasn't an update. So let me just go pull that
8 up.

9 MR. DE MEO: So on the statement -- are we on
10 the statement of work?

11 DR. LYNCH-WALSH: Yes.

12 MR. DE MEO: So --

13 DR. LYNCH-WALSH: Oh, wait, I'm sorry. Do we
14 have to transmit?

15 MR. JABOUIN: Yes, this report does need to
16 be transmitted. Thank you for noticing that,
17 Chair.

18 DR. LYNCH-WALSH: Oh, crap, you know what --
19 we did transmit 10, 11 and 12; right?

20 MS. FERTIG: We've done them all except for
21 this one. I was just curious, did you want some
22 of the language changed in one bullet point?
23 Were you making that request or not?

24 DR. LYNCH-WALSH: Oh, I'm not going to -- I
25 can't tell them to remove it. They put the

1 language in there. I'm just saying I object.

2 MS. FERTIG: All right. So we just want just
3 a motion to transmit, just the plain --

4 DR. LYNCH-WALSH: Okay. Yeah.

5 MS. FERTIG: Yeah.

6 DR. LYNCH-WALSH: All right. We need a
7 second.

8 MR. DE MEO: Second.

9 DR. LYNCH-WALSH: Okay. Moved by Fertig, De
10 Meo seconded.

11 Any discussion? I think we discussed. All
12 in favor?

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: Any opposed?

15 (No response.)

16 DR. LYNCH-WALSH: Hearing none, motion passes
17 unanimously. We're done with item number 9 and
18 now we're doubling back to sort of our last bit,
19 7, the Follow-Up, and then Agenda Planning, just
20 to make sure we're all on the same page for the
21 25th, which will be our regular January meeting.

22 MS. FERTIG: So now we're on number 7?

23 DR. LYNCH-WALSH: Yeah, because RSM is still
24 here, before we let them out the door -- lock the
25 door. And I'm pulling up their items.

1 MS. FERTIG: Okay. Good. Because I was just
2 trying to find it. Thank you.

3 While you're looking for that, can I just
4 mention --

5 DR. LYNCH-WALSH: Got it.

6 MS. FERTIG: Oh, go ahead. Sorry.

7 DR. LYNCH-WALSH: But go ahead.

8 MS. FERTIG: No, I just -- let's do this and
9 then I'll bring it up under the next thing.

10 DR. LYNCH-WALSH: Okay. Oh, it wasn't this?

11 All right. So Mr. De Meo?

12 MR. DE MEO: So under the objectives and
13 scope, comparative analysis of the school
14 deficiency listings and the various scopes of
15 work executed for the Big 3, so what are we going
16 to compare? Are we going to compare the
17 timing --

18 DR. LYNCH-WALSH: Oh, hang on one second.
19 Hey, Shelley, why did all the facilities people
20 vacate? They know what the Big 3 are; right?

21 Can you track them down real quick?

22 MS. MELONI: Okay. Let me track them down.

23 DR. LYNCH-WALSH: Okay. Because they may at
24 least want to hear what this is.

25 MS. MELONI: Okay.

1 DR. LYNCH-WALSH: Okay. Sorry, Mr. De Meo.

2 MR. DE MEO: So we had considerable
3 discussion over a number of meetings to refine
4 exactly what we wanted to get out of this. So
5 the scope of work should reflect that; right?
6 And what we want to get out of it is, we want to
7 know in simple terms, was there any lack of
8 compliance with the plan for those schools that
9 were identified that should have had work done on
10 a certain schedule in favor of other schools? Is
11 that what this means?

12 MR. GUMS: So, just generally, for this scope
13 of work, it is limited to the Big 3. You know,
14 as a result of this analysis we can and have, you
15 know, gained further insight into the program
16 level. But, generally, for this scope of work in
17 particular we did not and have not to date
18 performed an analysis to compare these schools to
19 the rest of the District.

20 MR. DE MEO: Well, how -- when we get your
21 report, how will we know if the priority of the
22 work and the order of the work that was performed
23 was in accordance with the plans that were laid
24 out, the deficiency listings? Because that's the
25 essence of why we asked you to do this. Was

1 there any impropriety or call it whatever you
2 want? Was there one school given favor over
3 another school?

4 Go ahead, Mary.

5 MS. FERTIG: Yeah, no, and I think -- can you
6 go back up to the scope, Nathalie? Thanks for
7 putting that up.

8 Okay. So one of the things that I think
9 is -- a lot of what you've written there is good,
10 you want to look at what they promised versus
11 what they did. For example, Stranahan, they were
12 supposed to do the walkways, but they didn't.
13 Okay.

14 But I think to what Mr. De Meo is getting,
15 where that shows up is the scope of work and when
16 it was performed. I know I read that a minute
17 ago, perform an analysis. So if they were slated
18 to be completed by a certain time, were they?
19 And are you looking at that and comparing them to
20 the projects that did get completed first? In
21 other words, some year 5, am I saying that right,
22 projects might have come in in year 1 instead of
23 year -- and these now are coming in year 10 or 20
24 or whatever?

25 MR. JABOUIN: What I would add to the

1 committee is that, ultimately, if the board is
2 presented with information and they chose to do
3 one of those Big 3 at some time before or
4 afterwards, then that decision, assuming that the
5 board has all the information is up to them.

6 DR. LYNCH-WALSH: That's not what Mary's
7 talking about.

8 MR. DE MEO: But that's fine. That's fine.

9 MS. FERTIG: Joris, I don't think that -- I
10 think if you could prove to us that the Board
11 consciously made the decision, that would sure be
12 great. I think our concern is -- that we've been
13 articulating is that none of those conversations
14 -- they didn't necessarily vote to delay
15 Stranahan or Northeast or Blanche Ely in favor of
16 school X, Y, Z, so I don't pick a name to offend
17 anybody, it just happened.

18 Dave's nodding. I know -- you know what
19 we're saying. These things just happened. Those
20 were the ones that were used to sell it and they
21 were going to be done. And I'm going to point
22 out the Northeast roofs, the Northeast roofs were
23 what they showed on the news night, after night,
24 after night. But those roofs were finished long
25 after other roofs. And that's one of the things

1 that we're -- like the time element in this.
2 Were these roofs done first? And you've already
3 done a roof audit, so that should help. Were
4 these roofs done in a timely manner as to what
5 was promised to the public or were other roofs
6 put in front of them?

7 MR. JABOUIN: So just to, on the floor,
8 question to RSM as we do this, though, obviously
9 with doing the Big 3, are we able to analyze that
10 information as we do one of the Big 3 versus the
11 original schedule and prioritization and be able
12 to opine on that or comment on that?

13 MR. GUMS: Certainly.

14 MR. JABOUIN: Okay.

15 DR. LYNCH-WALSH: So does anyone have any
16 other questions; comments?

17 (No response.)

18 DR. LYNCH-WALSH: Okay. So the first thing
19 that jumped out at me is the title, CMAR Project
20 Analysis. Is this because they ultimately ended
21 up using a CMAR? Because why -- why go with
22 CMAR? And then it mentions the construction
23 manager. There are multiple construction
24 managers in play on here, I mean, on these
25 projects. So I'm just -- do we mean it's really

1 the District, the SMART Program? I'm just --
2 because it kind of makes it sound like it's at a
3 project level when this is really bigger than a
4 project level. It's like you're saying, you
5 know, how well did such-and-such construction
6 company do on this project? Well, the
7 construction company is just part of what went
8 wrong with the project. Or whether the
9 construction company did anything wrong? They
10 may not have. They may have come in on time and
11 on budget but the planning -- you know, but
12 something went wrong in the other phases. And,
13 actually, I don't know that I see phases
14 mentioned here.

15 So most of the procedures that are listed
16 here, you know, they all make sense. Yes,
17 Castaldi, five-year plan, deficiency listings as
18 the starting point. Because what got listed as a
19 deficiency, roofs at Stranahan, there's some
20 dispute over whether the roofs are part of -- the
21 walkways include part of a roof and that's how
22 that got left out is because, they're like, oh,
23 no, that's a walkway, not the roof.

24 MS. FERTIG: The walkways were supposed to be
25 included.

1 DR. LYNCH-WALSH: No, I know. But it all
2 comes down to semantics, so -- you know, behind
3 the scenes. So I think they mentioned looking at
4 contract documents.

5 But to Mr. De Meo's point, I mean, it says
6 you'll perform a comparative analysis of the
7 school deficiency listings developed as part of
8 the 2014 needs assessment and the various scopes
9 of work executed. That would get you the
10 deficiency versus what was done. And then are
11 you going to view it through the lens of all of
12 these procedures? Like are you going to say at
13 Stranahan the scope of work -- let's say Building
14 6, which is the art building, the scope, you
15 know, the architect may -- so the deficiency may
16 have suggested -- if you performed a Castaldi, it
17 has Castaldis on, I think, all the buildings at
18 Stranahan. So using Stranahan, because it is one
19 of the Big 3, you have Castaldis. A Castaldi
20 tells you that it's more economical to replace
21 rather than renovate. So the first thing that
22 would have gone wrong at Stranahan is that there
23 was a plan to -- the architect came back with
24 scope to renovate; to repair windows that should
25 have been torn out; to renovate a building that

1 should be torn down. Is the kiln room attached
2 to Building 6 yet?

3 MS. LANGAN: We just got the approval for the
4 funds. So that change order for the kilns is --

5 DR. LYNCH-WALSH: And this is not them. This
6 is what happens when you try to renovate
7 something that you should have just demolished
8 and start over. The kiln room --

9 MS. FERTIG: And just to stop you, Northeast
10 is also a Castaldi school, so --

11 DR. LYNCH-WALSH: Oh, yeah. We have a list.
12 So they can -- so if you don't -- if they ignored
13 the Castaldi and went against best practices, my
14 expectation is that that's going to be a finding.
15 Best practices dictate that this should have
16 happened. For all three schools, instead, the
17 District decided to do this. Because, otherwise,
18 what's the point of you determining what analyses
19 were performed, meaning, Castaldis, and they
20 didn't do destructive testing. Because that sets
21 the stage for everything that comes after, is
22 whether they ignored the Castaldis, which they
23 did.

24 Project scope development, so -- I guess I'm
25 back to you, Mr. De Meo because --

1 MR. DE MEO: Yeah, I think what I'm afraid
2 we're going to get from this is a listing the
3 deficiencies and the scope and, oh, deficiency
4 doesn't agree with the scope and for this reason.
5 That -- that isn't really what we're looking for.
6 We already know that. You know, you can sit down
7 and look at that.

8 We want to know that and was the work to be
9 performed done in the priority that was given it;
10 if, I'm assuming, there was a priority given --

11 DR. LYNCH-WALSH: Yeah.

12 MR. DE MEO: -- dates and everything? Or was
13 it delayed? And why it was delayed? Was it
14 delayed in favor of some other work being done?
15 That's really what we're trying to get at.
16 Because these three schools were used to
17 publicize the need for the bond. Yet, if their
18 work was put aside for other schools, then that's
19 the essence of our concern.

20 But I'm afraid a comparative analysis of the
21 listings and the scope of work is going to tell
22 us something we already know or could easily
23 obtain by just picking up a couple of documents.
24 We need to know --

25 DR. LYNCH-WALSH: Why.

1 MR. DE MEO: -- why. And why was a school
2 given a priority over another school? Or was a
3 school or was a project given priority over
4 another school?

5 MR. JABOUIN: And that's regarding the Big 3.
6 So, for example, if these were supposed to be the
7 first three schools that were done and they were,
8 whatever, 10th, 11th, or 12th, then --

9 MR. DE MEO: Precisely. That's even a better
10 description, a shorter description. Do you
11 understand what we're getting at?

12 MR. GUMS: Sure.

13 DR. LYNCH-WALSH: Right. And their last
14 bullet, obtain an understanding of the District's
15 processes and procedures for monitoring
16 compliance with SREF, District standards, and
17 inquire of management whether potential or known
18 instances of noncompliance exist, I don't even
19 understand that. Because you guys should be able
20 to determine from looking at SREF and the
21 District standards, if you're supposed to have a
22 bathroom, so many bathrooms here and you don't or
23 if they're supposed to be a certain size, because
24 I've heard complaints about Northeast, as well,
25 and there was some concerns about whether they

1 had enough bathrooms, so if they're out of
2 compliance with the District standards regarding
3 the number of bathrooms, the size of a classroom,
4 the size of a lab, that should be an observation
5 as well, because some schools may have -- because
6 you're also comparing -- these are three older
7 schools, and so the scope -- the detail -- the
8 deficiency listing -- the deficiency listings
9 themselves were just a list of deficiencies.
10 There wasn't an analysis afterwards to identify
11 everything that needed to be done. I think back
12 it 2014, Mary, you would always talk about the
13 number of outlets.

14 MS. FERTIG: Yeah, and I -- I'm sorry, I
15 don't want to lose this. I want to make sure
16 that we put in here, when you raised restrooms,
17 that they're ADA compliant. Because I know that
18 in some of these schools they haven't been and I
19 know Northeast does have restroom issues. So I
20 hope that we're --

21 DR. LYNCH-WALSH: So that would be -- ADA
22 compliance is the standard that they should be
23 going for, so --

24 Oh, 12 minutes; okay.

25 So, Mr. De Meo, what do you -- where do you

1 want to go with this?

2 MR. DE MEO: Well, if you're not -- if your
3 scope doesn't include anything but these three
4 schools, all we're going to end up with is a
5 listing, it would appear to me, of deficiency,
6 scope, difference, that's really not useful to
7 us. And I don't want you to spend hundreds of
8 thousands of dollars on because we didn't give
9 you good --

10 DR. LYNCH-WALSH: Scope.

11 MR. DE MEO: Good direction.

12 MR. JABOUIN: The Board did want those three
13 done though, Mr. De Meo.

14 MS. FERTIG: They wanted them done, but I
15 think that -- okay. So one way to get what he's
16 talking at is you look at what -- and if you need
17 these documents, I'm sure one of us can provide
18 it to you, you can look at when they were
19 supposed to be done and then look at who was done
20 first.

21 MR. JABOUIN: Yes, I understand that part.

22 MS. FERTIG: Look at the schools that were
23 done first.

24 DR. LYNCH-WALSH: Right. Compare the
25 completion date of these three schools to the

1 completion dates of other projects.

2 MS. FERTIG: And look at those first, that
3 list of ones that were done in the beginning and
4 just see where were they supposed to be?

5 MR. JABOUIN: Yes, I just want to maybe take
6 a look at RSM to make sure that they're
7 understanding it, as well, and they're, nodding
8 yes, and I understand that, Ms. Fertig.

9 MS. FERTIG: I do want to comment on the CMAR
10 thing that you have at the top of this, and I
11 agree that should disappear. This audit
12 committee, based on RSM's recommendations from
13 previous audits before there was a bond
14 recommended against the use of CMAR, and publicly
15 to the Board. So I don't want this to be a
16 mandate as to whether we were right or not. I
17 don't -- I think just that phrasing is wrong.
18 That's not what we're looking at, the manner in
19 which the -- you know what kind of construction
20 --

21 DR. LYNCH-WALSH: The delivery method didn't
22 matter here.

23 MS. FERTIG: Thank you. Right. We're
24 looking at --

25 DR. LYNCH-WALSH: The project as a whole, not

1 how it was constructed.

2 MR. JABOUIN: Probably the better title, and
3 I'll just get some comments from RSM would have
4 been, maybe, Big 3 Project Analysis then.

5 MR. DE MEO: Yeah, I think that sums it up.

6 DR. LYNCH-WALSH: Right.

7 MR. JABOUIN: But we understand that from
8 this meeting. I mean, this engagement letter's
9 already been executed and it's been in the files
10 for a bit, but we understand the comments from
11 this meeting and the prior meetings as well. But
12 this provides very good clarification from the
13 committee, and, particularly, from Mr. De Meo and
14 Ms. Fertig. Thank you.

15 MS. FERTIG: And I'm glad you're going back
16 and looking at those original analyses of what
17 was to be done, what the deficiencies were and
18 how, ultimately, many of those were addressed,
19 because I think that will help tell us, too.

20 DR. LYNCH-WALSH: All right. The rest -- so
21 the rest of the follow-up -- are we good, sort
22 of, or do you want to make a motion?

23 MR. DE MEO: Well, I think those -- you know,
24 I focused on, I start at the top, right, and then
25 frame it. I -- I really -- I don't know what

1 you're going to get from interviews with people
2 who aren't here that are long gone.

3 DR. LYNCH-WALSH: I don't think interviews
4 are -- this can all be determined from documents.

5 MR. DE MEO: Yeah, I think the focus should
6 be, was there a pattern? You don't even have to
7 be subjective or use your judgment. This was
8 done on a certain date and it was supposed to be
9 done on another date, a date prior to that. Yet
10 these other schools were given some accelerated
11 date.

12 Now, the reason this all came about is we
13 didn't want you to have such a broad scope that,
14 you know, we get a bill for millions of dollars
15 and still not get what we need. This is a
16 broadening of the scope a little bit because we
17 want that comparative analysis of these other
18 schools. But it doesn't have to be real
19 complicated. Dates are the important things and
20 then we'll make the conclusion. I think Mary and
21 others that are very into this and very
22 knowledgeable about it, Ms. Dahl, will be able to
23 discern from that information what it is that
24 exactly happened, if that happened.

25 MS. FERTIG: And your roofing audit was

1 great, so you might just start taking a look at
2 that.

3 DR. LYNCH-WALSH: How that was -- yeah, how
4 that was done.

5 Oh, Mr. Medvin?

6 MR. MEDVIN: Yeah, I've been quietly
7 listening to all of this, and perhaps the Board
8 wants this information, but it seems to me,
9 there's no question about the problems and the
10 timing of all these projects, but is it necessary
11 to spend significant dollars to get a very fine
12 report from you guys, RSM, when it's just a
13 calendar listing? We can't go back and look at
14 the dates when the jobs were done and be done
15 with it? This, again, becomes a big project. We
16 all know there were screw ups and foul-ups and
17 irregularities and everything else. And, like
18 you said, maybe it's because of people who
19 screwed up 10, 12 years ago who are long gone.
20 Is it reasonable or necessary to spend whatever
21 guys are going to charge to do a very thorough,
22 good job at what you're asked to do or do we
23 really need it? That's my point.

24 DR. LYNCH-WALSH: It's already in fieldwork,
25 I believe.

1 Mr. Turso?

2 MR. TURSO: So I'm just going to echo what
3 Mr. Medvin said. I mean, I feel like I'm one of
4 the people here that tries to be as fiscally
5 logically minded, and the work's already been
6 done. You know the dates that it was done, you
7 know dates it was supposed to start. I'm just
8 going to end up repeating what he said during our
9 valuable time here. But spending more money to
10 find that out, and we already know why the other
11 schools got done in front of the Big 3, you may
12 not be able to say it, but everybody knows it.
13 So why -- let's not spend any more money on that.
14 Let's move forward. Let's get the schools that
15 need to get done.

16 MS. DAHL: Didn't the School Board ask for
17 this?

18 MR. JABOUIN: Yes, the School Board did ask
19 for this.

20 DR. LYNCH-WALSH: So they would have to
21 decide not to do it.

22 MR. DE MEO: After we asked for it.

23 MR. JABOUIN: No, no, they asked for it
24 before.

25 MR. DE MEO: Oh, they did?

1 DR. LYNCH-WALSH: Yes.

2 MS. FERTIG: After hearing community comments
3 over a period of years they asked for it.

4 You know, I just think it goes to what I said
5 earlier about stakeholders. We're going to have
6 to at some point find a way to fix our schools.
7 And, ultimately, that's going to mean going out
8 to the public. And I think it's important for us
9 to know what we did right and what we did wrong,
10 not in what we think. And -- you know, and I
11 will tell you as someone whose children and now
12 grandchildren have gone through these schools, so
13 for anyone that's in a new school to tell us that
14 certain things didn't matter, well, they did
15 matter. They mattered very much to the people
16 that were sitting there and still are. And I
17 think we have an obligation to try to quantify
18 that so we can address it in the future.

19 MR. MEDVIN: Yeah, but, Mary, you know better
20 than anybody, probably.

21 MS. FERTIG: I do and I --

22 MR. MEDVIN: And do we need to spend the
23 money to list and quantify it again when we
24 already know that? You know it.

25 MS. FERTIG: Do you want to know if I'm still

1 annoyed that the walkways somehow disappeared
2 from the scope? No, I am still annoyed about
3 that.

4 DR. LYNCH-WALSH: And that's something,
5 though, that we know.

6 Let me get Mr. Menzul, and -- because I think
7 we may have a solution. What?

8 MS. DAHL: We need to adjourn.

9 DR. LYNCH-WALSH: Yeah, that, too.

10 So quick comments, because, yeah, we have,
11 what, five minutes? Okay. People are starting
12 to getting rowdy.

13 MR. MENZUL: Well, if the school board asked
14 for it, can we see what they asked for and you
15 know --

16 DR. LYNCH-WALSH: No, that's the whole point.
17 They just said do an audit of the Big 3.

18 MR. JABOUIN: Yeah, usually, when these
19 instructions come, they're rather broad.

20 MR. MENZUL: Well, if they're six figure
21 projects, right, we -- you know, we've got to see
22 what we're getting beforehand before -- you know,
23 because if they do their report, they're going to
24 just say, here, you go, this cost us a hundred
25 thousand dollars, are we expected to pay this?

1 DR. LYNCH-WALSH: Right. We labored over the
2 behavioral threat assessment audit and nickeled
3 and dined that, but we have no idea how much this
4 is going to cost.

5 So for our meeting on the 25th, and before
6 that, we need to know how much this audit is
7 going to cost.

8 MR. MENZUL: We shouldn't be cutting any
9 checks unless it's what we ordered.

10 MR. JABOUIN: So here's the situation. So
11 there is a budget for RSM of \$230,000 a year. So
12 that is the budget. So if we have projects that
13 take longer, then that's all part of that same
14 budget.

15 MR. MENZUL: But who approves -- who approves
16 those projects?

17 MR. JABOUIN: Well, the budget is approved by
18 the Board when they approve --

19 DR. LYNCH-WALSH: And the Board approved this
20 audit. What we don't know is how much of that
21 230 this is going to cost. So if we can get
22 that --

23 MR. JABOUIN: And I can discuss that with
24 them as to how much it is taking, but let's also
25 remember that the more that this takes the less

1 that there is available for the quarterly
2 reports. Because \$230,000 --

3 DR. LYNCH-WALSH: That's what we're getting
4 at, we don't know how much this is going to be.

5 MR. JABOUIN: But we can -- I mean, now that
6 we've got some direction and so forth, I'll be
7 able to analyze with Matt and Chris on that
8 front.

9 MS. FERTIG: In that context, that sounds
10 like a good thing.

11 So if I could just throw something in that I
12 just brought up, which was ADA compliance, has
13 there ever been any discussion as to whether we
14 have now met ADA compliance after this bond or is
15 there still a long list of things out there to be
16 done?

17 DR. LYNCH-WALSH: I think Shelley would have
18 a better idea.

19 MS. FERTIG: So I probably would be like,
20 you're right, more interested in knowing that
21 today than what happened.

22 MR. MENZUL: So I would like to make a motion
23 against this project; just for the record.

24 MR. JABOUIN: So the Board has already --

25 MR. MENZUL: So they know it's a

1 recommendation.

2 MR. JABOUIN: Yeah, it is. Ultimately, the
3 motions are, they're not mandatory --

4 MR. MENZUL: They're not binding.

5 MR. JABOUIN: -- they're advisory in nature,
6 but the Board has determined that at the dais at
7 a public meeting already.

8 MR. MENZUL: For this project?

9 MR. JABOUIN: For the Big 3 project.

10 DR. LYNCH-WALSH: But he's free -- he is free
11 to make a motion, though.

12 MR. JABOUIN: Oh, that's true.

13 MS. FERTIG: But then we could wait until we
14 get the response.

15 MR. MENZUL: But they have not approved --
16 what I'm saying is, they -- what essentially I'm
17 hearing is, they said they wanted something, but
18 do they know that it's going to cost \$100,000?

19 DR. LYNCH-WALSH: No, they don't know that.
20 And we don't know that either.

21 So, how about this, hold that motion until
22 the 25th.

23 MR. MENZUL: Okay.

24 DR. LYNCH-WALSH: Because we're going to get
25 the cost, and if it's 5 grand, that's one way,

1 and if it's 100 grand, I think -- I'm being
2 silly.

3 All right. So --

4 MR. DE MEO: I have one other thing.

5 MS. FERTIG: Okay. And I have one thing.

6 MR. DE MEO: Briefly, we've discussed this in
7 the past. I think it's important for this
8 committee to have the OCA's budget. And the
9 budget should provide detail enough that we can
10 see how much we're spending for vendors, vendors
11 being RSM, CRI, the audit, and so on. And then,
12 you know --

13 MR. JABOUIN: Just to interrupt you, all that
14 information is already put in the District's
15 budget where all the different units, including
16 the Office of the Chief Auditor's costs are all
17 broken down by a variety of different categories.

18 MR. DE MEO: Could you just email that to us
19 before the next meeting?

20 MR. JABOUIN: Yes.

21 MR. DE MEO: That'd be fantastic.

22 MR. JABOUIN: I will be able to send that to
23 you from the District's budget.

24 MR. DE MEO: Great. Thank you.

25 MR. JABOUIN: I'm just going to send you that

1 page, because it's a rather thick book.

2 MS. FERTIG: That's what -- I think that --
3 I'm assuming that's what he asked for. If we
4 just had that page so we don't have to go through
5 the whole --

6 MR. JABOUIN: That page; yes.

7 MR. DE MEO: Because I'm concerned that --
8 briefly, you know, we're an audit committee and
9 we're charged with, you know, making sure there
10 are proper controls and funds aren't being wasted
11 and so forth. But we also have a responsibility
12 to be very focused in our requests of the chief
13 auditor, especially those that require him to go
14 outside and pay -- I'm going to take a guess
15 we're spending millions on outside auditors,
16 millions. Okay? And I've got to tell you, I
17 think we really need to take a hard look at that.

18 MR. JABOUIN: The Board, when they do their
19 budget proposals, there are various meetings
20 during the year, I am prepared to discuss every
21 component of the office's budget. And, so, yes,
22 for example, I have been asked to reduce
23 consulting expenses as a result of some of the
24 reviews that have been done by the Board. So the
25 board is all over this. And so that information

1 is available. So I will be able to send you that
2 one page on the Office of Chief Auditor's budget
3 for this existing year.

4 DR. LYNCH-WALSH: Okay. Great. And it's
5 1:15. For our next meeting -- oh, sorry, you
6 can't see anymore, but it is in the packet, the
7 items that would be on January and some of the
8 subsequent months. I just want to say, we got an
9 update on the plan audit, and maybe for this, I
10 think if this were more internal control focused,
11 that would help me.

12 But seeking of internal controls, HR, this is
13 an improvement. There's now a page key controls
14 to be tested. I don't think we really had time
15 to digest that. We'll discuss that on the 25th.
16 But I don't think -- we're not there yet, but
17 we're closer. And I sent out some documents to
18 you guys related to HR audits. Hopefully, you
19 guys got it.

20 MR. JABOUIN: Yeah, I read those and I took a
21 look at the salient points and I've added them
22 into the list that was provided to the committee.

23 DR. LYNCH-WALSH: All right. Well, we'll
24 give you feedback at the next meeting.

25 MS. DAHL: And I'm going to ask a stupid

1 question. We used to start these meetings so
2 much later and got done at 1:00 or 1:30. We're
3 now starting them at 9:30 and we're getting done
4 at 1:30. When did we decide that we wanted to do
5 a four hour audit meeting? That's the same thing
6 with BAC, they now added another half hour to
7 what they want. When did we decide as members of
8 this committee that we want to add this much
9 time? And I know we have a lot of stuff to
10 discuss, but I can't function past three to three
11 and a half hours. I just don't function well.

12 DR. LYNCH-WALSH: No, I had to go get a
13 Snickers, myself. So the next meeting, and this
14 is after trying to make it so we didn't have too
15 much there, when we get internal controls under
16 control so there are less audit findings, that's
17 when the meetings will get shorter.

18 MR. JABOUIN: I have a question for February
19 8th, Chair. Did you want to find out if this is
20 an in-person meeting?

21 DR. LYNCH-WALSH: Yeah, was the intent
22 in-person? I thought it was Teams.

23 MS. FERTIG: We've had so much that I think
24 there's going to be carryover. And by the way, I
25 just, for purpose of quorum, I told Mr. Jabouin I

1 won't be here and I know Ms. Strauss, I think,
2 said the same thing, on the 25th. So -- but I
3 just -- we've just thrown so many things over, I
4 think an in-person meeting and trying to catch up
5 and get even is a better idea than Teams, but I
6 can -- I'm happy on Teams because we get to see
7 all on the screen.

8 MR. JABOUIN: Yeah, I won't be prepared to
9 have reports on February 8th, though. Those
10 we're going to get in -- because, remember,
11 there's a February 29th meeting and the reports
12 have to be generated. So the purpose of that
13 meeting is primarily for the policy discussion.

14 DR. LYNCH-WALSH: Right, but we have --

15 MS. FERTIG: But we also asked for Ms. Marte
16 to have all of that information for us on the
17 reserve as well.

18 MR. JABOUIN: Okay. That can be in there,
19 but as far as the reports, though, our team is
20 not able to generate them for February 8th. It
21 would be policy and Mrs. Marte's questions --
22 replies.

23 DR. LYNCH-WALSH: Right. And anything you
24 were supposed to bring back.

25 MS. FERTIG: So you want a motion to adjourn?

1 MR. JABOUIN: Virtual or in-person, Chair?

2 DR. LYNCH-WALSH: Oh, in-person or virtual?

3 MR. JABOUIN: February 8th.

4 DR. LYNCH-WALSH: 8th.

5 MS. FERTIG: I mean, I can do it. I'm fine
6 either way, but --

7 MR. DE MEO: I come all the way from
8 Parkland. Come on.

9 DR. LYNCH-WALSH: Yeah, I'm fine with
10 virtual, just know, obviously, we can't vote
11 until the 29th. We'd have to bring it -- I don't
12 think the intent was in-person. Yeah, Teams.

13 MR. JABOUIN: Yeah, I just didn't keep
14 complete notes. I apologize for that. I don't
15 remember.

16 DR. LYNCH-WALSH: Teams.

17 MR. JABOUIN: So it is Teams for February
18 8th. Thank you.

19 DR. LYNCH-WALSH: Yes, Teams. So we need a
20 link. And I need a motion to adjourn. I believe
21 we lost quorum. But we need the invites for the
22 remaining meetings. Even though they're not on
23 Teams, we still need an Outlook invite sent to
24 everybody.

25 MR. JABOUIN: Okay. I thought we may have

1 done that already, but we will make sure that
2 there's --

3 MR. DE MEO: Mr. Chief Auditor, I want to
4 address the comment I made before about the
5 budget was for us to show restraint, fiscal
6 restraint and responsibility, not that the Board
7 isn't overseeing the budget. You know what I'm
8 saying?

9 MR. JABOUIN: Yes, yes, of course.

10 MR. DE MEO: We've got to be restrained in
11 our requests for you because you have limited
12 resources and so does the district.

13 MR. JABOUIN: Absolutely. Thank you.

14 And I can respond to any questions the
15 committee has, just like the Board members may
16 have as well. But I think it does provide
17 visibility to the committee on what we're trying
18 to manage as far as costs. Also, in the future
19 environment where cost reduction will be part of
20 what the district is about, too.

21 MR. JABOUIN: Chair, did we adjourn? Motion
22 to adjourn?

23 DR. LYNCH-WALSH: Motion -- well, we can't
24 vote at this point.

25 MS. FERTIG: I think I made a motion to

1 adjourn.

2 DR. LYNCH-WALSH: Right. So we're adjourned
3 at 1:20.

4 MR. TURSO: By default.

5 DR. LYNCH-WALSH: By default.

6 (Meeting was concluded at 1:20 p.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 22nd day of January, 2024, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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