

SCHOOL BOARD OF BROWARD COUNTY
SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

WEDNESDAY, DECEMBER 20, 2023
11:00 A.M. - 12:53 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 500
Fort Lauderdale, FL 33301

Thereupon, the following proceedings were had:

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DR. LYNCH-WALSH: First up is the Pledge of Allegiance. Though I'm not going to ask everyone to stand because the camera's always in the wrong spot.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Okay. Thank you.

Can you go ahead and do the roll call?

MR. JABOUIN: Ms. Ruth Carter-Lynch?

DR. LYNCH-WALSH: I think she said she would be on mute.

MR. JABOUIN: Okay. Ms. Ruth Carter-Lynch is acknowledged.

Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Mary Fertig?

(No response.)

MR. JABOUIN: Ms. Itohan Ighodaro?

(No response.)

MR. JABOUIN: Doctor Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

MR. JABOUIN: Mr. Robert Mayersohn?

MR. MAYERSOHN: I'm here.

MR. JABOUIN: Ms. Phyllis Shaw?

COMMITTEE MEMBERS IN ATTENDANCE:

- MS. RUTH CARTER-LYNCH
- MR. ANTHONY DE MEO
- MS. MARY FERTIG
- MS. ITOHAN IGHODARO
- DR. NATHALIE LYNCH-WALSH
- MR. ROBERT MAYERSOHN
- MS. PHYLLIS SHAW

OFFICE OF THE CHIEF AUDITOR STAFF:

- MR. JORIS JABOUIN, Chief Auditor
- MS. ALI ARCESE, Audit Director
- MR. DAVID RHODES, Audit Director
- MS. JENNIFER HARPALANI, Manager, Information & Technology Audits
- MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
- MR. BRYAN ERHARD, System Support Specialist II
- MR. JEREMIAH CARTER, Auditor III
- MS. MICHELE MARQUARDT, Executive Secretary
- MS. WANDA RADCLIFF, Clerk Spec B

INVITED GUESTS:

- MR. TIM BASS, Court Reporter, United Reporting
- BECON, Broadcasting

1 MS. SHAW: Good morning. I'm here.

2 MR. JABOUIN: Okay. Others in attendance,
3 Chair Lynch-Walsh, is myself, Joris Jabouin, the
4 Chief Auditor. From the Office of the Chief
5 Auditor we have Ali Arcese, Dave Rhodes, Jennifer
6 Harpalani and Jeremiah Carter. And then we have
7 Tim Bass, the court reporter, is also here. And
8 Wanda Radcliff from the Office of the Chief
9 Auditor.

10 DR. LYNCH-WALSH: Okay. All right. So we
11 got everybody, unless we have missed someone.

12 Do we have any people here for public
13 comment?

14 MR. JABOUIN: We have not heard from -- no
15 one had emailed us at this point.

16 DR. LYNCH-WALSH: Okay. And I don't see
17 anyone other than people that are on the
18 committee or staff.

19 Okay. All right. So no public comment at
20 this time.

21 Okay. So we, at our October meeting
22 discussed, we had a special meeting and we
23 discussed creating a policy for the audit
24 committee because each school board established
25 committee is either supposed to have a resolution

<p style="text-align: right;">Page 5</p> <p>1 or a policy governing them. So we started the 2 conversation then and I have created sort of a 3 four-step process that is our next -- probably 4 our next step. What should be available on-line, 5 it was because I looked, are the policies that we 6 looked at prior, just to kind of refresh 7 everyone's memory. Just a second. 8 So we had dug up from the archives the 9 proposed school board policy from 2015, which 10 once we looked at it, it's essentially our 11 bylaws. And then we also looked at policies from 12 Palm Beach and Miami-Dade. 13 So I think we have gone through here and had 14 discussed going through here -- going through 15 these and incorporating them, but what I want to 16 propose is a four-step process where we pull the 17 language out of the bylaws and the Office of the 18 Chief Auditor policies that should be in our 19 policy. So that would be most of this. And 20 whatever is in the chief auditor's policy that 21 refers to the audit committee, but isn't already 22 incorporated somewhere else. 23 Then there's sort of a policy template that 24 we need to start filling out with boilerplate 25 language and then incorporating Palm Beach and</p>	<p style="text-align: right;">Page 7</p> <p>1 they are approved and what was revised but not 2 approved yet, because nobody's bylaws, I think, 3 have been approved by the Board recently. Policy 4 -- School Board Policy 1070 that's sort of 5 boilerplate language that applies to all 6 committees. There may -- there's language in 7 Policy 1700 that refers to the audit committee, 8 but most of that may also be in the bylaws. And 9 then anything we wish to incorporate from 10 Miami-Dade and Palm Beach. 11 So that's -- so if everyone's good -- so the 12 four-step process, we can go through today just 13 to refresh our memories because it's been since 14 October. The Miami-Dade and West Palm Beach 15 policies, what I did this morning is, I went 16 through and started highlighting. If I can get 17 it. Yeah, there we go. Highlighting elements 18 from there, and if we're okay with what's in 19 these two and incorporating it, what I would do 20 is create a matrix that has where the language is 21 currently, whether it's in our bylaws, Palm 22 Beach, Miami-Dade, the chief auditor's policy, 23 and what we would include from there, so that we 24 have sort of a -- a comprehensive document of 25 everything that we want in there.</p>
<p style="text-align: right;">Page 6</p> <p>1 Miami-Dade policy elements, changing or excluding 2 mentions of the inspector general because they 3 both have inspector generals. I believe they 4 both report to the school board. So that would 5 change to the chief auditor where relevant. And 6 then reviewing the proposed policy which would be 7 put together in a matrix format at our second 8 January meeting which I think is the 25th. 9 MR. JABOUIN: Yes. 10 DR. LYNCH-WALSH: Okay. Because the 11th is 11 going to be our second attempt at the November 12 meeting for the most part. 13 So today on the agenda -- I don't think I 14 pulled up the agenda. The agenda is available 15 on-line from the website, not a ton of stuff on 16 it, but -- let's see, audit -- 17 MR. JABOUIN: Are you looking for the agenda 18 for this meeting, Chair? 19 DR. LYNCH-WALSH: Yeah, I'm about to hit it 20 in a second here, it just takes multiple clicks. 21 I thought I had it pulled up but I have 22 everything but that pulled up. 23 Okay. So today we've got all the policies 24 that are relevant, Miami-Dade, West Palm Beach, 25 what was proposed back in 2015, the bylaws as</p>	<p style="text-align: right;">Page 8</p> <p>1 So who was at the October meeting, Mr. De 2 Meo, Phyllis; were you there? Were the two of 3 you? And Mr. Mayersohn, I remember Mr. -- I say 4 I remember Mr. Mayersohn, but I just might be 5 assuming he was there. 6 Were you guys all at that meeting? 7 MR. MAYERSOHN: Yes. 8 MS. SHAW: Yes. 9 DR. LYNCH-WALSH: Okay. Well, in any event, 10 I think it's been long enough we -- if we're good 11 with this, we're not going to try to write the 12 policy today, but just sort of agree on what we 13 want to put in there and then in preparation for 14 the meeting on January 25th it will get put into 15 a matrix so that we can see what we pulled -- 16 what we added into our policy and where -- what 17 the source is. 18 MR. JABOUIN: A quick interruption. I'd like 19 to acknowledge Ms. Fertig has joined the meeting. 20 DR. LYNCH-WALSH: Okay. 21 MS. FERTIG: Good morning. 22 MS. IGHODARO: I'm here, as well, Itohan. 23 DR. LYNCH-WALSH: Oh. Oh. We almost have 24 everybody, I think. 25 MR. JABOUIN: Ms. Ighodaro as well. Thank</p>

Page 9

1 you.

2 DR. LYNCH-WALSH: Yes, I heard her.

3 Okay. Good morning.

4 Okay. So just to go through and sort of

5 check off, I was saying that for the meeting on

6 the 25th I'll put together a matrix of what

7 language we're incorporating and where it's

8 coming from so we can refer back so that we have

9 a comprehensive document, rather than trying to

10 write policy. Because I don't know about you

11 guys, but I'm not good at writing policy by

12 committee. But we can certainly agree to what we

13 want to put in here. And in some cases wording

14 might change from inspector general to chief

15 auditor. Policy numbers might change. Things

16 like that.

17 So there is language in the -- and also, too,

18 so, for instance, the proposed policy from 2015

19 just had rules, duties and responsibilities. It

20 did have the independent audit committee is

21 advisory in nature, whereas, if we're looking at,

22 this is Dade, it lists a purpose. So we can

23 incorporate -- there may be language that's

24 already in the bylaws, but we just want to

25 basically pick the best of -- the best of each of

Page 10

1 these to create a comprehensive document.

2 And in reviewing both Miami-Dade and Palm

3 Beach, again, there's a lot of overlap and there

4 is some overlap with our existing bylaws. The

5 bylaws basically form the foundation for our

6 policy. I think instead of us having a policy we

7 just had bylaws.

8 So if we're good with the language that's in

9 here -- a lot of this membership information is

10 already established. We're not going to be

11 changing the composition. What I highlighted

12 here, and I think what I got is, members of the

13 audit and budget advisory committee should

14 reflect the Board's commitment to diversity, have

15 a basic understanding of finance and accounting,

16 be able to understand and interpret financial

17 statements and audit reports. Members should

18 have a background in auditing, accounting,

19 finance, business management, consulting, or law.

20 That's in -- that's suggestive in our bylaws, I

21 believe, to the Board members. I think that's

22 been in here forever. Or it might be somewhere

23 else.

24 But anyway -- but the wording is different.

25 Instead of saying shall or must, I think -- and

Page 11

1 if it's not in our bylaws it's in the chief

2 auditor's policy, but I know we have something

3 similar somewhere.

4 Recommendations, blah-blah -- so if that's

5 something -- and I'll back up in a second.

6 MS. FERTIG: I find that what we have had,

7 historically, as membership on the audit

8 committee is very limiting.

9 DR. LYNCH-WALSH: I know it is. I know it

10 is. But that's basically what everybody else

11 generally has on an audit committee and I believe

12 that Palm Beach has a similar -- yes, I'm aware

13 it's more limiting. But I think the same

14 language is existing in ours somewhere, but it's

15 not as an edict. It's, you know, Board members

16 should, as opposed to must. So let's --

17 MS. FERTIG: And when we discussed this last

18 time did we discuss having a subcommittee meet

19 and hammer these things out before we met again

20 so we could --

21 DR. LYNCH-WALSH: We did, but then we

22 didn't -- we did, but then we didn't have our

23 November meeting to form a subcommittee, so we're

24 just all here going over this. So we --

25 And because we didn't have that meeting in

Page 12

1 November, now we're pressed for time. I don't

2 necessarily want to be here for hours. So if

3 anybody had any recommendations -- any things

4 they'd like, because everybody's had these two

5 since then, then they could send it in. I didn't

6 get any emails as far as what people would like

7 incorporated.

8 MS. FERTIG: I'm sorry, I think I blanked off

9 for a minute, Nathalie. My connection seems to

10 be poor this morning, but --

11 DR. LYNCH-WALSH: Yeah, when we -- when we

12 lost a meeting we now have limited time to have a

13 subcommittee. And we're trying to get this done

14 in terms of before the year ends. So -- are you

15 going in and out?

16 MS. FERTIG: I am. I'm going to leave and

17 come back in.

18 DR. LYNCH-WALSH: Okay.

19 MR. JABOUIN: Ms. Shaw has a question, Chair.

20 DR. LYNCH-WALSH: Yes.

21 MS. SHAW: Hi. Couple things. Number one,

22 could you remove the comments on your screen so

23 it's a little bit easier to read. And number

24 two, I understand we're trying to get this done

25 and want to do it before the end -- we're talking

Page 13

1 about fiscal year or calendar year, number one?
 2 DR. LYNCH-WALSH: Not calendar year. No, no,
 3 not calendar year, that would be like next week.
 4 No, no, before the end of 23-24.
 5 We can have a subcommittee, but the problem
 6 is, this is the first time we're all talking
 7 since October. So I highlighted and I haven't
 8 heard from anybody and we can't -- we don't have
 9 time anymore since we had to add a whole meeting,
 10 we have two meetings in January.
 11 So I can put together what we talked about
 12 last time into a matrix. If everybody wants to
 13 have a subcommittee, but the thing is, a
 14 subcommittee is still a public meeting. I just
 15 don't --
 16 MS. SHAW: So my question, Dr. Lynch-Walsh is
 17 this. If this is something that we need to get
 18 done in a, let's say, five-month period, because
 19 at least January through May, I'm going to
 20 exclude June, wouldn't it then make sense for us
 21 to have a draft to work from? Because working
 22 from seven different documents --
 23 DR. LYNCH-WALSH: Different documents, that's
 24 what I'm trying --
 25 MS. SHAW: And we're spending -- we're going

Page 14

1 to spend two hours kind of going through this, to
 2 me is a waste of time.
 3 DR. LYNCH-WALSH: No, I'm not trying to do
 4 that. I'm not trying to do that at all. So I
 5 haven't heard anything from anybody. I went
 6 through here, I'm planning to have a draft for
 7 the January 25th meeting. We went through --
 8 MR. JABOUIN: Chair? Please be careful with
 9 your communications with the other members on an
 10 item that you're going to put on a future agenda.
 11 DR. LYNCH-WALSH: We're in a public meeting
 12 right now.
 13 MR. JABOUIN: Right now, but the emails that
 14 you may have outside the meeting.
 15 DR. LYNCH-WALSH: I don't have -- okay. Mr.
 16 Jabouin, please. I'm well versed in Sunshine
 17 Law. Gathering information is not a violation of
 18 Sunshine Law. Having a discussion with somebody
 19 back and forth about what should or shouldn't be
 20 in the policy would be a violation. There is a
 21 difference.
 22 MR. JABOUIN: Correct. Absolutely.
 23 DR. LYNCH-WALSH: You have to be able to
 24 gather. If someone said, I like this, that, or
 25 the other. So I've highlighted things that we

Page 15

1 don't have in what -- in our documents so far.
 2 MR. JABOUIN: So you're well aware. I
 3 withdraw the question, Chair.
 4 DR. LYNCH-WALSH: Okay. So I also --
 5 MS. SHAW: I was going to tell you guys to
 6 take that off-line, number one.
 7 Number two, I really believe that we need to
 8 start with a draft, start with either ours and
 9 look at -- because what I don't want us to do is
 10 sit here and go through Palm Beach and all of the
 11 other areas and then -- I don't want to do that.
 12 DR. LYNCH-WALSH: Okay. But were you with us
 13 in October? Because we kind of did go through
 14 them and nobody had an issue with them. So what
 15 I did with this is I highlighted and crossed out
 16 things that were -- I crossed out things where we
 17 have to follow what's already in our -- in 1070.
 18 I highlighted things where -- well, in this --
 19 where it's different from ours or it's not -- and
 20 I crossed out things that are not relevant. But
 21 I can start with a draft. We have -- but this
 22 is -- we have a draft from 2015, but it's just
 23 the bylaws. So I can, for the 25th, and then by
 24 the 25th we would have a better sense of -- on
 25 the 11th we could pick a subcommittee date. I

Page 16

1 just don't want things going completely off the
 2 rails as far as we're trying to strengthen the
 3 role of the audit committee, not weaken it. So I
 4 can put that together.
 5 Today I just wanted to kind of have a
 6 refresher and also discuss some additional
 7 information we might need for our January 11th
 8 meeting. And I'm hoping to be done in an hour.
 9 So these are the things that I highlighted.
 10 They're -- one of the significant differences
 11 between what we have and what the two, our
 12 neighbors to the north and south have, have to do
 13 with the chief auditor and the chief auditor or
 14 inspector general in their case's evaluations and
 15 making recommendations and sitting on the
 16 selection committee. That, we don't have
 17 anything like that. Some of -- pardon?
 18 MS. FERTIG: Can I just go back? I thought
 19 when we left in October we were going to get a
 20 subcommittee to kind of do what Phyllis just
 21 suggested, get a draft going that we could just
 22 bring the draft to the meeting and go through
 23 that.
 24 DR. LYNCH-WALSH: And before you hopped off
 25 and came back on, the problem is that we never

1 had a November meeting and --

2 MS. FERTIG: I understand. So let me just
3 finish, if I could. So rather than waiting until
4 the 11th to set a date for that, perhaps we could
5 set a date for it now so it can be advertised,
6 get that done and then be ready by the 25th to
7 accomplish what you want to get accomplished,
8 what we want to get accomplished.

9 DR. LYNCH-WALSH: Right. So here's -- and
10 here's the potential problem with that. Let me
11 check when the due date is for advertisements.
12 Hold on.

13 MR. JABOUIN: It's likely that staff is out
14 next week to be able to get that in, as well.

15 DR. LYNCH-WALSH: Well, there's still this
16 week. Hold on. January -- and then when would
17 the January date be? Because we're meeting on
18 the 11th. On the 11th of January we still have
19 time to set a date. But not -- that would be for
20 February. So hold on. Let's see. What did
21 Amanda.

22 MS. MARQUARDT: This is Michelle. Yeah, we
23 already got the proof for the January meeting and
24 I think she's getting ready to post it, I think
25 by Friday. I'd have to look in my email.

1 DR. LYNCH-WALSH: That's what I'm looking for
2 right now because I get the emails from her, so
3 I'm trying to see -- oh, look at that, Wednesday
4 December 20th for any changes.

5 So we would have to pick a subcommittee
6 meeting date for January now, which I'm fine
7 with, but there are deadlines that we have to
8 adhere to. So if she needs any changes, she
9 needs it today.

10 MR. JABOUIN: Would this be an in-person
11 meeting?

12 DR. LYNCH-WALSH: It doesn't have to be.
13 Because that's another constraint is, we couldn't
14 have an in-person meeting in December because of
15 availability of the room and so on and so forth.
16 So as -- as of right now, if everybody would
17 check in their calendars, and a subcommittee
18 meeting can be on Teams, what day in January
19 that's not the 11th or the 25th or any day that
20 we already have stuff going on would people want
21 to meet and does it need to be during the day or
22 can it be in the evening?

23 MS. IGHODARO: This is Itohan, I have a
24 question. For me --

25 DR. LYNCH-WALSH: Yes?

1 MS. IGHODARO: Is everyone going to be a part
2 of -- is everyone wanting to be a part of this
3 subcommittee?

4 DR. LYNCH-WALSH: Everyone can be. We have a
5 small enough group.

6 MS. FERTIG: But we don't have to be is the
7 answer.

8 DR. LYNCH-WALSH: Why do you ask? Ms.
9 Ighodaro?

10 MS. IGHODARO: Because I feel if we are going
11 to create a subcommittee to do the same exact
12 thing that we are all going to meet to do it sort
13 of defeats the purpose.

14 MS. CARTER-LYNCH: My question -- this is
15 Ruth, I'm going to chime in. My understanding is
16 that the subcommittee was already chosen; right,
17 Mr. Jabouin?

18 MR. JABOUIN: Ms. Carter-Lynch, a committee
19 has not yet been chosen yet by this audit
20 committee. If you choose to do so, I did want to
21 mention from a calendar standpoint, there is a
22 holiday in January and if our staff is needed we
23 are preparing for the 25th meeting in the week
24 before that.

25 DR. LYNCH-WALSH: Right. So this is why I

1 was proposing to bring less of what people have
2 opined on and more here are the different sources
3 of information we have and here's what's in these
4 different documents as a matrix. And then people
5 can pick either by committee, by subcommittee,
6 what we want to move forward with and then that
7 would be approved by the committee as a whole.

8 MR. JABOUIN: Chair, Mr. Mayersohn is waiting
9 to speak.

10 DR. LYNCH-WALSH: Oh, yes, Mr. Mayersohn?

11 MR. MAYERSOHN: So I'm going to be bold
12 enough to say, Dr. Lynch-Walsh, you have done a
13 marvelous job as far as coordinating all these
14 efforts and putting it together. I think kind of
15 echoing what Ms. Shaw said and Ms. Fertig said,
16 and I don't want to put too much work on your
17 shoulders, but if you can create a document that
18 is a -- you know, takes everything into
19 consideration, which I think would save us a lot
20 of time and energy and stress, maybe, maybe put
21 more stress on you, and that's why I'm -- you
22 know, I'm asking you if you'd be willing to do
23 that, and then -- I mean, I don't know what
24 anybody's schedule looks like the first week in
25 January or the fact that it's, you know, after

1 the holidays, but, maybe towards the end of the
2 week have an hour meeting, it could be a Zoom
3 meeting or a Teams meeting, and say here's what
4 it is, this is coming before the committee in two
5 weeks, does anybody have any concerns, questions,
6 and make a presentation at that point?

7 DR. LYNCH-WALSH: You mean --

8 MS. FERTIG: I agree.

9 DR. LYNCH-WALSH: I'd like to get clarity
10 from Mr. Mayersohn for one second. When you say
11 that's coming before the committee in two weeks,
12 you mean on the 25th?

13 MR. MAYERSOHN: Correct, the January 25th
14 meeting. So we would have two weeks to send it
15 out for the entire committee if somebody didn't
16 want to participate in the subcommittee, to send
17 it out or, again, if they couldn't make it, send
18 it out, and then review either, you know, voting
19 it up, making amendments, voting it down, doing
20 whatever on the 25th.

21 MR. JABOUIN: Chair, if I could add, can you
22 do this on the meeting on the 11th since we
23 already have that time blocked off and you do
24 agenda planning later. Even though that agenda
25 won't add, that could potentially be done on the

1 11th.

2 MS. FERTIG: We have so much stuff on the
3 11th.

4 DR. LYNCH-WALSH: We do.

5 MS. FERTIG: The agenda is so full. And to
6 echo Ruth, when we met in October, I thought that
7 Ruth and I -- I mean, I thought several of us
8 said we would work on this. I'm more comfortable
9 with a subcommittee approach than a single
10 individual approach, particularly since I know
11 that person's very busy and it's the holiday
12 season.

13 What's our drop-dead deadline on this,
14 Nathalie?

15 DR. LYNCH-WALSH: There isn't one. However,
16 seeing if we're going to incorporate policy
17 language that includes the chief auditor
18 evaluation and that starts happening in April and
19 May, I'm more comfortable with compiling it based
20 on the -- there was sort of a subcommittee, but I
21 believe either the chair or the committee has to
22 vote on it and we never met to vote on anything
23 and we won't do that until January. So I'm
24 trying to come up with a happy medium where, to
25 Mr. Mayersohn's point, if we have a -- if it gets

1 thrown together, put together, compiled, which is
2 the word, because it's -- it's one thing for me
3 to look at several documents, but I don't
4 necessarily -- at once, but putting it into a
5 matrix, Mr. Mayersohn, for what date? Are you
6 saying the 5th or the 12th.

7 MR. MAYERSOHN: No, I was thinking the 4th,
8 5th; either one.

9 DR. LYNCH-WALSH: Okay. My child goes back
10 to school on the 4th. I have a child still home.
11 The 5th for a meeting date, because today is the
12 day we would need to pick a date that everybody's
13 available at a mutually convenient time.

14 MR. JABOUIN: If my team -- I'm not available
15 on that week, though, as far as my schedule.

16 DR. LYNCH-WALSH: Okay.

17 MS. SHAW: And, I'm sorry, let me jump in. I
18 would not recommend the first week that school is
19 going back or even the first two weeks. There's
20 so much going on. Plus we have a meeting that
21 week. The following week is fine, the 17, 18,
22 19, 20 and the next week. I think that will give
23 us enough time because everyone will be busy
24 during the holiday not even looking at this. So
25 probably right up to the 1st of the year is when

1 folks are going to be looking at the this and be
2 able to provide feedback. And so we've got to be
3 conscientious about, you know, the dates and
4 people's time.

5 DR. LYNCH-WALSH: Okay. So having said all
6 that -- hold on Mr. Jabouin.

7 MR. JABOUIN: Sure.

8 DR. LYNCH-WALSH: Having said all that, I
9 think we're right back to where we started, and
10 then if I were to put a matrix together for us to
11 discuss on the 25th, and then from there we could
12 do a subcommittee meeting. We could also look --
13 now, by then, any February dates would have
14 passed. So for us picking February subcommittee
15 dates we would have to do that at your meeting on
16 the 11th. That we can do at a meeting, is pick a
17 date. We don't have time -- I can't hear Mary if
18 she's talking, but --

19 MS. FERTIG: Can we do that today, Nathalie?
20 Can we just pick a date?

21 DR. LYNCH-WALSH: You want everybody to know
22 a date in February? We don't need February
23 today.

24 MS. FERTIG: Well, here's my concern.
25 Overall with the committee, and this is -- this

1 is -- and you're doing a great job, so this is
2 not -- we are just so far behind on stuff overall
3 that I hate to take any time away on the 11th
4 from what is going to be a packed agenda.

5 DR. LYNCH-WALSH: All we would be doing is
6 picking a date because it's before the deadline
7 for February. That's it. That's it. Picking a
8 date.

9 MS. FERTIG: All right. Whatever.

10 DR. LYNCH-WALSH: Because we would all be
11 there at the meeting on the 11th and it's within
12 the timeframe to pick a date for a February
13 meeting.

14 MS. FERTIG: I'm understanding that. I'm
15 just saying I don't know why we can't just pick a
16 date in February and just do it.

17 DR. LYNCH-WALSH: We can try to pick one now
18 but we don't -- we don't have to pick a date now.
19 It's January. Today's deadline is for a January
20 meeting, which I think we just went through an
21 exercise of realizing that we're right back where
22 we started, which is, between the holidays and
23 school getting back, the first date -- Mr.
24 Mayersohn was suggesting while school was still
25 out. People are not available and Phyllis is

1 today; can't we?

2 DR. LYNCH-WALSH: No, not on Teams. It's not
3 COVID.

4 All right. So we're spending a lot of time,
5 which I hate doing, talking about how to do
6 something instead of actually doing it.

7 So on the 11th we need to set a date for any
8 subcommittee. That's on the 11th. Today we
9 don't have to pick a February date. I can't tell
10 you everything that's happening in February for
11 me right now.

12 So then we need to add that to the January
13 agenda, to pick a date. And then in preparation
14 for the meeting on the 25th in January, so then
15 in time for the agenda packet for the January
16 25th meeting, Mr. Jabouin, when are you guys
17 putting out the packet? What's the deadline?

18 MR. JABOUIN: It will be one week ahead and
19 we would need that before then. So I'm just
20 looking at my calendar. So everything is final
21 on the 18th, so I would need that document and
22 recalling that there is a holiday on the 15th,
23 probably on the 16th, Chair.

24 DR. LYNCH-WALSH: Okay. It goes out on the
25 18th?

1 suggesting the week before our meeting, which is
2 when I would have to produce a matrix, anyway, is
3 the week before the meeting. So let's then go
4 with that.

5 If everybody on right now knows when they're
6 available or not available in February they can
7 pick a subcommittee date. But I think we also
8 need for a subcommittee, yes, you sometimes have
9 volunteers, but I don't know off the top of my
10 head what the rules are for members of a
11 subcommittee, if they have to be voted on. And
12 if they have to be voted on then we would have to
13 do that real quick on the 11th, as well.

14 MS. FERTIG: I don't think that's necessary.

15 MS. SHAW: I think whoever wants to join,
16 join. And let's say four people decide they want
17 to be, all of the other members can be part of
18 the meeting just because.

19 DR. LYNCH-WALSH: Right.

20 MR. MAYERSOHN: You'd still have to, I
21 believe, vote on it, because you would have to
22 appoint a chair pro temp.

23 DR. LYNCH-WALSH: Right.

24 MR. MAYERSOHN: So to be safe I think that
25 doing it under voting -- I mean, we can vote here

1 MR. JABOUIN: We send the packages out on the
2 19th. We finalize everything on the 18th. But
3 our staff needs everything on the 17th. So
4 either very early on the 17th.

5 DR. LYNCH-WALSH: Right. So it's probably
6 looking, and that typically is what happens when
7 I talk to Michele. Okay. 1/17 matrix. And then
8 we can decide from there. Because we have two
9 regular meetings in January, one on the 11th and
10 one on the 25th.

11 MR. JABOUIN: And, Chair, I'm looking through
12 this. I'm also trying to look at the Board
13 schedules at the same time as you're speaking.

14 DR. LYNCH-WALSH: Uh-huh.

15 MR. JABOUIN: And I did see Ms. Shaw put in
16 the chat that she's out of the country on certain
17 dates.

18 DR. LYNCH-WALSH: Oh, yes. Hold on. What
19 date?

20 MR. JABOUIN: Ms. Shaw?

21 DR. LYNCH-WALSH: Oh, I'm reading it now.
22 11th through the 15th.

23 Well, then everybody -- everybody put a date
24 in February. If you want to be on the
25 subcommittee meeting put a date in the chat.

1 Let's see if they all match up.

2 MR. JABOUIN: Let me also mention a couple of
3 February dates for the committee to know. There
4 is a school board meeting on the 21st. There's a
5 workshop on the 27th. And then the committee
6 itself is meeting on the 29th of February. There
7 is also a workshop on the 13th. I -- on the 27th
8 I am needed at the Board.

9 DR. LYNCH-WALSH: We don't typically try to
10 meet on a Tuesday, so I wouldn't worry too much.
11 We're typically trying to do Thursdays it seems.
12 And this would be the subcommittee, which,
13 strictly speaking, could meet in the evening if
14 it needed to. So Phyllis is saying, apart from
15 the 15th through the 19th --

16 MS. FERTIG: Can I throw out the 8th of
17 February and see how people are for that day?
18 And I'm flexible on time.

19 DR. LYNCH-WALSH: I cannot -- well, I can't
20 meet in the evening. That's a Facilities Task
21 Force -- let me check against Area. Actually,
22 the first Thursday is February 1st, so that
23 wouldn't interfere. So everybody --

24 MR. JABOUIN: Please note that we need BECON
25 for these meetings and they're not available in

1 to be -- can you -- can you hear? Are you
2 available?

3 MS. FERTIG: So like you said -- Nathalie,
4 you said any time of day is good for you on that
5 date?

6 DR. LYNCH-WALSH: Well, except for I'm trying
7 to chair the Facilities Task Force meeting, but
8 that's in the evening.

9 MS. FERTIG: Oh, I'm sorry, I thought you
10 said that was the 1st.

11 DR. LYNCH-WALSH: Sorry.

12 MS. FERTIG: So why don't we just look
13 earlier in the day.

14 MS. CARTER-LYNCH: This is Ruth. I'm
15 available on the 8th.

16 DR. LYNCH-WALSH: Okay.

17 MS. CARTER-LYNCH: And I'm flexible on time.
18 It doesn't matter to me.

19 DR. LYNCH-WALSH: Okay. So, Mr. Jabouin, why
20 don't you see when Mr. -- if Mr. Bass is
21 available and we'll shoot for February --

22 MR. JABOUIN: He's nodding yes, Chair.

23 DR. LYNCH-WALSH: He's not a yes? He's
24 shaking his head? He's not a yes?

25 Okay. These meetings are recorded, though.

1 the evenings.

2 MS. FERTIG: Okay. Well just to keep this
3 moving, why don't we just -- if we can just pick
4 a date and you can check it out and you can let
5 us know if it doesn't work and we can get on to
6 everything else?

7 DR. LYNCH-WALSH: Well, actually, the
8 Facilities Task Force and other groups have
9 meetings all the time on Teams and we do not use
10 BECON, we just have our facilitator who starts
11 the meeting.

12 MR. JABOUIN: So you could choose to -- to
13 have these subcommittee meetings treated
14 differently than the regular committee meetings
15 that are on BECON then.

16 DR. LYNCH-WALSH: When you say they're on
17 BECON --

18 MR. JABOUIN: Like right now this meeting is
19 being streamed right now on BECON.

20 DR. LYNCH-WALSH: Okay. Yeah, I don't know
21 that subcommittee meetings, while they could get
22 interesting, but I was unaware.

23 And then Mr. Bass would have to be available.
24 But if you're picking the February 8th for
25 everybody to check, what time? Who volunteered

1 So that -- not that we expect you to
2 transcribe --

3 MS. MARQUARDT: Dr. Lynch-Walsh, it's not no
4 not -- it's Michele. It's not a -- he didn't say
5 not a yes, he's nodding yes.

6 MR. JABOUIN: Yes.

7 DR. LYNCH-WALSH: So he could be available.
8 Okay. Thank you for clarifying. Oy vey.

9 Okay. So tentative 2/8. Time? Or we're
10 going to figure out time everybody?

11 Okay. We'll figure out time later. All
12 right. But we have a date. That's a start.

13 Okay. Let's see. All right.

14 MS. FERTIG: I'll just say, the only time I
15 can't come is school pick-up time which is like
16 2:30 to 3:30, quarter to 4. Otherwise, just tell
17 me.

18 DR. LYNCH-WALSH: I'm familiar with that
19 timeframe. Workshop topics that were of interest
20 to me would often mysteriously be scheduled at
21 those hours. So --

22 Okay. So we have a date for that. On the
23 17th I will compile what we've looked at so far
24 from the 2015 proposed policy, Palm Beach,
25 Miami-Dade, so that we have a draft to work from.

Page 33

1 And then that would be on the meeting for the
 2 25th, because there's no way that's going to be
 3 finalized, and then the subcommittee can hammer
 4 out additional details on the 8th.
 5 Okay. So I think we're good on that.
 6 Everybody good on that so far?
 7 (No response.)
 8 DR. LYNCH-WALSH: Okay. So the other things
 9 that I wanted to touch on because we do have a
 10 meeting on the 11th, we have the Proposed HR
 11 Audit Plan, The Big 3 Audit Statement of Work and
 12 the General Fund Balance is shrinking. There was
 13 just an item, I want to say it was F3, so that's
 14 in the -- contained in the ACFR, that discussion,
 15 and we just want to see where we're at because I
 16 keep hearing whispers and -- about the general
 17 fund balance becoming a problem in a couple of
 18 months, where we get down to the bare minimum
 19 that we're supposed to have. So I just want to
 20 make sure we're aware of that. So the Proposed
 21 HR Audit Plan --
 22 MS. FERTIG: Sorry, Nathalie. Are you saying
 23 we're getting down to the bare minimum of what
 24 we're budgeted for the year or we're getting --
 25 or the general fund is getting --

Page 34

1 DR. LYNCH-WALSH: The latter. The latter.
 2 The general fund balance is -- because people
 3 have been spending more than they ought to, and
 4 there's an explanation that all of those one-time
 5 payments that were made to the different
 6 bargaining units, that's what's caused one of the
 7 issues. So the balance, I'll up that when we
 8 get -- I have that as Item C on here, the first
 9 one I have the Proposed HR Audit Plan. So --
 10 MR. JABOUIN: Ms. Shaw wishes to speak.
 11 DR. LYNCH-WALSH: Yes, Ms. Shaw?
 12 MS. SHAW: Hi. So --
 13 DR. LYNCH-WALSH: We'll get back to it.
 14 MS. SHAW: Why is it that the district
 15 doesn't have a setup or scheduled fund balance as
 16 dictated by GFOA or any other promulgation that
 17 says we need to set aside a certain percentage of
 18 fund balance, number one? Number two, if that
 19 fund balance is set aside -- because just like
 20 all of us need to have a savings account or
 21 something set aside, the district more so needs
 22 to have that. And, number two, when it is set up
 23 and set aside it should be that only school board
 24 members should be able to use it and for varied
 25 reasons. It has to be absolutely for necessary

Page 35

1 reasons. Why is it -- why is it and why are we
 2 discussing that, number three?
 3 DR. LYNCH-WALSH: I'll get -- when I get to C
 4 I'll pull up the ACFR and then I'll pull up the
 5 item that was on the agenda, I think, last week
 6 or the week before, I'm losing track of which
 7 week we're on.
 8 So, they do, but they have -- when you hit a
 9 certain threshold you have to report to the
 10 state, provide a plan for how you're going to
 11 recover, and we're inching closer and closer to
 12 that number. This is why, for instance, the
 13 Behavioral Threat Assessment they didn't want to
 14 fund the 200-plus thousand that we needed to pay
 15 RSM to do it, out, you know, externally, citing
 16 that they had no money. But then they hired
 17 people that it's questionable whether they could
 18 have gotten along without, to the tune of the
 19 same amount of money. So the Board keeps saying
 20 they don't have money on the operations side but
 21 keeps hiring people on the operations side while
 22 not paying for an audit that we thought was
 23 important. But we'll pull that up.
 24 So, anyway, Proposed HR -- and, remember,
 25 this was an internal controls, we passed a

Page 36

1 motion, we had a discussion about auditing
 2 internal controls over HR and the other piece was
 3 procurement. So this is the piece that refers to
 4 HR. So this is what we were given prior to what
 5 would have been our November meeting and it lists
 6 what's in scope, not in scope, and then has some
 7 notes.
 8 MS. FERTIG: Why is Talent Acquisition
 9 Operations Instructional not in scope but
 10 Non-Instructional is in scope?
 11 DR. LYNCH-WALSH: Mr. Jabouin?
 12 MS. FERTIG: I would like to ask that.
 13 MR. JABOUIN: Yeah, so, thank you, Ms.
 14 Fertig. So the Instructional Group has labor
 15 union factors that have to be considered. That's
 16 the primary reason as far as the Instructional
 17 Group. The Non-Instructional Group does not.
 18 Well, it does, but not as significant as the
 19 Instructional Group.
 20 DR. LYNCH-WALSH: So, but -- but, actually,
 21 to further clarify, the instructional side are
 22 the EPs and I want to say ES -- I think ESPs.
 23 But on the Non-Instructional there are TSPs,
 24 FOPE, COPA. So, really, what you're -- when you
 25 say Non-Instructional not in scope, it's, really,

Page 37

1 screws leaving out teachers, basically.
 2 MR. JABOUIN: Leaving out teachers for the
 3 most part; yes. But the COPA, the ESMAB, and the
 4 FOPE, those individuals would be included.
 5
 6 DR. LYNCH-WALSH: Okay. And this is what --
 7 MS. FERTIG: Could we phrase that differently
 8 on the matrix, could you put who's being --
 9 DR. LYNCH-WALSH: The bargaining units?
 10 MR. JABOUIN: Yeah, I think there's a better
 11 way to state what's being -- you know, who's --
 12 what the audit's going to cover and what it's
 13 not.
 14 DR. LYNCH-WALSH: Okay. So your first thing
 15 is to break down, when you say Non-Instructional
 16 versus what's in -- and then Instructional and
 17 what's not in scope, break it down. So between
 18 the bargaining units.
 19 MS. FERTIG: Yes. Thank you.
 20 DR. LYNCH-WALSH: Okay. Because there are
 21 bigger more -- it's a fundamental problem with
 22 what's being proposed here, a couple of them.
 23 Timeframe will be from July 1, 2023 forward. New
 24 organizational chart changes subsequent to July
 25 1, 2023 will be considered. Audit projects will

Page 38

1 be compliance based. They will opine on
 2 judgments but only whether they were completed
 3 for hiring decisions and evaluations.
 4 Well, you can be completed, but not be in
 5 compliance. So these two things are not
 6 necessarily mutually exclusive. I don't know
 7 what will not opine on the content of jobs. Does
 8 that mean that they're not going to look at job
 9 descriptions?
 10 MR. JABOUIN: The job descriptions will be
 11 looked at, but there are certain areas of the job
 12 descriptions, as far as wording, that we're not
 13 able to opine on.
 14 DR. LYNCH-WALSH: Okay.
 15 MR. JABOUIN: We'll make sure that the
 16 process is followed as far as who is involved and
 17 how the job descriptions are approved, but as far
 18 as the content, as far as what a position does on
 19 a day-to-day basis we would not be able to do so.
 20 DR. LYNCH-WALSH: Okay. Yeah, I think you're
 21 going to have to explain -- so, but we'll go look
 22 at some other things that suggest what an HR
 23 audit should look like.
 24 Okay. Other exclusions may occur based on
 25 fieldwork as well as legal requirements. Audit

Page 39

1 work papers will not include copies of restricted
 2 documents. Start of audit would be the fourth
 3 fiscal quarter.
 4 All right. In my experience around here when
 5 people know that you're looking, so, for
 6 instance, when I worked at this gold
 7 manufacturer, we did not send them engraved
 8 invitations that we were about to audit inventory
 9 because we didn't want people throwing stuff into
 10 their shoes and wherever else they would hide
 11 gold pieces. We would just pick up and march
 12 from accounting over to the factory side.
 13 Because you don't want them to know that you're
 14 coming. That's the nature -- in an audit you
 15 don't, like, announce it. So if everybody knows
 16 that it's just from July 1 and we discuss this --
 17 we've been discussing this for months now, I have
 18 no doubt that -- I do -- I am aware of some funky
 19 things that have occurred recently, but for the
 20 most part I have no doubt that since July 1
 21 people have been cleaning up their act on certain
 22 matters.
 23 So this is all we got essentially for the
 24 scope of work. What I wanted to show everybody
 25 is --

Page 40

1 MR. JABOUIN: Mr. De Meo has a question.
 2 DR. LYNCH-WALSH: Yes, Mr. De Meo.
 3 MR. DE MEO: Yes. I might be recalling
 4 incorrectly, but I thought one of the primary
 5 purposes of this audit was to review and look at
 6 the internal controls in HR and I don't see
 7 anything about that.
 8 DR. LYNCH-WALSH: You are not incorrect. You
 9 are correct. That is what this was supposed to
 10 be about, were the internal controls.
 11 I will be -- so, Mr. Jabouin?
 12 MR. JABOUIN: So I wanted to mention as far
 13 as, I can probably expand a little bit there. So
 14 you take a look at, for example, the employee
 15 evaluations. So the different aspects as far as
 16 the BASA and the other evaluation methods for the
 17 different types of employees, you know, is it
 18 done on time; is it done within statute; was it
 19 done within policy? We wouldn't be able to make
 20 any judgments on there with respect to how an
 21 employee was evaluated. As it pertains to the
 22 non-instructional pieces and along the lines of
 23 what you're talking, Mr. De Meo, a position would
 24 need to be approved and there would have to be
 25 controls for that. And then there are controls

Page 41

1 with respect to the position being advertised,
 2 the recruiting, the screening, the selection
 3 committee, the interviews, the hire, the
 4 onboarding, and then -- and then task
 5 assignments, acting appointments, people working
 6 out of class. So all of those type of things are
 7 part of what would be looked at and there are
 8 controls that would be looked at as far as that.
 9 There's also, as it pertains to the
 10 compensation area, as far as, you know, the
 11 evaluations that they do, the determinations that
 12 they do, as well.
 13 So, you know, job descriptions, supplement
 14 stipends, the salary grades, all of those type of
 15 things would also be looked at, Mr. De Meo.
 16 MR. DE MEO: I would suggest, and not to give
 17 you more work, I know you're busy, but it would
 18 have been nice just to identify the major
 19 controls and maybe sub-controls under those,
 20 maybe the top 10 or the major controls, and give
 21 us some idea on how you would approach testing
 22 them. That's what I was kind of looking for.
 23 But if we're going off in a different direction,
 24 then -- you know.
 25 DR. LYNCH-WALSH: No, that's what I was

Page 42

1 looking for. Anyone else? Because I think --
 2 MS. FERTIG: Yes. Yes. And I -- and I --
 3 and I think because we were asking, I'm going
 4 back to a budget conversation of limited dollars
 5 and I think we were trying to squeeze some of
 6 these things in. So I would hope we'd stay
 7 focused on what we had articulated as the need --
 8 DR. LYNCH-WALSH: Which was internal controls
 9 over HR.
 10 MR. JABOUIN: I wanted to mention from a
 11 timing standpoint, so far I've -- I've met with
 12 the chief people officer. I have not had the
 13 opportunity to meet with the -- with the
 14 directors underneath that person so I could
 15 inventory the different controls that they have.
 16 So these meetings would need to happen in order
 17 for me to be able to understand the inventory of
 18 the controls that are there in the first place
 19 that would be tested. So I have not had the
 20 opportunity to do so. So I did spend time with
 21 the chief people officer to be able to go over
 22 some of the controls from his standpoint, but --
 23 but as far as understanding all of the controls,
 24 those particular meetings and those analysis, I
 25 have not been able to do that just yet.

Page 43

1 DR. LYNCH-WALSH: Okay. So hold on, Mr.
 2 Jabouin. From Mr. De Meo's standpoint, you
 3 should be able to give us generically, here's a
 4 list of the types of controls. The reason I've
 5 pulled up what looks like a statute and is, is
 6 that the school board is responsible from a
 7 statutory standpoint in 1001.42, number 5, they
 8 are responsible for certain things regarding
 9 personnel. And these could be the different
 10 areas where we're looking at whether controls are
 11 in place. These would be, designate positions to
 12 be filled, job descriptions, so, org chart,
 13 prescribe qualifications for those positions, job
 14 descriptions, provide for the appointment,
 15 compensation, promotion, suspension, and
 16 dismissal of employees subject to the
 17 requirements of Chapter 1012.
 18 So those are the areas that the Board is on
 19 the hook for adhering to from a statutory
 20 standpoint. And in terms of Mr. De Meo's
 21 expectations, what I was expecting to see was
 22 something more generic, to begin with, that
 23 gets -- that explains what it is this would be
 24 from an internal controls standpoint. So when I
 25 start Googling things like an HR audit, what are

Page 44

1 the goals of an HR audit when it comes to
 2 internal controls? What are the different types?
 3 We're looking for an internal controls audit.
 4 That could have been addressed generally so that
 5 everybody had an understanding and then
 6 specifically in terms of the district and the
 7 types of controls.
 8 So for our meeting on the 11th, regardless of
 9 your conversations, we're not looking for you to
 10 give us a list of what they have so much as a
 11 blueprint for what they ought to have, what is
 12 standard practice in terms of HR controls? So
 13 that you can do independent of speaking to them.
 14 So for the 11th I would -- instead of what we
 15 got here, which doesn't speak to internal
 16 controls so much as it speaks to what you will
 17 and won't do is, what is this audit? And then,
 18 me, personally, my biggest problem here is that
 19 if we go back to how this all started, this
 20 started with an issue in your department.
 21 So the idea that your department, you and
 22 your department would be the ones performing this
 23 audit, speaking as one audit committee member,
 24 I'm not comfortable with that. Because the lack
 25 of compliance with doing the evaluations was a --

Page 45

1 was an observation, and I know your department
 2 isn't the only one, but this discussion happened
 3 because of what happened in your department.
 4 So how would you propose being the
 5 department? Your department is not exempt from
 6 adhering to internal controls.
 7 MR. JABOUIN: So -- well, obviously, the
 8 responsibility to prepare the audit plan and the
 9 program is for me as the chief auditor. So I
 10 will take advisory comments to include in this,
 11 but --
 12 DR. LYNCH-WALSH: So you aren't necessarily
 13 going to have your department do this?
 14 MR. JABOUIN: So I will make that decision
 15 and make the recommendation to the Board. But I
 16 will take on advisory comments for inclusion into
 17 the audit. Because, ultimately, those decisions
 18 are with the chief auditor on that. So the idea,
 19 and the Board is the one that passed the motion,
 20 is, I've identified certain departments under the
 21 chief people officer that would be reviewed. And
 22 there are areas with respect to controls with
 23 respect to each of those particular areas and we
 24 will go ahead and include them and then I will
 25 take advisory comments for further inclusion in

Page 46

1 them. So --
 2 DR. LYNCH-WALSH: Okay. So before we get to
 3 that, for the 11th can you address Mr. De Meo's
 4 expectations, which are shared by everyone, and
 5 bring us an outline based on an HR internal
 6 controls? An audit of internal controls related
 7 to HR, what this audit should look like? Not the
 8 specific departments, but what internal controls
 9 have you laid out?
 10 MR. JABOUIN: So what I will do in response
 11 to that, so, obviously, due to timing, the week
 12 before the meeting when the district returns on
 13 the 8th, I will be able to email the committee a
 14 list of HR controls that would be looked at and
 15 then I will be prepared to take advisory comments
 16 to add to that at the January 11th meeting.
 17 DR. LYNCH-WALSH: No, no. I'm saying, based
 18 on what is the body of knowledge that is known
 19 about typical audits of HR internal controls,
 20 you're going from specific to general, we're
 21 looking at this is -- if anybody anywhere else in
 22 the world were to do an audit of internal
 23 controls related to HR, these are the areas, and
 24 then get specific about what it will mean for
 25 this audit.

Page 47

1 MR. JABOUIN: Sure.
 2 DR. LYNCH-WALSH: Does that makes sense?
 3 MR. JABOUIN: I will have that prepared for
 4 the -- I will email that out the week before the
 5 meeting on the 11th.
 6 DR. LYNCH-WALSH: So the 8th you're saying.
 7 The 8th? Or before that?
 8 MR. JABOUIN: Well, it would be after the 8th
 9 because we return on the 8th, but it will be
 10 before the 11th meeting. So it will probably be
 11 the 9th.
 12 DR. LYNCH-WALSH: Okay. And in the meantime
 13 I guess I'll forward some of the literature I
 14 found to the group.
 15 MR. JABOUIN: Thank you.
 16 DR. LYNCH-WALSH: Okay. So that's that item.
 17 Does anyone else have any questions, comments on
 18 the Proposed HR Audit Plan?
 19 MS. FERTIG: I just -- the only thing -- I
 20 guess this is probably not necessary to say, but
 21 I thought the way we got to where we got was that
 22 we had talked about internal controls as a whole
 23 and then picked a couple of areas to start with.
 24 And so if that's not what the audit's on and
 25 we've got limited funds, I just -- I guess we'll

Page 48

1 have that conversation on the 11th, but I kind of
 2 thought the whole thing started over the issue of
 3 internal controls and that was the first one to
 4 be done.
 5 DR. LYNCH-WALSH: Yes. Yes, that's what
 6 we're talking about.
 7 MS. FERTIG: I feel like we're getting far
 8 afield of that. Okay.
 9 DR. LYNCH-WALSH: No, no, no, we are not.
 10 This proposal is --
 11 MS. FERTIG: Well, I didn't mean we. That
 12 was the global we.
 13 DR. LYNCH-WALSH: The global; right. We seem
 14 to understand that it was on -- that's why I
 15 asked for a list of, generally speaking, if you
 16 were auditing internal controls related to HR,
 17 what would that mean, and then, specifically,
 18 what is he proposing?
 19 So that's what I'm asking for and he says
 20 we'll have probably on the 9th and in the
 21 meantime I have some articles I compiled that I
 22 can share out.
 23 MR. JABOUIN: You're sending those to me for
 24 consideration?
 25 DR. LYNCH-WALSH: No, I'm just going to send

<p style="text-align: right;">Page 49</p> <p>1 -- I'm just going to send them to the group. 2 They can read them, not read them, but just so 3 they have an idea of what else is out there. So 4 things like, you know, HR doesn't audit itself. 5 And this is, for instance, a sample one. And 6 these may also -- some of them are over internal 7 controls of HR, itself. But it, at least, gets 8 everybody thinking, you know, this is what's out 9 there. 10 Okay. So, moving on -- I'm trying to close 11 out as I go, the next thing was The Big 3 Audit 12 Statement of Work, which is not this. Let's see. 13 That was -- give me a second. 14 MR. JABOUIN: Mr. De Meo has a question. 15 DR. LYNCH-WALSH: Mr. De Meo? 16 MR. JABOUIN: You're on mute, sir. 17 MS. SHAW: I'm sorry, what did you say? 18 MR. JABOUIN: Mr. De Meo has a question but 19 he's on mute. 20 MR. DE MEO: Yeah, are we now discussing the 21 CMAR project analysis? Is that where we are? 22 DR. LYNCH-WALSH: Yes. That's The Big 3 23 Audit Statement of Work. And probably the first 24 problem is that it's called CMAR Project 25 Analysis, but, yeah.</p>	<p style="text-align: right;">Page 51</p> <p>1 particular day. So within HVAC, for instance, 2 the deficiency listing would identify that the 3 HVAC was at the end of its useful life or such 4 and such part was broken, but if there were three 5 to five other parts that would make it work or 6 electrical, they weren't necessarily captured. 7 So then when they go to do the work they find 8 that there were additional things that needed to 9 be done. 10 Yes, we're probable going to have a whole 11 conversation about the building department thrown 12 in there, but as someone that's painfully 13 familiar with the deficiency listings and scopes 14 of work, one of the issues is that they were not 15 comprehensive. And in some cases you may have 16 the reverse. We know roofing -- roofing at 17 Stranahan, a different problem with roofing is 18 that the walkways which are only now being 19 discussed for replacement they're attached -- 20 some of them are attached to the building and 21 were included in the square footage for the 22 roofing scope, but they didn't get replaced, 23 because when they went to do the roof they go, 24 oh, there's all this -- these lines running up 25 here, we're not touching that. So you can look</p>
<p style="text-align: right;">Page 50</p> <p>1 MR. DE MEO: Yeah. So, along those lines, in 2 the objectives and scope it says they will 3 perform a comparative analysis of the school 4 deficiency listings. I don't -- I don't know 5 what that means. Can we have them elaborate? 6 The scope is really important, I think. 7 MR. JABOUIN: So they'll be here on the 11th, 8 sir. 9 DR. LYNCH-WALSH: I think -- so the reason 10 that I brought these up now is so that these 11 things can be addressed before the 11th so that 12 people come prepared or send something in 13 advance. Because, remember, these are items that 14 were supposed to be on our November agenda. So 15 if they're saying they will perform a comparative 16 analysis of the school deficiency listings 17 developed as part of 2014 and the various scopes 18 of work, so I think, Mr. De Meo, it's, as I'm 19 reading this, so the deficiency listings -- I 20 think I might be able to answer this, though. 21 Because what got done and what was listed as 22 deficiencies are often two different things 23 because as -- as it turns out, a lot of the 24 deficiency lists, they were not comprehensive, 25 they were just what people could see on that</p>	<p style="text-align: right;">Page 52</p> <p>1 at Stranahan roofs and see that they only 2 replaced what was over the building, not the 3 walkways. So I think they mean things like that. 4 MR. DE MEO: Yeah, I think that's important, 5 but it might be helpful to say comparative 6 analysis of the school deficiency listings and 7 the timelines and the work as completed. In 8 other words, I think we were concerned about 9 these deficiencies were identified but they were, 10 let's say, ignored for the needs of other 11 schools. 12 So this analysis should show a timeline of 13 which were the most important deficiencies and 14 then when were they completed versus all the 15 other schools. And I thought we had talked about 16 that. But I'm not sure what they mean by a 17 comparative analysis. Yeah. 18 DR. LYNCH-WALSH: I think they mean comparing 19 like if there were multiple -- if there was a 20 deficiency that listed five things did they do 21 all five when they executed the work? 22 MR. JABOUIN: I think eventually, though, 23 Chair, the deficiency listings eventually made 24 it's way into the 2014 needs assessment. 25 DR. LYNCH-WALSH: That is the needs</p>

Page 53

1 assessment. The school deficiency listings is
 2 the 2014 needs assessment. If you look at the
 3 needs assessment, that is comprised of a list of
 4 deficiencies. They mean the same thing.
 5 So that's why it says an analysis of the
 6 school deficiency listings developed as part of
 7 the 2014 facilities needs assessment. Those two
 8 phrases refer to the same data.
 9 Then you have, once they put a project
 10 together, you may have a different scope of work.
 11 And then the deficiency listings, to Mr. De Meo's
 12 point, there are things listed as deficiencies
 13 that were not indicated to be funded by the bond,
 14 like a lot of deferred maintenance.
 15 So I think it's fair for them to clarify,
 16 because I'm just going off of what I know. What
 17 I know and what they meant here may be two
 18 different things. So if they could have -- if
 19 they can elaborate and clarify as to what they
 20 meant, because the objectives and scope, that's
 21 kind of all they're listing and then they have
 22 their approach. So --
 23 MS. FERTIG: Can I just add Nathalie -- can I
 24 just add, and I know you noted this, but if you
 25 were to go back, and you can because it's all on

Page 54

1 tape, you would note that there were a lot of
 2 concerns about the manner in which the
 3 deficiencies were documented.
 4 MR. JABOUIN: Could you repeat that, please?
 5 MS. FERTIG: Can you hear me? I don't know.
 6 You froze.
 7 DR. LYNCH-WALSH: You broke up. So repeat
 8 what you just said.
 9 MS. FERTIG: Yeah. There were -- I'm so
 10 sorry, I don't know what's going on. But as
 11 Nathalie knows, because we spent our whole life
 12 there in the summer of 2014 -- can you hear me
 13 now?
 14 DR. LYNCH-WALSH: Yes.
 15 MR. JABOUIN: Yes.
 16 MS. FERTIG: There were many concerns about
 17 the identification, about the way they identified
 18 deficiencies and about the methods they used.
 19 So -- but certainly there's a compliance at the
 20 time which would be easy to share and maybe at
 21 the next meeting.
 22 MR. JABOUIN: I think I picked up the first
 23 part.
 24 DR. LYNCH-WALSH: Hang on, I thought sharing.
 25 MS. FERTIG: You have it on the screen? I'm

Page 55

1 sorry.
 2 DR. LYNCH-WALSH: No, no, I don't. That was
 3 the problem. I thought I did.
 4 MS. FERTIG: Okay. Thank you. Because I
 5 thought I was really missing out here. Okay.
 6 DR. LYNCH-WALSH: Okay. Well, we all were.
 7 Okay. So, for instance, site level deficiencies,
 8 this is Stranahan.
 9 MR. JABOUIN: Could you please explain this
 10 document, Chair? Is this the needs --
 11 DR. LYNCH-WALSH: This is -- this is the
 12 needs assessment. This is the MAPPS. It should
 13 say it on the bottom. This is straight out of
 14 MAPS from 2014. It was captured I want to say on
 15 September 14th, 2014 or somewhere -- well, this
 16 one says the 2nd. I guess they were done by the
 17 14th. So this is the deficiency listing that
 18 that document, when they refer to a deficiency
 19 listing here, the school deficiency listings
 20 developed as part of the 2014 Facilities Needs
 21 Assessment, there is no -- these deficiency
 22 listings rolled their way, wherever it says GOB,
 23 if you were to add up roofing -- and, actually,
 24 that exercise was never done. They never ticked
 25 and tied these different line items to see if

Page 56

1 they added up, but this is the deficiency listing
 2 for Stranahan. So roofing, this is the sight
 3 level, those are the walkways and those are
 4 supposed to be covered -- you know, actually begs
 5 the question, did this get done? And this may be
 6 the walkways I'm referring to. We have
 7 electrical.
 8 MS. FERTIG: The walkways were in and
 9 removed. They were supposed to be done and they
 10 were not.
 11 DR. LYNCH-WALSH: Right. But, like I said --
 12 MS. FERTIG: But that's what the audit's
 13 going to show.
 14 DR. LYNCH-WALSH: Right. Well, so as long as
 15 they're looking for the right thing.
 16 So when -- so you have -- the roofs that were
 17 replaced at Stranahan are included. Some of them
 18 are included in the roofing. So let's say we
 19 were looking at, I don't know if it -- I don't
 20 think Building 1 is one of them, but Building 1
 21 roofing, 20 -- pardon?
 22 MS. FERTIG: Yeah, Building 1 is the
 23 roof one. Well, in any event, to Mr. De Meo's
 24 point, these lists were there and they were very
 25 controversial and -- and there were some things

Page 57

1 that, for example, Nathalie brought up the
 2 walkways that were in the bond that didn't get
 3 done, I'm assuming all of that's going to be
 4 captured.
 5 DR. LYNCH-WALSH: Well, they were listed as
 6 deficiencies, but there was something about
 7 walkways being attached to roofs, where does the
 8 roof end, and so they left the walkways alone
 9 because it would have cost too much money to tear
 10 them down and replace them because of the
 11 utilities; yes.
 12 MR. JABOUIN: Ms. Fertig, if I understand you
 13 right, your point is, the method that was used to
 14 gather the deficiency listing, is that your
 15 point, Ms. Fertig?
 16 MS. FERTIG: Well, I have a couple points.
 17 One, that was controversial in and of itself.
 18 DR. LYNCH-WALSH: But the Board approved, the
 19 Board decided to --
 20 MS. FERTIG: But the second point is, what
 21 was to be included in the actual project, not the
 22 deficiencies, but what was to be included in the
 23 projects that may have got removed from the
 24 project along the way because of cost or some
 25 other consideration. And I'm assuming all of

Page 58

1 this will come out in the audit. That's why
 2 you're doing it; right?
 3 MR. DE MEO: Well, the audit, right now the
 4 scope is limited to this document is what it
 5 says. But something important, thank you for
 6 showing this, it shows the priority, and I think
 7 that should be the focus.
 8 MS. FERTIG: Well, yeah, let me go back. I
 9 was just going to say that. Yeah.
 10 MR. DE MEO: It shows the -- it should --
 11 that's the focus. The audit, in my opinion,
 12 should show in what timeframe were these
 13 deficiencies remediated compared to the
 14 priorities of other schools. And if they find
 15 that other schools had lower priority items
 16 completed prior to higher priority items, that's
 17 what we're looking for. And I think this, as
 18 incomplete or as inadequate as it might be, at
 19 least it gives them something objectively to
 20 start with in terms of priority. And then that
 21 would be a useful analysis. But I'm not as close
 22 to it as, you know, Chair or Mary are, but that's
 23 my -- that's my view on it.
 24 MS. FERTIG: You know, I'm glad you're -- I'm
 25 glad you're bringing this up and I will -- I'm

Page 59

1 going to go back and there were other documents
 2 at the time. Nathalie pulled some of those as to
 3 what -- there's this scope here and then there's
 4 how they prioritized the project on what was
 5 supposed to be done first, second, third, fourth,
 6 fifth, and -- and -- and needless to say,
 7 sometimes simpler projects got done first and
 8 others were still waiting.
 9 So, yeah. So inasmuch as this is included,
 10 that's one thing, but there may be other
 11 documents that should be.
 12 MR. JABOUIN: Ultimately, if RSM finds that
 13 the data was presented to the Board and the Board
 14 chose to go a certain direction and
 15 re-prioritize, then that would be the Board's
 16 decision assuming that they had all the
 17 information.
 18 DR. LYNCH-WALSH: They didn't do that. They
 19 were just because of costs.
 20 So in the approach here it mentions, and the
 21 work performed by the construction manager. Now,
 22 I know that everybody knows there's a program
 23 manager. The construction manager is the company
 24 actually doing the construction. So the
 25 construction manager for the most part, they're

Page 60

1 not the ones that were dictating the scope. You
 2 had the architects, you had Heery. On The Big 3
 3 the scope started with Heery and the district for
 4 these -- because these have been around forever.
 5 You have procurement methods. For all three of
 6 these -- I believe all three of these started out
 7 as design/build and then turned into CMARs and
 8 then I think may have been put out more than
 9 once. Northeast, I see renovations, new
 10 addition, renovations to Building 12. Northeast,
 11 which was just supposed to be reroofed and then
 12 eventually got a new building along the way,
 13 similar to Stranahan, which they were supposed to
 14 renovate the cafeteria. And these all explain
 15 why things took forever and a day. And then with
 16 Blanch Ely, their bus loop, which they're still
 17 waiting on, wasn't part of it even though
 18 demolishing the building was and their bus loop
 19 was attached to buildings.
 20 But they mentioned the construction manager,
 21 which is different from the various scopes of
 22 work executed, because you would have a scope of
 23 work that was created by the architect and
 24 everybody would have approved that, then you
 25 have, if it was CMAR, the CMAR has a scope of

Page 61

1 work, and this was all getting managed first by
 2 Heery and then by AECOM. So I guess we need to
 3 clarify why they went with the word "construction
 4 manager" as opposed -- yes, the work is being
 5 performed in these cases, I think they're all
 6 CMAR, so that would be correct. But it seems to
 7 be limited to looking at the CMAR versus the
 8 entire district and who was managing it as a
 9 whole.

10 Comparative analysis, executed scope of work
 11 and the work performed. They do list it as three
 12 different things. We anticipate performing the
 13 following procedures.

14 What select board advisory committees?
 15 Conduct interviews with key stakeholders as
 16 available to obtain an understanding of each
 17 project's history. Key stakeholders may include
 18 but are not limited to.

19 MR. JABOUIN: Yeah, so if the committee may
 20 remember, we were also asked to check with the
 21 diversity committee and attend the Facilities
 22 Task Force committee meetings as well, and then
 23 they also wanted to also find out what relevant
 24 committees were in place at the time of the bond.
 25 DR. LYNCH-WALSH: Uh-huh. Okay. Yes, you

Page 62

1 went there. But this is them performing the
 2 following procedures. Because you know who never
 3 gets asked anything about projects, usually, me
 4 and FTF, even though -- and I'm not saying asking
 5 for opinion, we have a wealth of documentation or
 6 can point people in the direction of
 7 documentation. But somehow they never make it
 8 our way.

9 MR. JABOUIN: No, but they did go to
 10 Facilities Task Force and I went with them on
 11 that end.

12 DR. LYNCH-WALSH: For the development of the
 13 scope.

14 MR. JABOUIN: Yes.

15 DR. LYNCH-WALSH: For the development of the
 16 scope.

17 MR. JABOUIN: Correct.

18 DR. LYNCH-WALSH: So not as they try to
 19 understand even the discussion we're having here.

20 So in what they're looking at, Castaldi,
 21 obtain an understanding of how project scope
 22 development was considered as part of the
 23 district's long-term planning. Well, that didn't
 24 happen. Review the deficiency listings. As long
 25 as -- review key contractual documents, i.e.,

Page 63

1 professional services, construction; okay, so
 2 those should all get us there.

3 MS. FERTIG: So, Nathalie, if we have
 4 documents, I'm assuming we should just try to
 5 send those to Joris, I'm thinking through this
 6 conversation, the Castaldi, even though they're
 7 historic on Stranahan and Northeast, to compare
 8 with the scope of work that was eventually
 9 determined. And -- the FCI from Jacobs and that
 10 kind of stuff, is that --

11 DR. LYNCH-WALSH: Right, which we have, which
 12 everybody has. But the Castaldi reports, they
 13 were uploading whatever they could find to the
 14 FTF Teams channel.

15 So that's why I'm saying, the idea that
 16 nobody would say, hey, we want to know the
 17 fastest way to find X, Y and Z, where should we
 18 go? I presume staff would tell them, but I hope
 19 we don't hear -- and we can have this discussion
 20 on the 11th, but, yes, they -- you may have more
 21 historical documents, but there's other
 22 documents -- and the Castaldis, though, since
 23 that became a conversation, we have -- we should
 24 have for The Big 3.
 25 MS. FERTIG: Okay. I have them, if not.

Page 64

1 MR. JABOUIN: Thank you, Ms. Fertig.

2 DR. LYNCH-WALSH: I believe they were
 3 uploaded. So I think they've listed all the
 4 relevant documents.

5 MR. JABOUIN: I believe that we have them, as
 6 well, but I will take an extra copy, Ms. Fertig,
 7 if you have one.

8 MS. FERTIG: Okay.

9 DR. LYNCH-WALSH: They're in our Teams --

10 MS. FERTIG: Yeah.

11 DR. LYNCH-WALSH: Okay. So, let's see. So
 12 the last two bullets on here for each project,
 13 validate S/M/WBE goals are consistent with other
 14 SMART projects, perform testing. So since
 15 they're using words like validate or perform
 16 testing, I'm assuming they're not going to be
 17 asking people their opinion.

18 I did an analysis earlier this year to look
 19 at commitments versus payments to, we were
 20 looking specifically at African American firms
 21 and they were at 12. When you removed
 22 self-performing primes they were at 12.5 percent
 23 of commitments, which doesn't suggest a huge
 24 success rate. But they would be looking just at
 25 these three schools.

Page 65

1 Obtain and understanding of district
 2 processes and procedures for monitoring
 3 compliance with SREF and district design
 4 standards. Inquire of management whether
 5 potential or known instances of noncompliance
 6 exist. Are we saying we would ask the fox
 7 whether they ate the chickens? Because that kind
 8 of sounds like, that's my takeaway from the last
 9 part of this sentence. If they are going to
 10 obtain an understanding to see if there's any
 11 monitoring of compliance with SREF and district
 12 design standards like education specifications, I
 13 can tell you I sat in a QSEC meeting where almost
 14 every architect said that they were not provided
 15 with the EdSpecs. So there were a lot of
 16 projects where EdSpecs did not come into play and
 17 that's part of the district's standard for space,
 18 equipment, FF&E and all of that.

19 So why would they not --

20 MR. JABOUIN: Of course they wouldn't just
 21 rely on inquiry, but there are times during
 22 inquiries where individuals reveal issues of lack
 23 of controls and nonadherence that comes out of
 24 that process. And RSM's been --

25 DR. LYNCH-WALSH: I guess it depends on who

Page 66

1 they ask.

2 MR. JABOUIN: Yes, of course, it does depend
 3 and it has to be evaluated.

4 MS. FERTIG: Could we also ask that they go
 5 back to their roofing audit and compare when the
 6 roof at Northeast, which is the roof that was
 7 used to convince people that we needed to reroof
 8 our schools, was completed in context of other
 9 roofs in the district? I would say the same
 10 thing on Stranahan and Blanche Ely, but Northeast
 11 is probably the most egregious.

12 MR. JABOUIN: So, Mrs. Fertig, one of the
 13 items that are on the plan is to go back and --
 14 and, you know, the roofing work that they had
 15 done, I believe and I'm going to take your
 16 comments into the scope of that particular work.
 17 So that is on RSM's plate, as well.

18 MS. FERTIG: Yeah, I just, to go to Mr. De
 19 Meo's, I just want that compared, that roof that
 20 was featured on the evening news night after
 21 night, compare when that was fixed compared to
 22 the other schools' roofs.

23 MR. JABOUIN: So noted, Ms. Fertig.

24 DR. LYNCH-WALSH: Okay. So, so far, as far
 25 as bigger things that aren't mentioned in this

Page 67

1 scope is looking at higher versus lower priority
 2 and the timeline to see if lower priority
 3 projects, such as roofing, were completed ahead
 4 of higher priority.

5 The way that they prioritized roofs, if
 6 memory serves, is that PPO sat around with stacks
 7 of work orders and looked at who had the most
 8 work orders. Because I questioned how Cypress
 9 Bay had all of its -- had its projects done ahead
 10 of, say, Plantation High School when they didn't
 11 even have as high a priority level. And Piper
 12 had really bad roofs, also, and I believe the
 13 first roofs in the district completed were in
 14 District 6. They were part of a three-pack. I
 15 want to say it was -- well, I know they were in
 16 District 6. I want to say it was Indian Ridge,
 17 it was -- was it Manatee, not Manatee Bay. But
 18 it was three and they were easier so they got
 19 done one, two, three. But they were part of a
 20 package deal.

21 I agree that they should -- that this
 22 discussion should include the roofing audit
 23 because we haven't had an update on that since it
 24 was done and I forget what year.

25 MR. JABOUIN: That's a -- that's a separate

Page 68

1 project, let's remember, The Big 3 and the
 2 roofing. So it is on their agenda to do an
 3 update to the roofing work that they had
 4 previously done.

5 DR. LYNCH-WALSH: I understand, but I think
 6 to Mary's point is where that audit contains
 7 information relevant to auditing The Big 3, we
 8 probably should not ignore that.

9 MR. JABOUIN: And Mr. De Meo has a question.

10 MS. FERTIG: And we saw that audit. Oh, I'm
 11 sorry. Go ahead.

12 MR. DE MEO: No, that's okay, Mary. Finish.

13 MS. FERTIG: I was just going to say, it's
 14 when we saw that audit from the roofing that we
 15 noticed how many things got done before
 16 Northeast, before -- you know, and kind of -- so
 17 I really would just like to see how that came out
 18 in the end. Thanks. Sorry.

19 MR. DE MEO: Yeah, so I think based on what
 20 the Chair -- Mary, that you've raised, I think
 21 it's important, critical, that the -- RSM gives
 22 us their opinion and investigate on how
 23 priorities were set -- set and how it was
 24 determined that the work should go forward. I
 25 think we need some information on that. That's

Page 69

1 really important.

2 MR. JABOUIN: Thank you, Mr. De Meo. And I

3 noted that that's similar to what Chair

4 Lynch-Walsh indicated, so I have noted that.

5 MR. DE MEO: Thank you.

6 DR. LYNCH-WALSH: And that RSM come prepared

7 to answer that to the meeting rather than be

8 hearing the comments for the first time.

9 MR. JABOUIN: Yes, we will, indeed. So I

10 have noted them and my team is on. They will

11 communicate it to them and they will also ask

12 them to watch this portion of the meeting.

13 DR. LYNCH-WALSH: Okay. I'm -- okay. Do we

14 have any more questions or comments on this

15 because then otherwise we can move to the General

16 Fund Balance? I'm trying to pull up the ACFR

17 right now.

18 Okay. So --

19 MS. IGHODARO: This is Itohan, I do have a

20 comment. I do want to say that we initially

21 discussed this conversation early last year and

22 somehow this topic got, I don't know, missed from

23 the agenda to get an update on. I'm really,

24 really curious to see what the answer to some of

25 these questions are, especially when it relates

Page 70

1 to the process on how -- who goes first got

2 determined. Because this is a huge issue. And I

3 know that we're talking about it quite lightly,

4 but I'm looking forward to this, long story

5 short.

6 DR. LYNCH-WALSH: Okay. So, yeah, this is

7 part of that audit, the answer to the question.

8 We just didn't realize that this audit was

9 happening in the background because we never

10 actually voted to have it moved forward. So it's

11 moving forward and for how things happened you

12 can read the last grand jury report, because a

13 lot of the grand jury report reads like 10 years

14 worth of Facilities Task Force meetings. It had

15 to do with who was the Board member, whether they

16 supported the prior, prior, prior, prior, prior

17 superintendent. A lot of it was political is the

18 short answer. So, all right, let me pull up the

19 ACFR.

20 MS. FERTIG: And a lot of it's what's

21 happened for decades.

22 DR. LYNCH-WALSH: Right, but then the --

23 MS. FERTIG: No, I'm just saying.

24 DR. LYNCH-WALSH: Those who fail to learn

25 from history -- right. They had all the history

Page 71

1 in the world to learn from and still -- still it

2 happened.

3 MS. FERTIG: Yeah. Okay. I can't wait to

4 hear you on this next one because I've been

5 reading things, but I'm not quite sure what it

6 is, so tell us.

7 DR. LYNCH-WALSH: Well -- okay. So this, on

8 page 51 talks about the fund balance. I think

9 I'm looking at the revised ACFR. Because we were

10 looking at this, we were having a discussion

11 about capital assets on FTF.

12 So the fund balance, and I don't know that

13 they tell you what the balance is, but,

14 basically, the fund balance we have restricted,

15 committed, assigned fund balance, and unassigned

16 fund balance. So in -- let's see. Ah, here we

17 go.

18 The district has adopted Board Policy 3111

19 which provides for a minimum unreserved and

20 undesignated general fund balance of 3 percent of

21 the total annual operating expenditures. In the

22 event the fund balance falls below 3.5 percent

23 the chief financial officer, a position we don't

24 officially currently have, must notify the

25 Superintendent and the Board and future requests

Page 72

1 to draw from the fund balance must be approved by

2 the Board by super majority. In the event the

3 fund balance falls below 3 percent the chief

4 financial officer is required to provide a

5 financial plan to the Board to restore the funds

6 to the minimum 3 percent amount along with a

7 timeline for restoration.

8 Mr. Jabouin, do you remember off the top of

9 your head or else I'm going to have to pull, I

10 think it was F3, what the balance was for the

11 last amendment?

12 MR. JABOUIN: Yeah, I would have to pull that

13 up from the meetings documents as well. From the

14 recent December meeting? I'd have to go look for

15 it, Chair.

16 DR. LYNCH-WALSH: Okay. So, basically, the

17 first problem is when you hit -- when you fall

18 below 3.5. So any future requests to draw from

19 the fund balance must be approved by the Board by

20 super majority. I think we're getting pretty

21 close here to 3.5. And then if it falls below 3,

22 then I believe they also have to report it to the

23 state.

24 But let me go look, then, at the last

25 meeting. I think it was F3, because they're not

Page 73

1 having -- I keep hearing whispers, but we're not
 2 having sort of these explicit just how bad is it
 3 kind of discussions out in public.
 4 MR. JABOUIN: The Board is monitoring this.
 5 I see them asking the staff a lot of questions as
 6 far as offsetting expenses.
 7 DR. LYNCH-WALSH: But we keep hiring people.
 8 So it must not be that bad.
 9 I just keep hearing whispers in the darkness
 10 about, you know, it's going to get really bad.
 11 So, since we are looking at the ACFR, sorry -- I
 12 guess they have the same one. This is as -- this
 13 is the same one we have as of June 30th.
 14 MR. JABOUIN: Yes.
 15 DR. LYNCH-WALSH: Hold up.
 16 So the Board received the annual report
 17 before us then?
 18 MR. JABOUIN: So let's recall that the ACFR
 19 was on the November 16th meeting --
 20 DR. LYNCH-WALSH: Yeah, I know.
 21 MR. JABOUIN: -- and this was a very short
 22 timeframe. The agenda item had to be posted for
 23 the -- for the meeting that occurred.
 24 DR. LYNCH-WALSH: Okay. So they've seen it
 25 already.

Page 74

1 MR. JABOUIN: Yes.
 2 DR. LYNCH-WALSH: Okay. Uh-huh. Okay.
 3 MR. JABOUIN: And they are asking staff some
 4 very pointed questions when it comes to expenses.
 5 DR. LYNCH-WALSH: Yeah, but then we're
 6 still -- but we're not seeing anything that would
 7 turn the boat -- turn the Titanic around. We're
 8 not -- they're not making big enough decisions
 9 that would have a really significant impact.
 10 Hold on. I've to get back to -- I lost track
 11 of where we were.
 12 Okay. So for our January discussion, we're
 13 looking at the June 30th, 2023 financial
 14 statements. So what we're looking for is where
 15 are we -- you know, what's the most recent fund
 16 balance? So on January 11th we're looking for
 17 what is it now, not what was it in June.
 18 And that's what I'm looking for a discussion
 19 of. So that we're dealing in realtime.
 20 MR. DE MEO: Yeah, I have a question about
 21 the language here. Because if you're not
 22 considering the past actual results of a year,
 23 then 3.5 percent of which revenue or annual
 24 expenditures; projected annual expenditures?
 25 In other words, if you take the fund balance

Page 75

1 at December 31st, what are you going to compare
 2 that to; what expenditures?
 3 DR. LYNCH-WALSH: They project -- so staff
 4 projects where they're going to be, and I think
 5 they've been pretty accurate as far as
 6 projections when they get the actual. So this is
 7 as of June. And somewhere in here it tells you
 8 what the actual level is. And I'm trying to
 9 remember offhand if we were at 3 -- I think they
 10 were at 4.15 and I'm trying to remember if they
 11 dipped below 4.
 12 MR. DE MEO: And the next question is, how
 13 are we involved with this? Do we look at the
 14 plan or what is our involvement?
 15 DR. LYNCH-WALSH: Well, we're supposed to
 16 look at financial statements --
 17 Hold on. Let me go back to our bylaws since
 18 we don't have a governing policy.
 19 So if we have any -- well, we're supposed to
 20 interpret, evaluate, -- now, we're proposing to
 21 change our policy, but, basically, looking at
 22 review policies and procedures affecting
 23 financial areas, make recommendations. Is there
 24 a policy related to the decisions they've been
 25 making that they're not following? We are

Page 76

1 empowered to investigate any financial matters
 2 which are of concern to the committee.
 3 I would think getting down to your minimum --
 4 you know, getting down to your minimum fund
 5 balance. So are there activities that they're
 6 engaged in that are more global and do they have
 7 a plan?
 8 Because what I fear is going to happen is,
 9 we're hiring these people and then we're going to
 10 hear when the org chart comes out, which I want
 11 to say is happening in April, that there are
 12 going to be massive cuts to staff.
 13 MR. JABOUIN: Chair, with respect to the
 14 information, can you go to F4 of the agenda and
 15 on the interim financial statements that'll have
 16 some information on that.
 17 DR. LYNCH-WALSH: Oh, you found it? Okay.
 18 Hold on. I got my Fs confused.
 19 MR. JABOUIN: And when you get there can you
 20 go to page 5 on the interims?
 21 DR. LYNCH-WALSH: Okay. Hold on. I always
 22 hope the executive summary has more than it does.
 23 Hang on. Page 5?
 24 MR. JABOUIN: Yes, please.
 25 DR. LYNCH-WALSH: Okay. There we go.

<p style="text-align: right;">Page 77</p> <p>1 MR. JABOUIN: Let's take a look. 2 DR. LYNCH-WALSH: All right. It was 4.15; 3 okay. And that's as of September. 4 MR. JABOUIN: Yeah, that's more current 5 there, the interims. 6 DR. LYNCH-WALSH: All right. Okay. And 7 compare it to a year ago as of September. 8 So we're now in December and they should be 9 able to predict, to have predictions as to where 10 we were -- would be in December. We should have 11 actuals. Because we're not through the whole 12 year yet. 13 MR. JABOUIN: Yeah, so I don't know what's 14 the timeframe for them to prepare the December 15 data. So, obviously, this is the first fiscal 16 quarter in September. 17 DR. LYNCH-WALSH: Uh-huh. 18 MR. JABOUIN: But I did provide a further 19 update, Mr. De Meo, from the ACFR that was as of 20 June 30th. 21 MR. DE MEO: Yeah, thank you for clarifying 22 that. I would think that our involvement here 23 might be to review any plan that's required under 24 that document. But as far as operations, and 25 budgeting, and staffing levels, that's kind of</p>	<p style="text-align: right;">Page 79</p> <p>1 attend, but they will be presenting at the 2 January meeting. So maybe in the January 3 meeting -- 4 DR. LYNCH-WALSH: When is that? What is the 5 January meeting though? 6 MR. JABOUIN: One moment, Chair. 7 The January school board meeting is set for 8 January 23, which is two days before the January 9 25 audit committee meeting. 10 DR. LYNCH-WALSH: Okay. So we should then 11 have an update -- well, we're looking at the 12 ACFR, though, on the 11th. 13 MR. JABOUIN: Well, the ACFR has already gone 14 through. Would the committee still like to look 15 at it on the 11th? 16 DR. LYNCH-WALSH: It's the only time we could 17 discuss it as a group publicly other than 18 discussing it here. 19 MR. JABOUIN: It's already been approved by 20 the Board, but I obviously will include it for 21 the audit committee on the 11th. 22 DR. LYNCH-WALSH: Right, in case someone has 23 a motion they want to make, because they can't 24 make it today. So, yeah, that's fine. 25 All right. So we'll monitor this. And then</p>
<p style="text-align: right;">Page 78</p> <p>1 a -- to me, that's kind of an operational 2 management thing. 3 DR. LYNCH-WALSH: Right. I'm not necessarily 4 disagreeing with you. I'm just saying these are 5 some of the things that are likely to happen. 6 But, also, when we get the ACFR, a lot of 7 times the discussion, you know, is not that 8 involved. But this is something that's been a 9 hot topic for the past few months. 10 So if we're at 4.15 and then at 3.5 percent 11 they have certain responsibilities, we just -- I 12 just wanted everybody to be aware that we're 13 getting close to that. And, certainly, by 14 January 11th maybe we could have an idea of 15 where -- you know, what's the next number we're 16 going to hit. If we were at 4.15 as of September 17 30th, where are we starting the next calendar 18 year? 19 MR. JABOUIN: So from what I understand, at 20 the January Board meeting, the October interims 21 will be presented. So they -- let me look at the 22 date for the January Board meeting. So Finance 23 will have that presentation. I know that the 24 board members continually ask Ms. Motiwala and 25 Ms. Marte about this in the meetings that I</p>	<p style="text-align: right;">Page 80</p> <p>1 to Mr. De Meo's point, if they end up hitting the 2 3.5 percent, and discuss whatever plans are 3 supposed to occur and see if there's any 4 predictions as far as the next -- I know you're 5 saying they'll have October, but as far as where 6 we're likely to be in the next few months. 7 MR. DE MEO: Can I ask the chief auditor a 8 question? 9 I don't see -- 4.15 percent of 526 million is 10 not 94 million. So there must be a projection in 11 here somewhere. 12 In other words, 4.15 of 526 million, revenues 13 and other financing, is about 21 million. So 14 what are they basing -- apparently that projected 15 revenue is not here. 16 MR. JABOUIN: So that is something that you 17 could ask, but I don't have that information, 18 sir. 19 DR. LYNCH-WALSH: I think I had a similar 20 issue the first time I looked at this and then 21 they gave me a spreadsheet explaining how they 22 arrived at the percentage. And I can't think 23 offhand what's missing from the picture here. 24 So, basically, a breakdown of how we get to the 25 fund balance percentage. It's a projected</p>

<p style="text-align: right;">Page 81</p> <p>1 general fund excluding charter school revenues 2 and I think that that -- it may not be clear 3 what's excluded. 4 MR. JABOUIN: So there are some budgetary 5 factors into that calculation. 6 MR. DE MEO: Yeah, I mean, the 7 assigned/unassigned is 94 million. 94 million, 8 that would mean -- if that's 4 percent, that 9 would mean we're talking about 2.5 billion, which 10 is closer to our annual budget. So I don't think 11 we have all of the facts here, but I'm sure 12 somebody has looked at this. And Mr. Chief 13 Auditor, I'm sure you will run those numbers to 14 make sure they're right. 15 MR. JABOUIN: Sure. Absolutely. And I do 16 know that they do use some projected revenues 17 into that calculation, as well, sir. 18 MR. DE MEO: Thank you. 19 DR. LYNCH-WALSH: Yeah, I recalculated it and 20 it does get you there. But I think an 21 explanation, a better explanation, you know, a 22 note. So for our meeting when we look at the 23 ACFR, that way we can recalculate it ourselves if 24 we were so inclined, to be able to look at it and 25 do the math.</p>	<p style="text-align: right;">Page 83</p> <p>1 received the November 16th package that includes 2 the ACFR, that includes the different meetings. 3 So with our staff being on vacation for the next 4 two weeks, you'll be getting some more 5 information from me via email. So, for example, 6 you've asked for further information on the HR 7 Audit, you will get that from me via email. 8 Two records that are on the agenda are from 9 the Business Support Center on November 16th, 10 well, there were due dates that had already 11 passed. So we will be getting an updated 12 response from what you're seeing in the meeting, 13 because, obviously, the report was prepared for 14 November 16th and so there will be an update on 15 that for January 11th. And then some of the 16 follow-up that the committee had asked to do, 17 there's been some progress on that, so you'll get 18 some updates on that also that week. But the 19 core documents are the package that you received 20 for the November 16th meeting supplemented by 21 whatever I send you in those particular areas. 22 Chair, that's what I wanted to mention to the 23 committee. 24 DR. LYNCH-WALSH: Okay. Thank you. Anyone 25 else have any questions or comments or are we</p>
<p style="text-align: right;">Page 82</p> <p>1 MR. JABOUIN: So the ACFR -- although, I will 2 be in touch with them before then, the ACFR will 3 be -- the ACFR that was approved by the Board 4 will be on the January 11th agenda. Ms. 5 Motiwala, Ms. Marte and Mr. Castaneda will also 6 be in attendance at that meeting. 7 DR. LYNCH-WALSH: And will there be a staff 8 person that actually does this calculation? 9 Because, if memory serves, it was not Ms. 10 Motiwala who does it. 11 MR. JABOUIN: Well, I -- I mean, I will have 12 her -- I will communicate this to Ms. Motiwala 13 and she'll have the appropriate person available. 14 DR. LYNCH-WALSH: Perfect. All right. 15 Sounds good. 16 Okay. So that's all I wanted to call 17 people's attention to. 18 Anybody have any comments before we adjourn; 19 other comments; questions? 20 (No response.) 21 MR. JABOUIN: Chair, I do have some 22 administrative matters to talk about with the 23 committee with respect to the 11th. 24 DR. LYNCH-WALSH: Uh-huh. 25 MR. JABOUIN: Okay. So the committee has</p>	<p style="text-align: right;">Page 84</p> <p>1 good to go? 2 MR. JABOUIN: Chair, I think it's worthy of 3 looking at the agenda for January 25 that's 4 included in the package. Do you want to put that 5 on the screen? 6 DR. LYNCH-WALSH: Included in which package, 7 today's? 8 MR. JABOUIN: Yes. This is Item -- Item 5. 9 I'll go ahead and put it. 10 DR. LYNCH-WALSH: I have it. Oh, wait, but I 11 didn't share the screen again. Hold on. I 12 pulled it up. Yeah, one second. 13 Okay. So here we are. 14 MR. JABOUIN: So what I wanted to point out 15 to the committee, Chair, is that the January 25th 16 meeting does have some very time-sensitive 17 reports, such as the single audit and those 18 compliance audits, the management letter, and 19 then the internal funds also with respect to 20 that. The PCG ones we will need to move that to 21 February, given -- 22 DR. LYNCH-WALSH: Yeah, I already -- yeah, 23 you can just -- and Healthy Vending may very well 24 go there as well depending on how long. 25 So PCG, which includes caps and gowns,</p>

1 though.

2 MR. JABOUIN: No, no, those are different.
3 Remember, that's the education management
4 software is PCG. Caps and gowns is -- well,
5 they're being done by the same firm, but not --

6 DR. LYNCH-WALSH: That was my point.

7 MR. JABOUIN: They're different subjects;
8 yes.

9 DR. LYNCH-WALSH: Yes. So if --

10 MR. JABOUIN: Different people are working on
11 it.

12 DR. LYNCH-WALSH: So if CRI -- if Carr Riggs
13 Ingram's going to show up, because, single audit,
14 independent, independent, independent, internal
15 funds, property and inventory, maybe Healthy
16 Vending, and I have to look and see if there was
17 something we were kicking from -- oh, no, January
18 11th is added. So support, procurement, yeah,
19 those -- so you're saying -- yeah, those three
20 are --

21 MR. JABOUIN: Particularly those two. The
22 caps and gowns, though, that is, we should aim to
23 keep that, is a different area of CRI that is
24 reviewing that.

25 DR. LYNCH-WALSH: Oh, it's not the two guys?

1 before January 25th, when we already -- now,
2 remember, January 25th, and this is another
3 reason I'm suggesting we may have to move
4 something, is we're trying to have a preliminary
5 discussion of policy. Because this isn't leaving
6 any room for our housekeeping that we're trying
7 to talk about.

8 So I'll get with you off-line to figure out
9 which of these things. I know that the Board is
10 talking caps and gowns --

11 MR. JABOUIN: Yes.

12 DR. LYNCH-WALSH: -- because tis the season.

13 MR. JABOUIN: And due to timing, Chair, I
14 will send you the updated agenda for January
15 11th, which includes the discussions from today
16 as I'll need to finalize that with my staff in
17 order to have everything in place for January
18 11th. Because, remember, everything has to be up
19 and loaded on the website and so forth on January
20 4th when -- when the team is out. But I'll --
21 I'll email you after this meeting.

22 DR. LYNCH-WALSH: And these are all the items
23 that were on the November meeting, though; right?

24 MR. JABOUIN: Yes, but we are going to go
25 ahead and add the ACFR back because of the

1 MR. JABOUIN: It's -- we -- it's -- one of
2 them is on one, the other's on the other.

3 DR. LYNCH-WALSH: Oh. And are they going to
4 be joining us in person or virtually?

5 MR. JABOUIN: Yes, in person.

6 DR. LYNCH-WALSH: Okay.

7 MR. JABOUIN: But they're different people at
8 CRI. So -- so you don't have to be concerned
9 that the same person's going to come back twice.

10 DR. LYNCH-WALSH: Uh-huh. Okay. And Healthy
11 Vending was done internally?

12 MR. JABOUIN: It's done by us; yes.

13 DR. LYNCH-WALSH: Okay. Well, as long as --
14 and nothing else has snuck its way on here,
15 then --

16 MR. JABOUIN: Yeah, we don't sneak anything
17 in. These are worthy projects that need to be
18 looked at. And, again, there is also the
19 possibility, because there are items that I work
20 on that the committee does not have visibility to
21 for a lot of different reasons and those may
22 require coming to the audit committee.

23 DR. LYNCH-WALSH: Right. So the
24 non-time-sensitive ones, if something that is
25 time-sensitive that suddenly shows up a week

1 comments that were said earlier. But, yes, these
2 items were all on the November 16th meeting.

3 DR. LYNCH-WALSH: Okay. All right. Like I
4 said, we'll cut -- we'll cut, you know, the least
5 time-sensitive.

6 So PCG is already in February, Healthy
7 Vending may go the same way if we're trying to
8 keep caps and gowns.

9 All right. So does the group -- well, this
10 is on the website, so everybody has access to
11 this. If they want to look.

12 MR. JABOUIN: Yeah, and I think, Chair, we
13 may also need to move the property and inventory
14 to February for that matter. There is some
15 time-sensitivity, but that does provide some
16 latitude. I'll, obviously, represent one of
17 these on the 11th, as well.

18 DR. LYNCH-WALSH: Right. And we'll -- and by
19 the 11th Michele would have already given me the
20 shell for the 25th, so we'll pretty much have
21 that.

22 Okay.

23 MR. MAYERSOHN: Just a question on the
24 Healthy Vending, didn't we previously do an audit
25 on the Healthy Vending a couple years ago?

Page 89

1 MR. JABOUIN: No, this is the -- this is the
 2 audit that we've been working on with respect to
 3 the schools. So there was not a previous Healthy
 4 Vending audit, Mr. Mayersohn.
 5 DR. LYNCH-WALSH: I think what he's talking
 6 about is that it was started and talked about but
 7 we never saw it.
 8 MR. JABOUIN: Well, it's still in process on
 9 that end. So there were -- what happened was,
 10 during the timeframe of the pandemic, the
 11 environment with respect to students on campus
 12 and vending changed and we were not able to
 13 utilize that old information. Now that students
 14 are back fully we're able to analyze it in a
 15 standard, you know, during standard times.
 16 MR. MAYERSOHN: This was in the 21-22 school
 17 year it was scheduled for?
 18 MR. JABOUIN: Originally. And then we had
 19 some turnover which impacted the ability to be
 20 able to go ahead get this done.
 21 MR. MAYERSOHN: Right. But I thought even
 22 before -- Mr. Jabouin, I thought even before you
 23 got here I think there was an audit on Healthy
 24 Vending.
 25 MR. JABOUIN: Oh, I would have to research

Page 90

1 that, Mr. Mayersohn.
 2 MR. MAYERSOHN: Okay.
 3 DR. LYNCH-WALSH: There could have been. I
 4 don't remember it offhand, but there have been a
 5 lot of audits.
 6 All right. So there may be you're saying a
 7 pre-2018 vending machine audit?
 8 MR. MAYERSOHN: Yep.
 9 MR. JABOUIN: No, no, we -- no, no, we --
 10 it's best -- I mean, the 2018 data is available,
 11 but then we would like to present more current
 12 information to the committee.
 13 DR. LYNCH-WALSH: No, no, I'm saying that Mr.
 14 Mayersohn said there may have been an audit from
 15 before you were here. I said pre-2018.
 16 MR. JABOUIN: I see. I see.
 17 MS. FERTIG: And there were. There were
 18 audits. I can remember one in particular on
 19 vending machines.
 20 MR. MAYERSOHN: Right. My only point to
 21 that, again, is, as we establish these internal
 22 controls, the response that I think we're all
 23 tired of hearing is the response of, oh, yeah,
 24 we're going to now take the training or now we're
 25 going to implement what we need to implement. So

Page 91

1 that's -- if we -- if we've done something in
 2 2015, and, again, granted, the parties may be
 3 different, but what's the process to ensure that
 4 if somebody leaves that somebody understands the
 5 process when they onboard or what the
 6 requirements are? So that's my only concern.
 7 So it may be worthwhile to take a look at any
 8 of that information and how it applies to current
 9 information.
 10 DR. LYNCH-WALSH: To see if it's the same
 11 issues and same courses of action that everybody
 12 is promising to do years later.
 13 MR. MAYERSOHN: Yeah.
 14 DR. LYNCH-WALSH: That would be interesting.
 15 MR. JABOUIN: So noted. I will check with my
 16 team and this may impact the availability of that
 17 report for January 25. It's on the -- it's on
 18 the -- Chair, it's on the document you previously
 19 had up for January 25th.
 20 DR. LYNCH-WALSH: Right. But also having
 21 room for it.
 22 But if Mr. Mayersohn is just saying to look
 23 at an old one, but, either way, it's probably
 24 getting bumped, so that's fine. I think it's
 25 worth seeing historically if we're dealing with

Page 92

1 the same issues and responses.
 2 So if you can find one of those, and even
 3 just sending that out would be good. But if
 4 you're doing some sort of additional work, then I
 5 could see where that might delay it.
 6 All right. If there's nothing else we're
 7 going to try to end this in under two hours. So
 8 it's 12:53. All right.
 9 I don't hear --
 10 MS. CARTER-LYNCH: Happy New Year and Merry
 11 Christmas to everybody. This is Ruth.
 12 DR. LYNCH-WALSH: Yeah, Happy New Year.
 13 Happy Holidays.
 14 MS. FERTIG: Same to everybody and looking
 15 forward to 2024.
 16 MS. SHAW: Happy Hanukah. Happy Kwanza,
 17 Christmas and happy holidays to everyone. Be
 18 safe.
 19 (Meeting was concluded at 10:53 a.m.)
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REPORTER'S CERTIFICATE
STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 3rd day of January, 2024, Fort Lauderdale, Broward County, Florida



TIMOTHY R. BASS
Court Reporter

A					
a.m 1:15 92:19	advisory 9:21 10:13 45:10,16,25 46:15 61:14	appointment 43:14	16:3 19:19 33:11,11	34:2,7,15,18,19	
ability 89:19	AECOM 61:2	appointments 41:5	33:21 34:9 35:22	69:16 71:8,12,13,14	
able 10:16 14:23 17:14 24:2 34:24 38:13,19 40:19 42:17,21,25 43:3 46:13 50:20 77:9 81:24 89:12,14,20	afield 48:8	approach 22:9,10 41:21 53:22 59:20	37:25 38:23,25 39:2 39:8,14 40:5 43:25 44:1,3,17,23,23 45:8,17 46:6,7,22 46:25 47:18 49:4,11 49:23 58:1,3,11 66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	71:15,16,20,22 72:1 72:3,10,19 74:16,25 76:5 80:25	
absolutely 14:22 34:25 81:15	African 64:20	appropriate 82:13	45:8,17 46:6,7,22	bare 33:18,23	
access 88:10	agenda 6:13,14,14,17 14:10 21:24,24 22:5 25:4 27:13,15 35:5 50:14 68:2 69:23 73:22 76:14 82:4 83:8 84:3 87:14	approved 7:1,2,3 20:7 38:17 40:24 57:18 60:24 72:1,19 79:19 82:3	46:25 47:18 49:4,11 49:23 58:1,3,11 66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	bargaining 34:6 37:9 37:18	
accomplish 17:7	ago 77:7 88:25	April 22:18 76:11	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	BASA 40:16	
accomplished 17:7,8	agree 8:12 9:12 21:8 67:21	Arcese 2:8 4:5	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	based 22:19 38:1,24 46:5,17 68:19	
account 34:20	Ah 71:16	architect 60:23 65:14	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	basic 10:15	
accounting 10:15,18 39:12	ahead 3:9 27:18 45:24 67:3,9 68:11 84:9 87:25 89:20	architects 60:2	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	basically 9:25 10:5 11:10 37:1 71:14 72:16 75:21 80:24	
accurate 75:5	aim 85:22	archives 5:8	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	basing 80:14	
ACFR 33:14 35:4 69:16 70:19 71:9 73:11,18 77:19 78:6 79:12,13 81:23 82:1 82:2,3 83:2 87:25	Ali 2:8 4:5	area 29:21 41:10 85:23	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	basis 38:19	
acknowledge 8:19	Allegiance 3:4,7	areas 15:11 38:11 43:10,18 45:22,23 46:23 47:23 75:23 83:21	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	Bass 1:23,24 2:14 4:7 30:23 31:20 93:4,14	
acknowledged 3:14	Amanda 17:21	arrived 80:22	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	Bay 67:9,17	
Acquisition 36:8	amendment 72:11	articles 48:21	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	Beach 5:12,25 6:24 7:10,14,22 10:3 11:12 15:10 32:24	
act 39:21	amendments 21:19	articulated 42:7	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	becoming 33:17	
acting 41:5	American 64:20	aside 34:17,19,21,23	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	BECON 2:14 29:24 30:10,15,17,19	
action 91:11	amount 35:19 72:6	asked 48:15 61:20 62:3 83:6,16	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	begs 56:4	
activities 76:5	analysis 42:24 49:21 49:25 50:3,16 52:6 52:12,17 53:5 58:21 61:10 64:18	asking 20:22 42:3 48:19 62:4 64:17 73:5 74:3	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	Behavioral 35:13	
actual 57:21 74:22 75:6,8	analyze 89:14	aspects 40:15	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	believe 6:3 10:21 11:11 15:7 22:21 26:21 60:6 64:2,5 66:15 67:12 72:22	
actuals 77:11	Andrews 1:24	assessment 35:13 52:24 53:1,2,3,7 55:12,21	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	best 9:25,25 90:10	
add 13:9 21:21,25 27:12 46:16 53:23 53:24 55:23 87:25	announce 39:15	assets 71:11	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	better 15:24 37:10 81:21	
added 8:16 56:1 85:18	annual 71:21 73:16 74:23,24 81:10	assigned 71:15	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	big 33:11 49:11,22 60:2 63:24 68:1,7 74:8	
addition 60:10	answer 19:7 50:20 69:7,24 70:7,18	assigned/unassigned 81:7	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	bigger 37:21 66:25	
additional 16:6 33:4 51:8 92:4	Anthony 2:2 3:15	assignments 41:5	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	biggest 44:18	
address 46:3	anticipate 61:12	assuming 8:5 57:3,25 59:16 63:4 64:16	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	billion 81:9	
addressed 44:4 50:11	anybody 12:3 13:8 14:5 21:5 46:21 82:18	ate 65:7	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	bit 12:23 40:13	
adhere 18:8	anybody's 20:24	attached 51:19,20 57:7 60:19	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	blah-blah 11:4	
adhering 43:19 45:6	anymore 13:9	attempt 6:11	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	Blanch 60:16	
adjourn 82:18	anyway 10:24 26:2 35:24	attend 61:21 79:1	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	Blanche 66:10	
administrative 82:22	apart 29:14	attendance 2:1 4:2 82:6	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	blanked 12:8	
adopted 71:18	apparently 80:14	attention 82:17	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	blocked 21:23	
advance 50:13	applies 7:5 91:8	audit 1:5 2:8,8 4:23 5:21 6:16 7:7 9:20 10:13,17 11:7,11	66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	blueprint 44:11	
advertised 17:5 41:1	appoint 26:22		66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14	board 1:3 4:24 5:9 6:4 7:3,4 10:21 11:15 28:12 29:4,8	
advertisements 17:11			66:5 67:22 68:6,10 68:14 70:7,8 79:9 79:21 83:7 84:17 85:13 86:22 88:24 89:2,4,23 90:7,14		

B

B 2:12
back 6:25 9:8 11:5
12:17 14:19 16:18
16:25 23:9,19 24:9
25:21,23 34:13 42:4
44:19 53:25 58:8
59:1 66:5,13 74:10
75:17 86:9 87:25
89:14
background 10:18
70:9
bad 67:12 73:2,8,10
balance 33:12,17

34:23 35:19 43:6,18 45:15,19 57:18,19 59:13,13 61:14 70:15 71:18,25 72:2 72:5,19 73:4,16 78:20,22,24 79:7,20 82:3 87:9 Board's 10:14 59:15 boat 74:7 body 46:18 boilerplate 5:24 7:5 bold 20:11 bond 53:13 57:2 61:24 bottom 55:13 break 37:15,17 breakdown 80:24 bring 16:22 20:1 46:5 bringing 58:25 Broadcasting 2:14 broke 54:7 broken 51:4 brought 50:10 57:1 Broward 1:3 93:3,11 BRYAN 2:10 budget 10:13 42:4 81:10 budgetary 81:4 budgeted 33:24 budgeting 77:25 building 51:11,20 52:2 56:20,20,22 60:10,12,18 buildings 60:19 bullets 64:12 bumped 91:24 bus 60:16,18 business 10:19 83:9 busy 22:11 23:23 41:17 bylaws 5:11,17 6:25 7:2,8,21 9:24 10:4,5 10:7,20 11:1 15:23 75:17	19:21 27:20 78:17 calendars 18:17 call 3:9 82:16 called 49:24 camera's 3:5 campus 89:11 capital 71:11 caps 84:25 85:4,22 87:10 88:8 captured 51:6 55:14 57:4 careful 14:8 Carr 85:12 Carter 2:11 4:6 Carter-Lynch 2:2 3:10,13 19:14,18 31:14,17 92:10 case 79:22 case's 16:14 cases 9:13 51:15 61:5 Castaldi 62:20 63:6 63:12 Castaldi's 63:22 Castaneda 82:5 caused 34:6 Center 83:9 certain 28:16 34:17 35:9 38:11 39:21 43:8 45:20 59:14 78:11 certainly 9:12 54:19 78:13 CERTIFICATE 93:1 certify 93:6 chair 4:3 6:18 12:19 14:8 15:3 20:8 21:21 22:21 26:22 27:23 28:11 31:7,22 52:23 55:10 58:22 68:20 69:3 72:15 76:13 79:6 82:21 83:22 84:2,15 87:13 88:12 91:18 change 6:5 9:14,15 75:21 changed 89:12 changes 18:4,8 37:24 changing 6:1 10:11 channel 63:14 Chapter 43:17 chart 37:24 43:12	76:10 charter 81:1 chat 28:16,25 check 9:5 17:11 18:17 29:21 30:4,25 61:20 91:15 chickens 65:7 chief 2:6,7 4:4,4,8 5:18,20 6:5 7:22 9:14 11:1 16:13,13 22:17 42:12,21 45:9 45:18,21 71:23 72:3 80:7 81:12 child 23:9,10 chime 19:15 choose 19:20 30:12 chose 59:14 chosen 19:16,19 Christmas 92:11,17 citing 35:15 clarify 36:21 53:15 53:19 61:3 clarifying 32:8 77:21 clarity 21:9 class 41:6 cleaning 39:21 clear 81:2 Clerk 2:12 clicks 6:20 close 49:10 58:21 72:21 78:13 closer 35:11,11 81:10 CMAR 49:21,24 60:25,25 61:6,7 CMARs 60:7 come 12:17 22:24 32:15 50:12 58:1 65:16 69:6 86:9 comes 44:1 65:23 74:4 76:10 comfortable 22:8,19 44:24 coming 9:8 21:4,11 39:14 86:22 comment 4:13,19 69:20 comments 12:22 45:10,16,25 46:15 47:17 66:16 69:8,14 82:18,19 83:25 88:1 commitment 10:14	commitments 64:19 64:23 committed 71:15 committee 1:5 2:1 4:18,24,25 5:21 7:7 9:12,20 10:13 11:8 11:11 16:3,16 19:18 19:20 20:5,7 21:4 21:11,15 22:21 24:25 29:3,5 30:14 41:3 44:23 46:13 61:19,21,22 76:2 79:9,14,21 82:23,25 83:16,23 84:15 86:20,22 90:12 committees 7:6 61:14 61:24 communicate 69:11 82:12 communications 14:9 company 59:23 comparative 50:3,15 52:5,17 61:10 compare 63:7 66:5,21 75:1 77:7 compared 58:13 66:19,21 comparing 52:18 compensation 41:10 43:15 compile 32:23 compiled 23:1 48:21 compiling 22:19 complete 93:8 completed 38:2,4 52:7,14 58:16 66:8 67:3,13 completely 16:1 compliance 38:1,5 44:25 54:19 65:3,11 84:18 composition 10:11 comprehensive 7:24 9:9 10:1 50:24 51:15 comprised 53:3 concern 24:24 76:2 91:6 concerned 52:8 86:8 concerns 21:5 54:2 54:16	concluded 92:19 Conduct 61:15 confused 76:18 connection 12:9 conscientious 24:3 consideration 20:19 48:24 57:25 considered 36:15 37:25 62:22 considering 74:22 consistent 64:13 constraint 18:13 construction 59:21 59:23,24,25 60:20 61:3 63:1 consulting 10:19 contained 33:14 contains 68:6 content 38:7,18 context 66:8 continually 78:24 contractual 62:25 controls 35:25 36:2 40:6,10,25,25 41:8 41:19,20 42:8,15,18 42:22,23 43:4,10,24 44:2,3,7,12,16 45:6 45:22 46:6,6,8,14 46:19,23 47:22 48:3 48:16 49:7 65:23 90:22 controversial 56:25 57:17 convenient 23:13 conversation 5:2 42:4 48:1 51:11 63:6,23 69:21 conversations 44:9 convince 66:7 coordinating 20:13 COPA 36:24 37:3 copies 39:1 copy 64:6 core 83:19 correct 14:22 21:13 40:9 61:6 62:17 cost 57:9,24 costs 59:19 country 28:16 County 1:3 93:3,11 couple 12:21 29:2
C				
C 34:8 35:3 cafeteria 60:14 calculation 81:5,17 82:8 calendar 13:1,2,3				

33:17 37:22 47:23
57:16 88:25
course 65:20 66:2
courses 91:11
court 1:23 2:14 4:7
93:4,14
cover 37:12
covered 56:4
COVID 27:3
create 7:20 10:1
19:11 20:17
created 5:2 60:23
creating 4:23
CRI 85:12,23 86:8
critical 68:21
crossed 15:15,16,20
curious 69:24
current 77:4 90:11
91:8
currently 7:21 71:24
cut 88:4,4
cuts 76:12
Cypress 67:8

D

Dade 9:22
darkness 73:9
data 53:8 59:13 77:15
90:10
date 15:25 17:4,5,11
17:17,19 18:6 23:5
23:11,12 24:17,20
24:22 25:6,8,12,16
25:18,23 26:7 27:7
27:9,13 28:19,23,25
30:4 31:5 32:12,22
78:22
Dated 93:10
dates 24:3,13,15
28:17 29:3 83:10
Dave 4:5
DAVID 2:8
day 18:18,19,21
23:12 29:17 31:4,13
51:1 60:15 93:10
day-to-day 38:19
days 79:8
De 2:2 3:15,16 8:1
40:1,2,3,23 41:15
41:16 43:2,20 46:3
49:14,15,18,20 50:1

50:18 52:4 53:11
56:23 58:3,10 66:18
68:9,12,19 69:2,5
74:20 75:12 77:19
77:21 80:1,7 81:6
81:18
deadline 22:13 25:6
25:19 27:17
deadlines 18:7
deal 67:20
dealing 74:19 91:25
decades 70:21
December 1:15 18:4
18:14 72:14 75:1
77:8,10,14
decide 26:16 28:8
decided 57:19
decision 45:14 59:16
decisions 38:3 45:17
74:8 75:24
defeats 19:13
deferred 53:14
deficiencies 50:22
52:9,13 53:4,12
54:3,18 55:7 57:6
57:22 58:13
deficiency 50:4,16,19
50:24 51:2,13 52:6
52:20,23 53:1,6,11
55:17,18,19,21 56:1
57:14 62:24
delay 92:5
demolishing 60:18
department 44:20,21
44:22 45:1,3,5,5,13
51:11
departments 45:20
46:8
depend 66:2
depending 84:24
depends 65:25
descriptions 38:9,10
38:12,17 41:13
43:12,14
design 65:3,12
design/build 60:7
designate 43:11
details 33:4
determinations 41:11
determined 63:9
68:24 70:2

developed 50:17 53:6
55:20
development 62:12
62:15,22
dictated 34:16
dictating 60:1
difference 14:21
differences 16:10
different 10:24 13:22
13:23 15:19 20:2,4
34:5 40:15,17 41:23
42:15 43:9 44:2
50:22 51:17 53:10
53:18 55:25 60:21
61:12 83:2 85:2,7
85:10,23 86:7,21
91:3
differently 30:14 37:7
dipped 75:11
direction 41:23 59:14
62:6
Director 2:8,8
directors 42:14
disagreeing 78:4
discuss 11:18 16:6
24:11 39:16 79:17
80:2
discussed 4:22,23
5:14 11:17 51:19
69:21
discussing 35:2 39:17
49:20 79:18
discussion 14:18
33:14 36:1 45:2
62:19 63:19 67:22
71:10 74:12,18 78:7
87:5
discussions 73:3
87:15
dismissal 43:16
district 34:14,21 44:6
46:12 60:3 61:8
65:1,3,11 66:9
67:13,14,16 71:18
district's 62:23 65:17
diversity 10:14 61:21
Doctor 3:21
document 7:24 9:9
10:1 20:17 27:21
55:10,18 58:4 77:24
91:18

documentation 62:5
62:7
documented 54:3
documents 13:22,23
15:1 20:4 23:3 39:2
59:1,11 62:25 63:4
63:21,22 64:4 72:13
83:19
doing 21:19 25:1,5
26:25 27:5,6 44:25
58:2 59:24 92:4
dollars 42:4
doubt 39:18,20
Dr 2:4 3:3,8,11,22
4:10,16 6:10,19 8:9
8:20,23 9:2 11:9,21
12:11,18,20 13:2,16
13:23 14:3,11,15,23
15:4,12 16:24 17:9
17:15 18:1,12,25
19:4,8,25 20:10,12
21:7,9 22:4,15 23:9
23:16 24:5,8,21
25:5,10,17 26:19,23
27:2,24 28:5,14,18
28:21 29:9,19 30:7
30:16,20 31:6,11,16
31:19,23 32:3,7,18
33:8 34:1,11,13
35:3 36:11,20 37:6
37:9,14,20 38:14,20
40:2,8 41:25 42:8
43:1 45:12 46:2,17
47:2,6,12,16 48:5,9
48:13,25 49:15,22
50:9 52:18,25 54:7
54:14,24 55:2,6,11
56:11,14 57:5,18
59:18 61:25 62:12
62:15,18 63:11 64:2
64:9,11 65:25 66:24
68:5 69:6,13 70:6
70:22,24 71:7 72:16
73:7,15,20,24 74:2
74:5 75:3,15 76:17
76:21,25 77:2,6,17
78:3 79:4,10,16,22
80:19 81:19 82:7,14
82:24 83:24 84:6,10
84:22 85:6,9,12,25
86:3,6,10,13,23

87:12,22 88:3,18
89:5 90:3,13 91:10
91:14,20 92:12
draft 13:21 14:6 15:8
15:21,22 16:21,22
32:25
draw 72:1,18
drop-dead 22:13
due 17:11 46:11
83:10 87:13
dug 5:8
duties 9:19

E

earlier 31:13 64:18
88:1
early 28:4 69:21
easier 12:23 67:18
easy 54:20
echo 22:6
echoing 20:15
edict 11:15
EdSpecs 65:15,16
education 65:12 85:3
efforts 20:14
egregious 66:11
either 4:25 15:8 20:5
21:18 22:21 23:8
28:4 91:23
elaborate 50:5 53:19
electrical 51:6 56:7
elements 6:1 7:17
ELENA 2:10
Ely 60:16 66:10
email 17:25 46:13
47:4 83:5,7 87:21
emailed 4:15
emails 12:6 14:13
18:2
employee 40:14,21
employees 40:17
43:16
empowered 76:1
ends 12:14
energy 20:20
engaged 76:6
engraved 39:7
ensure 91:3
entire 21:15 61:8
environment 89:11
EPs 36:22

<p>equipment 65:18 ERHARD 2:10 ES 36:22 ESMAB 37:3 especially 69:25 ESPs 36:22 essentially 5:10 39:23 establish 90:21 established 4:24 10:10 evaluate 75:20 evaluated 40:21 66:3 evaluation 22:18 40:16 evaluations 16:14 38:3 40:15 41:11 44:25 evening 18:22 29:13 29:20 31:8 66:20 evenings 30:1 event 8:9 56:23 71:22 72:2 eventually 52:22,23 60:12 63:8 everybody 4:11 8:24 11:10 13:12 18:16 24:21 26:5 28:23,23 29:23 30:25 32:10 33:6 39:15,24 44:5 49:8 59:22 60:24 63:12 78:12 88:10 91:11 92:11,14 everybody's 12:4 23:12 everyone's 5:7 7:11 exact 19:11 example 40:14 57:1 83:5 exclude 13:20 excluded 81:3 excluding 6:1 81:1 exclusions 38:24 exclusive 38:6 executed 52:21 60:22 61:10 executive 2:11 76:22 exempt 45:5 exercise 25:21 55:24 exist 65:6 existing 10:4 11:14 expand 40:13</p>	<p>expect 32:1 expectations 43:21 46:4 expecting 43:21 expenditures 71:21 74:24,24 75:2 expenses 73:6 74:4 experience 39:4 explain 38:21 55:9 60:14 explaining 80:21 explains 43:23 explanation 34:4 81:21,21 explicit 73:2 externally 35:15 extra 64:6</p> <hr/> <p style="text-align: center;">F</p> <p>F3 33:13 72:10,25 F4 76:14 facilitator 30:10 facilities 29:20 30:8 31:7 53:7 55:20 61:21 62:10 70:14 fact 20:25 factors 36:15 81:5 factory 39:12 facts 81:11 fail 70:24 fair 53:15 fall 72:17 falls 71:22 72:3,21 familiar 32:18 51:13 far 12:6 15:1 16:2 20:13 23:15 25:2 32:23 33:6 36:16 38:12,16,17,18 40:12,15 41:8,10 42:11,23 48:7 66:24 66:24 73:6 75:5 77:24 80:4,5 fastest 63:17 FCI 63:9 fear 76:8 featured 66:20 February 17:20 24:13,14,22,22 25:7 25:12,16 26:6 27:9 27:10 28:24 29:3,6 29:17,22 30:24</p>	<p>31:21 84:21 88:6,14 feedback 24:2 feel 19:10 48:7 Fertig 2:3 3:17 8:19 8:21 11:6,17 12:8 12:16 16:18 17:2 19:6 20:15 21:8 22:2,5 24:19,24 25:9,14 26:14 29:16 30:2 31:3,9,12 32:14 33:22 36:8,12 36:14 37:7,19 42:2 47:19 48:7,11 53:23 54:5,9,16,25 55:4 56:8,12,22 57:12,15 57:16,20 58:8,24 63:3,25 64:1,6,8,10 66:4,12,18,23 68:10 68:13 70:20,23 71:3 90:17 92:14 FF&E 65:18 fieldwork 38:25 fifth 59:6 figure 32:10,11 87:8 filled 43:12 filling 5:24 final 27:20 finalize 28:2 87:16 finalized 33:3 finance 10:15,19 78:22 financial 10:16 71:23 72:4,5 74:13 75:16 75:23 76:1,15 financing 80:13 find 11:6 51:7 58:14 61:23 63:13,17 92:2 finds 59:12 fine 18:6 23:21 79:24 91:24 finish 17:3 68:12 firm 85:5 firms 64:20 first 3:3 13:6 20:24 23:18,19 25:23 29:22 34:8 37:14 42:18 48:3 49:23 54:22 59:5,7 61:1 67:13 69:8 70:1 72:17 77:15 80:20 fiscal 13:1 39:3 77:15</p>	<p>five 51:5 52:20,21 five-month 13:18 fixed 66:21 FL 1:25 flexible 29:18 31:17 Florida 93:2,5,11 focus 58:7,11 focused 42:7 folks 24:1 follow 15:17 follow-up 83:16 followed 38:16 following 3:1 23:21 61:13 62:2 75:25 footage 51:21 FOPE 36:24 37:4 Force 29:21 30:8 31:7 61:22 62:10 70:14 foregoing 93:7 forever 10:22 60:4,15 forget 67:24 form 10:5 11:23 format 6:7 Fort 1:25 93:10 forth 14:19 18:15 87:19 forward 20:6 37:23 47:13 68:24 70:4,10 70:11 92:15 found 47:14 76:17 foundation 10:5 four 26:16 four-step 5:3,16 7:12 fourth 39:2 59:5 fox 65:6 Friday 17:25 froze 54:6 Fs 76:18 FTF 62:4 63:14 71:11 full 22:5 fully 89:14 fund 33:12,17,25 34:2 34:15,18,19 35:14 69:16 71:8,12,14,15 71:16,20,22 72:1,3 72:19 74:15,25 76:4 80:25 81:1 fundamental 37:21 funded 53:13 funds 47:25 72:5</p>	<p>84:19 85:15 funky 39:18 further 36:21 45:25 77:18 83:6 future 14:10 71:25 72:18</p> <hr/> <p style="text-align: center;">G</p> <p>gather 14:24 57:14 Gathering 14:17 general 6:2 9:14 16:14 33:12,16,25 34:2 46:20 69:15 71:20 81:1 generally 11:11 44:4 48:15 generals 6:3 generic 43:22 generically 43:3 getting 17:24 25:23 33:23,24,25 48:7 61:1 72:20 76:3,4 78:13 83:4,11 91:24 GFOA 34:16 give 23:22 41:16,20 43:3 44:10 49:13 given 36:4 84:21 88:19 gives 58:19 68:21 glad 58:24,25 global 48:12,13 76:6 go 3:9 7:12,17 9:4 15:10,13 16:18,22 26:3 38:21 42:21 44:19 45:24 49:11 51:7,23 53:25 58:8 59:1,14 62:9 63:18 66:4,13,18 68:11,24 71:17 72:14,24 75:17 76:14,20,25 84:1,9,24 87:24 88:7 89:20 goals 44:1 64:13 GOB 55:22 goes 23:9 27:24 70:1 going 3:4 5:14,14 6:11 8:11 10:10 11:24 12:15,16 13:19,25 14:1,10 15:5 16:1,19,21 18:20 19:1,10,12,15</p>
---	--	--	---	--

20:11 22:16 23:19 23:20 24:1 25:4 32:10 33:2 35:10 37:12 38:8,21 41:23 42:3 45:13 46:20 48:25 49:1 51:10 53:16 54:10 56:13 57:3 58:9 59:1 64:16 65:9 66:15 68:13 72:9 73:10 75:1,4 76:8,9,12 78:16 85:13 86:3,9 87:24 90:24,25 92:7	Harpalani 2:9 4:6 hate 25:3 27:5 head 26:10 31:24 72:9 Healthy 84:23 85:15 86:10 88:6,24,25 89:3,23 hear 24:17 31:1 54:5 54:12 63:19 71:4 76:10 92:9 heard 4:14 9:2 13:8 14:5 hearing 33:16 69:8 73:1,9 90:23 Heery 60:2,3 61:2 helpful 52:5 hey 63:16 Hi 12:21 34:12 hide 39:10 high 67:10,11 higher 58:16 67:1,4 highlighted 10:11 13:7 14:25 15:15,18 16:9 highlighting 7:16,17 hire 41:3 hired 35:16 hiring 35:21 38:3 73:7 76:9 historic 63:7 historical 63:21 historically 11:7 91:25 history 61:17 70:25 70:25 hit 6:19 35:8 72:17 78:16 hitting 80:1 hold 17:12,16,20 24:6 28:18 43:1 73:15 74:10 75:17 76:18 76:21 84:11 holiday 19:22 22:11 23:24 27:22 holidays 21:1 25:22 92:13,17 home 23:10 hook 43:19 hope 42:6 63:18 76:22 hoping 16:8	hopped 16:24 hot 78:9 hour 16:8 21:2 hours 12:2 14:1 32:21 92:7 housekeeping 87:6 HR 33:10,21 34:9 35:24 36:2,4 38:22 40:6 42:9 43:25 44:1,12 46:5,7,14 46:19,23 47:18 48:16 49:4,7 83:6 huge 64:23 70:2 HVAC 51:1,3	incomplete 58:18 incorporate 7:9 9:23 22:16 incorporated 5:22 12:7 incorporating 5:15 5:25 7:19 9:7 incorrect 40:8 incorrectly 40:4 independent 9:20 44:13 85:14,14,14 Indian 67:16 indicated 53:13 69:4 individual 22:10 individuals 37:4 65:22 information 2:9 10:9 14:17 16:7 20:3 59:17 68:7,25 76:14 76:16 80:17 83:5,6 89:13 90:12 91:8,9 Ingram's 85:13 initially 69:20 Inquire 65:4 inquiries 65:22 inquiry 65:21 inspector 6:2,3 9:14 16:14 instance 9:18 35:12 39:6 49:5 51:1 55:7 instances 65:5 instructional 36:9,14 36:16,19,21 37:16 interest 32:19 interesting 30:22 91:14 interfere 29:23 interim 76:15 interims 76:20 77:5 78:20 internal 35:25 36:2 40:6,10 42:8 43:24 44:2,3,15 45:6 46:5 46:6,8,19,22 47:22 48:3,16 49:6 84:19 85:14 90:21 internally 86:11 interpret 10:16 75:20 interruption 8:18 interviews 41:3 61:15 inventory 39:8 42:15	42:17 85:15 88:13 investigate 68:22 76:1 invitations 39:8 INVITED 2:13 involved 38:16 75:13 78:8 involvement 75:14 77:22 issue 15:14 44:20 48:2 70:2 80:20 issues 34:7 51:14 65:22 91:11 92:1 item 14:10 33:13 34:8 35:5 47:16 73:22 84:8,8 items 50:13 55:25 58:15,16 66:13 86:19 87:22 88:2 Itohan 2:3 3:19 8:22 18:23 69:19
<hr/> H <hr/>		<hr/> I <hr/>	<hr/> J <hr/>	
hammer 11:19 33:3 Hang 54:24 76:23 Hanukah 92:16 happen 42:16 62:24 76:8 78:5 happened 45:2,3 70:11,21 71:2 89:9 happening 22:18 27:10 70:9 76:11 happens 28:6 happy 22:24 92:10,12 92:13,16,16,17		ie 62:25 idea 41:21 44:21 45:18 49:3 63:15 78:14 identification 54:17 identified 45:20 52:9 54:17 identify 41:18 51:2 Ighodaro 2:3 3:19 8:22,25 18:23 19:1 19:9,10 69:19 ignore 68:8 ignored 52:10 II 2:10 III 2:11 impact 74:9 91:16 impacted 89:19 implement 90:25,25 important 35:23 50:6 52:4,13 58:5 68:21 69:1 in-person 18:10,14 inadequate 58:18 inasmuch 59:9 inching 35:11 inclined 81:24 include 7:23 39:1 45:10,24 61:17 67:22 79:20 included 37:4 51:21 56:17,18 57:21,22 59:9 84:4,6 includes 22:17 83:1,2 84:25 87:15 inclusion 45:16,25	Jabouin 2:7 3:10,13 3:17,19,21,23,25 4:2,3,14 6:9,17 8:18 8:25 12:19 14:8,13 14:16,22 15:2 17:13 18:10 19:17,18 20:8 21:21 23:14 24:6,7 27:16,18 28:1,11,15 28:20 29:2,24 30:12 30:18 31:19,22 32:6 34:10 36:11,13 37:2 37:10 38:10,15 40:1 40:11,12 42:10 43:2 45:7,14 46:10 47:1 47:3,8,15 48:23 49:14,16,18 50:7 52:22 54:4,15,22 55:9 57:12 59:12 61:19 62:9,14,17 64:1,5 65:20 66:2 66:12,23 67:25 68:9 69:2,9 72:8,12 73:4 73:14,18,21 74:1,3 76:13,19,24 77:1,4 77:13,18 78:19 79:6 79:13,19 80:16 81:4 81:15 82:1,11,21,25 84:2,8,14 85:2,7,10	

85:21 86:1,5,7,12 86:16 87:11,13,24 88:12 89:1,8,18,22 89:25 90:9,16 91:15	37:11 38:6 39:5,13 40:17 41:10,13,17 41:24 45:1 49:4,8 50:4 51:16 53:16,17 53:24 54:5,10 56:4 56:19 58:22,24 59:22 62:2 63:16 66:14 67:15 68:16 69:22 70:3 71:12 73:10,20 74:15 76:4 77:13 78:7,15,23 80:4 81:16,21 87:9 88:4 89:15	limiting 11:8,13 line 55:25 lines 40:22 50:1 51:24 list 43:4 44:10 46:14 48:15 53:3 61:11 listed 50:21 52:20 53:12 57:5 64:3 listing 51:2 53:21 55:17,19 56:1 57:14 listings 50:4,16,19 51:13 52:6,23 53:1 53:6,11 55:19,22 62:24 lists 9:22 36:5 50:24 56:24 literature 47:13 little 12:23 40:13 loaded 87:19 long 8:10 56:14 62:24 70:4 84:24 86:13 long-term 62:23 look 15:9 17:25 18:3 23:3 24:12 28:12 31:12 38:8,21,23 40:5,14 46:7 51:25 53:2 64:18 72:14,24 75:13,16 77:1 78:21 79:14 81:22,24 85:16 88:11 91:7,22 looked 5:5,6,10,11 32:23 38:11 41:7,8 41:15 46:14 67:7 80:20 81:12 86:18 looking 6:17 9:21 18:1 23:24 24:1 27:20 28:6,11 39:5 41:22 42:1 43:10 44:3,9 46:21 56:15 56:19 58:17 61:7 62:20 64:20,24 67:1 70:4 71:9,10 73:11 74:13,14,16,18 75:21 79:11 84:3 92:14 looks 20:24 43:5 loop 60:16,18 losing 35:6 lost 12:12 74:10 lot 10:3,9 20:19 27:4 50:23 53:14 54:1 65:15 70:13,17,20	73:5 78:6 86:21 90:5 lower 58:15 67:1,2 Lynch-Walsh 2:4 3:3 3:8,11,21,22 4:3,10 4:16 6:10,19 8:9,20 8:23 9:2 11:9,21 12:11,18,20 13:2,16 13:23 14:3,11,15,23 15:4,12 16:24 17:9 17:15 18:1,12,25 19:4,8,25 20:10,12 21:7,9 22:4,15 23:9 23:16 24:5,8,21 25:5,10,17 26:19,23 27:2,24 28:5,14,18 28:21 29:9,19 30:7 30:16,20 31:6,11,16 31:19,23 32:3,7,18 33:8 34:1,11,13 35:3 36:11,20 37:6 37:9,14,20 38:14,20 40:2,8 41:25 42:8 43:1 45:12 46:2,17 47:2,6,12,16 48:5,9 48:13,25 49:15,22 50:9 52:18,25 54:7 54:14,24 55:2,6,11 56:11,14 57:5,18 59:18 61:25 62:12 62:15,18 63:11 64:2 64:9,11 65:25 66:24 68:5 69:4,6,13 70:6 70:22,24 71:7 72:16 73:7,15,20,24 74:2 74:5 75:3,15 76:17 76:21,25 77:2,6,17 78:3 79:4,10,16,22 80:19 81:19 82:7,14 82:24 83:24 84:6,10 84:22 85:6,9,12,25 86:3,6,10,13,23 87:12,22 88:3,18 89:5 90:3,13 91:10 91:14,20 92:12	majority 72:2,20 making 16:15 21:19 74:8 75:25 managed 61:1 management 10:19 65:4 78:2 84:18 85:3 manager 2:9,10 59:21,23,23,25 60:20 61:4 managing 61:8 Manatee 67:17,17 manner 54:2 manufacturer 39:7 MAPPS 55:12 MAPS 55:14 march 39:11 MARQUARDT 2:11 17:22 32:3 Marte 78:25 82:5 marvelous 20:13 Mary 2:3 3:17 24:17 58:22 68:12,20 Mary's 68:6 massive 76:12 match 29:1 math 81:25 matrix 6:7 7:20 8:15 9:6 13:12 20:4 23:5 24:10 26:2 28:7 37:8 matter 31:18 88:14 matters 39:22 76:1 82:22 Mayersohn 2:4 3:23 3:24 8:3,4,7 20:8,10 20:11 21:10,13 23:5 23:7 25:24 26:20,24 88:23 89:4,16,21 90:1,2,8,14,20 91:13,22 Mayersohn's 22:25 mean 20:23 21:7,12 22:7 26:25 38:8 46:24 48:11,17 52:3 52:16,18 53:4 81:6 81:8,9 82:11 90:10 means 50:5 meant 53:17,20 medium 22:24 meet 11:18 18:21
Jacobs 63:9 January 6:8 8:14 13:10,19 14:7 16:7 17:16,17,18,23 18:6 18:18 19:22 20:25 21:13 22:23 25:19 25:19 27:12,14,15 28:9 46:16 74:12,16 78:14,20,22 79:2,2 79:5,7,8,8 82:4 83:15 84:3,15 85:17 87:1,2,14,17,19 91:17,19 93:10 Jennifer 2:9 4:5 Jeremiah 2:11 4:6 job 20:13 25:1 38:8 38:10,11,17 41:13 43:12,13 jobs 38:7 join 26:15,16 joined 8:19 joining 86:4 Joris 2:7 4:3 63:5 judgments 38:2 40:20 July 37:23,24 39:16 39:20 jump 23:17 June 13:20 73:13 74:13,17 75:7 77:20 jury 70:12,13	knowledge 46:18 known 46:18 65:5 knows 26:5 39:15 54:11 59:22 Kwanza 92:16	<hr/> L <hr/> labor 36:14 lack 44:24 65:22 laid 46:9 language 5:17,25 7:5 7:6,20 9:7,17,23 10:8 11:14 22:17 74:21 Large 93:5 latitude 88:16 Lauderdale 1:25 93:11 law 10:19 14:17,18 learn 70:24 71:1 leave 12:16 leaves 91:4 leaving 37:1,2 87:5 left 16:19 57:8 legal 38:25 let's 6:16 11:16 13:18 17:20 26:3,16 29:1 32:13 49:12 52:10 56:18 64:11 68:1 71:16 73:18 77:1 letter 84:18 level 55:7 56:3 67:11 75:8 levels 77:25 life 51:3 54:11 lightly 70:3 limited 12:12 42:4 47:25 58:4 61:7,18	<hr/> M <hr/> machine 90:7 machines 90:19 maintenance 53:14 major 41:18,20	
<hr/> K <hr/> keep 30:2 33:16 73:1 73:7,9 85:23 88:8 keeps 35:19,21 key 61:15,17 62:25 kicking 85:17 kind 5:6 14:1 15:13 16:5,20 20:14 41:22 48:1 53:21 63:10 65:7 68:16 73:3 77:25 78:1 know 9:10 11:2,9,9 11:15 20:18,22,23 20:25 21:18 22:10 24:3,21 25:15 26:9 29:3 30:5,20 35:15				

19:12 29:10,13,20 42:13 meeting 1:5 4:21,22 6:8,12,18 8:1,6,14 8:19 9:5 11:23,25 12:12 13:9,14 14:7 14:11,14 16:8,22 17:1,17,23 18:6,11 18:14,18 19:23 21:2 21:3,3,14,22 23:11 23:20 24:12,15,16 25:11,13,20 26:1,3 26:18 27:14,16 28:25 29:4,6 30:11 30:18 31:7 33:1,10 36:5 44:8 46:12,16 47:5,10 54:21 65:13 69:7,12 72:14,25 73:19,23 78:20,22 79:2,3,5,7,9 81:22 82:6 83:12,20 84:16 87:21,23 88:2 92:19 meetings 13:10 28:9 29:25 30:9,13,14,21 31:25 42:16,24 61:22 70:14 72:13 78:25 83:2 member 44:23 70:15 members 2:1 10:12 10:17,21 11:15 14:9 26:10,17 34:24 78:24 membership 10:9 11:7 memories 7:13 memory 5:7 67:6 82:9 mention 19:21 29:2 40:12 42:10 83:22 mentioned 60:20 66:25 mentions 6:2 59:20 Meo 2:2 3:15,16 8:2 40:1,2,3,23 41:15 41:16 49:14,15,18 49:20 50:1,18 52:4 58:3,10 68:9,12,19 69:2,5 74:20 75:12 77:19,21 80:7 81:6 81:18 Meo's 43:2,20 46:3	53:11 56:23 66:19 80:1 Merry 92:10 met 11:19 22:6,22 42:11 method 57:13 methods 40:16 54:18 60:5 Miami-Dade 5:12 6:1 6:24 7:10,14,22 10:2 32:25 Michele 2:11 28:7 32:4 88:19 Michelle 17:22 MICROSOFT 1:12 million 80:9,10,12,13 81:7,7 minimum 33:18,23 71:19 72:6 76:3,4 minute 12:9 missed 4:11 69:22 missing 55:5 80:23 moment 79:6 money 35:16,19,20 57:9 monitor 79:25 monitoring 65:2,11 73:4 months 33:18 39:17 78:9 80:6 morning 4:1 7:15 8:21 9:3 12:10 motion 36:1 45:19 79:23 Motiwala 78:24 82:5 82:10,12 move 20:6 69:15 84:20 87:3 88:13 moved 70:10 moving 30:3 49:10 70:11 multiple 6:20 52:19 mute 3:12 49:16,19 mutually 23:13 38:6 mysteriously 32:20	63:3 nature 9:21 39:14 necessarily 12:2 23:4 38:6 45:12 51:6 78:3 necessary 26:14 34:25 47:20 need 5:24 13:17 15:7 16:7 18:21 23:12 24:22 26:8 27:7,12 27:19,21 29:24 34:17,20 40:24 42:7 42:16 61:2 68:25 84:20 86:17 87:16 88:13 90:25 needed 19:22 29:8,14 35:14 51:8 66:7 needless 59:6 needs 18:8,9 28:3 34:21 52:10,24,25 53:2,3,7 55:10,12 55:20 neighbors 16:12 never 16:25 22:22 55:24,24 62:2,7 70:9 89:7 new 37:23 60:9,12 92:10,12 news 66:20 nice 41:18 night 66:20,21 nobody's 7:2 nodding 31:22 32:5 non-instructional 36:10,17,23,25 37:15 40:22 non-time-sensitive 86:24 nonadherence 65:23 noncompliance 65:5 north 16:12 Northeast 60:9,10 63:7 66:6,10 68:16 Notary 93:4 note 29:24 54:1 81:22 noted 53:24 66:23 69:3,4,10 91:15 notes 36:7 93:9 noticed 68:15 notify 71:24 November 6:11 11:23	12:1 17:1 36:5 50:14 73:19 83:1,9 83:14,20 87:23 88:2 number 12:21,23 13:1 15:6,7 34:18 34:18,22 35:2,12 43:7 78:15 numbers 9:15 81:13	69:13,18 70:6 71:3 71:7 72:16 73:24 74:2,2,12 76:17,21 76:25 77:3,6 79:10 82:16,25 83:24 84:13 86:6,10,13 88:3,22 90:2 old 89:13 91:23 on-line 5:4 6:15 onboard 91:5 onboarding 41:4 once 5:10 23:4 53:9 60:9 one-time 34:4 ones 44:22 60:1 84:20 86:24 operating 71:21 operational 78:1 operations 2:10 35:20,21 36:9 77:24 opine 38:1,7,13 opined 20:2 opinion 58:11 62:5 64:17 68:22 opportunity 42:13,20 opposed 11:16 61:4 order 42:16 87:17 orders 67:7,8 org 43:12 76:10 organizational 37:24 Originally 89:18 other's 86:2 ought 34:3 44:11 outline 46:5 outside 14:14 overall 24:25 25:2 overlap 10:3,4 Oy 32:8	
			O		
			objectively 58:19 objectives 50:2 53:20 observation 45:1 obtain 61:16 62:21 65:1,10 obviously 45:7 46:11 77:15 79:20 83:13 88:16 occur 38:24 80:3 occurred 39:19 73:23 October 4:21 7:14 8:1 13:7 15:13 16:19 22:6 78:20 80:5 off-line 15:6 87:8 offhand 75:9 80:23 90:4 Office 2:6 4:4,8 5:17 officer 42:12,21 45:21 71:23 72:4 officially 71:24 offsetting 73:6 oh 8:23,23 18:3 20:10 28:18,21 31:9 51:24 68:10 76:17 84:10 85:17,25 86:3 89:25 90:23 okay 3:8,13 4:2,10,16 4:19,21 6:10,23 7:18 8:9,20 9:3,4 12:18 14:15 15:4,12 23:9,16 24:5 27:24 28:7 30:2,20 31:16 31:19,25 32:8,9,11 32:13,22 33:5,8 37:6,14,20 38:14,20 38:24 43:1 46:2 47:12,16 48:8 49:10 55:4,5,6,7 61:25 63:1,25 64:8,11 66:24 68:12 69:13		old 89:13 91:23 on-line 5:4 6:15 onboard 91:5 onboarding 41:4 once 5:10 23:4 53:9 60:9 one-time 34:4 ones 44:22 60:1 84:20 86:24 operating 71:21 operational 78:1 operations 2:10 35:20,21 36:9 77:24 opine 38:1,7,13 opined 20:2 opinion 58:11 62:5 64:17 68:22 opportunity 42:13,20 opposed 11:16 61:4 order 42:16 87:17 orders 67:7,8 org 43:12 76:10 organizational 37:24 Originally 89:18 other's 86:2 ought 34:3 44:11 outline 46:5 outside 14:14 overall 24:25 25:2 overlap 10:3,4 Oy 32:8
			P		
			P.M 1:15 package 67:20 83:1 83:19 84:4,6 packages 28:1 packed 25:4 packet 27:15,17 page 71:8 76:20,23 painfully 51:12 Palm 5:12,25 6:24 7:10,14,21 10:2 11:12 15:10 32:24		

pandemic 89:10	personnel 43:9	poor 12:10	91:23	pull 5:16 35:4,4,23 69:16 70:18 72:9,12
papers 39:1	pertains 40:21 41:9	portion 69:12	problem 13:5 16:25 17:10 33:17 37:21 44:18 49:24 51:17 55:3 72:17	pulled 6:14,21,22 8:15 43:5 59:2 84:12
pardon 16:17 56:21	phrase 37:7	position 38:18 40:23 41:1 71:23	proceedings 61:13 62:2 65:2 75:22	purpose 9:22 19:13
part 6:12 19:1,2 26:17 37:3 39:20 41:7 50:17 51:4 53:6 54:23 55:20 59:25 60:17 62:22 65:9,17 67:14,19 70:7	phrases 53:8	positions 43:11,13	process 5:3,16 7:12 38:16 65:24 70:1 89:8 91:3,5	purposes 40:5
participate 21:16	Phyllis 2:5 3:25 8:2 16:20 25:25 29:14	possibility 86:19	proceedings 3:1 93:7	put 6:7 8:13,14 9:6,13 13:11 14:10 16:4 20:16,20 23:1 24:10 28:15,23,25 37:8 53:9 60:8 84:4,9
particular 42:24 45:23 51:1 66:16 83:21 90:18	pick 9:25 15:25 18:5 20:5 23:12 24:16,20 25:12,15,17,18 26:7 27:9,13 30:3 39:11	post 17:24	processes 65:2	putting 20:14 23:4 27:17
particularly 22:10 85:21	pick-up 32:15	posted 73:22	procurement 36:3 60:5 85:18	
parties 91:2	picked 47:23 54:22	potential 17:10 65:5	produce 26:2	Q
parts 51:5	picking 24:14 25:6,7 30:24	potentially 21:25	professional 63:1	QSEC 65:13
passed 24:14 35:25 45:19 83:11	picture 80:23	PPO 67:6	program 45:9 59:22	qualifications 43:13
pay 35:14	piece 36:2,3	practice 44:12	progress 83:17	quarter 32:16 39:3 77:16
paying 35:22	pieces 39:11 40:22	pre-2018 90:7,15	project 49:21,24 53:9 57:21,24 59:4 62:21 64:12 68:1 75:3	question 12:19 13:16 15:3 18:24 19:14 40:1 49:14,18 56:5 68:9 70:7 74:20 75:12 80:8 88:23
payments 34:5 64:19	Piper 67:11	predict 77:9	project's 61:17	questionable 35:17
PCG 84:20,25 85:4 88:6	place 42:18 43:11 61:24 87:17	predictions 77:9 80:4	projected 74:24 80:14,25 81:16	questioned 67:8
people 4:12,17 12:6 18:20 20:1,4 25:25 26:16 29:17 34:2 35:17,21 39:5,9,21 41:5 42:12,21 45:21 50:12,25 62:6 64:17 66:7 73:7 76:9 85:10 86:7	planning 14:6 21:24 62:23	preparation 8:13 27:13	projection 80:10	questions 21:5 47:17 69:14,25 73:5 74:4 82:19 83:25
people's 24:4 82:17	plans 80:2	prepare 45:8 77:14	projections 75:6	quick 8:18 26:13
percent 64:22 71:20 71:22 72:3,6 74:23 78:10 80:2,9 81:8	Plantation 67:10	prepared 46:15 47:3 50:12 69:6 83:13	projects 37:25 57:23 59:7 62:3 64:14 65:16 67:3,9 75:4 86:17	quite 70:3 71:5
percentage 34:17 80:22,25	plate 66:17	preparing 19:23	promising 91:12	R
Perfect 82:14	play 65:16	prescribe 43:13	promotion 43:15	R 1:23 93:4,14
perform 50:3,15 64:14,15	please 14:8,16 29:24 54:4 55:9 76:24	present 90:11	promulgate 34:16	Radcliff 2:12 4:8
performed 59:21 61:5,11	Pledge 3:3,7	presentation 21:6 78:23	proof 17:23	rails 16:2
performing 44:22 61:12 62:1	Plus 23:20	presented 59:13 78:21	property 85:15 88:13	raised 68:20
period 13:18	point 4:15 21:6 22:25 53:12 56:24 57:13 57:15,20 62:6 68:6 80:1 84:14 85:6 90:20	presenting 79:1	proposal 48:10	rate 64:24
person 42:14 82:8,13 86:4,5	pointed 74:4	pressed 12:1	propose 5:16 45:4	re-prioritize 59:15
person's 22:11 86:9	points 57:16	presume 63:18	proposed 5:9 6:6,25 9:18 32:24 33:10,20 34:9 35:24 37:22 47:18	read 12:23 49:2,2 70:12
personally 44:18	policies 5:5,11,18 6:23 7:15 75:22	pretty 72:20 75:5 88:20	proposing 20:1 48:18 75:20	reading 28:21 50:19 71:5
	policy 4:23 5:1,9,19 5:20,23 6:1,6 7:3,4 7:7,22 8:12,16 9:10 9:11,15,18 10:6,6 11:2 14:20 22:16 32:24 40:19 71:18 75:18,21,24 87:5	previous 89:3	provide 24:2 35:10 43:14 72:4 77:18 88:15	reads 70:13
	political 70:17	previously 68:4 88:24 91:18	provided 65:14	ready 17:6,24
		primary 36:16 40:4	public 4:12,19 13:14 14:11 73:3 93:5	real 26:13
		primes 64:22	publicly 79:17	realize 70:8
		prior 5:6 36:4 58:16 70:16,16,16,16,16		realizing 25:21
		priorities 58:14 68:23		really 15:7 36:24,25 50:6 55:5 67:12
		prioritized 59:4 67:5		
		priority 58:6,15,16 58:20 67:1,2,4,11		
		PRITYKINA 2:10		
		pro 26:22		
		probable 51:10		
		probably 5:3 23:25 27:23 28:5 40:13 47:10,20 48:20 49:23 66:11 68:8		

68:17 69:1,23,24 73:10 74:9 realtime 74:19 reason 36:16 43:4 50:9 87:3 reasons 34:25 35:1 86:21 recalculate 81:23 recalculated 81:19 recall 73:18 recalling 27:22 40:3 received 73:16 83:1 83:19 recited 3:7 recommend 23:18 recommendation 45:15 recommendations 11:4 12:3 16:15 75:23 record 93:8 recorded 31:25 records 83:8 recover 35:11 recruiting 41:2 refer 9:8 53:8 55:18 referring 56:6 refers 5:21 7:7 36:3 reflect 10:14 refresh 5:6 7:13 refresher 16:6 regarding 43:8 regardless 44:8 regular 28:9 30:14 related 46:6,23 48:16 75:24 relates 69:25 relevant 6:5,24 15:20 61:23 64:4 68:7 rely 65:21 remediated 58:13 remember 8:3,4 35:24 50:13 61:20 68:1 72:8 75:9,10 85:3 87:2,18 90:4 90:18 remove 12:22 removed 56:9 57:23 64:21 renovate 60:14 renovations 60:9,10	repeat 54:4,7 replace 57:10 replaced 51:22 52:2 56:17 replacement 51:19 report 6:4 35:9 70:12 70:13 72:22 73:16 83:13 91:17 93:7 reporter 1:23,23 2:14 4:7 93:4,14 REPORTER'S 93:1 Reporting 1:24 2:14 reports 10:17 63:12 84:17 represent 88:16 requests 71:25 72:18 require 86:22 required 72:4 77:23 requirements 38:25 43:17 91:6 reroof 66:7 reroofed 60:11 research 89:25 resolution 4:25 respect 40:20 41:1 45:22,23 76:13 82:23 84:19 89:2,11 response 3:18,20 33:7 46:10 82:20 83:12 90:22,23 responses 92:1 responsibilities 9:19 78:11 responsibility 45:8 responsible 43:6,8 restoration 72:7 restore 72:5 restricted 39:1 71:14 results 74:22 return 47:9 returns 46:12 reveal 65:22 revenue 74:23 80:15 revenues 80:12 81:1 81:16 reverse 51:16 review 21:18 40:5 62:24,25 75:22 77:23 reviewed 45:21 reviewing 6:6 10:2	85:24 revised 7:1 71:9 Rhodes 2:8 4:5 Ridge 67:16 Riggs 85:12 right 4:10,19 14:12 14:13 17:9 18:2,16 19:16,25 23:25 24:9 25:9,21 26:5,19,23 27:4,11 28:5 30:18 30:19 32:12,13 39:4 48:13 56:11,14,15 57:13 58:2,3 63:11 69:17 70:18,22,25 77:2,6 78:3 79:22 79:25 81:14 82:14 86:23 87:23 88:3,9 88:18 89:21 90:6,20 91:20 92:6,8 Robert 2:4 3:23 role 16:3 roll 3:9 rolled 55:22 roof 51:23 56:23 57:8 66:6,6,19 roofing 51:16,16,17 51:22 55:23 56:2,18 56:21 66:5,14 67:3 67:22 68:2,3,14 roofs 52:1 56:16 57:7 66:9,22 67:5,12,13 room 18:15 87:6 91:21 RSM 35:15 59:12 68:21 69:6 RSM's 65:24 66:17 rules 9:19 26:10 run 81:13 running 51:24 Ruth 2:2 3:10,13 19:15 22:6,7 31:14 92:11	saw 68:10,14 89:7 saying 9:5 10:25 23:6 25:15 29:14 33:22 35:19 46:17 47:6 50:15 62:4 63:15 65:6 70:23 78:4 80:5 85:19 90:6,13 91:22 says 34:17 48:19 50:2 53:5 55:16,22 58:5 schedule 20:24 23:15 scheduled 32:20 34:15 89:17 schedules 28:13 school 1:3 4:24 5:9 6:4 7:4 23:10,18 25:23,24 29:4 32:15 34:23 43:6 50:3,16 52:6 53:1,6 55:19 67:10 79:7 81:1 89:16 schools 52:11,15 58:14,15 64:25 66:8 89:3 schools' 66:22 scope 36:6,6,9,10,25 37:17 39:24 50:2,6 51:22 53:10,20 58:4 59:3 60:1,3,22,25 61:10 62:13,16,21 63:8 66:16 67:1 scopes 50:17 51:13 60:21 screen 12:22 54:25 84:5,11 screening 41:2 screws 37:1 season 22:12 87:12 second 5:7 6:7,11,20 11:5 21:10 49:13 57:20 59:5 84:12 Secretary 2:11 see 4:16 6:16 8:15 17:20 18:3 28:15 29:1,17 31:20 32:13 33:15 40:6 43:21 49:12 50:25 52:1 55:25 60:9 64:11 65:10 67:2 68:17 69:24 71:16 73:5 80:3,9 85:16 90:16	90:16 91:10 92:5 seeing 22:16 74:6 83:12 91:25 seen 73:24 select 61:14 selection 16:16 41:2 self-performing 64:22 send 12:5 21:14,16,17 28:1 39:7 48:25 49:1 50:12 63:5 83:21 87:14 sending 48:23 92:3 sense 13:20 15:24 47:2 sentence 65:9 separate 67:25 September 55:15 77:3,7,16 78:16 serves 67:6 82:9 Service 1:24 services 63:1 set 17:4,5,19 27:7 34:17,19,21,22,23 68:23,23 79:7 setup 34:15 seven 13:22 shaking 31:24 share 48:22 54:20 84:11 shared 46:4 sharing 54:24 Shaw 2:5 3:25 4:1 8:8 12:19,21 13:16,25 15:5 20:15 23:17 26:15 28:15,20 34:10,11,12,14 49:17 92:16 she'll 82:13 shell 88:20 shoes 39:10 shoot 31:21 short 70:5,18 73:21 shoulders 20:17 show 39:24 52:12 56:13 58:12 85:13 showing 58:6 shows 58:6,10 86:25 shrinking 33:12 side 35:20,21 36:21 39:12
S				
	S/M/WBE 64:13 safe 26:24 92:18 salary 41:14 sample 49:5 sat 65:13 67:6 save 20:19 savings 34:20			

sight 56:2	squeeze 42:5	stuff 6:15 18:20 22:2 25:2 39:9 63:10	Talent 36:8	43:25 49:4 50:11,22
significant 16:10 36:18 74:9	SREF 65:3,11	sub-controls 41:19	talk 28:7 82:22 87:7	51:8 52:3,20 53:12
similar 11:3,12 60:13 69:3 80:19	stacks 67:6	subcommittee 11:18 11:23 12:13 13:5,13	talked 13:11 47:22 52:15 89:6	53:18 56:25 60:15
simpler 59:7	staff 2:6 4:18 17:13 19:22 28:3 63:18	13:14 15:25 16:20	talking 12:25 13:6 24:18 27:5 40:23	61:12 66:25 68:15
single 22:9 84:17 85:13	73:5 74:3 75:3	18:5,17 19:3,11,16	48:6 70:3 81:9	70:11 71:5 78:5
sir 49:16 50:8 80:18 81:17	76:12 82:7 83:3	20:5 21:16 22:9,20	87:10 89:5	87:9
sit 15:10	87:16	24:12,14 26:7,8,11	talks 71:8	think 3:11 5:13 6:8
site 55:7	staffing 77:25	27:8 28:25 29:12	tape 54:1	6:13 7:2 8:10,24
sitting 16:15	stakeholders 61:15 61:17	30:13,21 33:3	task 29:20 30:8 31:7 41:4 61:22 62:10	10:6,12,21,25 11:13
small 19:5	stand 3:5	subject 43:16	70:14	12:8 17:24,24 20:14
SMART 64:14	standard 44:12 65:17 89:15,15	subjects 85:7	Task-Assigned 2:10	20:19 23:22 24:9
sneak 86:16	standards 65:4,12	subsequent 37:24	teachers 37:1,2	25:20 26:7,14,15,24
snuck 86:14	standpoint 19:21 42:11,22 43:2,7,20	success 64:24	team 23:14 69:10 87:20 91:16	33:5 35:5 36:22
software 85:4	43:24	suddenly 86:25	Teams 1:12 18:18 21:3 27:2 30:9	37:10 38:20 42:1,3
somebody 14:18 21:15 81:12 91:4,4	start 5:24 15:8,8,21 32:12 39:2 43:25	suggest 38:22 41:16 64:23	63:14 64:9	42:5 50:6,9,18,20
sorry 12:8 23:17 31:9 31:11 33:22 49:17	47:23 58:20	suggested 16:21	tear 57:9	52:3,4,8,18,22
54:10 55:1 68:11,18 73:11	started 5:1 7:16 24:9 25:22 44:19,20 48:2	suggesting 25:24 26:1 87:3	Technology 2:9	53:15 54:22 56:20
sort 5:2,23 7:4,24 8:12 9:4 19:12	60:3,6 89:6	suggestive 10:20	tell 15:5 27:9 32:16 63:18 65:13 71:6,13	58:6,17 60:8 61:5
22:20 73:2 92:4	starting 78:17	Suite 1:24	tells 75:7	64:3 68:5,19,20,25
sounds 65:8 82:15	starts 22:18 30:10	summary 76:22	temp 26:22	71:8 72:10,20,25
source 8:17	state 35:10 37:11 72:23 93:2,5	Sunshine 14:16,18	template 5:23	75:4,9 76:3 77:22
sources 20:2	Statement 33:11 49:12,23	super 72:2,20	tentative 32:9	80:19,22 81:2,10,20
south 1:24 16:12	statements 10:17 74:14 75:16 76:15	superintendent 70:17 71:25	terms 12:14 43:20 44:6,12 58:20	84:2 88:12 89:5,23
space 65:17	statute 40:18 43:5	supplement 41:13	tested 42:19	90:22 91:24
speak 20:9 34:10 44:15	statutory 43:7,19	supplemented 83:20	testing 41:21 64:14 64:16	thinking 23:7 49:8 63:5
speaking 28:13 29:13 44:13,23 48:15	stay 42:6	support 2:10 83:9 85:18	thank 3:8 8:25 32:8 36:13 37:19 47:15	third 59:5
speaks 44:16	stenographic 1:23 93:9	supported 70:16	55:4 58:5 64:1 69:2	thought 6:21 16:18 22:6,7 31:9 35:22
Spec 2:12	stenographically 93:7	supposed 4:25 33:19 40:9 50:14 56:4,9	69:5 77:21 81:18	40:4 47:21 48:2
Specialist 2:10	step 5:4	59:5 60:11,13 75:15	83:24	52:15 54:24 55:3,5
specific 46:8,20,24	stipends 41:14	75:19 80:3	Thanks 68:18	89:21,22
specifically 44:6 48:17 64:20	story 70:4	sure 24:7 33:20 38:15 47:1 52:16 71:5	thereof 93:9	thousand 35:14
specifications 65:12	straight 55:13	suspension 43:15	they'd 12:4	Threat 35:13
spend 14:1 42:20	Stranahan 51:17 52:1 55:8 56:2,17 60:13	System 2:10	thing 13:13 19:12 23:2 37:14 47:19	three 35:2 51:4 60:5 60:6 61:11 64:25
spending 13:25 27:4 34:3	63:7 66:10	take 15:6 25:3 40:14 45:10,16,25 46:15	48:2 49:11 53:4	67:18,19 85:19
spent 54:11	streamed 30:19	64:6 66:15 74:25	56:15 59:10 66:10 78:2	three-pack 67:14
spot 3:6	strengthen 16:2	77:1 90:24 91:7	things 9:15 11:19 12:3,21 14:25 15:16	threshold 35:9
spreadsheet 80:21	stress 20:20,21	takeaway 65:8	15:16,18,20 16:1,9	throw 29:16
square 51:21	strictly 29:13	takes 6:20 20:18	33:8 38:5,22 39:19	throwing 39:9
	students 89:11,13		41:6,15 42:6 43:8	thrown 23:1 51:11
				Thursday 29:22
				Thursdays 29:11
				ticked 55:24
				tied 55:25
				Tim 2:14 4:7
				time 4:20 11:18 12:1 12:12 13:6,9,12
				14:2 17:19 20:20
				21:23 23:13,23 24:4

24:17 25:3 27:4,15 28:13 29:18 30:9,25 31:4,17 32:9,10,11 32:14,15 40:18 42:20 54:20 59:2 61:24 69:8 79:16 80:20 time-sensitive 84:16 86:25 88:5 time-sensitivity 88:15 timeframe 25:12 32:19 37:23 58:12 73:22 77:14 89:10 timeline 52:12 67:2 72:7 timelines 52:7 times 65:21 78:7 89:15 timing 42:11 46:11 87:13 Timothy 1:23 93:4,14 tired 90:23 tis 87:12 Titanic 74:7 today 6:13,23 7:12 8:12 16:5 18:9 23:11 24:19,23 27:1 27:8 79:24 87:15 today's 25:19 84:7 ton 6:15 top 26:9 41:20 72:8 topic 69:22 78:9 topics 32:19 total 71:21 touch 33:9 82:2 touching 51:25 track 35:6 74:10 training 90:24 transcribe 32:2 transcript 93:8 treated 30:13 true 93:8 try 8:11 25:17 29:9 62:18 63:4 92:7 trying 9:9 12:13,24 13:24 14:3,4 16:2 18:3 22:24 28:12 29:11 31:6 42:5 49:10 69:16 75:8,10 87:4,6 88:7 TSPs 36:23	Tuesday 29:10 tune 35:18 turn 74:7,7 turned 60:7 turnover 89:19 turns 50:23 twice 86:9 two 7:19 8:2 12:4,24 13:10 14:1 15:7 16:11 21:4,11,14 23:19 28:8 34:18,22 38:5 50:22 53:7,17 64:12 67:19 79:8 83:4,8 85:21,25 92:7 type 41:6,14 types 40:17 43:4 44:2 44:7 typical 46:19 typically 28:6 29:9,11	use 30:9 34:24 81:16 useful 51:3 58:21 usually 62:3 utilities 57:11 utilize 89:13	wanting 19:2 wants 13:12 26:15 wasn't 60:17 waste 14:2 watch 69:12 way 33:2 37:11 47:21 52:24 54:17 55:22 57:24 60:12 62:8 63:17 67:5 81:23 86:14 88:7 91:23 we'll 31:21 32:11 34:13 35:23 38:15 38:21 47:25 48:20 79:25 88:4,4,18,20 we're 7:18 8:10,11 9:7,21 10:8,10 11:23 12:1,13,24,25 13:6,25,25 14:11 16:2 17:17 22:16 24:9 25:21 27:4 29:11 32:9 33:5,15 33:19,20,23,24,24 35:7,11 38:12 41:23 43:10 44:3,9 46:20 48:6,7 51:10,25 58:17 62:19 70:3 72:20 73:1 74:5,6,7 74:12,14,16,19 75:15,19,20 76:9,9 77:8,11 78:10,12,15 79:11 80:6 81:9 87:4,6 88:7 89:14 90:22,24,24 91:25 92:6 we've 6:23 24:2 32:23 39:17 47:25 89:2 91:1 weaken 16:3 wealth 62:5 website 6:15 87:19 88:10 Wednesday 1:15 18:3 week 13:3 17:14,16 19:23 20:24 21:2 23:15,18,21,21,22 26:1,3 27:18 35:5,6 35:7 46:11 47:4 83:18 86:25 weeks 21:5,11,14 23:19 83:4 went 7:15 14:5,7	25:20 51:23 61:3 62:1,10 weren't 51:6 West 6:24 7:14 whispers 33:16 73:1 73:9 willing 20:22 wish 7:9 wishes 34:10 withdraw 15:3 word 23:2 61:3 wording 9:13 10:24 38:12 words 52:8 64:15 74:25 80:12 work 13:21 20:16 22:8 30:5 32:25 33:11 39:1,24 41:17 49:12,23 50:18 51:5 51:7,14 52:7,21 53:10 59:21 60:22 60:23 61:1,4,10,11 63:8 66:14,16 67:7 67:8 68:3,24 86:19 92:4 worked 39:6 working 13:21 41:5 85:10 89:2 workshop 29:5,7 32:19 world 46:22 71:1 worry 29:10 worth 70:14 91:25 worthwhile 91:7 worthy 84:2 86:17 wouldn't 13:20 29:10 29:23 40:19 65:20 write 8:11 9:10 writing 9:11 wrong 3:5			
	U			X			
	Uh-huh 28:14 61:25 74:2 77:17 82:24 86:10 ultimately 45:17 59:12 unassigned 71:15 unaware 30:22 underneath 42:14 understand 10:16 12:24 17:2 42:17 48:14 57:12 62:19 68:5 78:19 understanding 10:15 19:15 25:14 42:23 44:5 61:16 62:21 65:1,10 understands 91:4 undesigned 71:20 union 36:15 United 2:14 units 34:6 37:9,18 unreserved 71:19 update 67:23 68:3 69:23 77:19 79:11 83:14 updated 83:11 87:14 updates 83:18 uploaded 64:3 uploading 63:13	V	vacation 83:3 validate 64:13,15 varied 34:24 various 50:17 60:21 vending 84:23 85:16 86:11 88:7,24,25 89:4,12,24 90:7,19 versed 14:16 versus 37:16 52:14 61:7 64:19 67:1 vey 32:8 view 58:23 violation 14:17,20 virtually 86:4 visibility 86:20 volunteered 30:25 volunteers 26:9 vote 22:22,22 26:21 26:25 voted 26:11,12 70:10 voting 21:18,19 26:25	W	wait 71:3 84:10 waiting 17:3 20:8 59:8 60:17 walkways 51:18 52:3 56:3,6,8 57:2,7,8 Wanda 2:12 4:8 want 5:15 7:25 8:13 9:13,24 12:2,25 15:9,11 16:1 17:7,8 18:20 19:20 20:6,16 21:16 24:21 26:16 28:24 33:13,15,19 35:13 36:22 39:9,13 55:14 63:16 66:19 67:15,16 69:20 76:10 79:23 84:4 88:11 wanted 16:5 33:9 39:24 40:12 42:10 61:23 78:12 82:16 83:22 84:14	Y	Y 63:17 yeah 6:19 7:17 12:11 17:22 30:20 36:13 37:10 38:20 49:20 49:25 50:1 52:4,17 54:9 56:22 58:8,9

59:9 61:19 64:10 66:18 68:19 70:6 71:3 72:12 73:20 74:5,20 77:4,13,21 79:24 81:6,19 84:12 84:22,22 85:18,19 86:16 88:12 90:23 91:13 92:12 year 12:14 13:1,1,2,3 23:25 33:24 64:18 67:24 69:21 74:22 77:7,12 78:18 89:17 92:10,12 years 70:13 88:25 91:12 Yep 90:8	16th 27:23 73:19 83:1 83:9,14,20 88:2 17 23:21 1700 7:7 17th 28:3,4 32:23 18 23:21 18th 27:21,25 28:2 19 23:22 19th 28:2 29:15 1st 23:25 29:22 31:10	77:20 78:17 3111 71:18 31st 75:1 33301 1:25 3rd 93:10		
<hr/> Z <hr/>	<hr/> 2 <hr/>	<hr/> 4 <hr/>		
Z 63:17 Zoom 21:2	2.5 81:9 2/8 32:9 2:30 32:16 20 1:15 23:22 56:21 200-plus 35:14 2014 50:17 52:24 53:2,7 54:12 55:14 55:15,20 2015 5:9 6:25 9:18 15:22 32:24 91:2 2018 90:10 2023 1:15 37:23,25 74:13 2024 92:15 93:10 20th 18:4 21 80:13 21-22 89:16 21st 29:4 23 79:8 23-24 13:4 25 79:9 84:3 91:17 25th 6:8 8:14 9:6 14:7 15:23,24 17:6 18:19 19:23 21:12,13,20 24:11 27:14,16 28:10 33:2 84:15 87:1,2 88:20 91:19 27th 29:5,7 29th 29:6 2nd 55:16	4.15 75:10 77:2 78:10 78:16 80:9,12 4th 23:7,10 87:20	<hr/> 5 <hr/>	
<hr/> 0 <hr/>	<hr/> 3 <hr/>	<hr/> 6 <hr/>		
<hr/> 1 <hr/>	3 33:11 49:11,22 60:2 63:24 68:1,7 71:20 72:3,6,21 75:9 3.5 71:22 72:18,21 74:23 78:10 80:2 3:30 32:16 30th 73:13 74:13	5 43:7 76:20,23 84:8 500 1:24 51 71:8 526 80:9,12 5th 23:6,8,11	<hr/> 7 <hr/>	
1 37:23,25 39:16,20 56:20,20,22 1/17 28:7 10 41:20 70:13 10:53 92:19 1001.42 43:7 1012 43:17 1070 7:4 15:17 11:00 1:15 11th 6:10 15:25 16:7 17:4,18,18 18:19 21:22 22:1,3 24:16 25:3,11 26:13 27:7 27:8 28:9,22 33:10 44:8,14 46:3,16 47:5,10 48:1 50:7 50:11 63:20 74:16 78:14 79:12,15,21 82:4,23 83:15 85:18 87:15,18 88:17,19 12 60:10 64:21 12.5 64:22 12:53 1:15 92:8 12th 23:6 13th 29:7 14th 55:15,17 15th 27:22 28:22 29:15	<hr/> 2 <hr/>	<hr/> 8 <hr/>	6 67:14,16 633 1:24	
	<hr/> 3 <hr/>	<hr/> 9 <hr/>	8 29:16 30:24 31:15 33:4 46:13 47:6,7,8 47:9	
		94 80:10 81:7,7 9th 47:11 48:20		