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SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, JUNE 22, 2023
9:30 A.M. - 1:13 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, 5th Floor
Fort Lauderdale, FL 33301

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COMMITTEE MEMBERS IN ATTENDANCE:
MR. ANDREW MEDVIN, CHAIR
MS. MARY FERTIG, VICE CHAIR
MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
MS. ITOHAN IGHODARO
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
MS. PHYLLIS SHAW
MS. JACLYN STRAUSS
OFFICE OF THE CHIEF AUDITOR STAFF:
MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
MS. NAKIA GOULDBOURNE, Senior Auditor
MS. JENNIFER HARPALANI, Information Technology Audits
MS. MICHELE MARQUARDT, Executive Secretary
MS. WANDA RADCLIFF, Clerk Spec B

DISTRICT STAFF:

DR. EARLEEN SMILEY, Interim Superintendent of Schools
MRS. JUDITH MARTE, Deputy Superintendent, Operations
MS. SHELLEY MELONI, Acting Chief Facilities Officer
MR. MARCELO D'ARCE, Manager, Procurement & Warehousing Services
MR. ERIC SEIFER, Process Analyst, Procurement & Warehousing Services

INVITED GUESTS:

MR. MATTHEW BLONDELL, Business Risk Consulting, RSM
MR. CHRIS GUMS, Risk Advisory Services, RSM
MS. KATHLEEN LANGAN, AECOM
MS. ASHLEY CARPENTER, Atkins
MR. TIM BASS, Court Reporter, United Reporting, Inc.

GUESTS:

RAUL ALVAREZ, Trimerge Consulting Group

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Thereupon, the following proceedings were had:

- - -

MR. MEDVIN: Good morning. May we please rise for the pledge?
(Whereupon, the Pledge of Allegiance was recited.)
MR. MEDVIN: Roll call, please.
MR. JABOUIN: The roll call, Ms. Ruth Carter-Lynch?
MS. CARTER-LYNCH: I'm here.
MR. JABOUIN: Ms. Rebecca Dahl is excused. Mr. Anthony De Meo?
(No response.)
MR. JABOUIN: Ms. Mary Fertig?
(No response.)
MR. JABOUIN: Ms. Itohan Ighodaro?
(No response.)
MR. JABOUIN: Dr. Nathalie Lynch-Walsh?
DR. LYNCH-WALSH: Here.
MR. JABOUIN: Mr. Robert Mayersohn?
MR. MAYERSOHN: I'm here.
MR. JABOUIN: Mr. Andrew Medvin?
MR. MEDVIN: Here.
MR. JABOUIN: Ms. Phyllis Shaw.
MS. SHAW: Here.

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1 MR. JABOUIN: Ms. Jaclyn Strauss?
2 MS. STRAUSS: Here.
3 MR. JABOUIN: Peter Turso is excused.
4 We'll go around the room.
5 I'm Joris Jabouin, the Chief Auditor.
6 MS. ARCESE: Ali Arcese, Audit Director,
7 Office of the Chief Auditor.
8 MRS. MARTE: Good morning. Judith Marte,
9 Deputy Superintendent, Operations.
10 MS. RADCLIFF: Wanda Radcliff, Office of the
11 Chief Auditor.
12 MS. MARQUARDT: Michelle Marquardt, Office of
13 the Chief Auditor.
14 MS. GOULDBOURNE: Nakia Gouldbourne, Office
15 of the Chief Auditor.
16 MS. HARPALANI: Jennifer Harpalani, Office of
17 the Chief Auditor.
18 MR. JABOUIN: And just to point out that the
19 superintendent's designee for this meeting is Ms.
20 Judith Marte.
21 MR. MEDVIN: Ms. Shaw?
22 MS. SHAW: I need to request an excuse for
23 our last meeting. Unfortunately, I had work and
24 was unable to make it.
25 MR. MEDVIN: Okay.

1 MR. JABOUIN: And I forgot we have Mr.
2 Blondell from RSM.
3 Just say your name into the microphone.
4 MR. BLONDELL: Matt Blondell with RSM.
5 MR. JABOUIN: And we do not have any public
6 speakers, Mr. Chair.
7 MR. MEDVIN: Okay. Approval of the Agenda.
8 MR. MAYERSOHN: Motion to approve.
9 MS. SHAW: Second, Phyllis.
10 MR. MEDVIN: Okay. Any discussion?
11 MS. STRAUSS: Wait. Yes. For the agenda for
12 today? Yes, I do have something that I wanted to
13 bring up and ask the Chief Auditor if it was part
14 of our discussions that are on the agenda.
15 It's my understanding, Mr. Auditor, that as
16 part of the MSD Public Safety Act that the
17 legislature provided \$25 million to rebuild the
18 school building where the massacre took place.
19 My understanding is is that that new building has
20 already been erected at a cost of approximately
21 \$18 million. The old building needs to come down
22 and it is planned to come down within the next 30
23 to 60 days is also my understanding.
24 If you spent 18 million of the \$25 million
25 is, that accurate? I need to know. And I

1 believe the public needs to know. And the
2 difference between the 18 and the 25 million,
3 where is that money? Has it been spent? If it
4 hasn't been spent I'd like to see all invoices on
5 what the money has been spent for. And I'd like
6 to see all invoices for the building that is on
7 campus now that is the new building.
8 So, with that, I'd like to know if this is
9 part of the audit discussion for today. And I
10 also want to know, in our attorneys -- in her
11 legal analysis, does she believe the remainder of
12 the funds provided by the legislature 21 days
13 after the massacre for MSD, does she believe any
14 money left over can be spent on anything school
15 related or does it need to be spent on MSD?
16 Where are those funds? And I want a date as to
17 when I will get an answer to these questions.
18 MR. JABOUIN: I wanted to recognize Vice
19 Chair Ms. Fertig for the roll call. Thank you.
20 With respect to your question, Ms. Strauss,
21 as to, the process would be to --
22 MR. MAYERSOHN: Can I just interject for one
23 second?
24 MR. JABOUIN: Sure.
25 MR. MAYERSOHN: So is that, are you making a

1 motion?
2 MS. STRAUSS: Well, I want to know if it's
3 included in any of these audits on our agenda --
4 MR. MAYERSOHN: Right.
5 MS. STRAUSS: -- that we are reviewing. And,
6 if not, then I'd like to make a motion to discuss
7 that.
8 MR. JABOUIN: I just also want to recognize
9 Mr. De Meo.
10 MR. MAYERSOHN: To discuss it or to get the
11 information?
12 MS. STRAUSS: To get the information.
13 MR. MAYERSOHN: Okay.
14 MR. JABOUIN: So what has to happen is, a
15 motion needs to be made to make such a request.
16 This is not an agenda item. So at Agenda Item
17 Number 16 with the Audit Committee Comments
18 section that a motion can be made and then the
19 district will respond to it, respond to the
20 motion.
21 MR. MAYERSOHN: So in -- in respect to that,
22 I mean, and I appreciate Ms. Strauss's motion or
23 interest, I would like to make that motion now
24 while we have a quorum, because I have concerns
25 that as we move along this agenda we may lose

1 quorum and we won't be able to have that motion.
2 MS. SHAW: There's a motion on the table to
3 accept the agenda. Can we do that first before
4 we conduct another motion?
5 MR. MAYERSOHN: Sure.
6 MS. STRAUSS: No, because I didn't get my
7 answer. My answer was, in the existing agenda,
8 so item number 10, item number 12, is this topic
9 covered in either of those agenda items?
10 MR. MAYERSOHN: No, I don't believe so.
11 MS. STRAUSS: So that money will not be
12 included in either 10 or 12?
13 MR. MEDVIN: Correct. No.
14 MS. STRAUSS: It is not. Okay. Well, then
15 --
16 MR. MAYERSOHN: Then I'll second your motion.
17 MS. STRAUSS: Okay. Thank you.
18 MS. SHAW: There's already a motion on the
19 table.
20 MR. MAYERSOHN: Okay. No, right.
21 Procedurally --
22 DR. LYNCH-WALSH: One motion at a time.
23 MR. MAYERSOHN: Procedurally, let's vote to
24 -- and I don't want to step over Mr. Medvin, but
25 let's vote on --

1 MR. MEDVIN: To accept the agenda. I'll open
 2 up for a separate motion that you can make; okay?
 3 MR. MAYERSOHN: The approval of the agenda
 4 with going out of order just to address, I'll
 5 approve it with the stipulation that we address
 6 Ms. Strauss's concerns.
 7 MR. MEDVIN: All in favor of approving the
 8 agenda with Mr. Mayersohn's stipulation that
 9 we'll proceed to a motion? All in favor?
 10 COMMITTEE MEMBERS: Aye.
 11 MR. MEDVIN: Opposed?
 12 (No response.)
 13 MR. MEDVIN: Okay. Motion carries.
 14 Ms. Strauss, would you care to make a motion?
 15 MS. STRAUSS: Yes, I'd like to make a motion
 16 to receive, by a date that the auditor is willing
 17 to commit to, providing the information on the
 18 \$25 million, I don't know if it was a grant or
 19 funds, that were provided by the legislature
 20 after the MSD massacre, approximately 21 days
 21 after.
 22 MR. JABOUIN: Please talk a little slower.
 23 Thank you.
 24 MS. STRAUSS: Okay. I would like to make a
 25 motion to receive the information by a date that

1 or September. So I would like to set a date
 2 certain, number one.
 3 Number two, I would like the -- not just the
 4 invoices, but either a spreadsheet or a document
 5 that shows the budgeted amount, the amount spent,
 6 and what is left over, so in addition to looking
 7 at the invoice we can have a depiction or
 8 something on a sheet that shows the amount
 9 beginning, used, what it's spent on, and the
 10 ending balance.
 11 MS. STRAUSS: With all due respect, an August
 12 or September date is too long in my opinion. The
 13 building that is currently there where the
 14 massacre took place is planned to be taken down
 15 in the next 30 days. So I need to know this
 16 information. Is there another board meeting,
 17 school board meeting, before August or September?
 18 MS. FERTIG: Yeah.
 19 MS. STRAUSS: When?
 20 DR. LYNCH-WALSH: Next week.
 21 MS. STRAUSS: Okay. So then I would like it
 22 by next week, please.
 23 MS. FERTIG: Can I just -- can I just make a
 24 suggestion? Could we -- you're here in a public
 25 forum. You can make a public records request for

1 the Chief Auditor declares today around the
 2 public -- the MSD Public Safety Act \$25 million
 3 that was given to this district. I would like to
 4 know in that -- in the paperwork provided, if in
 5 fact \$18 million was spent on the new building
 6 that has already been completed. I would like to
 7 request all invoices associated with that. And I
 8 would like information on the difference between
 9 whatever was spent on that building and what is
 10 left of the \$25 million. I would like to know --
 11 MR. JABOUIN: Slower, thank you.
 12 MS. STRAUSS: -- where is the money
 13 currently? Has it been spent? If it has been
 14 spent I would like all invoices showing us what
 15 it was spent on. And I would like to know the
 16 general counsel's position on any remaining funds
 17 and her legal opinion on how that money may be
 18 used, whether it must be used for MSD specific
 19 items or schools in general.
 20 MS. SHAW: I want to second that one motion
 21 with some changes, recommended amendment,
 22 friendly amendment.
 23 MS. STRAUSS: Okay.
 24 MS. SHAW: Number one, I would like to set a
 25 date certain, whether it's by an August meeting

1 exactly what Ms. Shaw said.
 2 MS. STRAUSS: There has been numerous public
 3 records requests that have been ignored by
 4 multiple stakeholders in this community including
 5 the families of the victims.
 6 MS. FERTIG: All right. So let me just say,
 7 we're here in the audit committee, we have a
 8 court reporter here, and I think that it's
 9 reasonable to -- and this has to be on a
 10 spreadsheet. I don't think you're asking them to
 11 create anything that doesn't already exist. So I
 12 think the reasonable -- oh, sorry. Sorry.
 13 Sorry.
 14 I think the reasonable expectation is, you're
 15 making a public records request right now, what
 16 you expect to see within the next -- well, I
 17 would say three days but to be reasonable a week,
 18 before the week. You want it by next Monday;
 19 right?
 20 MS. STRAUSS: I do.
 21 MS. FERTIG: Because there's a board meeting
 22 on Tuesday?
 23 MS. STRAUSS: That's correct.
 24 MS. FERTIG: So, if you limit it to the
 25 spreadsheet that you're asking for, there should

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1 be no reason why you cannot -- in my mind, I
 2 think, if we're all in agreement, it's a public
 3 records request, we could make it as an audit
 4 committee.
 5 MS. STRAUSS: But I want a spreadsheet with
 6 the backup invoices. I want to see the invoices.
 7 MR. MEDVIN: Dr. Lynch-Walsh?
 8 DR. LYNCH-WALSH: Okay. So I'm trying to
 9 pull up, and I'm limited to the March reports
 10 from the program managers. I agree, a public
 11 records request would certainly get the
 12 information, and I've been doing public records
 13 requests as the chair of the Facilities Task
 14 Force when I shouldn't have to. If the audit
 15 committee -- if an audit committee member has to
 16 do a public records request for financial
 17 information, that's a bad look. I'm willing to
 18 go down that road, but it looks bad on the
 19 district to say that a member of the audit
 20 committee, when the audit committee is empowered
 21 to investigate any financial matters, she
 22 shouldn't have to do a public records request.
 23 MS. FERTIG: Here's the reality, we can pass
 24 this motion and it'll take a month or two at
 25 least to get.

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1 MS. STRAUSS: No, it will not, because
 2 somebody in this room, whether it's Mrs. Marte,
 3 whether it's Mr. Jabouin, will commit -- my hope
 4 is you will commit by Monday to furnish this
 5 information in preparation for the board meeting
 6 on Tuesday. This is imperative and it's time
 7 sensitive.
 8 MS. FERTIG: But in the scope of the audit
 9 committee --
 10 DR. LYNCH-WALSH: Any financial matters.
 11 MS. FERTIG: Okay. Well, I think there are
 12 processes that are in place, but I'm just trying
 13 to say, if there are people that -- can I just
 14 say my own experience, and I've done a few public
 15 records requests, too, and I have ended up in
 16 court more than once, not myself, but --
 17 MS. STRAUSS: I'm not going to court. I'm
 18 not doing this.
 19 MS. FERTIG: No, I'm just saying, you
 20 shouldn't have a -- you should make a public
 21 records request and they should have -- Mr.
 22 Jabouin or Ms. Marte, why would that not be
 23 responded to, a spreadsheet?
 24 MS. STRAUSS: She has her hand up. I'd like
 25 to hear Ms. Marte, please.

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1 MR. MEDVIN: Ms. Marte, can you please
 2 respond?
 3 MRS. MARTE: Thank you, Chair.
 4 So I understand your question, Mrs. Strauss.
 5 The information is, to the committee's comment,
 6 readily available. I mean, we keep track of all
 7 of that. The numbers you have, I can tell you
 8 that much more than 18 million was spent on that
 9 building and we have provided to the board in a
 10 follow-up to the board what's left in that
 11 account. So the spreadsheet, and you're calling
 12 it a spreadsheet, but the document that says,
 13 this was the budget, this is what's spent, this
 14 is what's left is available.
 15 The only thing I am not sure that I can
 16 provide by Monday is the detail of all of the
 17 invoices, because some of them are archived
 18 because the construction of the new building
 19 happened a while ago.
 20 I will get with Mr. Gorokhovskiy today and ask
 21 him and Mr. Whitney to start gathering those
 22 invoices, but I think we can respond fairly
 23 quickly.
 24 MS. STRAUSS: Is there any money left?
 25 MRS. MARTE: There is a very -- and I'm

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1 trying to pull up the board referral right now
 2 and I wasn't prepared for this so I'm going to
 3 see if a staff member has it upstairs. There is
 4 a small amount of money left in the building.
 5 Then, in addition to that, there's \$1 million in
 6 the memorial fund, of which none of the money has
 7 been drawn down from the state yet.
 8 MS. STRAUSS: How is the payment going to be
 9 made for the takedown of the building that's
 10 coming? Because that's going to be -- you've got
 11 to pay --
 12 MRS. MARTE: Right. That will come out of
 13 the remaining funds from the 25 million or part
 14 of those; yes.
 15 MS. STRAUSS: Really?
 16 MRS. MARTE: That's my understanding, but
 17 I'll verify that now that you've asked.
 18 I know the board approved an item for
 19 demolition for MSD. If it is not allowable that
 20 those funds be used for that, then the building
 21 would have to -- the district would have to
 22 absorb that cost. But I will verify that for
 23 you, Mrs. Strauss, with legal, and with the
 24 documents and the legislation that set up the \$25
 25 million for the new building.

<p style="text-align: right;">Page 17</p> <p>1 MR. MAYERSOHN: And that will go to all of 2 us; correct? 3 MRS. MARTE: It will go to Mr. Jabouin, to 4 the Chair, to everybody. 5 But, again, I don't -- the question about 6 what funds will be used to demolish the building, 7 I have to get back to you with the correct answer 8 on that, ma'am. 9 MS. STRAUSS: Do you have a cost on it? 10 MRS. MARTE: We have an estimate. I don't 11 have it with me. 12 MS. STRAUSS: I'd like to request that as 13 well as part of my motion, please. 14 MR. MEDVIN: Dr. Lynch-Walsh? 15 MRS. MARTE: I'm sorry. If I could just 16 state on the record? The district does not have 17 possession of the building at this time. 18 MS. STRAUSS: I understand who has possession 19 of the building. Thank you. 20 You will be getting possession of that 21 building within the next 30 days. 22 MRS. MARTE: We have been told that already; 23 yes. 24 MS. STRAUSS: Yes. 25 MR. MEDVIN: Dr. Lynch-Walsh?</p>	<p style="text-align: right;">Page 19</p> <p>1 MS. STRAUSS: And I actually would like the 2 Department of Education copied on this as well. 3 Senior Chancellor, please. 4 MR. MEDVIN: All right. Does this require an 5 additional vote? 6 DR. LYNCH-WALSH: Well, we've got to vote. 7 We didn't vote yet. 8 MS. FERTIG: And I would just like to, could 9 you read the motion back to us so we're just 10 clear on what we're anticipating what we're 11 getting? 12 MR. JABOUIN: So what I have is a motion to 13 receive the information from the Chief Auditor on 14 the \$25 million provided by the district. I'd 15 like to know if 18 -- 16 MS. STRAUSS: No, not provide by the 17 district, provided to the district by the 18 legislature approximately 21 days after the 19 massacre which was passed in the MSD Public 20 Safety Act. 21 MR. JABOUIN: Yes, I read my own writing 22 incorrectly. Provided to the district, but I've 23 added by the legislature. I would like to know 24 if \$18 million has been committed and would like 25 all invoices associated with that. I'd like to</p>
<p style="text-align: right;">Page 18</p> <p>1 DR. LYNCH-WALSH: Yeah, so Atkins is the one 2 that tracks all of the costs and payments. Cash 3 flows, budgets, all of that should be readily 4 available. I don't have the most recent report 5 because there's a lag time, but they can 6 certainly pull whatever they have in their system 7 and then I can't see why the invoices -- that 8 should all be readily available before Tuesday, 9 to your point. Especially since we're working 10 Friday this week, instead of four days. 11 MS. FERTIG: So can I just ask for a 12 clarification? Are you now making this as a 13 public records request to be due by Monday? 14 DR. LYNCH-WALSH: No. 15 MS. STRAUSS: No. 16 MR. JABOUIN: You're making it, as an audit 17 committee member, you want the information -- 18 MR. MEDVIN: You want this information 19 distributed to all members of the audit committee 20 on a very timely basis. 21 DR. LYNCH-WALSH: And the school board. 22 MS. STRAUSS: Yeah, and I want it provided to 23 the school board by Tuesday. 24 DR. LYNCH-WALSH: School board and audit 25 committee by Tuesday.</p>	<p style="text-align: right;">Page 20</p> <p>1 know the difference. I would like to know if the 2 money has been spent. All invoices that it has 3 been spent on, general counsel's position on any 4 remaining funds and her legal opinion on how the 5 money will be used and whether or not -- and 6 whether it must be used on MSD specific items or 7 the schools. I would like a spreadsheet or a 8 document or a spreadsheet, this is Mrs. Shaw's 9 addition, beginning, used, spent on, ending 10 balance, an estimate to complete, copied to the 11 school board, audit committee and Department of 12 Education. 13 That's what I wrote very quickly. 14 MS. STRAUSS: To add to that, I would like to 15 know the cost of demolition, the estimate on that 16 demolition cost, where the funds are coming from 17 to demolish the building, and I would like 18 confirmation that the \$1 million for the 19 Memorial -- 20 MR. JABOUIN: Please talk a little slower. 21 Thank you. Continue, please. 22 MS. STRAUSS: Where are you at, Mr. Jabouin? 23 MR. JABOUIN: Cost of the demolition, 24 estimate of demolition, where the funds are 25 coming from, and, please --</p>

1 MS. STRAUSS: To pay for the demolition. And
 2 I would also like confirmation, paper
 3 confirmation, that they're, of the \$1 million
 4 Mrs. Marte stated was readily available for the
 5 memorial is there and earmarked.
 6 MRS. MARTE: I can answer for the 1 million.
 7 MS. STRAUSS: I want to see it. I'm sorry.
 8 I want to see the bank account.
 9 MRS. MARTE: But you won't.
 10 MS. STRAUSS: Well, then I want to see it on
 11 some document.
 12 MRS. MARTE: The 1 million is still in
 13 possession of the state. When we spend the money
 14 we submit it to the state and they reimburse it.
 15 MS. STRAUSS: Oh, right, they gave you half,
 16 they gave you --
 17 MRS. MARTE: They don't give us any of the
 18 million. That's all at the state. But I can --
 19 I'll put that in writing to you. Because we get
 20 the funds reimbursed when they're drawn down,
 21 when we make expenditures.
 22 MS. STRAUSS: Right. But I believe we did
 23 get half of something up front, but I don't know.
 24 MR. MEDVIN: Ms. Shaw?
 25 MS. SHAW: Since this is a reimbursable

1 program, can we receive each of the reimbursement
 2 packets that was sent to the state then? Because
 3 then that would provide exactly how much that was
 4 sent to the state. And that should also have the
 5 proper backup along with the cancelled checks or
 6 however we paid the vendor.
 7 MR. MEDVIN: Dr. Lynch-Walsh?
 8 DR. LYNCH-WALSH: Yeah, so you want the
 9 records from the program managers, Atkins and
 10 AECOM, related to Project 002299, which is the
 11 Marjory Stoneman Douglas High School, Demolition
 12 of Building 12 and Restore Site. Because that's
 13 the project that's in here.
 14 MS. STRAUSS: Thank you. Ms. Carter-Lynch,
 15 did you have something?
 16 MS. CARTER-LYNCH: I'm good. I'm good. No,
 17 I wanted clarification, but as you guys talked --
 18 MR. MEDVIN: Do we have a second to this
 19 motion?
 20 MS. SHAW: I second it.
 21 MR. MEDVIN: Seconded by Ms. Shaw.
 22 Any further comments?
 23 MS. CARTER-LYNCH: Yeah, let me finish my
 24 comments.
 25 MR. MEDVIN: Well, you weren't recognized.

1 You've got to put your hand up.
 2 MS. CARTER-LYNCH: I was saying, as you guys
 3 talked my question was answered; okay. That's
 4 it. Thank you.
 5 MR. MEDVIN: Any other comments?
 6 We'll take a vote, please. All in favor say,
 7 aye.
 8 COMMITTEE MEMBERS: Aye.
 9 MR. MEDVIN: Opposed?
 10 (No response.)
 11 MR. MEDVIN: Motion carries.
 12 Mr. Jabouin, Administrative Matters.
 13 MR. JABOUIN: Yes, thank you, Chair.
 14 So, regarding the Audit Committee Agenda, we
 15 do have some timeframes in there for today's
 16 meeting. They do serve as a guide, but we do
 17 provide them to outsiders who are coming in and
 18 out of meeting.
 19 I also wanted to mention with respect to the
 20 microphones, please utilize them during this
 21 meeting as I am because your voice makes it into
 22 the Becon environment and the streaming.
 23 Also, with respect to the parking passes,
 24 Wanda Radcliff has distributed the parking pass
 25 forms. If you are able to complete them and fill

1 them out and return them to her, she can process
 2 the parking passes for you immediately so you'll
 3 have them for the August meeting. You will need
 4 to return your old parking passes to her to get
 5 the new parking passes. So if you're able to do
 6 that, Wanda Radcliff is here to collect those and
 7 process them for you. Last year I think we
 8 wanted to get a head start on that so we'll do
 9 so.
 10 And that concludes the Chief Auditor
 11 Administrative Items, Chair.
 12 MR. MEDVIN: Okay. Thank you.
 13 Public speakers, I believe we do not have
 14 any.
 15 MR. JABOUIN: We'll confirm that if you want
 16 to continue.
 17 MR. MEDVIN: Okay.
 18 MR. JABOUIN: Confirmed, Chair.
 19 MR. MEDVIN: Okay. Thank you.
 20 My comment is brief. I'd like to thank Ms.
 21 Fertig for chairing the meeting last month. She
 22 did an admirable job and I appreciate it very
 23 much.
 24 Item 7 is Approval of the Minutes for the May
 25 meeting.

<p style="text-align: right;">Page 25</p> <p>1 Any comments or questions regarding the 2 minutes? 3 (No response.) 4 MR. MEDVIN: May I have a motion for 5 approval? 6 MR. MAYERSOHN: So moved. 7 MS. CARTER-LYNCH: Second. 8 MR. MEDVIN: All in favor? 9 COMMITTEE MEMBERS: Aye. 10 MR. MEDVIN: Opposed? 11 (No response.) 12 MR. MEDVIN: The minutes are approved. 13 Mr. Jabouin can discuss the dates for the 14 next -- 15 MR. MEDVIN: Thank you, Chair. 16 Agenda Item 8, these are the proposed meeting 17 dates for the fiscal school year 2024. On the 18 Audit Committee Bylaws, Article V Section 2 calls 19 for the establishment of the meeting dates at the 20 first meeting of the school year in August. 21 However, operationally, there are challenges in 22 being able to secure this room due to the many 23 meetings that occur here in this room, so we do 24 start them early. And so I'm hoping to get these 25 dates approved so we can go ahead and confirm and</p>	<p style="text-align: right;">Page 27</p> <p>1 to start the process again and the due date of 2 that is -- is March 31st for the single audit and 3 the various regulatory reports that we have to 4 file with the Department of Education, the 5 Auditor General and so forth. 6 2024 is a leap year, so if we would have 7 necessarily had a meeting in March it's now 8 February 29th, which would have been March 9 without the leap year factor. 10 The meeting that occurs in March provides me 11 with a little bit of coverage in case there is an 12 error and I've got to run the approvals back 13 because I also need to get these documents 14 approved at the board. 15 In March there's spring break, which is March 16 25 through 29th and so I do need that last week 17 of March to get the regulatory filings in. So 18 that week that's right before that is critical to 19 me being able to file items with the Department 20 of Education and so forth. 21 The June meeting is impacted by the high 22 school graduation schedule and the last date of 23 schools. And according to Policy 1070 there are 24 no July meetings. 25 In December there's no room for meetings</p>
<p style="text-align: right;">Page 26</p> <p>1 reserve rooms. 2 Now the logic behind these meetings is that 3 there are certain due dates that we are unable to 4 move. And the meetings, like, for example, the 5 third Thursday of every month, that's because we 6 have deliverables that are due and due dates and 7 availability of personnel. So we do send, for 8 example, the packages a week ahead of time. And 9 there are some dates, for example, the November 10 date of November 16th, 2023, that's a solid date 11 because of the ACFR is presented at that 12 particular meeting and the external auditors have 13 to provide that -- the document in there because 14 it has to be approved at the December meeting and 15 then there's the Thanksgiving holiday that 16 follows that. 17 The January meeting is set because we need to 18 get the approval of the single audit and the 19 independent auditor's report. And given the 20 holiday break and the need to be able to get 21 staff back, which they return on January 5 of 22 2024, and the timing of when the packages have to 23 be prepared, that's a date of January 25 that 24 should be solid because there has been in the 25 past some errors in these reports where we needed</p>	<p style="text-align: right;">Page 28</p> <p>1 because of the Thanksgiving breaks and the timing 2 of the November meeting and then the December 3 holiday factors that kick in around the second 4 week of December where it's difficult to get 5 staff to provide information that's needed for 6 the meetings. 7 We do want to space the meetings apart 8 because of the time that it takes to create the 9 meetings and the package. If the meetings are 10 too frequent there won't be an agenda item to be 11 able to discuss because of the timing of the week 12 before the meeting and the week after the meeting 13 on the work that needs to be done. 14 So with the exception of the Thanksgiving 15 timeframe and the December holiday factors the 16 meetings are generally five weeks apart. 17 The committee in previous years have asked 18 for additional meetings and we've put them into 19 the calendar, as many meetings as we can, 20 factoring a lot of different things that are 21 occurring at the district. 22 So the meeting days, so Mondays, Tuesdays and 23 Wednesdays are challenging because there's board 24 meetings on Tuesdays and district staff is 25 preparing for the board meetings on Monday. And</p>

1 then on Wednesday there's agenda planning
2 sessions. So that just leaves us with Thursdays
3 and Fridays. And Fridays are difficult because
4 some -- some individuals, either the committee
5 members have challenges in being able to make
6 some of those.

7 So based on the comments from the May 18th,
8 2023 meeting we did add an additional column
9 where we indicate some of the other advisory
10 committee meetings. If you take a look at it
11 very quickly, it's the last column. So I have
12 the proposed dates and the proposed times. And
13 then, like, if you take a look at August 3rd,
14 there is a Facilities Task Force meeting based on
15 the schedule of meetings, there's a Diversity
16 meeting, unless they make some changes and
17 there's an Audit Committee meeting that day.
18 Now, the Audit Committee meetings are in the
19 morning and those are in the evening, but that is
20 some information to note on that front.

21 So moving that date impacts -- so I mentioned
22 the November date has to remain firm. Moving
23 that backward squeezes the time between the
24 September 7th meeting. So, technically, we could
25 look into moving the August 3rd back, but then

1 we'd then have to move the September back.

2 DR. LYNCH-WALSH: Mr. Medvin?

3 MR. JABOUIN: Oh, I'm almost done. I'm
4 almost done. Hold on a second. I just want to
5 go through the logic of some of these.

6 So there are some challenges, but I wanted to
7 let the committee know that it is a process that
8 is thought out to come out with these dates.
9 They generally match the dates for this year with
10 the exception of the changes to the calendar
11 where the dates will move by one day.

12 Also, regarding the August 3rd meeting, I did
13 indicate 10:00 and 10:15. The proposal is to
14 have those at 9:30 for the nominating committee
15 and then the regular meeting at 9:45.

16 That's the introduction, Chair, just to
17 indicate to the committee that there is a process
18 and there are some challenges to the meetings.
19 Chair?

20 MR. MEDVIN: My comment is perhaps we should
21 consider a 9:30 start for all the meetings, only
22 because, historically, as we well know, we've
23 been running over every single time.

24 Dr. Lynch-Walsh?

25 DR. LYNCH-WALSH: Thank you.

1 So the one meeting that I expressed was an
2 absolute conflict on multiple occasions is not
3 listed here, which is the Central Area Advisory
4 Meeting. So before we vote on this, if
5 necessary, I'd like to table it until later in
6 the meeting because I'm now asking the Central
7 Area Advisory Chair what the dates are and the
8 times. Because that was the one conflict. I am
9 used to, and tonight will be no different, having
10 Facilities Task Force meetings on the evening of
11 an Audit Committee meeting. They clearly don't
12 conflict, they just happen on the same day. It
13 makes for a long day, but I'm used to it.

14 So I'm not looking to shift from a Facilities
15 Task Force meeting because the two have nothing
16 to do with each other. It's when I have to be in
17 two places at once that a problem is created.
18 And that has happened on two to three occasions a
19 year with Central Area Advisory.

20 But I don't see that in this notes column.
21 So I don't know if staff, actually, looked at the
22 master calendar. And I know that someone in
23 Sullivan's office was, in fact, asking for dates.
24 But the one meeting that I said was a conflict is
25 not contemplated here.

1 MR. MEDVIN: Do you normally meet in the
2 afternoon or the morning?

3 DR. LYNCH-WALSH: It's literally at the same
4 time, especially when we start at 9:30.

5 MR. JABOUIN: I have some information. Is
6 this regarding the North Area Advisory; is that
7 the same?

8 DR. LYNCH-WALSH: Central -- no. North is
9 north, central, south, east, west.

10 MR. MEDVIN: Are you attempting to find out
11 the timing?

12 DR. LYNCH-WALSH: She's sending it to me as
13 we speak.

14 MR. MEDVIN: Okay. Mr. Mayersohn?

15 MR. MAYERSOHN: So a couple of things about,
16 I'll call it the meetings, not necessarily dates
17 and times. We all may have conflicts somewhere
18 along the way. So, I mean, that's part of life.
19 But a couple of questions that I have is that, is
20 this the only place we can have a meeting? Do we
21 have a backup? I mean, argument's sake-wise is
22 that the intent was to have or as preparation if
23 they couldn't negotiate the superintendent's
24 contract, today was the next day to negotiate.
25 How long that took, who knows? We could have

1 been sitting here until 12 in the afternoon.

2 So my question is, is there another option if
3 this room is booked for a special board meeting
4 or something that we have another option to go
5 somewhere else?

6 You don't have to answer that now, just,
7 again, food for thought.

8 The other part is that, in addition, which
9 we've had before, and I don't want to continue to
10 have meetings, after meetings, after meetings,
11 but if we decide that we want to discuss items
12 that we haven't completed and we're just having a
13 workshop, we can do that and I think we've
14 successfully done that via Zoom at times that we
15 needed to. So that's another tool in the tool
16 kit that we can utilize.

17 The third thing, and I just want to bring
18 this up, and I had discussed this with Ali before
19 is -- and this is me, personally, I don't know
20 how anybody else feels about it, the district
21 spends a lot of time and money printing these up,
22 delivering them, et cetera, et cetera. I have
23 asked the possibility of looking into us as an
24 audit committee member, if you decide to elect,
25 to receive some form of tablet or technology so

1 MR. JABOUIN: Just to make sure I understood
2 for future, Ms. Fertig, you would like us to plan
3 for individuals that have a year-round schedule?

4 MS. FERTIG: I -- I would say that you've got
5 every -- I'm not asking, I'm going to make this
6 work. But you have everything else on here, you
7 have winter break, spring break, but you don't
8 take into account that one thing. And I'm not
9 surprised, but I'll just leave it at that.

10 MS. STRAUSS: I thought we asked to go
11 year-round.

12 MS. FERTIG: Huh?

13 MS. STRAUSS: Didn't we bring this up about
14 going year round and not taking a break in the
15 summer?

16 DR. LYNCH-WALSH: The audit committee?

17 MS. STRAUSS: I believe I raised that.

18 MS. FERTIG: I think I said you work in town
19 and work full-time.

20 I also work, by the way. But my point to you
21 is, you have winter break on here, you have
22 spring break on here, you have other breaks on
23 here, and maybe your family's schedule isn't one
24 that's impacted by special programs, but there
25 are many families who are.

1 that we can -- so that this information can be
2 downloaded on, any notes that we have can be
3 archived, when you're done with your term you
4 hand it in and you're done with it. So a public
5 records request or public records that you may
6 have is already encapsulated into that.

7 So, again, I just bring that up for
8 information. I don't know how anybody else
9 feels, but those are my comments.

10 MR. MEDVIN: Thank you. Ms. Fertig?

11 MS. FERTIG: Yeah, and I'm just going to
12 mention that I'm going to make this work, and as
13 Bob said, we all have conflicts, but I always
14 find it interesting that the district lists every
15 single break and everything and plans around all
16 of those, but for families whose children go to
17 extended school year, that's a -- that leaves a
18 very narrow time when there are times for breaks,
19 and I would tell you that your meetings last week
20 on the superintendent fell within that -- and the
21 other one is in August.

22 So I'm not going to belabor it, I'm just
23 going to say it's interesting that you plan
24 around everything but families who have to have
25 that schedule, of which mine is one.

1 So I would just say to you, I'm really
2 raising this as an awareness because I don't
3 think there's an awareness and -- okay. I'll let
4 it go.

5 MR. JABOUIN: So noted.

6 MR. MEDVIN: Dr. Lynch-Walsh?

7 DR. LYNCH-WALSH: So I've confirmed that
8 Central Area Advisory meets November 16th and May
9 16th. And they meet at 9:45. So those two days
10 I would not be able to attend those meetings if
11 this schedule is the same. And they already have
12 evening meetings. So I guess staff did not --
13 this was literally the meeting I mentioned that
14 was problematic. So I now have the schedule.

15 MR. JABOUIN: We're not able to move the
16 November 16th meeting because of the timing of
17 the ACFR documents.

18 MS. SHAW: What were the dates that were a
19 problem?

20 DR. LYNCH-WALSH: November 16th and May 16th.

21 No we just make it work. You notice I don't
22 miss these meetings because they know. But it
23 would have been nice if we could have
24 coordinated.

25 MS. SHAW: Through the Chair?

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1 MR. MEDVIN: Yes.
 2 MS. SHAW: I know we go through this every
 3 year and I still come back to the same thing,
 4 we're all over the place with the calendar. And
 5 I know there are some items that can't be helped
 6 because we do have the annual financial report,
 7 which is due by a certain time and has to go to
 8 the board by a deadline, including the single
 9 audit, but as an organization, I think we can
 10 come up with a timeframe. So if we're not
 11 able -- if the board is meeting every other week,
 12 then we should be able to meet on the opposite
 13 week that the board is meeting. We've got to be
 14 able to come up with a better schedule because
 15 we're all over the place with the schedule.
 16 We're all over, we're at the beginning of the
 17 month, the middle of the month, the end of month.
 18 We've got to be able to come up with it's the
 19 third Thursday of every month or whatever the
 20 case may be, with the exception of those times,
 21 for example, when the annual financial report is
 22 due and we need to make, you know, make those
 23 exceptions or if -- if it's not the regular
 24 audit, it's the what you call it, the auditor's
 25 coming, the auditor's coming or whatever the case

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1 may be, but we really need to kind of hone in on
 2 let's set a timeframe for the meetings so we all
 3 can plan around it and be able to plan whatever
 4 other meetings and events and life we have
 5 outside of here.
 6 And I do agree with Ms. Fertig. We do have a
 7 lot of families who are in all-year around school
 8 and it is not on here. And we should never ever
 9 forget that they should be included as part of
 10 this schedule as well. Winter break is great,
 11 you know, spring break is great, but for those
 12 families who are in school the entire school
 13 year, we need to add that to the calendar.
 14 MR. JABOUIN: So noted.
 15 MR. MEDVIN: It seems to me that these number
 16 of meetings is never enough. And from time to
 17 time, you know, matters come up that we want to
 18 continue to talk and there's an urgency to them,
 19 and if we had the ability to be a little bit more
 20 flexible, different day of the week, as you
 21 suggested or a different physical location that's
 22 feasible, because this being cast in stone, and
 23 it's fine for planning, but, again, many of us
 24 will have conflicts come up as the year
 25 progresses. And, also, of course, many of us

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1 work.
 2 So I'm not sure what the final answer is.
 3 This is just the basic framework that we always
 4 work with and I think we should try to stick with
 5 it as best we can. I'm more concerned with the
 6 flexibility if we have to expand. Because I
 7 think the reality is, we have lots to talk about
 8 and it comes up from time to time.
 9 MS. FERTIG: I think Bob's -- I was going to
 10 say I think his suggestion is one which should be
 11 a priority, which is finding a secondary
 12 location. I think -- I can think of ideas, I'm
 13 sure all of us can, of other places we can hold
 14 these meetings. If what's locking us into having
 15 this schedule is the meeting place, that's
 16 unfortunate. I would -- so, Bob, I think you're
 17 absolutely right and I think that's where we
 18 should be heading.
 19 MR. MEDVIN: Ms. Carter-Lynch?
 20 MS. CARTER-LYNCH: Well, my point on this is
 21 we will never get to a point where we're
 22 satisfying everybody with time. That's just not
 23 going to happen. Because people have so much to
 24 do. I have 999,000 meetings. But what we can
 25 do -- yeah. What we can do is, though, if there

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1 is something that there's a dire need, can't we
 2 always call a special meeting? We can do that.
 3 And not make this such a written-in-stone
 4 situation where we have what we have. Because
 5 there are, what, 999,000 meetings here in Broward
 6 County School District? So can't we just -- if
 7 we have a problem, let's just call a special
 8 meeting and make sure we get quorum. But I
 9 don't -- you know, I think it's okay. But to
 10 your point, yeah, we need to include everybody.
 11 We need to have a diverse thought. But let's not
 12 try to put ourself in such a box that we can't
 13 get out of it.
 14 MR. MEDVIN: Ms. Ighodaro?
 15 MS. IGHODARO: I just also want to follow up
 16 on what Mr. Robert mentioned around these
 17 (indicating). It's awesome to have paper, but
 18 after these meetings are done they just sort of
 19 pile up in my house, and, you know, having to
 20 dispose of them the right way because there is
 21 privileged information in here, I think it would
 22 be great to have some sort of a tablet that we
 23 could give back at the end of our term and not
 24 kill so many trees.
 25 MR. MEDVIN: Mr. Mayersohn?

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1 MR. MAYERSOHN: So a couple things that I'm
 2 hearing. Obviously, everybody likes to know that
 3 the first Thursday of the month there's going to
 4 be an audit committee meeting. On the other
 5 hand, there may be people that say I've got a
 6 conflict on the first Thursday of the month. So,
 7 again, and I appreciate and I know -- look, I
 8 know where you work, Phyllis, and I know
 9 sometimes, you know, the second Wednesday of the
 10 month may be a little bit difficult, especially
 11 at 1:00. So, you know, there are things, but I
 12 definitely think that we need to, A, figure out
 13 an alternative location to give us that
 14 flexibility.
 15 The other thing is, and, again, I think the
 16 optimal thing that we want to know about these
 17 meetings is, A, are we disenfranchising a member
 18 because we're meeting on the first Thursday of
 19 the month or the third Thursday of the month,
 20 whatever it may be, but to the other part is
 21 that, I guess, maybe from a feedback standpoint
 22 is, what meetings are you not able to make? Like
 23 if I said to you, looking down here I can tell
 24 you that September 7th I've got a conflict, maybe
 25 I make it to half of the meeting, but I've got to

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1 leave at a specific time. So does that
 2 information help you, Mr. Chair, or the Chief
 3 Auditor to let somebody know, especially if we're
 4 trying to make the quorum at a meeting, we're
 5 only going to get four people attending the
 6 November 16th meeting. As much as it's
 7 supposedly written in stone, we may have to
 8 change that if we don't have a quorum.
 9 The other part is and this is through the
 10 Chair, I guess, and Ms. Marte, what is the
 11 notification requirements? Is this group at
 12 seven days; 48 hours; what are our notification
 13 requirements?
 14 MRS. MARTE: Seven days.
 15 MR. MAYERSOHN: We're seven?
 16 MRS. MARTE: Yeah.
 17 MR. MAYERSOHN: Okay.
 18 MS. CARTER-LYNCH: Are you saying for a
 19 special meeting, too, Mrs. Marte?
 20 MRS. MARTE: No. No.
 21 MS. CARTER-LYNCH: Okay.
 22 MR. MAYERSOHN: So a special meeting is how
 23 long; 48 hours?
 24 MRS. MARTE: Yes.
 25 MR. MAYERSOHN: So, now, again, with the

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1 implementation of the district using website
 2 technology, I'll call it realtime information,
 3 that could just be entered into the website and
 4 then you're good for 48 hours; you don't have to
 5 advertise it in the newspaper?
 6 MRS. MARTE: That's correct.
 7 DR. LYNCH-WALSH: Well, wait. Hold on.
 8 We're still doing newspaper ads. Have we
 9 officially gone to the Broward County platform?
 10 MR. MAYERSOHN: Not yet.
 11 DR. LYNCH-WALSH: Okay. When's that going to
 12 be live?
 13 MR. MAYERSOHN: It all depends. The district
 14 has to implement, I guess, some agreements with
 15 Broward County.
 16 DR. LYNCH-WALSH: Yeah, but that's been
 17 dragging on. Where's Sullivan when you need him?
 18 MR. MAYERSOHN: No, I can tell you because
 19 our city is implementing the process. So you
 20 have to advertise it in the newspaper, number
 21 one, that this is the platform that you're
 22 changing to.
 23 DR. LYNCH-WALSH: Uh-huh.
 24 MR. MAYERSOHN: You have to sign an agreement
 25 with Broward County. You have to work with, you

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1 know, Civics Plus to implement that process, so
 2 there's got to be some sort of technology
 3 transfer, whatever it may be. Technically, it
 4 should be on your website somewhere where there's
 5 a link so people know where to go. But that
 6 could take 30, 60 days to ramp. I don't know.
 7 DR. LYNCH-WALSH: It's been that so far.
 8 So, as a follow-up item, where are we on
 9 that? I'll write a text message.
 10 MR. JABOUIN: Well, I want to mention to the
 11 committee as we follow up on what Mr. Mayersohn
 12 has said, there are some advantages to this room
 13 in the sense that Becon and the capabilities that
 14 we get from them are here. I just wanted to
 15 mention that part. But it'll be part of the
 16 analysis.
 17 MR. MAYERSOHN: Can't we use Becon
 18 facilities? Don't they have meeting rooms?
 19 MR. JABOUIN: We'll explore that, sir.
 20 MR. MEDVIN: Okay. Ms. Shaw?
 21 MS. SHAW: We have spent 35 minutes on this
 22 one topic and still have many others to go
 23 through. Do we need a motion to table this?
 24 MR. JABOUIN: I recommend that the committee
 25 approve it, and as Mr. Medvin indicated, that the

1 meetings start at 9:30 a.m. would be the
2 adjustment that he has suggested.

3 As the committee members have indicated,
4 there are opportunities for special meetings and
5 we have done those in the past and those
6 opportunities are still there. We do need to
7 have physical quorum, but not all members will
8 make all -- all of the meetings. We anticipate
9 that. And the dates, there are some of them that
10 are immovable and we need to set up time between
11 meetings.

12 So my recommendation to the committee is to
13 please approve the proposed dates so we can start
14 the process of reserving the rooms.

15 MS. CARTER-LYNCH: I make a motion -- are you
16 going to -- I make a motion to approve the agenda
17 with the dates and possible changes.

18 MR. JABOUIN: And I'm just going to change,
19 you said "agenda", but can I substitute the
20 proposed audit committee schedule?

21 MS. CARTER-LYNCH: Oh, I'm sorry. Yeah, I
22 mean dates. Sorry about that.

23 MS. SHAW: I'll second it with the addition
24 for 9:30 start dates. However, I would like a
25 time certain in this.

1 For example, this last 40 minutes that we've
2 been here, if it was time certain we would know
3 that we need to move it along.

4 MR. MEDVIN: I think that's a very valid,
5 valid point, that sometimes we tend to be a bit
6 verbose. I think we should all take that into
7 consideration.

8 And then one of the things that comes up
9 later is we're going to talk about bylaws,
10 because we have to review them, and I'm going to
11 make a suggestion that perhaps we need to put a
12 time certain on discussion per member as a
13 possibility and that will come up later as we go
14 forward, because bylaws have to be reviewed here
15 in the next number of months.

16 Dr. Lynch-Walsh?

17 DR. LYNCH-WALSH: Okay. I think the time
18 certain on the items like they do with board
19 items so that we don't lose quorum when we're
20 discussing things we need quorum for.

21 The bylaws are not critical. Those could
22 actually be jettisoned. I have an item, well,
23 I'll tie it into one of these others, but on that
24 note, we need to vote and move on, because to
25 Phyllis's point, it's 10:30 already.

1 DR. LYNCH-WALSH: End time?

2 MS. SHAW: End time. Because I think when we
3 leave it open-ended and many of us have to go
4 back to work, you know, we kind of sit here and
5 belabor some topics. I would like to set it, for
6 example, today's meeting is 9:30 to 11:45.

7 MR. JABOUIN: If I may ask, Ms. Shaw, I,
8 obviously, would -- there could be some
9 constraints on things that we need to have
10 approved. So it's a little bit tough if we, for
11 example commit to -- if we start at 9:30 did you
12 want an 11:30 end date -- end time? Excuse me.

13 That gets to be a little bit challenging
14 assuming that we can get through everything. We
15 sometimes have time-sensitive reports that need
16 to be presented.

17 MS. SHAW: I'm sorry. I understand -- can I
18 finish? I understand your point, but we also
19 spend a lot of open space talking about nothing,
20 which means that we'll spend the time focusing on
21 what we need to do. If the end time is 12:00 and
22 we need to extend then we'll request to have a
23 motion to extend. But I think it is important
24 that we have a time, certain time, so we can take
25 care of the business at hand.

1 MR. MEDVIN: I agree.

2 Any other comments?

3 MR. MAYERSOHN: So can you -- just making a
4 friendly amendment to include you reporting back
5 for a backup location as well as discuss -- as
6 well as report back on technology usage for board
7 members.

8 MR. JABOUIN: I want to make sure that I'm
9 clear before the motion is approved. Was Ms.
10 Shaw's addition of a time certain adjournment,
11 did the committee want that? I'm not clear on
12 that.

13 DR. LYNCH-WALSH: A time certain adjournment
14 or a time certain for the items?

15 MS. SHAW: Adjournment.

16 DR. LYNCH-WALSH: Okay. And then extend, if
17 necessary.

18 MS. SHAW: Yes.

19 MS. STRAUSS: Or both.

20 MR. JABOUIN: And that time certain, was that
21 two hours?

22 MS. SHAW: Two and a half hours.

23 MR. JABOUIN: Thank you. That's the motion.

24 MR. MEDVIN: Any other discussion?

25 (No response.)

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1 MR. MEDVIN: All in favor?
 2 COMMITTEE MEMBERS: Aye.
 3 MR. MEDVIN: Opposed?
 4 (No response.)
 5 MR. MEDVIN: Motion carries.
 6 MS. CARTER-LYNCH: I would like to add a
 7 point to -- this doesn't have anything to do with
 8 the motion.
 9 We all need to be cognizant of the time we
 10 spend individually discussing items if we want to
 11 move the agenda. We all have to think about
 12 that.
 13 MR. MEDVIN: Thank you.
 14 MS. CARTER-LYNCH: Just a statement.
 15 MR. MEDVIN: Okay. Mr. Jabouin, Item 9?
 16 MR. JABOUIN: Item 9 is yours, sir.
 17 MR. MEDVIN: Okay. Appointment of the
 18 Nominating Committee.
 19 As you know, August is time for a new year,
 20 new election of officers and the committee will
 21 be appointed and we'll meet, I believe it's
 22 scheduled for 9:30 on the 3rd and we'll couple up
 23 with a slate. At that time the slate is
 24 presented, anyone else can be nominated from the
 25 floor and we elect our offices for the subsequent

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1 year. The members I'm appointing to the
 2 committee, Mr. De Meo, Ms. Shaw and Mr.
 3 Mayersohn. Did you all hear me?
 4 MS. IGHODARO: Repeat the names.
 5 MR. MEDVIN: I don't believe that there's an
 6 additional motion required at this point. And I
 7 believe it's appropriate that the committee can
 8 discuss this amongst themselves prior to the
 9 meeting on the 3rd of August.
 10 Okay. Item 10 is the --
 11 MR. MAYERSOHN: You do have to appoint a
 12 Chair Pro-Tem.
 13 MR. MEDVIN: I have to appoint a Chair?
 14 MR. MAYERSOHN: Yeah, a Chair Pro-Tem and
 15 then the committee decides who will chair.
 16 MR. MEDVIN: Do you want the job, Mr.
 17 Mayersohn?
 18 MR. MAYERSOHN: No, I would give it to Mr. De
 19 Meo.
 20
 21 MR. MEDVIN: Pro-Tem, it sounds
 22 distinguished.
 23 MR. DE MEO: Does that mean old or just
 24 distinguished?
 25 MR. MEDVIN: Distinguished.

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1 MR. DE MEO: Can we meet without any official
 2 notice?
 3 MR. JABOUIN: No, the nominating committee
 4 is -- is -- all the rules of the audit committee
 5 apply to the nominating committee, it's an
 6 official meeting and it's got to be noticed and
 7 all the things, minutes and so forth. So it is
 8 an official meeting.
 9 MR. MEDVIN: So that's scheduled for 9:30.
 10 MR. JABOUIN: That's at 9:30; yes, sir.
 11 MR. MEDVIN: And that will be formally
 12 noticed?
 13 MR. JABOUIN: Oh, yes. Yes.
 14 MR. MEDVIN: Okay.
 15 All right. Item Number 10, Summary of
 16 Internal Funds Audits.
 17 MR. JABOUIN: Thank you.
 18 So as discussed at the May 18th, 2023 audit
 19 committee meeting, we were to provide information
 20 on the school internal funds audits that we did
 21 this year. Agenda Item 10 is that list.
 22 As you go through it I do ask the committee
 23 to start on page 2 before page 1 because that's
 24 where we list all of the different schools that
 25 we presented to you this year. You can see on

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1 page 2 we start with number 1 to 225 all the way
 2 on page 11.
 3 So I do want to go back a little bit to audit
 4 committee members that were here. We have had an
 5 exception on outstanding internal fund audits
 6 since the auditor general reported on it on 2015.
 7 So there's only one more school left, which is
 8 Dave Thomas, which we'll have at the next
 9 meeting. Once we have completed that school,
 10 which is in fieldwork right now, we would have
 11 met the requirement of the auditor general to
 12 complete all of them within the year.
 13 Now, I want to go back a little bit to some
 14 historical information. So the auditor general
 15 wrote the district up for outstanding internal
 16 funds in their 2015 fiscal report. I started
 17 with the district in June of 2018. At that time
 18 we were 208 schools behind. We immediately
 19 started working on this backlog. And then in
 20 2019 we did complete them all. And then our
 21 schools were -- our audits and our team and the
 22 district was impacted by the timing of the
 23 pandemic. When the auditor general came back in
 24 2021 we had gotten behind, like all of the other
 25 districts. But when we get done with Dave

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1 Thomas, this will be the first time since 2015 as
 2 documented by the auditor general, and based on
 3 my research the outstanding backlog goes back to
 4 2011, so we will be caught up for the first time
 5 in 13 years when the Dave Thomas report is
 6 presented.
 7 But these are the lists. Now take a look at
 8 page 1. Those are the exceptions that we've gone
 9 over with those particular schools. Column 2 has
 10 the dates that we presented them. And these are
 11 all going to get followed up because all the
 12 schools get audited and we are in constant
 13 communication with the different schools and the
 14 business support center schools and so forth.
 15 But here's the list of 225 out of the 226.
 16 And we also do other internal funds audits
 17 that are not school based as well, like the
 18 business support center and the athletic
 19 department.
 20 So here's the list that was requested by the
 21 committee and my internal funds team is here in
 22 case there are any questions.
 23 MR. MEDVIN: Ms. Fertig?
 24 MS. FERTIG: I just want to commend you on
 25 this. This is a great report. And I see Ali

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1 smiling. I don't know if you did this. But
 2 whoever did, it's a great, easy-to-read report
 3 and the first time I've seen one like this, so
 4 it's really good. So thank you.
 5 MR. DE MEO: I also want to commend you for
 6 that report. Thank you. And most importantly I
 7 think I was here in 2011. That was before Mr.
 8 Runcie.
 9 You can't hear me?
 10 MR. JABOUIN: No.
 11 MR. DE MEO: Now, you can hear me. I want to
 12 commend the Chief Auditor's office for getting
 13 caught up and the report. The report is great,
 14 but getting caught up is huge, a lot of -- a lot
 15 of accounts. I think I was here before Mr.
 16 Runcie a year or two and I think even then with
 17 Mr. Riley we were behind. So that's a great
 18 accomplishment.
 19 Since it looks like this is on Excel, it
 20 would be great if you could do a pivot table or
 21 something that would indicate frequency of
 22 exceptions by school and sorting it by different
 23 attributes, such as BCS, non-BCS, change in -- in
 24 administration, change in principal, that type of
 25 thing. You know, use your -- use your -- and

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1 that would be really useful because I think it
 2 would point out any trends. Thank you again.
 3 MR. MEDVIN: Dr. Lynch-Walsh, did you have a
 4 comment?
 5 DR. LYNCH-WALSH: Yes. I'm going to bring
 6 the elephant into the room. So for those of you
 7 who do not know, the manager that's in charge of
 8 internal audits was not on the renew list for
 9 next year. Ann Conway is currently in
 10 non-renewed status. The person who got all of
 11 these caught up and who received highly
 12 effective in the past and who is the highest
 13 ranked person with a CPA after the Chief Auditor
 14 in this department. She was on May 24th, before
 15 final -- her gathering final evaluation, and by
 16 the way there's a midyear review that's required,
 17 last year she received, according to her, a needs
 18 improvement, but she did finish what -- the needs
 19 improvement was related to the internal audit
 20 reports. And this is following highly effective
 21 evaluations from this Chief Auditor, in fact. So
 22 she was given five minutes to clear out her
 23 things and was escorted out like a common
 24 criminal.
 25 MR. JABOUIN: What is your question, Dr.

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1 Lynch-Walsh?
 2 DR. LYNCH-WALSH: I didn't say I had a
 3 question. I'm commenting on this. So -- and I'm
 4 allowed to. I'll get to a question.
 5 So I'm trying to understand -- my question,
 6 actually, is, because I'm looking at some of her
 7 evaluations, she was also tasked with doing the
 8 vending machine audit. What impact did that have
 9 on her ability to work on internal funds? And
 10 then, also, they were also tasked with entering
 11 information into a database that the Chief
 12 Auditor could then use for his self-evaluation to
 13 report to the board because there was no database
 14 of, you know, things like going to meetings and
 15 this, that and the other. So I'm curious what
 16 impact that had.
 17 But I'm most curious about, and there is a
 18 board member follow-up directly related to this
 19 issue, I'll hand it out, where he did not answer
 20 questions that were asked by the board chair.
 21 MR. JABOUIN: How does this relate to this
 22 report?
 23 DR. LYNCH-WALSH: It speaks to the -- going
 24 forward the person that's been in charge of
 25 internal funds will not be here effective the end

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1 of this month unless something changes. And I
 2 have grave concerns about the process and the
 3 purpose of her being dismissed. And the board
 4 chair asked questions that you dodged, because
 5 nobody asked about what her evaluation was and
 6 what the content was, but whether you were in
 7 compliance with the district's procedures related
 8 to the DASA, which apparently you're not, because
 9 there was no midyear review, and then
 10 conveniently she was escorted out before June 1st
 11 and well before June 30th. And it was never the
 12 intent of the evaluation process to not let
 13 somebody improve when they're given a needs
 14 improvement, and when they, actually, as this
 15 very report is suggesting, complete the thing
 16 that needed improvement. You then cast the
 17 person with one year to go in DROP aside like
 18 yesterday's trash.
 19 MR. JABOUIN: What is your question Dr.
 20 Lynch-Walsh?
 21 DR. LYNCH-WALSH: Did you follow process? Is
 22 there a midyear review? What is the impact of
 23 the vending machine audit on the time that this
 24 person had available to do internal funds? What
 25 was the impact on them doing database entry on

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1 their ability to work on internal funds?
 2 They don't have to be answered today.
 3 MR. JABOUIN: They will not be answered
 4 because --
 5 DR. LYNCH-WALSH: They may not be answered by
 6 you, but you report directly to the board, and,
 7 trust me, you're going to be answering them.
 8 But I just want the committee to be aware --
 9 MR. JABOUIN: So there's no question?
 10 DR. LYNCH-WALSH: Please stop interrupting
 11 me.
 12 Mr. Medvin, I have the floor. He's out of
 13 order.
 14 So this board member follow-up, he was asked
 15 for the degrees for everybody and in his contract
 16 it requires him to have a management succession
 17 plan and to develop highly qualified employees.
 18 If the number two people right below you are
 19 not required to have CPAS, he's effectively not
 20 created a succession plan because nobody can ever
 21 take his job because nobody will have a CPA at
 22 any level that can come up after him. It's a
 23 self-preservation move. So she's being
 24 non-renewed effective June 30th. And this is a
 25 person that was working morning, noon and night

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1 to get caught up on these audits.
 2 MR. MEDVIN: Mr. Jabouin?
 3 MR. JABOUIN: Yes, thank you, Chair, and Dr.
 4 Lynch-Walsh.
 5 These questions that you've asked, this was
 6 discussed by the board at the June 13th
 7 meeting --
 8 DR. LYNCH-WALSH: That's a lie.
 9 MR. JABOUIN: -- regarding the reappointment
 10 of individuals across the district.
 11 So I am unable to discuss any specific
 12 individuals. Just to remind Dr. Lynch-Walsh that
 13 this is a board level matter that has been
 14 discussed at the dais at the board level.
 15 DR. LYNCH-WALSH: The board -- no. Nobody
 16 has investigated.
 17 MR. JABOUIN: That's my only response.
 18 DR. LYNCH-WALSH: I didn't want a response
 19 from you.
 20 MR. JABOUIN: Thank you.
 21 MR. MEDVIN: Good. Let's go on. Ms.
 22 Strauss?
 23 MS. STRAUSS: Okay. I have a question. Why
 24 was this person let go?
 25 MR. JABOUIN: I am unable to discuss a

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1 specific individual.
 2 MS. STRAUSS: Was the work -- was this report
 3 done by the person in question that was let go?
 4 MR. JABOUIN: This report was compiled by the
 5 existing team, the data that you have here. But
 6 your questions regarding any individual --
 7 MS. STRAUSS: Did she lead that effort?
 8 MR. JABOUIN: I will not be responding to
 9 questions about individual persons.
 10 MS. STRAUSS: Who will be leading the effort
 11 in her absence moving forward?
 12 MR. JABOUIN: The internal funds team will
 13 continue the work that they were able to
 14 complete.
 15 MS. STRAUSS: Under whose leadership?
 16 MR. JABOUIN: I run the unit. It's all under
 17 my leadership.
 18 MS. STRAUSS: So you've got the capacity to
 19 lead a team to give a report of this quality; is
 20 that what you're saying?
 21 MR. JABOUIN: We certainly do because we
 22 created it.
 23 MS. STRAUSS: We; okay.
 24 DR. LYNCH-WALSH: Don't let him dodge it.
 25 You're not talking about --

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1 MR. JABOUIN: That concludes any questions
 2 that I have on that. I will not be responding
 3 further.
 4 DR. LYNCH-WALSH: Mr. Medvin --
 5 MR. MEDVIN: That's enough. For legal
 6 reasons he has been advised by the board and --
 7 DR. LYNCH-WALSH: I need to explain something
 8 to Ms. Strauss.
 9 MR. MEDVIN: Then do it outside.
 10 DR. LYNCH-WALSH: No, it pertains to this.
 11 MR. MEDVIN: That's all right.
 12 DR. LYNCH-WALSH: I'll bring it up under
 13 comments.
 14 MR. MEDVIN: Okay. That's fine. But right
 15 now let's move on.
 16 MS. FERTIG: Can I move to transmit or do we
 17 not need to transmit?
 18 MR. JABOUIN: No motion is needed for this
 19 agenda item, Vice Chair.
 20 MR. MEDVIN: This is not a report, this is a
 21 summary.
 22 MS. FERTIG: Okay. Thank you.
 23 MR. MAYERSOHN: Mr. Chair, so just to
 24 piggyback on Mr. De Meo's comments about
 25 expanding the scope of this document, how do we

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1 then develop that? Have his comments been noted?
 2 MR. JABOUIN: Yes, I've noted it.
 3 MR. MAYERSOHN: I mean, I agree with -- I
 4 mean, I agree with the idea of, because we're
 5 always looking to track from an administrative
 6 standpoint, was the same, quote unquote,
 7 principal having an exception and then moved to
 8 another school and then had another exception,
 9 and, you know, constantly we see the responses
 10 of, and I hate to say this, but, you know, I'm
 11 sorry, it will never happen again, we'll read the
 12 documents that somebody should be reading to find
 13 out what the requirements are. So this will kind
 14 of give us that direction. So I think it's
 15 important to include that in the -- in the scope
 16 of this document. I think it's a great work, but
 17 it's in progress.
 18 MR. MEDVIN: Yeah, this report can be updated
 19 continually.
 20 MR. MAYERSOHN: Well, I'm saying adding those
 21 elements to it that Mr. De Meo had mentioned.
 22 MR. JABOUIN: We can add those statistics and
 23 we'll analyze what would be useful statistics and
 24 we agree that having information as far as
 25 changes in principals and changes in bookkeepers

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1 and that provides good vision. And it's good for
 2 us from a risk assessment standpoint, as well.
 3 MR. MAYERSOHN: Right. Thank you.
 4 MR. MEDVIN: Okay. Item 11, Audit Plan. Mr.
 5 Jabouin?
 6 MR. JABOUIN: Thank you, Chair. So Agenda
 7 Item 11, this is the -- this is the Audit Plan.
 8 And let's recall the sequence of events regarding
 9 the compilation of the audit plan. So this was
 10 impacted by the rain storms that occurred when
 11 the scheduled audit committee meeting on April
 12 13th. So the committee, I was very grateful that
 13 we were able to meet virtually on April 25. I
 14 have processed the comments from the audit
 15 committee and I provided them to the board
 16 members. And it is an effort to balance out our
 17 responsibilities and the various requests and the
 18 funding that the board members prioritized.
 19 So we have a certain amount of resources. At
 20 the May 2nd workshop I listed each of the points.
 21 The board has a certain amount of interest in how
 22 much they would like to spend and how the head
 23 count of the unit would be.
 24 Ultimately, the board members are very
 25 careful, but they did not express a desire to add

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1 to the cost of the audit function and not a
 2 desire to add much to the staffing of the unit.
 3 I created the organizational plan that I
 4 created at the May 2nd workshop based on the
 5 comments of the board. And for next year we will
 6 be adding one person to our staff for the
 7 behavioral threat assessment testing. So we'll
 8 bring that piece of it inhouse from RSM and do
 9 this work ourselves.
 10 And so those were some of the comments that
 11 the board had in order to be able to -- that need
 12 to be imbedded in the plan. Now, the audits,
 13 themselves, they've got to be done in accordance
 14 to local government auditing standards. They
 15 have to be subject to the peer review that we go
 16 through. And next year we will be peer reviewed.
 17 At the same time, the audit function does not
 18 provide absolute assurance. We provide
 19 reasonable assurance. We test to see that the
 20 information being provided is reliable. We check
 21 for compliance with policies and procedures,
 22 safeguarding of assets, effective use of the
 23 resources, and ensuring that best practices are
 24 followed by the district.
 25 In future years we're going to look a little

<p style="text-align: right;">Page 65</p> <p>1 bit deeper into the design of the controls. 2 We're going to look at fraud, waste and abuse and 3 coach and train our people to have more of an 4 antifraud mindset throughout the execution of 5 their audits. And then we've got to look at 6 ourselves for efficiency. The board has asked us 7 to bring many of the audits inhouse. So we have 8 to build that proficiency and that expertise to 9 get the team members to be able to do that. And 10 I think we're going to be successful and it's 11 going to be cost effective.</p> <p>12 But there are so many unknowns and 13 uncertainties out there, such as whether or not 14 we -- somebody will resign from the team. It is 15 extremely challenging to be able to find 16 comparable team members that are able to perform 17 this work that has to be in compliance with 18 standards. And it is very significant to the 19 district. We do get a lot of people that are not 20 qualified, individuals that are unable to perform 21 the work when they're out into the field. And 22 filling those positions, and we're working with 23 human resources, is one of those things that 24 impacts it. Project overruns, oftentimes we do 25 have issues and the issues are significant and</p>	<p style="text-align: right;">Page 67</p> <p>1 the documents that they need to do. 2 So the one comment that I'm hoping to hear 3 from the committee is, when this went to the 4 board, if there could be some commentary 5 regarding audits of security controls. So what 6 we mean by that as communicated to me, is the 7 work that's being done by the safety and security 8 department as far as whether or not they're doing 9 certain things, making sure doors are closed and 10 those type of things, what are some of the 11 comments that some of the audit committee members 12 feel? And I'll process those either in this plan 13 or very likely the next workshop that I have with 14 the board in the fall.</p> <p>15 So this is the process for the plan, these 16 are the plan documents where the items that you 17 have mentioned at the meeting, those are in the 18 Chief Auditor report document where I listed them 19 and I provided all those to the board members on 20 May 2nd, as well.</p> <p>21 This concludes my introduction, Chair. 22 MR. MEDVIN: Okay. Ms. Strauss? 23 MS. STRAUSS: Yeah, so where you ask for 24 comment on the security aspects, I would like to 25 have Mr. Lozano and anybody on his team here for</p>
<p style="text-align: right;">Page 66</p> <p>1 they need to be thought of and those require more 2 time.</p> <p>3 As I have indicated, the board is very 4 careful to add to staff and cost. But the plan 5 that I've presented, which has gone through the 6 process, where you've seen the forecast, the 7 board members have seen the forecast and we're 8 factoring all the items that are impacted by, it 9 could be a decision of the board, decisions of 10 the Auditor General, the Department of Education, 11 and so forth, as well as the board, themselves. 12 These are things that need to be accounted for. 13 While the plan, itself, can't cover everything, 14 but there should be a strategy for the 15 significant areas. And there are, indeed, as we 16 cover the areas of the plan.</p> <p>17 So just remember that in order to add to the 18 plan, given the parameters that the board members 19 have communicated to me, something has to be 20 taken out. Hiring an outsider requires budget 21 adjustments that the board has communicated to 22 me, but it doesn't impact -- it doesn't change 23 the impact on the unit because the outsider still 24 has to meet with us and we have to work on 25 scheduling them and ensuring that they're getting</p>	<p style="text-align: right;">Page 68</p> <p>1 their recommendations on that. Because they are 2 subject matter experts in that space. We are 3 not. And, therefore, I would like that team to 4 make recommendations for us to consider.</p> <p>5 MR. JABOUIN: The only thing I would add, Ms. 6 Shaw, is --</p> <p>7 MS. STRAUSS: Ms. Strauss, not Ms. Shaw. 8 MR. JABOUIN: I'm sorry. Ms. Strauss, this 9 is actually auditing them and Mr. Alberti's area 10 and what they're doing. So their comments, which 11 we'll get, but just recall that they're the ones 12 that would be audited themselves. But, yes, they 13 are experts that can provide good comment. I 14 just wanted to throw that in, that we're auditing 15 them.</p> <p>16 MS. STRAUSS: That's fine. I would still 17 like to hear the why.</p> <p>18 And then my second point is, is I've stated 19 this in the past, I believe that this district 20 has a complete failure of internal controls. And 21 they need to be reevaluated. We need an outside, 22 extremely capable accounting firm or consultant 23 to come in, engaged with a formal engagement 24 letter, I would like for us to be able to 25 consider a potential firm that we believe would</p>

<p style="text-align: right;">Page 69</p> <p>1 be capable of doing this, and build the internal 2 controls processes from the ground up. Because 3 that is where all failures lead back to. 4 DR. LYNCH-WALSH: Second. Is that a motion? 5 MS. STRAUSS: That's a motion. And I also 6 have a suggestion. I'd like to consider Alvarez 7 & Marsal for that. 8 MS. FERTIG: We can go with the motion, but 9 can we leave firms out of it until the parameters 10 of whatever? 11 MS. STRAUSS: Okay. Fine. That's fine. I 12 just know they're the gold standard. 13 DR. LYNCH-WALSH: I think they have to go 14 through competitive bidding, but -- 15 MS. STRAUSS: That's fine. They'll go 16 through that. That's fine. 17 MR. MEDVIN: Yeah, that could also be 18 additional scope on our annual audit, complete 19 additional review of internal controls. That 20 might be a special separate engagement, but 21 that's probably in conjunction with when it 22 should be done. 23 MS. STRAUSS: Right. I mean, I believe 24 that's the foundation, Mr. Medvin, is to analyze 25 all internal controls, make recommendations and</p>	<p style="text-align: right;">Page 71</p> <p>1 designee to attend these meetings, but I guess my 2 question through the Chair to Chief Auditor is, 3 what input is he going to have on this audit 4 plan? Because I remember last time there was 5 transition the superintendent really didn't have 6 much or delayed plans or whatever it was at the 7 time. I think there was a different reporting 8 structure. But I'd just like to know what that 9 intention is. 10 MR. JABOUIN: So the superintendent -- the 11 Chief Auditor does not report to the 12 superintendent. So the input that the 13 superintendent would have would be valuable 14 because the person is the superintendent, but 15 they would not make any decisions. So they, 16 obviously, are a good resource for areas and the 17 audit function wants to address all particular 18 areas, but the superintendent does not have a say 19 in the audit plan. It's the board members that 20 have a say from a corporate standpoint. But the 21 superintendent is a valuable resource, sir. 22 MR. MAYERSOHN: Right. But, no, I understand 23 that from a reporting perspective, but I would 24 imagine that if the superintendent has that 25 ultimate responsibility, the board would want to</p>
<p style="text-align: right;">Page 70</p> <p>1 rebuild internal controls for implementation. 2 MR. MEDVIN: But, again, like I said -- 3 MS. FERTIG: I like build from the ground up. 4 MS. STRAUSS: Yes, I want it -- I want 5 whatever we have looked at, most likely it'll be 6 erased, and new internal controls will be put 7 into place. 8 MR. MEDVIN: Well, I think, you know, the 9 current auditor doing the annual report, part of 10 what they do is basically do -- 11 MS. STRAUSS: That's right, but everything is 12 a failure. 13 MR. MEDVIN: But I think with -- the scope I 14 think is what you're saying has got to be 15 expanded in an area, be it be a separate 16 engagement or expanded -- 17 MS. STRAUSS: That's correct. I would like a 18 separate engagement and I would like that done 19 soon and very timely. 20 MR. MEDVIN: Mr. Mayersohn? 21 MR. MAYERSOHN: So just, I guess, a couple of 22 things. Number one, we have a new 23 superintendent, hopefully, signing his contract 24 and coming in July 3rd. Is -- and I don't know 25 if he plans to attend these meetings or have a</p>	<p style="text-align: right;">Page 72</p> <p>1 at least have that discussion with the 2 superintendent to say, here's what we're doing, 3 here's what we're holding you accountable for, or 4 the superintendent says, I've looked at this plan 5 and here's what I think is, you know, more 6 important that my recommendation as a 7 superintendent is a priority versus what the 8 priorities are here. It's up to the board to 9 make that final decision, but I think there needs 10 to be some sort of conversation so that the 11 synergies are aligned as opposed to the board 12 being here, superintendent being here, auditor 13 being here, somebody else being somewhere else. 14 MR. JABOUIN: And to add to that, so the 15 board has asked me and we will be scheduling 16 meetings, formal meetings, with the three board 17 direct reports starting in July pending Dr. 18 Licata's contract. And so the alignment would be 19 there. 20 MS. CARTER-LYNCH: Can we finish with the 21 motion and take care of that and then we can get 22 off on that; if you don't mind? 23 MR. MAYERSOHN: I don't mind. 24 MS. CARTER-LYNCH: Okay. So why don't we 25 finish with the motion and call the question or</p>

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1 whatever we need to do so we can be through with
 2 something before we go to something else?
 3 MR. MEDVIN: Well, I'm not sure what the
 4 motion is at this point.
 5 MS. FERTIG: Well, Ms. Strauss made a motion
 6 and Dr. Lynch-Walsh seconded to hire an outside
 7 firm -- I'm not going to repeat it. You can
 8 repeat it, Ms. Strauss, but I just was thinking
 9 the same thing.
 10 MS. STRAUSS: No, go ahead, by all means.
 11 MS. FERTIG: You wanted to hire an outside
 12 firm to evaluate the internal controls of the
 13 district from the ground up.
 14 MS. STRAUSS: That's correct.
 15 MS. CARTER-LYNCH: And Dr. Walsh seconded it;
 16 didn't you?
 17 DR. LYNCH-WALSH: Yes.
 18 MR. MEDVIN: Well, that would be a separate
 19 audit, if you will, as part of the plan.
 20 MS. STRAUSS: That's correct.
 21 MR. MEDVIN: So I think what you're
 22 suggesting --
 23 DR. LYNCH-WALSH: Internal control system.
 24 MS. STRAUSS: Internal control.
 25 MR. MEDVIN: -- is that the plan be amended

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1 or increased for a specific audit for examination
 2 of internal controls.
 3 DR. LYNCH-WALSH: No, internal controls.
 4 MR. MAYERSOHN: Didn't Mr. De Meo bring that
 5 up a while ago?
 6 MS. STRAUSS: Sarbanes Oxley Section 404.
 7 MS. FERTIG: So can we just vote on that and
 8 then we can --
 9 MR. DE MEO: Well, can we have some
 10 discussion here?
 11 What -- as I understand it, the scope would
 12 be the district's internal controls?
 13 MS. STRAUSS: Yeah, the scope would be an
 14 audit of the district's internal controls,
 15 recommendations on how to improve those internal
 16 controls, and then implementation of those
 17 internal controls.
 18 MR. DE MEO: That would be a gigantic cost to
 19 the district. And, although I think it could be
 20 useful, perhaps instead of a shotgun approach are
 21 we concerned about any specific area?
 22 MS. STRAUSS: It is my understanding from my
 23 experience being on this audit committee that all
 24 paths lead to failures of internal controls. So
 25 I understand it would be an expensive engagement

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1 from an outside very capable auditing firm,
 2 however, in the long-term I believe that a lot of
 3 the audit errors and failures in this district
 4 would be cleaned up.
 5 So I'm not looking for a shotgun approach.
 6 This is an approach for making the investment,
 7 which would be a long-term investment for the
 8 better of this district, for the better of
 9 Broward County taxpayers, and ultimately for the
 10 best of the students.
 11 MR. MEDVIN: Ms. Shaw?
 12 MS. SHAW: So my problem with this --
 13 DR. LYNCH-WALSH: Microphone.
 14 MS. SHAW: I'm sorry. My problem with this
 15 is it's broad. First of all, in every audit
 16 there is an internal control over financial
 17 reporting. So there is some level of internal
 18 control that's already included in our annual
 19 audit, number one.
 20 Number two, I think if we're asking for
 21 internal controls audit we need to break this
 22 down. Because if we said audit the entire
 23 district it means that nothing in this 100-page
 24 document is going to get done.
 25 And so if we're -- if we're -- if we're

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1 sending them on the road to get work done, we
 2 need to kind of provide some kind of format. Do
 3 we want to go procurement; do we want to go
 4 payroll; do we want to do the principals? I
 5 don't know. But we need to come up with a list,
 6 whether or not we want to put it in chronological
 7 order and say we want to start with
 8 transportation or whatever the case may be, but
 9 we cannot just make a motion and say do an
 10 internal audit controls -- internal controls
 11 audit across the district. First of all, it's
 12 going to cost a lot of money. It's going to take
 13 up a lot of time. And it's something that needs
 14 to be planned properly.
 15 And so if we're not happy with what is being
 16 done, I see over financial statements on an
 17 annual basis, then let's break it down. Let's
 18 figure out how to do it and do it properly,
 19 versus sending them on their way and then they
 20 come back with something that then we're going to
 21 be upset and say, well, that's not what we asked
 22 for.
 23 MR. MEDVIN: Dr. Lynch-Walsh?
 24 MS. CARTER-LYNCH: Are you suggesting a
 25 friendly amendment to the motion?

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1 MS. SHAW: I have a problem with the motion.
 2 I think we need to do some kind of internal
 3 controls audit, yes, but I think we need to kind
 4 of take a step back and figure out what do we
 5 want to start with? What -- procurement? Maybe
 6 that's where we need to start. Start with
 7 procurement because that's where all of your
 8 issues start is with where your money is. Start
 9 with procurement, start with finance. Start
 10 there first and then work your way out of that
 11 mess.
 12 MS. FERTIG: So is that what -- Ruth, isn't
 13 that what you were asking, if she was amending
 14 that?
 15 MS. CARTER-LYNCH: Yes.
 16 MS. FERTIG: I'm sorry.
 17 MR. MEDVIN: Dr. Lynch-Walsh?
 18 DR. LYNCH-WALSH: Okay. So I support the
 19 theory behind it. It is what's necessary, so
 20 it's like ISO 9001 and implementing that. It's
 21 all the same thing where you document your
 22 procedures.
 23 One of the -- there are policies that govern
 24 follow-up to audits. I've been on here since
 25 2015. If follow-up was done to see if

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1 recommendations were actually implemented we
 2 would have fewer repetitions. As far as areas to
 3 focus on, the board recent -- at the June
 4 meeting, because of some of the hoopla, the board
 5 is committed to having a workshop on the
 6 district's hiring and evaluation and recruitment
 7 retainment practices.
 8 I can tell you just from the issue here that
 9 there is lack of compliance with evaluation
 10 procedures and that needs to be audited. And
 11 there's a host of things that happen during
 12 recruitment. So HR would be an area of focus. I
 13 think payroll is already in here.
 14 But to Mrs. Strauss's point, the entire thing
 15 is problematic. I think at the August meeting we
 16 should be looking at what policies govern the
 17 Chief Auditor's office in terms of follow-up and
 18 whether they've been following up on audit
 19 recommendations and what's the status of those,
 20 where have they had the most repeat findings, in
 21 what areas, and HR because the board is already
 22 planning a workshop. So us focusing on HR
 23 practices would help that cause because they
 24 would have tangible evidence to drive what -- to
 25 drive their discussions.

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1 And then I do have a couple questions on the
 2 audit plan; if we actually get to that.
 3 MR. MEDVIN: Mr. De Meo?
 4 MR. DE MEO: So some of the comments, I agree
 5 with all the comments, I think we need to be --
 6 have a focused approach. For example, for me,
 7 ideally, I would like to hear from the CFO, Mrs.
 8 Marte, the Chief Auditor and the superintendent
 9 on their views about building from scratch,
 10 testing and building from scratch the entire
 11 system of internal controls of the district of
 12 Broward County Schools.
 13 For me, that would ignore the existence and
 14 the work of the Office of the Chief Auditor.
 15 Let's fire them, get rid of them. What do we
 16 need them for? Let's just have an auditor
 17 appear.
 18 So I think we could piggyback on the good
 19 work that the Office of the Chief Auditor has
 20 done, look for problem areas, and maybe get some
 21 suggestions from this committee, as well, and
 22 we've heard some good ones. I do think controls
 23 are super important, as Ms. Strauss pointed out.
 24 There's no doubt about it.
 25 But I think we need to have a more focused

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1 approach and something that suits our needs. You
 2 know, Sarbanes Oxley is not really designed for
 3 audits of school districts, but it's along those
 4 lines. We want a good comprehensive audit.
 5 So I would be looking for that input from
 6 those people I mentioned. I'd also like to know
 7 what the problem areas are. I'd like to compare
 8 that to what we've done. We've hired different
 9 firms, the Davis firm, RSM, to do audits of
 10 specific areas. And I think we've gotten good
 11 results on a lot of those.
 12 So I think it is incumbent upon us to take a
 13 responsible approach, not just jettison our
 14 entire internal controls testing and rebuilding
 15 them, but to look for problem areas and to pay
 16 attention to them and have an audit, if
 17 necessary.
 18 So I don't know that I could vote for this
 19 motion as it stands without it being a bit more
 20 focused in the way I just described.
 21 MR. MEDVIN: Dr. Lynch-Walsh?
 22 DR. LYNCH-WALSH: I think if we vote on a
 23 motion it needs to be that it's on the agenda for
 24 August for discussion since this is the last
 25 meeting, unless we have a special meeting over

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1 the summer, that we vote to put this topic and
 2 whatever the motion ends up being, that we all
 3 vote that this topic be on the August agenda so
 4 we can begin discussion, or else it won't be
 5 there and we'll have the same discussion a year
 6 from now.

7 MR. MEDVIN: Well, I would -- you know, first
 8 I'd like to invite the new superintendent to
 9 attend our August meeting and let him hear some
 10 of this and see where he's coming from, and I
 11 think that may enable us to formulate a future
 12 plan. Because I think what we're talking about,
 13 this audit has to be in conjunction in some way
 14 with our annual financial audit. Like I said,
 15 probably expanding it but in that area if that's
 16 what we're going to do.

17 Ms. Ighodaro, do you have a comment?

18 MS. IGHODARO: I was going to mention that,
 19 you know, we have heard a lot of reports, data
 20 over the year here and there has been like a lot
 21 of recommendations on next steps from those
 22 audits, and who is the compliance body for those
 23 follow-ups?

24 DR. LYNCH-WALSH: Chief Auditor.

25 MR. JABOUIN: Thank you, Ms. Ighodaro.

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1 Yeah, so my team follows up on the issues
 2 that are noted in the audits. So, for example,
 3 on the recent audits, you might recall on the
 4 caps and gowns and the PCG, there are lingering
 5 items that need to be done, it involves legal, so
 6 I'm very deep into those particular situations.
 7 Even going back to the asphalt audit that was in
 8 December, we're finally getting the settlement
 9 amounts in. Some of the things that you see
 10 within our program Ms. Ighodaro, you will hear
 11 from RSM a little bit later on follow-up of
 12 outstanding issues. So -- and some of the
 13 reports that you've also seen on PPO where we
 14 listed issues out, it is our plan to look at it
 15 from a more holistic standpoint. So even though
 16 when we do like the internal funds findings that
 17 we listed in that document, they're going to be
 18 followed up on the next audit. But we have to
 19 look at it -- we could look at it from a more
 20 holistic look, and that's our intent, as well.

21 But it is my responsibility to follow-up in
 22 accordance with board policy and with proper
 23 audit standards.

24 MR. MEDVIN: Ms. Fertig?

25 MS. FERTIG: Okay. Thank you. I was just

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1 thinking -- great point, because I was thinking
 2 the same thing, it just seems like so many times
 3 we get back to the internal controls and I'm
 4 assuming that's why Ms. Strauss brought this
 5 motion.

6 Phyllis, if there were one area that they
 7 seem to constantly fall in, I think you have
 8 identified it, which is procurement. And I'm not
 9 saying the others don't, but I'm saying that is a
 10 starting point.

11 You know, I've sat on this committee through
 12 more than one superintendent, more than two
 13 superintendents, more -- okay, through a few
 14 superintendents. So I am thrilled we have a new
 15 superintendent starting. I'm very optimistic
 16 about what this will mean. But as far as the
 17 controls, they kind of are there. Regardless of
 18 who the superintendent is I think we need to get
 19 those right.

20 The audits that we really focused on this
 21 year and that I was hoping to see follow-ups on
 22 -- and, by the way, we did discuss the fact that
 23 we used to have a follow-up form with the audit
 24 findings at every meeting so we could see what
 25 progress had been made from meeting to meeting by

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1 following up on those. I think if you were to
 2 pursue this in the area of procurement with the
 3 audits that we've covered this year, the caps and
 4 gowns, the technology, some of those, that would
 5 be a good place, a good starting point, and would
 6 also, rather than waiting for a new
 7 superintendent, wait a year, or two, or three, to
 8 identify these problems and then a new
 9 administration to make some changes that would,
 10 hopefully, have us running more smoothly as a
 11 district.

12 The most important thing about this committee
 13 is identifying what we can do to make the school
 14 district better so we have more funds to spend in
 15 the classroom. And I -- and so I would just --
 16 if you were going to make that amendment that we
 17 focus this on procurement initially, I don't know
 18 if that satisfies your more focused approach, but
 19 it would be a beginning.

20 MS. CARTER-LYNCH: May I?

21 MR. MEDVIN: Ms. Carter?

22 MS. CARTER-LYNCH: You know, can't we do more
 23 than one thing at a time? Let me just say that.
 24 That's the first thing.

25 Secondly, there are three areas that are

1 critical, people, money and procurement. And
2 they all go hand in hand. Can't we do those at
3 the same time?

4 MR. MEDVIN: Well, I think the topic should
5 be a separate agenda item, to be honest with you,
6 that we can discuss it in much more detail.
7 Because this type of audit, as Mr. De Meo said,
8 can mushroom into a very major, major time
9 commitment, expenditure commitment, probably
10 additional budget, and I think it's got to be
11 explored in more detail. I think the audit plan
12 here that we're discussing is much more general,
13 this is what the plan is to be done.

14 I think we can argue about the amount of
15 internal controls for hours and maybe not resolve
16 anything. Again, I would like to certainly hear
17 what the new superintendent has to say and what
18 his intentions are as part of our going forward
19 plans with this. But this is not something that
20 we're going to decide now and solve. It can't
21 happen.

22 Okay. Ms. Strauss?

23 MS. STRAUSS: That's fine. I'm not saying
24 that this audit plan should not be approved.
25 There's no reason why we cannot bring in an

1 outside firm to do an audit of internal controls
2 on narrowed areas that we want to agree on
3 ongoing at the same time. Okay? At some point
4 the work is going to have to happen at the same
5 time.

6 What I also just wanted to ask is, it's my
7 understanding that there is another grand jury
8 investigation that has been opened into this
9 district. How will that affect this proposed
10 audit plan?

11 MR. MEDVIN: What is it? What are they
12 investigating? I don't know anything about it.
13 Do you have knowledge we don't?

14 MS. SHAW: Call and ask. Call and ask. Call
15 and ask, please.

16 MR. MEDVIN: Ms. Shaw?

17 MS. SHAW: Thank you. So friendly amendment,
18 so I'd like to now amend her motion to a more
19 narrowed focus. Focus on procurement and human
20 resources. You don't have to have the same
21 person doing the same one, but we can focus on
22 those. They don't have to be simultaneously, but
23 focus on those two.

24 DR. LYNCH-WALSH: And have this as an agenda
25 item on the August meeting agenda.

1 MS. SHAW: I was, but I was waiting for him.

2 MR. MAYERSOHN: I'll second your motion.

3 MS. SHAW: Yes, I would like it to be brought
4 back --

5 MR. MAYERSOHN: Well, actually it's Ms.
6 Strauss's.

7 MS. SHAW: Ms. Strauss's. And I would like
8 it to be brought back as an agenda item.

9 DR. LYNCH-WALSH: Do you accept?

10 MS. STRAUSS: I accept.

11 DR. LYNCH-WALSH: Okay. Then we just need
12 someone to run the meeting.

13 MS. SHAW: Ms. Fertig?

14 MS. FERTIG: Okay. So there is a motion on
15 the floor and there is a comment from Mr. De Meo.

16 MR. JABOUIN: I would like to have
17 finalization of the motion because I have some
18 wording that I want to make sure that it's clear
19 at the end. Thank you.

20 MS. STRAUSS: Ms. Shaw, please, feel free.

21 MR. DE MEO: Can I go ahead?

22 MS. FERTIG: Yes, who wants to repeat the
23 motion?

24 MR. JABOUIN: I have information, if you'd
25 like.

1 DR. LYNCH-WALSH: No. We'd like to hear from
2 Mr. De Meo.

3 MR. DE MEO: So, for me, what would satisfy
4 what I identify as my responsibility as an audit
5 committee member, I would want input from our
6 external auditors, Mrs. Marte, Chief Financial
7 Officer, Office of the Chief Auditor,
8 superintendent and their recommendations followed
9 by a formal risk assessment matrix. From that
10 risk assessment matrix, which would rank from
11 highest priority or highest risk down to lowest
12 risk all of the major functions, similar to what
13 you would start out with doing with the Sarbanes
14 Oxley audit of internal controls, and then from
15 there we would select on a rotating basis items
16 to be focused on after we looked at whether or
17 not those areas have been addressed by other
18 external audits or internal audits. Otherwise,
19 we're wasting time and money. That's how I feel.

20 MS. FERTIG: But do you, can I just jump in?
21 Did you get the motion? Did you get the motion?

22 MR. MEDVIN: Can I interrupt you, please?

23 Thank you. I want to pause the meeting for a
24 moment. Dr. Smiley has joined us and she's asked
25 for the floor for a few minutes.

<p style="text-align: right;">Page 89</p> <p>1 Dr. Smiley? 2 DR. SMILEY: Good morning. 3 COMMITTEE MEMBERS: Good morning. 4 DR. SMILEY: I am very disturbed by the 5 behavior that's going on in this meeting. I 6 wanted to come down after several attempts and 7 hopes that we would improve the climate and the 8 interaction between the membership and that 9 didn't happen, so I paused my meeting to come 10 down. 11 I want to introduce to this board or this 12 body Policy 1010, which is respect and civility 13 for Broward County Public Schools and in Broward 14 Public Schools conducted meetings. I wanted 15 every member to be aware of that policy. And I 16 wanted every member to be aware that the 17 expectation is that we will comply with the 18 contents of that particular policy during board 19 business. It is of the utmost importance. 20 The board has established five core values 21 within this policy. And respect is one of them. 22 According to the policy, the board expects 23 all parents, guardians and any member of the 24 public who are participating in school sponsored 25 activities or while on district-owned property to</p>	<p style="text-align: right;">Page 91</p> <p>1 asked to intervene. The administrator will 2 explain to the offending party that their conduct 3 violates school board policy and that if the 4 offending party does not cease the inappropriate 5 behavior, they may be asked to leave the 6 district-owned property. 7 Our school board drafted this policy to 8 ensure that the work of the district can be done 9 in an environment that is respectful to all. 10 That is what I'm asking this committee, to cease 11 from the inappropriate and let's focus on the 12 appropriate as defined by Policy 1010. 13 Mr. Chair, I am done. 14 MR. MEDVIN: Thank you, Dr. Smiley. 15 I think what Dr. Smiley has just enlightened 16 us about should be considered by all of us in how 17 we interact with each other in the meeting. It's 18 been very frustrating for me at times trying to 19 control what I feel is inappropriate manners of 20 expressing one's opinion. And I think it's 21 something we should all consider as we go 22 forward. There's too many things on the table. 23 It's very, very important things. We certainly 24 can disagree if we want. Usually at the end we 25 agree more than we disagree for the end result</p>
<p style="text-align: right;">Page 90</p> <p>1 interact with each other in a civil manner 2 through positive communications and actions. I'm 3 quoting specifically from the policy. 4 In such settings all individuals are expected 5 to avoid situations that may insight violence or 6 create a potential breach of the peace. A 7 community that works and acts together is crucial 8 in guiding our students in reaching their highest 9 potential. 10 I have not seen that consistently displayed 11 here today. That is why I'm here. 12 Article 1010 prohibits that kind of conduct. 13 Clearly stated, it shall be prohibited for any 14 interactions between two or more adults to engage 15 in or to encourage others to participate in it. 16 Conduct -- conduct that is disruptive, 17 intimidating and aggressive while on 18 district-owned property or participating in a 19 school board sponsored activity is prohibited. 20 This policy goes on to outline actions that 21 should be taken for those individuals who breach 22 the peace after being warned. These actions are 23 clearly outlined here. 24 If the inappropriate behavior persists then 25 an available administrator shall be contacted and</p>	<p style="text-align: right;">Page 92</p> <p>1 and I think we would accomplish a lot more in a 2 lot more efficient time if we keep in mind what 3 Dr. Smiley just said in how we interact and how 4 we go forward with our discussions. 5 So, again, thank you, Dr. Smiley, for joining 6 us. And even though you're not going to be in 7 your position much longer, you're always welcome 8 here in our meetings. 9 DR. SMILEY: Thank you. 10 MR. MEDVIN: I think it's time to now -- 11 MS. FERTIG: Did you pick up the amendment 12 that was made to the motion by Ms. Shaw and 13 seconded by many people but -- but then Mr. De 14 Meo, you were making a friendly amendment to her 15 amendment or to her motion? Yes. 16 MR. MEDVIN: Okay. Do you want to repeat it, 17 please, so I can get back up to speed? 18 MS. SHAW: Okay. Thank you. So my amendment 19 was, and it seems like it was ages ago now, so 20 I'm trying to remember, is to hone in on looking 21 at a procurement audit, a human resource audit. 22 Both don't have to be completed at the same time, 23 but we can focus on those and bring it back at 24 the August meeting as an agenda item. 25 MS. FERTIG: Which then Mr. De Meo had</p>

1 commented on some people that he would like to
2 comment on this process, if I'm understanding
3 you, which would fit in with it coming back to
4 August.

5 MR. DE MEO: Yeah.

6 MS. FERTIG: Okay. I just wanted to get you
7 up to speed.

8 MR. MEDVIN: My opinion is that this specific
9 area is -- let me make my comment please. That
10 this area is obviously very important, has to be
11 definitely thought out and reviewed. An audit of
12 internal controls, as has been stated, is a
13 tremendous undertaking in its entirety and I
14 believe should be in conjunction and part of our
15 annual audit. I think this topic should be
16 picked up again in our August meeting's agenda in
17 more detail and maybe we could get our ideas
18 together about this and get some comments from
19 Mr. Jabouin and go forward that way instead of
20 arguing about points of the motion that we can't
21 follow through completely anyway at this time.

22 So my suggestion is that we move to table
23 this discussion to August, make sure it's on the
24 agenda, allow us some time and then review the
25 audit plan and pass that.

1 MS. SHAW: No.

2 DR. LYNCH-WALSH: We're not trying to have
3 the audit completed by August. We're supporting
4 an internal controls -- a review of internal
5 controls with a specific focus on procurement and
6 HR and to bring the topic back to the August 3rd
7 meeting for discussion.

8 MS. FERTIG: With supporting documentation.

9 MR. MEDVIN: I think you have two different
10 things here.

11 DR. LYNCH-WALSH: No.

12 MR. MEDVIN: Yes.

13 DR. LYNCH-WALSH: We're all telling you, no.

14 MR. MEDVIN: Voting for an audit -- this
15 motion, if you're voting to push for an audit,
16 okay, that's one thing. And I think that's too
17 broad as it is now. To bring up this topic at
18 the August meeting and to discuss it in detail
19 and come up with a solution and possible motion
20 for an audit I think is more appropriate. I
21 understand this motion to say we're doing an
22 audit, and I don't think that's appropriate at
23 this time.

24 MR. MAYERSOHN: No.

25 DR. LYNCH-WALSH: No.

1 MS. FERTIG: I think you -- actually, I think
2 everybody's saying the same thing, which is bring
3 this back in August with a defined description of
4 what we're talking about and some backup to give
5 us the information we would need to have a real
6 conversation on it.

7 MR. MAYERSOHN: This is a committee item that
8 the committee would like to have on the August
9 agenda, as opposed to individually set by the
10 chair. So that's -- that's what I'm hearing,
11 obviously, with some -- you know, Mr. De Meo's
12 had some comments, everybody else's had some
13 comments as well.

14 MR. MEDVIN: Dr. Lynch-Walsh.

15 DR. LYNCH-WALSH: So we need to vote. Or
16 else I'm going to have to call the question.

17 MS. SHAW: No, please don't.

18 MR. MEDVIN: We can vote on the motion
19 regarding the internal controls audit.

20 MS. SHAW: Yes, and to bring it back on the
21 August 3rd meeting.

22 MR. MEDVIN: Well, I think that's two
23 separate things.

24 DR. LYNCH-WALSH: No.

25 MR. MAYERSOHN: No.

1 MR. MEDVIN: So if you vote the motion down
2 then we're voting down bringing it on the agenda
3 and if we pass the motion, yes, we're putting it
4 on the agenda for August, but we're also going to
5 be voting that we're recommending an audit. And
6 I don't think we're in a position to do that
7 until we have further discussion which we want to
8 do in the August meeting.

9 MR. MAYERSOHN: Well, we're having that --
10 we're having that discussion on August 2nd to
11 determine whether or not this moves forward and
12 what form it moves forward, if it doesn't move
13 forward, versus making a motion to say here's
14 what -- we want an agenda item to be able to
15 discuss that.

16 MR. MEDVIN: I think that should be the whole
17 motion.

18 MS. CARTER-LYNCH: Mr. Medvin, can I clarify
19 and, hopefully, so we can go ahead and call the
20 question? The issue -- we're not making a motion
21 to start with the audit. What we're asking for
22 is that this motion be put on the agenda so we
23 can discuss it further on August. We don't -- we
24 want -- what we're saying is we want to vote on
25 having the motion pass. Then what we want to do

<p style="text-align: right;">Page 97</p> <p>1 on August 3rd is come back and discuss the 2 particulars. Am I making sense? On just those 3 two things, the procurement and that. 4 MR. DE MEO: I support the Chair's suggestion 5 that this motion and matter be tabled until 6 August when we can have a thorough discussion of 7 it. 8 I think that would require Ms. Strauss to 9 withdraw the motion. I cannot vote for the 10 motion as it stands. I don't think it's 11 responsible. I don't think it's focused and I 12 think we're just -- you know, we're kind of 13 throwing darts at the wall. We're ignoring all 14 the work that has been done over these years at 15 tens of thousands of dollars, external auditors, 16 internal auditors, and we're not going back to 17 find where the issues are. I just can't vote for 18 that. 19 MR. MEDVIN: Ms. Fertig? 20 MS. FERTIG: I kind of think everybody's 21 saying the same thing. But what I think that 22 Mrs. Strauss -- 23 DR. LYNCH-WALSH: And five other people. 24 MS. FERTIG: -- and Ms. Shaw were trying to 25 get us to the point of was that, rather than just</p>	<p style="text-align: right;">Page 99</p> <p>1 those two areas and, I'm sorry, on the agenda. 2 That's it. 3 MS. FERTIG: So it's really kind of -- 4 DR. LYNCH-WALSH: Call the question. Call 5 the question. 6 MR. MEDVIN: All right. Okay. So the 7 motion, as I understand it, please correct me if 8 you disagree, is that to make sure that we put on 9 the floor and on the agenda for August a detailed 10 discussion on the possible audit of internal 11 controls starting with the areas of 12 procurement -- what was the other one? 13 MS. SHAW: Human resources. 14 MR. MEDVIN: And human resources, at which 15 time we will be able to have presentations from 16 Ms. Marte, from Mr. Jabouin and other responsible 17 parties, and then we can much more intelligently, 18 thoroughly discuss these issues. 19 MS. SHAW: Exactly. 20 MR. MEDVIN: Is that a fair characterization? 21 All in favor? 22 COMMITTEE MEMBERS: Aye. 23 MR. MEDVIN: Opposed? 24 (No response.) 25 MR. MEDVIN: Motion carries. Thank you.</p>
<p style="text-align: right;">Page 98</p> <p>1 this coming up and we're having a conversation, 2 we go ahead and put it as an agenda item so that 3 the necessary backup can be with it so that Ms. 4 Marte has time to make her presentation, Mr. 5 Jabouin -- so everybody has time to get the 6 information they would need so we could really 7 have a coherent conversation. So it's like a -- 8 it is like a motion to defer, but it's a motion 9 to defer with some very specific parameters that 10 we want this motion put on the agenda with backup 11 for the next meeting. Is that -- 12 MS. SHAW: Correct. I mean, it could mean 13 that once we have that discussion next month, two 14 months from now, it may change. Because we may 15 hear information from the folks that are in the 16 field saying to us, this is what we have, this is 17 what we're recommending, this is how we're going 18 about doing it. But in order for us to have that 19 discussion we need to have an agenda item. 20 MR. MEDVIN: Absolutely. 21 MS. SHAW: So that's all we're asking. This 22 motion is saying, please add into the agenda for 23 just those two areas, procurement, human 24 resources, not the broad original motion that she 25 started with, because that was ridiculous. Just</p>	<p style="text-align: right;">Page 100</p> <p>1 Ms. Fertig? 2 MS. FERTIG: I had two other things on this 3 actual agenda item. 4 MR. MEDVIN: On the agenda item? 5 MS. FERTIG: On the agenda item; yes. If 6 it's okay. And I know Mr. Mayersohn was in the 7 middle of one when we interrupted him, so do you 8 want to finish? 9 MR. MAYERSOHN: No, go ahead. 10 MS. FERTIG: After our discussions the last 11 few meetings, and I apologize for adding this, I 12 know we've thoroughly, Mr. Jabouin, discussed the 13 plan for next year, there are two issues that I 14 really, really have questions about whether we 15 need to pursue. One, really, just came up today, 16 it seems like a pretty simple thing, and maybe we 17 just need the spreadsheet on it, is public 18 records requests, how they're being responded to, 19 how long it takes to respond to them, and I know 20 that depends on the complexity of the question, 21 but I think it's really important that we are -- 22 we have a sound process in place and we're 23 comfortable with how it's happening, so that 24 people don't feel that the public makes a request 25 and we're not complying with the law.</p>

<p style="text-align: right;">Page 101</p> <p>1 So my -- my -- I would like to suggest that 2 in some way, shape, or form, however it happens, 3 that we do a review of how the public records 4 process and determine that we are complying with 5 the law and we are doing it in a timely manner, 6 which I think, actually, is part of it. So 7 that's number one. 8 And, number two, you sent us some documents 9 yesterday that were in response to our discussion 10 last month on an audit. We got the insurance 11 file and we got -- and we got the various letters 12 that were in response to that audit last month. 13 That raised in my mind, and you can just put this 14 on the agenda for a future meeting, we don't need 15 to belabor it here because I really haven't had 16 time to read everything you sent, sorry, but a 17 question about our insurance. We're self 18 insured, and I have questions about when the last 19 audit of that self insurance was done and whether 20 or not we are complying and -- with all the 21 things that you should do with your self 22 insurance things. So I wanted to just have a 23 conversation about whether -- and maybe this is 24 done. Maybe they're having an audit on it, so we 25 don't need to reinvent the wheel, but I'm</p>	<p style="text-align: right;">Page 103</p> <p>1 they're entitled to through, you know, by law. 2 So if there's any concern that that's not 3 happening, it seems like a pretty simple thing to 4 audit to me. So that was what I'm speaking of. 5 I am not speaking of what we in here ask the 6 chief auditor for. 7 MS. SHAW: Thank you. And then the second 8 thing, coming from an organization that is self 9 insured and of course you have to either make 10 sure you have a reserve or build your reserve and 11 it's something that's looked on by the state, I 12 don't -- I really would not want to put our 13 resources into auditing the self insurance only 14 because there are certain requirements that the 15 state has that the district and all the other 16 organizations similar to mine must meet in order 17 for them to continue to be self insured. 18 MR. MEDVIN: Ms. Marte? 19 MRS. MARTE: Thank you. Through the Chair? 20 So thank you, Ms. Shaw. Everything you stated is 21 absolutely correct. 22 In addition, so a little bit of background, 23 the district is self insured. Our third party 24 administrator is Aetna. Our insurance consultant 25 is Gallagher. They audit Aetna to make sure that</p>
<p style="text-align: right;">Page 102</p> <p>1 thinking that is an area that we should 2 definitely be looking at in the future. Thank 3 you. 4 MR. MEDVIN: Okay. Ms. Shaw? 5 MS. SHAW: So, first thing, I think we need 6 to kind of dissect what we mean by public records 7 request. In this body the information that we're 8 requesting as committee members goes through the 9 chair and so, of course, to our chief auditor. 10 How is that -- that should be different from what 11 the public is requesting, whether it's 12 information related to audit committee, et 13 cetera, et cetera. So I want to make sure I am 14 clear with that, number one. 15 MS. FERTIG: Yes. Absolutely. Thank you. I 16 am speaking, specifically, to the public records 17 process, public records request process. When I 18 mentioned to Ms. Strauss that that was an area, 19 that you can make a public records request then 20 and expect to get it in a timely manner, not a 21 matter of months; she said that was not 22 happening. I think that we, as a district, need 23 to make sure that's happening. I, personally, 24 don't feel someone should have to go to court to 25 get the records that they're requesting that</p>	<p style="text-align: right;">Page 104</p> <p>1 the claims are being handled according to the 2 contract and all of that. In addition, the 3 superintendent on an annual basis, as you stated, 4 Ms. Shaw, must sign an affidavit that we have 5 adequate reserves in the district to cover 60 6 days, is it 60 days, Ms. Shaw? 7 MS. SHAW: Yes. 8 MRS. MARTE: Of claims and we get an 9 actuarial from Gallagher every six months that 10 trues up and affirms -- and reaffirms separate 11 from the district that that exists in the fund. 12 So there are several checks and balances 13 around the self insurance fund that are closely 14 adhered to and very statutory and prescriptive in 15 nature. So thank you for that, Ms. Shaw. 16 MS. FERTIG: I guess what I was concerned 17 about in looking at the very just narrow snapshot 18 that we got was the fact that we got a claims 19 file where commitments to pay were made before 20 the first conversation was ever held with the 21 insurance company which seems very unusual. 22 Thank you. 23 MRS. MARTE: Those are different. 24 MS. FERTIG: Those are different? Thank you. 25 MRS. MARTE: May I?</p>

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1 MS. FERTIG: Sure.

2 MRS. MARTE: I apologize. I wasn't sure as

3 to what you were speaking of because I have not

4 read the whole audit plan at this point.

5 Those are paid not through our health

6 insurance self insured funds at all. I'll have

7 to have Aston Henry answer the questions about

8 that. But those are paid through the district's,

9 and I apologize, the name is not in my head right

10 now, those are paid through our general liability

11 type accounts that are managed by risk management

12 and are completely separate from our health

13 insurance fund.

14 MS. FERTIG: And I wasn't, of course,

15 speaking about health insurance, so I guess we're

16 mixing apples. So the better thing to do, maybe,

17 is to take that follow-up letter and bring it to

18 our -- so we can have some conversation on it at

19 our next meeting, the follow-up materials that we

20 got yesterday.

21 MR. MEDVIN: Dr. Lynch-Walsh?

22 DR. LYNCH-WALSH: Yes, so this wasn't -- I do

23 have questions about the actual audit plan, but

24 to piggyback on what Mary was saying, and I think

25 the word Johns was somewhere in that insurance

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1 company.

2 MS. FERTIG: Johns Eastern; yeah.

3 DR. LYNCH-WALSH: Yeah. So -- and I do

4 recall seeing some emails where it seems as

5 though we created a claim in order to file a

6 claim, that the claim was that they were going to

7 sue when there's no evidence that any such thing

8 was going to happen. That's one of the problems

9 with this whole thing that came out of this

10 audit.

11 In the backup we were sent I see the auditors

12 from SDA asked for the Moquin letter but I didn't

13 see a response. We have the letter that was

14 given to one of the other employees, but we don't

15 have the one the auditor specifically asked for.

16 And it's in the emails we were sent, but there's

17 no response, and I don't recall seeing the letter

18 that was given to Moquin.

19 MS. FERTIG: So this might be something we

20 could put on the follow-up for next month, Mr.

21 Jabouin. I know we got it late yesterday and

22 thank you for sending it.

23 MR. MEDVIN: Mr. De Meo?

24 MR. DE MEO: Yeah, on this is agenda item,

25 page 48, through the Chair and Chief Auditor, the

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1 last page of your report -- first of all, your

2 plan is exhaustive. I was exhausted just reading

3 it, and it seems comprehensive, but I do have

4 some questions on that last page and I wanted to

5 go over them with you.

6 First, the last page says long range audit

7 plan, audits for future school fiscal years. So

8 one would presume that these items listed are not

9 part of the current audit plan, first; is that

10 correct?

11 MR. JABOUIN: That is correct. These items

12 are for consideration in future years. There is

13 no room in the audit plan for these areas as well

14 as some of the areas that were mentioned.

15 Because, a couple things to remember, in order

16 for something to go in something has to go out.

17 MR. DE MEO: No, I understand that you're

18 limited in terms of time and resources.

19 So about the seventh item down, IT Security -

20 Cyber Security, Logical Access, Assessment,

21 (Re-Audit of Prior Audit) (Fiscal Year 24-25),

22 I'm not sure what prior audit this refers to and

23 if that is conducted on an annual basis. IT

24 Security, Access, you know that's like got to be

25 tested every year. I mean, that's just -- IT

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1 Security I would think would be a high priority

2 item, Cyber Security. So I would ask the Chief

3 Auditor to reconsider his priorities and somehow

4 fitting it in annually.

5 Next line item Information Technology

6 Identity Management Follow Up, again, I don't

7 know, Re-Audit of Prior Year, what year that

8 refers to and if that audit is conducted

9 annually, but this is something else that I think

10 somehow should find its way into the regular

11 audit.

12 MS. HARPALANI: Can I speak to -- Jennifer

13 Harpalani. I can answer to that question. The

14 IT Security - Cyber Security Logical Access, et

15 cetera, that was an audit that was completed and

16 presented in closed doors and it, basically,

17 focused on our student application system, which

18 is TERMS.

19 MR. JABOUIN: There are some audit subjects

20 that are, due to the nature of the subject and

21 what they cover, they don't appear in this

22 particular forum and we double-check with legal

23 on the applicability of that. So when you

24 mentioned, Mr. De Meo, that, you know, you're not

25 familiar with the previous ones, there are some

<p style="text-align: right;">Page 109</p> <p>1 legal reasons as to why. But we do continue to 2 follow up on the existing issues and re-auditing 3 them is not, it's going to continue through the 4 follow-up process, but the actual full audit 5 which may require a re-audit, which is something 6 that would occur into a future year. So those 7 audits are significant. So I just had to mention 8 that part.</p> <p>9 MR. DE MEO: Yeah, I know we've discussed 10 this and I bring it up every year, a couple times 11 a year, apparently you've consulted with legal 12 and we, certain items we are not privy to because 13 of their sensitive nature.</p> <p>14 Do we have -- looking for another way around 15 this, do we have the ability to have something 16 like an executive committee that would look at 17 this, a smaller subcommittee made up of the audit 18 committee and maybe the board or some other 19 superintendents, something, so that we as the 20 audit committee can be assured that these areas 21 of high priority and potential great risk are 22 being properly addressed?</p> <p>23 You don't have to answer that now. I know -- 24 I didn't --</p> <p>25 MR. JABOUIN: No, I would like to answer.</p>	<p style="text-align: right;">Page 111</p> <p>1 needs to be done there and whether or not the 2 district is indeed doing them. We wouldn't do 3 them ourselves, it's just that there's an 4 expectation that they be done and they be 5 followed up.</p> <p>6 MR. DE MEO: Of course. By someone who is -- 7 MR. JABOUIN: Qualified.</p> <p>8 MR. DE MEO: -- skilled at that. So that 9 seems like an area for potential liability. I 10 hope we're looking at that; right?</p> <p>11 MR. JABOUIN: They do them, themselves. It's 12 just whether or not we would review the process.</p> <p>13 MR. DE MEO: Oh, I see.</p> <p>14 MR. JABOUIN: This is -- remember, though, 15 this is the audit function of the existing 16 process.</p> <p>17 MR. DE MEO: I see Ms. Marte seems to have 18 some information about that.</p> <p>19 MR. MEDVIN: Ms. Marte?</p> <p>20 MRS. MARTE: Can I be recognized?</p> <p>21 Yes, and Ms. Meloni's here as well. We have 22 an annual inspection program for all of those 23 critical areas. This is auditing to make sure 24 that we're conducting those with fidelity.</p> <p>25 MR. DE MEO: Okay.</p>
<p style="text-align: right;">Page 110</p> <p>1 MR. DE MEO: I didn't agree with the legal 2 interpretation that was provided because I 3 provided you with some other examples from the 4 attorney general wherein an audit committee did 5 get certain information. But that's not the 6 point of this. I just want you to consider these 7 two items on an annual basis.</p> <p>8 MR. JABOUIN: Absolutely. Because your 9 background and input would be key to something 10 like that. So it is something that I will 11 definitely explore, not because it's a direction 12 from you, because it's something I would benefit 13 from.</p> <p>14 MR. DE MEO: I'm not volunteering, I'm just 15 saying.</p> <p>16 MR. JABOUIN: No. You're in. You're in.</p> <p>17 MR. DE MEO: A couple other questions, I'll 18 be as brief as I can. A couple lines later, 19 Inspection Process - Stadiums, Grandstands, 20 Bleachers, what's involved in that; briefly? 21 What does that mean? Does that mean the physical 22 infrastructure or does that -- yeah?</p> <p>23 MR. JABOUIN: And from a high level as well. 24 This is not the exact -- I mean, there are some 25 summaries, but there are expectations as to what</p>	<p style="text-align: right;">Page 112</p> <p>1 MRS. MARTE: But I want to go on the record 2 as saying we definitely have an inspection 3 process that generates work orders when repairs 4 have to happen.</p> <p>5 MR. DE MEO: Certainly. Certainly.</p> <p>6 Couple of items down, District School FTE 7 Controls, we're looking at that on a regular 8 basis; aren't we? I mean, that's our revenue; 9 right? Yeah? Okay.</p> <p>10 And then Treasury, what's involved with 11 Treasury? What do you look at in Treasury? What 12 would you look at in Treasury?</p> <p>13 MR. JABOUIN: So I'm used to doing treasury 14 audits of different types of organizations that 15 have higher risks, but they do have policies and 16 procedures and controls that they would need to 17 adhere to and that would be --</p> <p>18 MR. DE MEO: Give me a couple areas; 19 investments; cash flow management?</p> <p>20 MR. JABOUIN: I believe in an organization 21 like this those would be the types of things, are 22 there investment policies, are they followed?</p> <p>23 MR. DE MEO: Risk management? Is risk 24 management part of treasury or no?</p> <p>25 MR. JABOUIN: No.</p>

<p style="text-align: right;">Page 113</p> <p>1 MR. DE MEO: Okay. That's all I got. 2 MR. MEDVIN: Dr. Lynch-Walsh? 3 DR. LYNCH-WALSH: Yes. I brought this up 4 before and I'm still confused and as part of the 5 whole surplus property issue I went back to the 6 June 2nd, 2022 minutes. On page 29 the Chief 7 Auditor is saying that we have what's in process 8 right now an audit that is looking at the 9 warehouse. Because there's been talk and I think 10 I saw an email where they said they were auditing 11 the procurement. When I looked at the audit 12 plan, I've asked about the PPO audit and it's 13 still in fieldwork according to this latest 14 document. 15 So, I mean, I'm trying to understand how 16 procurement is being audited when I don't see 17 that on the audit plan, but the thing that is on 18 the audit plan, doesn't seem -- which is PPO, and 19 this is in response in part to that scathing 20 Council of Great City Schools review from 2019 21 that we still don't have any follow-up on, 22 because PPO can't seem to get itself audited to 23 save its life. So this is in the field work 24 phase. I guess who's doing -- that's Carr, 25 Riggs, Ingram? And what is Carr, Riggs, Ingram</p>	<p style="text-align: right;">Page 115</p> <p>1 DR. LYNCH-WALSH: And where was the B Stock 2 audit on this current year's audit plan, what 3 number was that? 4 MR. JABOUIN: Please take a look at number 2 5 on page 29, you can see it says Department 6 Specific, Procurement Warehousing B Stock 7 Warehouse. It's on the bottom of page 29. 8 DR. LYNCH-WALSH: Of this current year's 9 audit plan? 10 MR. JABOUIN: Yes. Please go to the audit 11 plan document and go to page 29. There are -- 12 the project numbers start with the schools and 13 then you have district wide and then you have -- 14 DR. LYNCH-WALSH: I don't think we're looking 15 at the same document. 16 MS. SHAW: The last item on page 29. 17 MR. JABOUIN: Do you see it? Page 29. 18 DR. LYNCH-WALSH: That's my point. Where is 19 the B stock audit on the current year's audit 20 plan? The one that is supposedly in progress 21 should be in the current year's audit plan; no? 22 MR. JABOUIN: The current year audit plan 23 starts on page 29. That is the current year 24 audit plan. And the B Stock audit is in there on 25 the bottom of the page. 29, please, project</p>
<p style="text-align: right;">Page 114</p> <p>1 working on instead of the PPO audit? 2 MR. JABOUIN: Your question is on what 3 project number, please, Dr. Lynch-Walsh? 4 DR. LYNCH-WALSH: On this document? Page 5 number 15, projects 25 and 26. But from June of 6 last year, in your own words, you said that 7 there's an audit looking at the warehouse and 8 then in an email I saw where there's supposedly 9 an audit of procurement but I can't find a 10 procurement audit on this audit plan as it 11 pertains to the warehouse. 12 MR. JABOUIN: So if you take a look at page 13 29, project number 2 is the warehouse audit. The 14 project that you're referring to from last year 15 is indeed in fieldwork and that is looking at PPO 16 and that will be completed in this fiscal year 17 depending on how the audit goes and the response 18 and so forth. And Carr, Riggs, Ingram is doing 19 that while they're also doing some work regarding 20 the caps and gowns and the PCG as well. But that 21 is the audit and PPO is covered. 22 Now, let's also recall that when you do the 23 contract audits there is involvement in 24 procurement, so those controls are looked at in 25 those audits as well.</p>	<p style="text-align: right;">Page 116</p> <p>1 number 2. 2 DR. LYNCH-WALSH: Okay. So for the one that 3 was approved for this year, if I go back to my 4 prior copy -- 5 MS. HARPALANI: Page 9. Page 9, item number 6 5. 7 MS. CARTER-LYNCH: Yeah, there it is. 8 MR. MAYERSOHN: There it is. 9 MR. JABOUIN: So you're on the prior year. 10 DR. LYNCH-WALSH: Yes, I'm on the prior year 11 on an old document that would have been the one 12 approved, not something that's just been 13 produced. 14 MR. MAYERSOHN: No, no, no, go to page 29. 15 DR. LYNCH-WALSH: This is the current 16 document. 17 MS. SHAW: There is two. 18 MR. JABOUIN: So included in the plan are a 19 summary of the prior year and that's at the 20 beginning. The current year starts on page 29. 21 DR. LYNCH-WALSH: Okay. But what I'm saying 22 is, to be clear, if I go, because I do save all 23 that paper and I go to my prior year audit plan, 24 where in the prior -- why can't I find it or 25 someone tell me where it is in the old document,</p>

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1 not the document that's dated today that says
 2 that this is already there. If I go back to a
 3 prior --
 4 MR. JABOUIN: Ms. Arcese can explain a little
 5 bit. Thank you.
 6 DR. LYNCH-WALSH: No, I'm saying, in the old
 7 document where is it?
 8 MS. ARCESE: So page -- let me get to the
 9 bottom of the page. Page 9, item number --
 10 DR. LYNCH-WALSH: No.
 11 MS. ARCESE: Is for 2022-2023 school year.
 12 DR. LYNCH-WALSH: No, I'm not talking about
 13 the --
 14 MR. MAYERSOHN: If I can -- if I can help out
 15 here? What Dr. Lynch-Walsh is talking about,
 16 last year when we sat here and came up with an
 17 audit plan, that document, not the new documents
 18 that we got the other day or last week --
 19 DR. LYNCH-WALSH: Right.
 20 MR. MAYERSOHN: Those documents, where is
 21 project number 5 that's listed here for the
 22 2022-2023 school fiscal year?
 23 MR. JABOUIN: Project number 5 on page 10 --
 24 DR. LYNCH-WALSH: It's actually on page 21
 25 since you said project number 5.

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1 MS. FERTIG: Can we just cut through this and
 2 ask a question? Is there currently an audit in
 3 -- I mean, it says it's behind phase, so are you
 4 currently doing an audit on B Stock?
 5 MR. JABOUIN: Yes, we are.
 6 MS. FERTIG: And that's not completed and
 7 it's going to carry over to 2020 -- is that what
 8 I'm getting here, 23-24?
 9 MR. JABOUIN: It is. It is.
 10 MS. FERTIG: I don't know that that answers
 11 it, but it looks like they're currently in the
 12 phase and doing it.
 13 DR. LYNCH-WALSH: And that's what I thought
 14 was a simple question is where is it on the
 15 prior? And from everybody else chiming in, it's
 16 on page 21 of the old document.
 17 I was just trying to find it because this is
 18 all new and I just wanted to verify that it was
 19 here.
 20 MR. JABOUIN: And I just wanted to let the
 21 committee know, the prior year information that
 22 is there at the beginning, what I did was take
 23 the approved plan that the board eventually
 24 approved on December 13th, and that is what is
 25 the core document which I provided the notes on

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1 there as to where they stand and what got done on
 2 that. And then you have the new plan that begins
 3 on page 29. But that's the structure of it.
 4 MS. FERTIG: You're going to be completing
 5 this year; right?
 6 MR. JABOUIN: Yes.
 7 MS. FERTIG: Okay.
 8 MR. MEDVIN: Mr. Mayersohn?
 9 MR. MAYERSOHN: So just for, I guess,
 10 consistency, if the long range audit plan, audit
 11 for future school years on page 48, can be
 12 presented in the same format that the other
 13 audits are done would be helpful. And whether
 14 you want to name a project, like for example
 15 here, you know, project number 48, call it F48
 16 which is future or whatever it may be. This way,
 17 I mean, from my perspective I know the subject
 18 area the broad scope, whether it's assigned to
 19 internal, external, you know.
 20 MR. JABOUIN: I can add a numbering like LR,
 21 but let's also recall that it's too early to
 22 determine that. Once -- if the decision is made
 23 to put it on there, and, of course, something has
 24 been to be removed, then how is it going to get
 25 done?

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1 MR. MAYERSOHN: Right. Well, in other words,
 2 then projecting to be, for example, let's say, I
 3 mean, the first one, Enhance Hurricane Protection
 4 Areas, is that going to be externally or
 5 internally? If it's done externally we know that
 6 there's going to be a cost to as much as if it's
 7 done -- I mean, obviously, there's a cost
 8 internally, but we're hiring somebody out.
 9 Obviously, you have to advertise or it's done,
 10 you know, use your existing auditors who has the
 11 expertise to handle it. I mean, that may, again,
 12 in this long-range plan either help us plan for
 13 the future or look at high risk, high priority,
 14 or what might be there.
 15 MR. JABOUIN: I can put a proposal as to
 16 whether or not it's internal or external. Many
 17 of these, with the exception of some of the IT,
 18 we can do them ourselves if we have, you know,
 19 the right individuals and the training and so
 20 forth as well.
 21 MR. MAYERSOHN: Yeah. I mean, it's just,
 22 like I said, I think it would be for consistency
 23 as opposed to here's a list of things we might
 24 come up with as opposed to a formal process.
 25 MR. MEDVIN: Ms. Shaw?

<p style="text-align: right;">Page 121</p> <p>1 MS. SHAW: Do you require a motion? I'm just 2 wondering.</p> <p>3 MR. JABOUIN: I do. I would like to have a 4 motion for the approval of the audit plan as we 5 do need to present it in July in accordance with 6 school board policy.</p> <p>7 MR. MAYERSOHN: So moved.</p> <p>8 MS. SHAW: Second. Thank you.</p> <p>9 MR. MEDVIN: Any further discussion? 10 (No response.)</p> <p>11 MR. MEDVIN: All in favor?</p> <p>12 COMMITTEE MEMBERS: Aye.</p> <p>13 MR. MEDVIN: Opposed?</p> <p>14 DR. LYNCH-WALSH: No.</p> <p>15 MR. MEDVIN: Motion carries.</p> <p>16 MR. JABOUIN: Just a quick announcement that 17 Ms. Marte has a hard stop at 12:30 if there's any 18 questions for her.</p> <p>19 MR. MEDVIN: Number 12, RSM.</p> <p>20 MR. JABOUIN: Yes, thank you very much. 21 Number 12, so this is the periodic audit of 22 the SMART Bond Program Manager and Owner's 23 Representative. RSM has prepared the reports and 24 they're here. Matthew Blondell and Chris Gums 25 are here to go over the report.</p>	<p style="text-align: right;">Page 123</p> <p>1 Observations Follow Up section, Prior Observation 2 Number 1, Contract Time Modifications and 3 Schedule Updates, this observation relates to 4 change orders that are executed for time 5 modifications and the incorporation of those 6 changes into contracted project schedule which is 7 provided in a monthly pay application package.</p> <p>8 As we see in the Current Observation Status 9 section of the report, three of our three samples 10 failed testing for the period. Management did 11 note in their response that they have added an 12 additional control to the MPU process to address 13 contractor schedule updates, but as of the date 14 of this report this observation will remain open.</p> <p>15 MR. MAYERSOHN: Are we going to comment on 16 each of these or wait until the end or how do you 17 want to do it.</p> <p>18 MR. MEDVIN: Let him go through his report, 19 that'll be a little more time efficient.</p> <p>20 MR. MAYERSOHN: So, I mean, if I can just 21 state in -- I guess my question would be is that 22 in this first observation, obviously, February 23 2020, it's still open and RSM's testing is, 24 without going individually, you've got from 25 Quarter 2 in 2020 to Quarter 2 in 2023, a</p>
<p style="text-align: right;">Page 122</p> <p>1 If you go through it you will see that there 2 are some prior findings. Six of those nine 3 findings are noted as open and one of them dates 4 back to 2020. So we do have also here, we have, 5 from AECOM, Kathleen Langan, and we have Ashley 6 Carpenter from Atkins, and we have from Capital 7 Programs, Shelley Meloni.</p> <p>8 If we can ask RSM to present their report to 9 the committee?</p> <p>10 MR. BLONDELL: Good morning. Good morning. 11 Testing. The green light is on.</p> <p>12 BECON: I can't see who's talking.</p> <p>13 MR. GUMS: Testing.</p> <p>14 MR. BLONDELL: Good morning. Matt Blondell, 15 director of RSM.</p> <p>16 As Mr. Jabouin mentioned we had nine prior 17 audit items that we conducted some follow up on 18 and we were able to close three of them and also 19 were able to note some pretty good progress on 20 some of the other ones that did remain open.</p> <p>21 So I'll turn it over to Chris to walk through 22 the specifics of each item. I'm certainly happy 23 to answer questions as we go through.</p> <p>24 MR. GUMS: Thanks, Matt. 25 Starting on page 4 of the report, the Prior</p>	<p style="text-align: right;">Page 124</p> <p>1 three-year period, and samples continue to fail. 2 What's -- what's the issue? I mean, why are they 3 still continuing to fail? And, again, just my 4 opinion is that there seems to be an issue that, 5 to me, is not acceptable.</p> <p>6 And I'm not -- I'm just asking the question 7 of what are we missing; what are we not training; 8 what are we leaving out that these samples 9 continue to fail?</p> <p>10 MR. BLONDELL: Sure, I think -- I believe 11 it's, as a few more noted in their responses, 12 it's an issue of getting updated schedules from 13 the contractors. I know they've -- like they 14 mentioned, they're working to -- have been 15 working to continue to follow up with their 16 contractors. I don't know if Kathleen has 17 anything else that she'd like to add, but, 18 obviously, this is something we've been tracking 19 and there has been some improvement, but we're 20 still seeing some failures.</p> <p>21 MR. DE MEO: Mr. Chair, a follow-up question? 22 Good morning -- afternoon. Since I'm not a 23 construction expert and I'm prone to have 24 narcolepsy reading long reports, could you give 25 me the significance of this control? Make it</p>

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1 easy. Could you in each of those observations --
 2 are there nine? Could you just give us the
 3 significance of the control and, you know, what
 4 could go wrong? In other words, if it's not
 5 working, what does it protect? What could go
 6 wrong? That would help me determine if -- how
 7 much time I should spend on this and if I should
 8 use this as a sleep aid tonight.

9 MR. BLONDELL: The first one here relates to
 10 the contractors updating their schedule after a
 11 change order has been executed to change their
 12 schedules. And so the risk here is that a change
 13 order has been approved by the board to increase
 14 project time but the contractor's schedule does
 15 not reflect that increase in project time, so,
 16 therefore, the schedule that they're providing is
 17 not accurate. And, you know, depending on how
 18 much time has been added that could be
 19 significant. And so the risk there is the
 20 contractor providing updated schedules so that
 21 the district and the PM/OR and everybody, all of
 22 stakeholders have a clear understanding of where
 23 they are in the current schedule and when they
 24 anticipate completion.

25 MR. JABOUIN: Chair, I think Ms. Langan can

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1 respond to that.

2 MR. DE MEO: Is it one of the more -- is this
 3 one of the more significant findings of the nine?

4 MR. BLONDELL: Considering the length of time
 5 that it's been open I would say, yes.

6 MR. JABOUIN: Chair, if you could have Ms.
 7 Langan comment?

8 MS. LANGAN: Yes, thank you. Through the
 9 Chair, so one of the challenges is that when the
 10 board approves a change order, that change order
 11 then follows a process and that process is that
 12 it comes back down to OSBR's office, OSBR then
 13 processes the paper that comes down to
 14 Facilities, then Facilities issues a letter. And
 15 so, typically, the contractors will not get that
 16 letter or notification of the approval for at
 17 least, I would say, four to six weeks, minimum.
 18 So that's the first challenge that we have as far
 19 as getting it on the next schedule update.

20 The other thing I think -- we continue to
 21 refine the processes and the controls that we put
 22 in place. I think RSM spoke briefly about this,
 23 but, you know, the ability to control the
 24 contractors with regard to schedules has been a
 25 challenge since AECOM arrived. And, you know,

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1 you would think that because it's in the contract
 2 and they should be submitting a schedule monthly,
 3 they should be submitting a schedule monthly with
 4 their pay applications, sometimes the contractors
 5 don't even submit monthly payouts. And sometimes
 6 it's a function of the work and how the work is
 7 progressing or if they, you know, stopped work
 8 for whatever reason. They can't work because
 9 they have to wait for summertime, whatever the
 10 case may be.

11 What I can assure the committee is that on a
 12 monthly basis, and typically I check in every two
 13 weeks, I have a report that comes specifically to
 14 me and it reports on the construction schedules
 15 with the additional time that the board has
 16 approved. And it also includes any forecasting
 17 of a time impact that has hit the job or if the
 18 contractor is just forecasting additional time.
 19 All of that we track on a monthly basis.

20 So because this doesn't show up on the next
 21 schedule that the contractor submits if it's a
 22 month later does not mean that we are not
 23 tracking it. So the risk of that is very
 24 minimal. It is a paperwork issue that, you know,
 25 if we could stop paying, that might get people,

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1 but you -- you know, how are you going to stop
 2 paying contractors when they're out there doing
 3 the work? So it's -- it's a point that we
 4 manage, but we also try and take into a larger
 5 consideration and then we manage more tightly on
 6 our side. I hope that helps.

7 MR. DE MEO: Yeah, it does.

8 MR. MEDVIN: Ms. Shaw?

9 MS. SHAW: So I -- I -- I am the accountant
 10 for an over \$300 million construction project and
 11 there are processes that are put in place when
 12 you receive an application for payment. Now,
 13 number one, what is the allotted time between the
 14 approval and when the contractor added to his
 15 application for payment? Because that tells you,
 16 us, the organization, number one, how far behind
 17 are we? Do we need to charge the contractor for
 18 that amount of time that he is over and above his
 19 contract ?

20 Number two, if you receive an application for
 21 payment and it is not fully executed, you have a
 22 number of days to reject it. And this is the
 23 date, not having the proper period on it provides
 24 you that opportunity to send it back to that
 25 contractor for them to fix it before you approve

<p style="text-align: right;">Page 129</p> <p>1 it and send it off to the city. Because if it's 2 going to a consultant prior to coming to the city 3 and you are the agent of record you have a right 4 to reject it, send it back to them before you 5 sign off on it and send it to the city. It is a 6 process that can be done. There is absolutely no 7 reason why we should continue to fail this. 8 Absolutely. And if we're paying that contractor 9 and we're not putting in place what Florida 10 statute has, then shame on us. That's our -- 11 that means we're giving away our money. And if 12 you do it once, twice, three times, I bet you'll 13 never see that again. And we need to make sure 14 that we're holding them responsible for the work 15 that they're supposed to be doing and for the 16 money that we're giving them to take care of what 17 needs to get done so our children can be in a 18 safe environment. 19 This is totally unacceptable. And I know -- 20 and I'm not pushing at you because I know you 21 guys are trying to do, but it needs to start 22 somewhere. The consultant needs to send it back. 23 The consultant needs to say, listen, this is 24 unacceptable. We have provided you a sufficient 25 amount of time. And, not only that, if they know</p>	<p style="text-align: right;">Page 131</p> <p>1 deliverables were not provided which are listed 2 in the bullet points and the detail. 3 As noted in management's response my 4 understanding, and I would defer to Kathleen and 5 the OCP team, and their comments is that AECOM 6 presented to the board an amendment to their 7 agreement which would remove six of the 8 deliverable requirements. And those discussions 9 happened last week. But, like I mentioned, I 10 would defer to their team for any additional 11 commentary on those discussions. 12 MS. LANGAN: Thank you. So that item did not 13 get approved. Our contract is not extended at 14 this time and those changes in the reporting 15 function was a part of that contract. So we will 16 attempt to take that back at the July 18th 17 meeting. 18 MR. MEDVIN: Dr. Lynch-Walsh? 19 DR. LYNCH-WALSH: Okay. So my concerns are 20 pretty much directly related to that statement 21 that was just made. Just so we understand the 22 magnitude of that, this is the salvage operation 23 that's known as the SMART Program. There is no 24 rescuing this thing. We're just salvaging and 25 trying to limp to October 2025. Anyone that</p>
<p style="text-align: right;">Page 130</p> <p>1 their document is going up for a vote, they can 2 watch the meeting and see that it was approved. 3 They don't need a letter from you to say, oh, by 4 the way, this is approved, you need to update 5 your -- they don't. They can watch that meeting 6 and see -- or they can make a quick phone call, 7 oh, was it approved? Yes, we're going to send a 8 letter out in two weeks. 9 I know government. I work for government. 10 So that letter may take some time. But their 11 paperwork should not take any time for you to 12 receive that. Absolutely not. And we should 13 start charging them for that delay and for this. 14 It's in the contract. I'm sorry. We pay them 15 too much money for them to be providing this kind 16 of inadequacies. 17 MR. MEDVIN: Thank you. Continue. 18 MR. GUMS: Moving on to Prior Observation 19 Number 2, I'm on page 7. PM/OR Compliance with 20 Reporting Requirements, this observation is 21 related to the reporting requirements within 22 AECOM's RFQ and the deliverables provided within 23 their monthly reports. We reviewed the SMART 24 Program monthly reports for the period of June 25 2022 and January 2023. We noted that certain</p>	<p style="text-align: right;">Page 132</p> <p>1 thinks they can save the program has no idea 2 what's actually going on. 3 So the -- when we did this report last time 4 one of the deliverables that is not being tracked 5 by RSM, and, remember, this is a function of what 6 the Chief Auditor determines is the scope, is 7 something that is now very, very relevant, and 8 it's the 12-month staffing plan. Because what 9 caused this, the contract to not be renewed, has 10 to do with a non-M/WBE vendor demanding that they 11 maintain a certain level of participation because 12 they're on an M/WBE form, which I'm not sure how 13 that got past legal in 2020, that they're on a 14 form. But if you're not an M/WBE vendor and 15 you're on an M/WBE form, to me that's null and 16 void because you're not. So I don't even know 17 why it's a discussion point. However, we passed 18 a motion at the Facilities Task Force over a 19 month ago. We reviewed the original contract and 20 the staffing plan because a 12-month staffing 21 plan is required in the contract. 22 MR. MEDVIN: All right. This isn't a meeting 23 for the task force. 24 DR. LYNCH-WALSH: I am aware, but we're 25 supposed to share information between advisories.</p>

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1 And we passed a motion allowing them flexibility
 2 in the staffing plan for Years 4 and 5 and to not
 3 fall below 29 percent for the paramount purpose
 4 of completing the work at the schools and
 5 allowing flexibility for non-S/M/WBE in order to
 6 staff the program as appropriate for the number
 7 of remaining projects, and, again, for purposes
 8 of completing the work.

9 This is in their contract. Understand, this
 10 12-month staffing plan, I asked why that wasn't
 11 included, it presumably was still not included in
 12 what they're reviewing for compliance. So now
 13 they have a contract where they're trying -- the
 14 sub-consultants, who have met with a number of
 15 board members and staff people, are -- who do not
 16 work for the district directly, they are
 17 sub-consultants of AECOM but have met with
 18 everybody just about under the sun to complain
 19 about wanting their 26 percent, that's in the
 20 contract in terms of their commitment, however,
 21 so is the 12-month staffing plan.

22 So the task force, which does look at all
 23 this in depth recognized that you shouldn't be
 24 trying to adhere to one thing at the expense of
 25 the thing that's most important, which is

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1 actually getting the projects done. And in what
 2 was proposed, also in the contract is consistency
 3 and leadership, but in order to make the numbers
 4 work would have to cut the program director,
 5 which is Kathleen, to 50 percent. So the very
 6 person that was brought in to run the program in
 7 order to make the sub-consultant's numbers work
 8 would have their time cut to 50 percent.

9 So these are all the things that are not
 10 being brought to you because we're looking at,
 11 you know, things like change orders and length of
 12 time when the whole thing was always going to be
 13 a mess, but now they -- they've had their
 14 original contract extended for 90 days, which
 15 means none of the staffing plans can be done, and
 16 we don't know where this goes next. But that's
 17 what's going on in the background.

18 But I do -- my question is, is this or do we
 19 need to pass a motion to ensure, and it's in
 20 there scope of services, let me go find what
 21 number it is, because, absolutely, the things
 22 that are in here are in the contract, but so was
 23 the 12-month staffing plan.

24 MR. JABOUIN: The staffing plan was
 25 previously reviewed by RSM and if the suggestion

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1 is that we take a look at it we could. I've
 2 heard the comments from the board regarding the
 3 M/WBE and I've spoken to RSM about that, it's
 4 putting it into strategy.

5 DR. LYNCH-WALSH: So let me read from 6.7.7,
 6 Staffing/Responsibility Matrix, Initiation Phase,
 7 initiation, initial, and quarterly. They report
 8 quarterly. So there's suppose to be a RACI
 9 matrix during the initiation phase providing a
 10 12-month staffing plan that correlates with the
 11 projected status of individual projects in the
 12 overall program over the 12-month period. Was
 13 that done? Yeah, I think that's what he's
 14 referring to.

15 But on a quarterly basis, and they've been
 16 here since July, provide a 12-month staffing plan
 17 that evaluates each team according to the
 18 projected status of individual projects and the
 19 overall program over the 12-month period. That
 20 is not being monitored since inception. And this
 21 is why we are where we are because when the scope
 22 of services was written it was from the vantage
 23 point of continuous improvement and lessons
 24 learned from the Heery contract where it was
 25 living la vida loca and you could get away with

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1 anything under that contract, and so guardrails
 2 -- and, in fact, this requirement was suggested
 3 by RSM. And there's documentation that it came
 4 from David Luker as a suggestion to tighten
 5 controls up so that you didn't have staff that
 6 were looking for things to do that were eating up
 7 bond dollars with nothing to do. That was the
 8 entire point of this requirement and is the very
 9 requirement that has not been monitored this
 10 entire time. And that's a problem.

11 So I'd like a motion to ensure that they
 12 start -- well, it may be moot, because now we're
 13 looking at renewals. AECOM is doing the staffing
 14 plan quarterly, but it absolutely should be
 15 getting reviewed, because as we move to finishing
 16 the program, understand that there's a lot of
 17 lobbying going on to keep non-M/WBE firms at a
 18 certain level regardless of whether they're
 19 needed or not and at the expense of having AECOM
 20 actually running the program.

21 MR. JABOUIN: The staffing plan has
 22 previously been looked at.

23 DR. LYNCH-WALSH: Lord help me.

24 MR. JABOUIN: If the advisory comment is that
 25 it continues to be looked at, we will do so. And

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1 I mentioned that RSM and I met about the M/WBE
 2 component. So those -- I understand the advisory
 3 comment.
 4 DR. LYNCH-WALSH: Okay. I'd like to propose
 5 the motion that RSM report on the quarterly
 6 requirement for AECOM to provide a 12-month
 7 staffing plan, as per their contract in 6.7.7 of
 8 their scope of services.
 9 MR. JABOUIN: I don't think a motion is
 10 necessary, but, sure.
 11 DR. LYNCH-WALSH: A motion is always
 12 necessary. Because it's not being monitored and
 13 I don't know any other way of ensuring it gets
 14 monitored.
 15 MR. MEDVIN: Do we have a second?
 16 MS. CARTER-LYNCH: I'll second it.
 17 DR. LYNCH-WALSH: Thank you.
 18 MR. MEDVIN: Any further discussion?
 19 MS. FERTIG: Can I just ask a question? What
 20 number are you on in here? And I'm just getting
 21 concerned because we have so little time left and
 22 the entire report.
 23 DR. LYNCH-WALSH: It's the exact one we're
 24 on; number 2.
 25 MR. MEDVIN: We have a hard stop at 1:15, so

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1 be aware.
 2 DR. LYNCH-WALSH: Okay. Compliance with
 3 reporting requirements. That's a reporting
 4 requirement.
 5 MS. FERTIG: Okay. And that's a reporting
 6 requirement and our concern here is that this is
 7 a partially complete thing with a lot of
 8 reporting requirements? I don't know. Can I
 9 ask -- can I ask -- can I ask what RSM and Ms.
 10 Langan think about adding this before we vote for
 11 it?
 12 DR. LYNCH-WALSH: Well, we're not adding it.
 13 We're simply asking for them to audit to ensure
 14 that it's happening.
 15 MS. FERTIG: Okay.
 16 DR. LYNCH-WALSH: They haven't been auditing
 17 it.
 18 MR. DE MEO: To amend their report.
 19 DR. LYNCH-WALSH: Right.
 20 MR. DE MEO: To revise the report and send it
 21 back to us.
 22 DR. LYNCH-WALSH: Right. Or and in the
 23 future start doing it; yes.
 24 MS. FERTIG: Well, which is it? Do you want
 25 them to do it in the future or do you want them

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1 to go back and --
 2 DR. LYNCH-WALSH: Well, let's, yeah, amend
 3 the report to include it. Why not?
 4 MR. JABOUIN: No.
 5 MS. SHAW: Because we need to submit this
 6 report so at least the body can see what's going
 7 on. So if we delay this report longer, then the
 8 body is not seeing all of this -- all of this
 9 what's happening with this report.
 10 DR. LYNCH-WALSH: Okay. So then for --
 11 MR. JABOUIN: This can be considered for the
 12 future. Not for this report. This report needs
 13 to move on.
 14 DR. LYNCH-WALSH: Okay. For Q -- this is Q2,
 15 22-23. Q3 and 4 will certainly capture my
 16 concerns.
 17 MR. DE MEO: And the reason is because we
 18 will learn -- in other words, on these reports,
 19 I'm trying to figure out what's really
 20 significant here. Is it a paperwork thing or is
 21 it significant and it will impact either --
 22 DR. LYNCH-WALSH: The entire program.
 23 MR. DE MEO: -- the program and its
 24 effectiveness --
 25 DR. LYNCH-WALSH: Yes.

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1 MR. DE MEO: -- or cost us money or something
 2 won't be built right? That is important.
 3 DR. LYNCH-WALSH: Yes, to all of those
 4 questions.
 5 MR. DE MEO: Okay. So then let's move the
 6 question then.
 7 MR. MEDVIN: Any other comments?
 8 (No response.)
 9 MR. MEDVIN: All in favor?
 10 COMMITTEE MEMBERS: Aye.
 11 MR. MEDVIN: Motion carries.
 12 MR. GUMS: Moving on to Prior Observation
 13 Number 3, I'm on page 9 of the report, e-Builder
 14 System Access. This observation was related
 15 PM/OR personnel having access to e-Builder after
 16 their official exit date from the program. So
 17 for the last two reports we've seen steady
 18 improvement in the average duration between
 19 employee exit dates and the date of removal from
 20 e-Builder. In the current period since the
 21 implementation of the new PM/OR termination
 22 notification workflow we were able to close this
 23 observation as 13 of 13 sampled individuals had
 24 their access removed within one business day.
 25 Prior Observations Number 4, PM/OR Monthly

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1 Invoicing, I'm now on page 10 of the report.
 2 We reviewed 12 labor invoices and seven
 3 expense invoices as part of our fieldwork. I
 4 won't go through each of these bullets for the
 5 sake of time, but generally we noted instance of
 6 unallowable costs and missing supporting
 7 documentation within the initial invoice package
 8 provided to the district. AECOM did, however,
 9 provide additional backup for any missing items
 10 as part of our follow up and as detailed in their
 11 response is that credits will be issued for any
 12 overbillings.
 13 MS. SHAW: I have a question.
 14 MR. MEDVIN: Ms. Shaw?
 15 MS. SHAW: So how many in total payment
 16 applications were submitted? They reviewed 12,
 17 how many were submitted?
 18 MR. JABOUIN: We performed 100 percent
 19 sampling on AECOM's invoicing. Yes, ma'am.
 20 MS. SHAW: What process is in place? Because
 21 if the consultant is submitting incorrect
 22 information and we're paying them, which means
 23 that, then my biggest concern is, is the
 24 contractor submitting? Because the consultant is
 25 supposed to be reviewing the contractor's work.

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1 So if the contractor is submitting incorrect
 2 information, this is quite problematic for me,
 3 that the -- the fox, who's supposed to be
 4 watching the hen is eating all the chickens, you
 5 know, putting it boldly. So what process then,
 6 and this is for you, what process then is put in
 7 place for review?
 8 This is not difficult. This is -- this is
 9 not difficult. An easy quick spreadsheet, run a
 10 calculated tape, the contract of all -- the
 11 hourly rate of all the staff that's in the
 12 contract, times the number of hours, give you a
 13 quick amount of what the -- the labor charge is.
 14 It is really, really not difficult.
 15 So what do we have in place now? Because we
 16 can't continue to do the same thing where a few
 17 months from now you're reviewing this again and
 18 then it fails all over again because whatever
 19 process that we did not put in place continues to
 20 be the same way.
 21 So what is the process that's in place to
 22 make sure? Thank you.
 23 MR. MEDVIN: Ms. Marte?
 24 MRS. MARTE: Thank you, Chair. I'm going to
 25 have to ask Ms. Meloni who looks at it up until

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1 she signs off on it because there are several
 2 review points of her staff. But after she
 3 reviews it the Office of Capital Budget, led by
 4 director, Omar Shim, has a team that reviews it.
 5 I need to share with you all, the monthly
 6 invoice from AECOM comes in in a bankers box. It
 7 is this big (indicating). I can -- it's over \$2
 8 million every single month. And the staff goes
 9 through. It's broken out into five sections.
 10 Each subcontractor submits their bill with all of
 11 the details, the timecards, all of that, and then
 12 it's synthesized up into a couple of sheets. So
 13 staff does go through and test. I do not believe
 14 staff looks and adds every single thing, it
 15 would --
 16 MS. SHAW: Ms. Marte, I have a project for
 17 \$127 million with Davis-Bacon, which means that
 18 Davis-Bacon has to be audited. The package is
 19 huge. I can sleep on it and still have space.
 20 And there's never ever a month where it's off by
 21 a penny. Which tells me that, if we don't have a
 22 person from accounting or someone who understands
 23 the review process and be able to get this right,
 24 we're never going to get this right.
 25 MRS. MARTE: So -- and I don't mean to

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1 interrupt you, Ms. Shaw. So it's not a lack of
 2 understanding. I think perhaps then I need more
 3 resources. Because the amount of staff I have,
 4 this is a \$1.5 billion project and we have 220
 5 open projects at this time, more than the
 6 district has ever had. So it might simply be
 7 resources.
 8 MS. SHAW: So then the question is, what's
 9 more important, losing money on these projects
 10 because of incorrect calculations and we continue
 11 to pay the auditors, I'm sure they continue to
 12 love working for us, continue to pay the auditors
 13 to tell us the same thing over and over again?
 14 We've got to change that pattern. Especially
 15 for something that is quite fixable.
 16 Construction projects is not new to the district.
 17 We have been doing construction projects for
 18 years. So this is --
 19 DR. LYNCH-WALSH: But we always lose money.
 20 MS. SHAW: This is a process. Even if you're
 21 short-staffed, it's a process that still can work
 22 and still -- which means that if your director
 23 knows what he's doing that means he's going to
 24 get into the weeds and make sure this stops.
 25 Because the buck stops with him. Because if he's

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1 signing off on this and it's incorrect and now
 2 we're going back and saying every, 100 percent of
 3 them are incorrect, that's -- that's a big
 4 problem.
 5 MRS. MARTE: I agree and I'll meet with Ms.
 6 Motiwala and the director and make sure that
 7 practices are put in place where it's 100 percent
 8 reviewed. So thank you for that input, Ms. Shaw.
 9 MS. FERTIG: And could we -- could we get at
 10 our next meeting what those processes are going
 11 to be? Because I feel like, and this is not a
 12 criticism --
 13 MRS. MARTE: Yes, we can. No.
 14 MS. FERTIG: -- it's just like at the last
 15 several audits we've had some of the same, not
 16 the same issues, but similar issues. And so if
 17 we could just know what that process is --
 18 MRS. MARTE: Absolutely. We will be happy to
 19 bring that back.
 20 MS. FERTIG: And if the need is for
 21 additional resources, I think as an audit
 22 committee we've always come forward to the board
 23 where we see the need for additional resources,
 24 staffing resources, and asked for that. But at
 25 some point if we could just -- thank you. That

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1 was great, Phyllis.
 2 MS. SHAW: And I need to continue to say
 3 this. Right now in government we have this
 4 massive escape of people leaving for whatever
 5 reason. And so there needs to be an SOP that
 6 whoever walks in the door can pick it up and say,
 7 oh, payment application number 25, these, step 1,
 8 step 2, step 3, so -- which means that if you
 9 don't have an actual SOP, a process for -- and
 10 you have a massive escape, you go back and you
 11 have a discussion with the director and he says,
 12 I don't have to deal with this, I'm going home,
 13 the next person who comes in should be able to
 14 say, well, I am not as versed on construction,
 15 but here is this document that we have. Let's
 16 review this document and see how we can follow
 17 through to make sure these payments are done. If
 18 there's nothing, there's no one -- no one has a
 19 responsibility to do anything else than what
 20 they've been doing all along.
 21 MR. MEDVIN: Dr. Lynch-Walsh?
 22 DR. LYNCH-WALSH: Yeah, the word bankers box
 23 is stuck in my head. Is it because everything is
 24 paper?
 25 MRS. MARTE: Again, I'll get back to the

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1 committee with more details. I believe there's a
 2 paper copy and an automated copy, both. But
 3 there is a bankers box of paper, Dr. Lynch-Walsh,
 4 yes, there is. I've seen it in my office. I
 5 believe it is accompanied with automated versions
 6 of the same, but I have seen --
 7 Shelley, do you want to help me?
 8 DR. LYNCH-WALSH: She nodded.
 9 MS. MELONI: Yes. In fact, it is the size of
 10 a bankers box. It is yea thick and it has all
 11 the backup.
 12 And, Ms. Shaw, I just wanted to clarify that
 13 these are the AECOM invoices that -- the invoices
 14 that come from Ms. Langan and --
 15 MS. SHAW: The consultant. That's the
 16 consultant. That's the consultant. That's even
 17 worse.
 18 DR. LYNCH-WALSH: Are there electronic
 19 invoices?
 20 MS. MELONI: Well, it comes in, and, Ms.
 21 Langan, you may have to help me in terms of how
 22 it comes into the system, but we receive a paper
 23 copy and that is what we use. Staff -- before I
 24 sign off on it and before it goes to capital
 25 budget, staff looks at it and goes through very

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1 detailed, we're not accounting staff, to your
 2 point Ms. Shaw, so -- but we do our very best.
 3 We check the rates, we check the backup as
 4 closely as we can. It's evident that we miss
 5 some things. And I do my spot-checking as well.
 6 I do not read line by line, again, because of the
 7 volume of the backup that accompanies the
 8 invoice.
 9 After I do my spot-checking I sign off on it
 10 and then we forward it on to capital budget.
 11 MS. FERTIG: But is it in a spreadsheet? Is
 12 it just a box of paper invoices; is that what
 13 you're saying? There's no organization?
 14 MS. SHAW: Can I answer that? What it is is
 15 the first page is a pay application page which
 16 kind of details what they're buying -- what --
 17 the amount of money, so the beginning amount, the
 18 contract amount, et cetera, et cetera.
 19 The backup, which includes all of the
 20 consultants, so if you have 20 consultants
 21 working for that month, all of their invoices is
 22 included. Now, if you're like us you may get an
 23 electronic version which is difficult to review,
 24 but you also have this stack of paper where you
 25 have to go through and review, especially when we

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1 have an issue it may not be sufficient, because
 2 until you get to the point where you're at at
 3 least a 98 percent accuracy, because there's
 4 always room for error, whether it's rounding or
 5 whatever the case may be. And it needs a 98
 6 percent accuracy, it needs to be checked. Just a
 7 cursory review is not sufficient anymore.
 8 And I would recommend, and I don't know if I
 9 need to make a motion, that an accountant is
 10 included in this review process who understands
 11 construction contracts or have the affinity to
 12 understand contracts.
 13 MRS. MARTE: Well, that's happening. So when
 14 it goes to capital budget those are construction
 15 accountants, Mr. Shim, Mr. Whitney, Mr. Brown,
 16 Mr. Jackson, those are all construction
 17 accountants.
 18 MS. SHAW: But by the time it gets there
 19 that's the problem.
 20 MRS. MARTE: Well, but they send it back if
 21 they find a mistake, Ms. Shaw. They're checking
 22 it.
 23 I heard you. We will improve our practices.
 24 The amounts here are small.
 25 MS. SHAW: No.

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1 MRS. MARTE: I'm looking at \$3,000, a
 2 thousand and 134. The invoice is over 2 million.
 3 MS. SHAW: They are not small. We should not
 4 have those -- we are a large organization, a
 5 large organization that should not have these
 6 kind of errors with a huge accounting department.
 7 MRS. MARTE: So, if I may, we do not have a
 8 huge accounting department.
 9 MS. SHAW: Well, you know.
 10 MRS. MARTE: We don't. We don't. So -- but
 11 we've heard you. We will meet with the team. We
 12 will review our standard practices and we will do
 13 better.
 14 MR. GUMS: Skipping quite a few pages here to
 15 page 13, Prior Observation Number 5, Change Order
 16 Review and Adherence to SOP for Change
 17 Management, the current period reflected a sample
 18 of three change order packages for proper
 19 support, mathematical accuracy and compliance
 20 with the SOPs. We noted no exceptions as part of
 21 that testing, and, therefore, we closed this
 22 observation.
 23 Prior Observation Number 6, Change Order
 24 Process Duration. In our last report we provided
 25 some analytics and data around change order

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1 processing. We reported that on average it was
 2 taking 335 days for a change order to get
 3 approved by the board on average from the point
 4 of initial submittal in e-Builder from the GC.
 5 Since our last report in September the new
 6 PCO and change order processes in e-Builder have
 7 been implemented. However, I'll note that the
 8 number of change orders that have been approved
 9 through that new process is limited. There were
 10 eight change orders approved as of May 21st. So
 11 what we did was we reviewed the workflow
 12 histories for those eight change orders in
 13 e-Builder and ran similar analytics from our
 14 previous report and found that on average it was
 15 taking 87 days between initial submittal from the
 16 PCO in e-Builder and final board or
 17 superintendent approval.
 18 The district had also incorporated automatic
 19 notifications or reminders for action items
 20 within the change order workflow. And overall we
 21 saw positive improvements within the process as a
 22 whole, but given the limited amount of data, as I
 23 mentioned, we kept this observation open. So
 24 we'll look to perform some additional analytics
 25 next round once more change orders have gone

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1 through the process.
 2 Skipping down to page 18 for Prior
 3 Observation Number 7, Monthly Project Updates or
 4 MPUs. In our last report we noted observations
 5 related to updates that are provided by the PMs
 6 in their MPUs and also the accuracy of the
 7 reported progress or project phase within those
 8 MPUs. So we selected additional -- an additional
 9 sample and found that the updates and narratives
 10 provided by those PMs were detailed, and where
 11 risks were identified, there were detailed or
 12 planned risk mitigation steps provided within the
 13 MPUs.
 14 We also performed some additional testing to
 15 validate the accuracy of the reported phase
 16 within the MPU and to make sure that was
 17 reflective of the actual status of the project
 18 and we noted no exception there.
 19 To close this out, in our last report we also
 20 commented on the resources available to support
 21 the scheduling function. AECOM has since added
 22 another scheduler to help support and is also
 23 using resources from satellite offices, AECOM
 24 offices, for scheduling. So considering our
 25 testing and the addition of those resources we

<p style="text-align: right;">Page 153</p> <p>1 closed this observation. 2 Prior Observation Number 8, Electronic 3 Signatures on Change Order Forms. I am now on 4 page 20. We have this prior observation as 5 partially complete. As I talked about earlier 6 with Observation Number 6, we looked at the new 7 change order workflows within e-Builder and the 8 new processes that we reviewed did include 9 standardized electronic signatures through the 10 workflow. Previously, as you may recall from our 11 last report, the document -- the 1250G that goes 12 to the board, change order forms were being 13 printed, signed, scanned back in and then 14 completed in a single package, whereas, now, 15 e-Builder with the new process, when an 16 authorized user completes the signature step 17 within e-Builder, it automatically generates a 18 uniform signature. 19 So from our perspective as auditors there 20 appears to be a sufficient audit trail. So we 21 looked at these eight change orders that went 22 through that new process and verified that if one 23 person signed off within the workflow, that 24 signature matched what was on the 1250G form, and 25 in all instances it did. However, we did reach</p>	<p style="text-align: right;">Page 155</p> <p>1 you can close this out or if you have to continue 2 to leave it open there is something to mitigate 3 the circumstances. 4 MR. GUMS: Yeah, absolutely. We plan to have 5 additional meetings with legal as part of our 6 follow up to this report. 7 Moving on to page 22, Prior Observation 8 Number 9. This observation relates to Contractor 9 Compliance with Contractual Construction 10 Schedules. So each contract has a specified 11 duration for construction which detailed in their 12 NTP, or Notice to Proceed, which basically says 13 that the project has to be substantially complete 14 by X number of days from the commencement date. 15 So we selected a random sample of four 16 projects in active construction and found that 17 three of the four projects that we sampled had 18 passed their contractual completion date. And at 19 the time of our testing no change orders had been 20 executed or a time modification to essentially 21 catch up to that contract date. 22 As management noted in the response, there 23 are TIAs, Time Impact Analyses, in progress for 24 those three samples, which will presumably result 25 in a change order and a subsequent time</p>
<p style="text-align: right;">Page 154</p> <p>1 out to legal counsel just to make sure they were 2 comfortable with this method of signature because 3 we're not legal professionals, and as we note in 4 the report, they did comment that further review 5 would be necessary on their end to make sure that 6 it was legally sufficient as a method of 7 signature. 8 MR. MAYERSOHN: So just follow up? 9 MR. MEDVIN: Mr. Mayersohn? 10 MR. MAYERSOHN: So when did you reach out to 11 legal counsel; what date? 12 MR. GUMS: I'd have to check on the reach-out 13 date, but it was around the end of May. So it 14 was part of our vetting process for our report. 15 MR. MAYERSOHN: And did they provide you -- 16 when they would respond back? 17 MR. GUMS: They did not provide a date. 18 Legal counsel was entering their PTO. 19 MR. MAYERSOHN: So I guess my concern is, 20 this is, from an auditing standpoint you guys are 21 satisfied with this process, legal is looking 22 whether it's legally sufficient to adhere to 23 that. So my -- my concern would be is that, that 24 there's a response provided back to you in a 25 timely fashion so that when we do the next review</p>	<p style="text-align: right;">Page 156</p> <p>1 modification and extend the construction schedule 2 past that original contractual substantial 3 completion date. 4 MR. DE MEO: Mr. Chair, may I ask a question? 5 MR. MEDVIN: Go ahead. 6 MR. DE MEO: So your observation of the 7 contracts indicate that there are no penalties 8 for late -- for not completing the projects on -- 9 I mean, construction is notorious, right, for 10 never -- I've never seen a construction project, 11 you know, on time, but 1,080 days, isn't that 12 like three years? So, you know, are we -- are we 13 going to modify our contracts? You know, there 14 must be some reason and some follow up here. 15 What is that? Please. 16 MS. LANGAN: Through the Chair? 17 MR. MEDVIN: Yeah, please. 18 MS. LANGAN: Thank you. So just to kind of 19 explain the process, we definitely have 20 liquidated damages within the contracts. So let 21 me just -- we require and it is a contract 22 requirement for the contractors to -- a series of 23 documents, schedules, post-impact, pre-impact 24 schedules. There are a lot of requirements that 25 are to be submitted with a time impact analysis.</p>

<p style="text-align: right;">Page 157</p> <p>1 And, if I may, because most of the TIAs that we 2 receive do not meet the contractual requirements 3 after multiple resubmissions and attempts to work 4 with the contractor, we actually provide, our 5 team provides an independent forensic analysis of 6 the projects, almost to the point where we are 7 building an as-built schedule of what happened on 8 that project. At the end of our time impact 9 analyses we also have and show who is responsible 10 for those delays.</p> <p>11 So I just would like to -- and in some cases 12 on average these analysis are for 557 days worth 13 of time, almost two years worth of time 14 containing multiple delay events that required 15 documented research, validation, modeling 16 analysis, interpretation reporting, and quality 17 checks. It's a very complicated process.</p> <p>18 To date the TIA review and independent 19 analysis processes have saved the district, on 20 average, 61 days per submission of that TIA. We 21 also have determined that an average -- that on 22 average, excuse me, the A&E and contractor are 23 responsible for 56.25 percent of all project 24 delays. The balance being the owner. These two 25 facts across numerous TIA submissions equates to</p>	<p style="text-align: right;">Page 159</p> <p>1 projects in different phases or we have, in order 2 to speed the process, I'm sure you all have heard 3 about our roof carveout program, things like 4 that, so we are actually managing that many 5 projects.</p> <p>6 What happens is, when a contractor starts to 7 be delayed, we write letters of concern notifying 8 them that they are -- showing that they are not 9 progressing with the work as required by the 10 contract in our opinion and we are going to be 11 assessing that on a monthly basis. We then -- if 12 things don't improve by that contractor, we then 13 began to write letters of cure notices. We take 14 the liquidated damages and legal has provided us 15 with a letter and a template and a form that we 16 complete every month so that we are holding and 17 tracking liquidated damages.</p> <p>18 MR. DE MEO: Do you send notice of intention 19 to levy liquidated notices?</p> <p>20 MS. LANGAN: Oh, yeah. Every month. Every 21 month.</p> <p>22 MR. DE MEO: Okay.</p> <p>23 MS. LANGAN: What happens is, if the 24 contractor has a time impact analysis into -- and 25 I think you'll see on our comments what happens,</p>
<p style="text-align: right;">Page 158</p> <p>1 AECOM's change order and TIA approval process 2 saving the district several years worth of delay 3 and liability time.</p> <p>4 So to give you some numbers, and then I'm 5 going to get into the liquidated damages and how 6 we do that working with legal, since December of 7 '22, approximately, six months, 209 time 8 extension requests were submitted. The following 9 are the results of those 209. 82 or 39.23 10 percent are completely closed. 11 are complete 11 but waiting for the contractor's resubmission, 12 meaning that their submission wasn't complete or 13 they had concerns about the report. 13 are 14 complete and in final quality control. 7 are on 15 hold pending claims action. 16 are currently in 16 review or undergoing an independent forensic 17 delay analysis, which I mentioned earlier, that 18 the information from contractors was insufficient 19 to determine delays and responsibility for 20 delays. And then we have 80 that are still in 21 line for review.</p> <p>22 I want to then speak to the liquidated 23 damages. And this has been a challenge. 24 Obviously, the district -- and when Mrs. Marte 25 talks about 200 projects, we actually have 356</p>	<p style="text-align: right;">Page 160</p> <p>1 if they have something in process, then we will 2 track that money that is for the liquidated 3 damages and we will not release it until the time 4 impact analysis or extension has been accepted 5 and analyzed. And at that point then we do the 6 final assessment or, you know, withhold the money 7 from the contractor. In the meantime we're 8 tracking all the time.</p> <p>9 So it's not an easy process. It's 10 complicated, but it's -- you know, contractors 11 are complaining. I'm sure Superintendent Dr. 12 Smiley gets complaints, I get complaints, Mrs. 13 Marte gets complaints.</p> <p>14 MR. DE MEO: Who has the authority to not 15 impose, to waive these damages? Or is it 16 strictly every single one that's late they get 17 the liquidated damages?</p> <p>18 MS. LANGAN: In most cases we are tracking 19 liquidated damages on late projects.</p> <p>20 MR. DE MEO: Is there discretion?</p> <p>21 MS. LANGAN: I don't really think there is. 22 I mean, if we have a great contractor and the 23 delays are as a result of a series of issues not 24 related to the contractor, if it's not the 25 contractor's fault, then we will assess that and</p>

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1 maybe make a recommendation. But that would
 2 be -- that would be an example of that.
 3 MR. DE MEO: And who would you recommend --
 4 MS. LANGAN: That would be to -- it would go
 5 through the process. It goes through Shelley's
 6 office, it goes to legal, and then, ultimately,
 7 it goes to the board.
 8 MR. DE MEO: So the superintendent or
 9 whoever's responsible for this is made aware of
 10 the status?
 11 MS. LANGAN: Well, I mean, if it's within the
 12 closeout phase of a project, I can't think of
 13 when that happened, we do have some that will be
 14 coming forward, but in most cases the time impact
 15 analysis has then identified, you know, the
 16 delays for the project.
 17 MR. DE MEO: Yeah, it just -- three out of
 18 four, it seems like it's just not working.
 19 MS. LANGAN: Believe me, there's --
 20 there's -- there's a lot of projects that are
 21 delayed for various reasons. And I don't know if
 22 you all get our monthly report or the Bond
 23 Oversight Committee reports. Those reports would
 24 provide more detail for you on delays,
 25 responsibility. Right now we only have, I think

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1 it's, I'm going to say 25 projects that are
 2 delayed from our master schedule. And every
 3 month we report on that. And out of those 25
 4 projects, I would say 22, 21 to 22, I'd have to
 5 check that number, are at 99 percent complete.
 6 And there is a change order that has been
 7 requested either by the district or for some
 8 other reason. Maybe it's an error on the
 9 architect's part, maybe it's an omission on the
 10 architect's part. And that is delaying us
 11 achieving the substantial completion.
 12 MR. DE MEO: Mr. Chair, can I ask the Chief
 13 Auditor, do you perceive this as a problem? In
 14 other words, it's been reported on by an audit
 15 function, do you perceive or is this perceived as
 16 a problem or is this just one of those things
 17 that, you know, construction is always delayed
 18 and --
 19 MR. JABOUIN: It is an audit issue. It is
 20 something that we're going to follow up. I think
 21 --
 22 MR. DE MEO: But is it perceived by
 23 whomever's responsible, is this perceived as a
 24 problem?
 25 MR. JABOUIN: I think from an audit

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1 standpoint I have a very narrow thinking in that
 2 it's no longer a problem until it's resolved.
 3 MR. MEDVIN: Well, yeah, I guess -- in other
 4 words, report -- a reporting issue, a contractual
 5 issue, might find it's way into an audit issue
 6 report, what I want to know is, does management,
 7 does the superintendent, does the board, does
 8 your boss perceive this as a problem or are we
 9 managing it?
 10 MS. LANGAN: We're managing it. And what I
 11 can share with you is that these functions that
 12 are occurring, and as I said on our variance
 13 reports that we report monthly we are not
 14 extending beyond the October '25 date. So I
 15 leave it to the committee to think about that as,
 16 you know, if the end date does not change, and we
 17 manage the process, and we manage in the best
 18 interest of the district so that if contractors
 19 are costing the district money that the district
 20 is recovering, or I have a case where the
 21 contractor is delaying, the architect has
 22 requested additional funds for CA services and
 23 the contractor will be responsible to pay that,
 24 so I would say that we are managing it very
 25 closely and we are not delayed beyond the end

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1 date of the program.
 2 MR. DE MEO: Thank you.
 3 MS. CARTER-LYNCH: I have a question.
 4 MR. MEDVIN: Wait your turn. Dr.
 5 Lynch-Walsh.
 6 MS. CARTER-LYNCH: My question is, do we
 7 share in the liquidated damages with the
 8 contractor? Yeah, like are we 50/50 for the
 9 liquidated damages? Let's say it's \$2, do we pay
 10 one and they pay one? That's my question.
 11 MS. LANGAN: If we are responsible, if we,
 12 the district, is responsible for the delay, then
 13 that is a consideration that we would look at.
 14 MR. MEDVIN: Ms. Shaw?
 15 MS. SHAW: All right. So 1,080 days, it is a
 16 problem. You know, we're taking this lightly and
 17 we seem to relish in the fact that we have 25
 18 projects delayed even though they may be 99
 19 percent completed. We have liquidated damage,
 20 which I would like to know what the percentage is
 21 for those. And on top of that the mere fact that
 22 a change order could have resolved a lot of
 23 these -- but my bigger question is, at what point
 24 do we piggyback on that bond? Because we're
 25 going to assess the liquidated damages until the

1 end of 2025 and I suspect what is going to happen
2 is it's going to just disappear. We're going to
3 come to the end of 2025 and we're going to go,
4 wait, what happened to all of the costs of the
5 liquidated damages? And it's just going to
6 disappear. But at what point do we call that
7 bond and that bondholder and say, hey, guys, we
8 have been working with your contractor for the
9 last 1,080 days and we're not able to get work
10 done? And who is tracking this? Because, first
11 of all, this whole thing is riddled with issues
12 from the consultant. And if the consultant is
13 the one that's keeping an eye on the liquidated
14 damage charge, then that's a problem for me
15 because they can't even provide accurate payment
16 request statements or labor calculations which
17 should be simple. How do we move from --
18 (Fire alarm interruption).

19 MS. FERTIG: Okay. Can I just ask one
20 question? Just one.

21 North Side Elementary, three -- almost three
22 years, what is not done at North Side Elementary
23 after three years?

24 MS. LANGAN: The roof and we -- I believe we
25 have a real problem, the mechanical work was

1 installed, but I don't think it's been installed
2 appropriately. This is with the bonding company,
3 by the way. We've already turned this over. In
4 fact, an updated meeting with their bonding
5 company tomorrow.

6 So, to your point, we probably have, I'm
7 going to say 7 or 8 projects that are with
8 bonding companies right now where bonding
9 companies, we have made them come in, demanded
10 action, and they have come in to finish projects.
11 So this is one of them.

12 And so I can report to you on it, but they
13 lost their mechanical contractor after mechanical
14 work was installed, and they -- and it took 14
15 submissions to get a roofing permit. And so they
16 have submitted a time impact. The schedulers and
17 claims people have rejected it because it was so
18 terrible that nobody could figure out what the
19 heck happened. And we've submitted the letters
20 and we are with the bonding company. So that's
21 the best I can tell you.

22 You know, we have some of the other projects
23 that are with bonding companies, it does take
24 longer. Obviously, when a bonding company comes
25 in they bring in new contractors. It's a

1 process. But it's the right way to go so it
2 doesn't impact the -- it impacts the district on
3 schedule, but certainly we don't have to pay any
4 more money.

5 MS. SHAW: Exactly.

6 MS. FERTIG: So, I guess, when we're talking
7 about, is this -- is this something that -- is it
8 important that we know or does it rise to a
9 certain level, I think these dates, when we're
10 looking at the completion of these dates, it's
11 really critical.

12 So I just have one question because I know we
13 don't have much time left, and one of the things
14 I would like is a list of all of the schools and
15 how many days they're behind. Not just three
16 schools, but what does it look like on a
17 district-wide basis and then perhaps we could
18 have that conversation at the next meeting and --

19 MS. LANGAN: And what I would say is, our
20 master schedule, as I mentioned to you, that I
21 don't know how RSM looks at our master schedule
22 that we trended when we first came, because most
23 of these projects were scheduled prior to AECOM
24 and we reset them.

25 MS. FERTIG: Right. I understand that.

1 MS. LANGAN: And the trends that we included,
2 that's why I think it's important for the
3 committee to understand, while the construction
4 schedules may be delayed, we have one set where
5 we're working on those. Our master schedule was
6 what we've committed to the public and to the
7 board is not delayed. And those projects that
8 are, as I mentioned, are 98 to 99 percent
9 complete and being delayed because there's a late
10 change order when the final inspections happen,
11 something like that.

12 So let me -- let me pull together that
13 information and I'll bring it to the committee.

14 MS. FERTIG: Yeah, I think that's good
15 information to have.

16 I'm just going to move, I'm worried we're
17 going to lose a conversation, so I don't care if
18 the conversation's over, but I would just like to
19 make a motion to transmit this to the board.

20 MS. SHAW: And I'll second it. That's what I
21 was going to do because I have to go. And so,
22 may I?

23 MR. MEDVIN: Yeah.



24 MS. SHAW: Thank you, gentlemen, for the work
25 on this. I know it seemed as if, you know, we're

<p style="text-align: right;">Page 169</p> <p>1 coming, we had a lot of questions, well, I had a 2 lot of questions, issues, but really appreciate 3 the work that you're doing. I am looking forward 4 to the next report and, hopefully, seeing some 5 updates. 6 I would also like to add to your motion, if 7 you don't mind, that we are provided with an 8 update of some of the policies and procedures 9 that's been born out of this report for in-house. 10 MS. FERTIG: Yeah, and, again, these 11 spreadsheets you're doing are so helpful, so 12 thank you for doing that, just a concise summary 13 of the information. 14 MR. MAYERSOHN: Can I just add to the 15 motion -- 16 MR. MEDVIN: Please. 17 MR. MAYERSOHN: -- that this report or audit 18 is closed or potentially closed by the end of 19 this -- by the end of this calendar year. 20 MR. JABOUIN: Are you referring to the 21 findings, sir, the findings? 22 MR. MAYERSOHN: Yeah, I just want to have a 23 goal. Because I don't want to see things where 24 it says partially complete, and, as I said 25 before, legal says we're waiting on it, which</p>	<p style="text-align: right;">Page 171</p> <p>1 can stay until 1:30 we can get these 2 presentations done, but they do not require 3 transmission. 4 DR. LYNCH-WALSH: Hang on one second. Did 5 you make a motion? 6 MS. FERTIG: Well, I'm uncomfortable with 7 four members doing bylaws for a group of -- 8 MR. JABOUIN: It's a discussion. If we can 9 get some comments on the bylaws. It will be 10 tabled, but if I can say a few words about it 11 before it's tabled. 12 MS. FERTIG: Oh, okay. 13 MS. SHAW: I have to go, so -- 14 DR. LYNCH-WALSH: And if I can't get it 15 tabled I'll just leave. 16 MS. FERTIG: You can't what? 17 DR. LYNCH-WALSH: Because we passed the -- 18 well, the rest of the agenda, I don't see a point 19 in discussing bylaws when we don't have a policy. 20 But the disposal of surplus, I sent everyone an 21 email. We passed the motion June of 22 and the 22 item that kept being put into the agenda is not 23 what we requested. There was a board item on the 24 13th that did address what we requested, which 25 included having Ms. Marte come back and give a</p>
<p style="text-align: right;">Page 170</p> <p>1 affects whether you guys close it out or not. I 2 think that there's got to be some accountability. 3 And, again, whether or not it -- whether or not 4 it happens, I'd just rather have somebody 5 accountable and make a date and say that's what 6 our expectations are. Because, like I said, the 7 first finding when we see, fail, fail, fail, 8 fail, fail, fail, whatever the reason is, it 9 should have been figured out a year ago in my 10 opinion. 11 MR. MEDVIN: Let's do a vote before Phyllis 12 has to leave. 13 Is there a second on the motion? 14 MS. SHAW: I did. 15 MR. MEDVIN: All in favor? 16 COMMITTEE MEMBERS: Aye. 17 MR. MEDVIN: Opposed? 18 DR. LYNCH-WALSH: No. 19 MR. MEDVIN: One opposed. Motion passes. 20 MR. DE MEO: Thanks guys. 21 MS. SHAW: Do we need a motion to table the 22 rest of the information? 23 MR. JABOUIN: None of the other items require 24 a motion or transmission that's remaining. And 25 if the board -- if the audit committee members</p>	<p style="text-align: right;">Page 172</p> <p>1 report and also this property and inventory 2 audit. 3 So we don't have what we asked for and I just 4 was able to send you what is what we asked for. 5 So I'm not -- 6 MS. FERTIG: So you want to table that until 7 the August meeting? 8 DR. LYNCH-WALSH: Yes. 9 MR. MEDVIN: And that's what you're moving, 10 just move to defer? 11 DR. LYNCH-WALSH: And bylaws. Like, we're 12 done. There's no point to continue. 13 MS. FERTIG: Okay. So shouldn't we -- 14 DR. LYNCH-WALSH: Table the rest of it. 15 MS. FERTIG: Can you just defer those to the 16 August 3rd meeting in a motion or something? No? 17 MR. JABOUIN: We could. Obviously, then go 18 ahead and do so. It's just that I wanted to 19 communicate a few points regarding the bylaws, 20 but I can repeat that as well at August 3rd. 21 MS. SHAW: We'll give you the rest of the 22 time back so you can go have lunch. 23 DR. LYNCH-WALSH: Defer the rest of it. 24 25 MS. FERTIG: Should someone move to defer?</p>

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1 MR. JABOUIN: That's fine.
 2 MS. SHAW: She did and I seconded.
 3 MR. JABOUIN: Well, if everybody's packing
 4 up, thank you everybody, the committee, for your
 5 support.
 6 MS. SHAW: All in favor of the motion to
 7 defer?
 8 MR. MEDVIN: All in favor?
 9 COMMITTEE MEMBERS: Aye.
 10 MR. JABOUIN: Have a good summer everybody.
 11 MS. SHAW: You too.
 12 MR. JABOUIN: Oh, motion to adjourn.
 13 MS. CARTER-LYNCH: You don't have to have a
 14 motion to adjourn.
 15 MR. JABOUIN: Just leave?
 16 MS. CARTER-LYNCH: Just leave. Just say
 17 meeting adjourned.
 18 (Meeting was adjourned at 1:13 p.m.)
 19
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 25

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1 REPORTER'S CERTIFICATE
 2 STATE OF FLORIDA
 3 COUNTY OF BROWARD
 4 I, Timothy R. Bass, Court Reporter and Notary
 5 Public in and for the State of Florida at Large,
 6 hereby certify that I was authorized to and did
 7 stenographically report the foregoing proceedings, and
 8 that the transcript is a true and complete record of
 9 my stenographic notes thereof.
 10 Dated this 27th day of June, 2023, Fort
 11 Lauderdale, Broward County, Florida.
 12 
 13 
 14 TIMOTHY R. BASS
 15 Court Reporter
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25

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