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SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, APRIL 11TH, 2024
9:38 A.M. - 12:49 P.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 200
Fort Lauderdale, FL 33301

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COMMITTEE MEMBERS IN ATTENDANCE:
MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
MS. MARY FERTIG
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSONH
MR. ANDREW MEDVIN
MS. PHYLLIS SHAW
MS. JACLYN STRAUSS
MR. PETER TURSO
MR. LEW NAYLOR

OFFICE OF THE CHIEF AUDITOR STAFF:
MR. DAVE RHODES, Task-Assigned Chief Auditor
MS. ALI ARCESE, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
MR. BRYAN ERHARD, System Support Specialist II
MS. LAURA WRIGHT, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B

DISTRICT STAFF:

DR. VALERIE WANZA, Deputy Superintendent, Chief of Staff
MRS. JUDITH MARTE, Deputy Superintendent, Operations
MR. ALAN STRAUSS, Regional Superintendent, Teaching & Learning, South Region
MS. JENNIFER ANDREU, Executive Director, Operations
MR. RYAN SMITH, Director, Business Support Center
MR. ERNIE LOZANO, Director, Behavioral Threat Assessment
DR. JOSIAH PHILLIPS, Chief Information Officer
MR. JAIME ALBERTI, Chief Safety & Security Officer, Safety Security & Emergency Preparedness
MR. ASTON A. HENRY, Director, Risk Management

INVITED GUESTS:
MR. TIM BASS, Court Reporter, United Reporting
BECON Broadcast
GERRI LAZARRE, Tri Merge Consulting Group
LEONARD NAVARRETE, HCT CPA
RODERICK HARVEY, HCT CPA

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Thereupon, the following proceedings were had:

DR. LYNCH-WALSH: All right. Thank you. Good morning everyone. I would like to call the April 11th meeting of the audit committee to order at 9:38 a.m. First order of business is the Pledge of Allegiance. Everyone please rise. (Pledge of Allegiance was recited.)
DR. LYNCH-WALSH: Okay. Next up, Mr. Rhodes, if you wouldn't mind doing roll call or have some one do roll call?
MR. RHODES: Sure.
Ruth Carter-Lynch?
MS. CARTER-LYNCH: Here.
MR. RHODES: Rebecca Dahl?
(No response.)
MR. RHODES: Anthony De Meo?
(No response.)
MR. RHODES: Mary Fertig?
(No response.)
MR. RHODES: Dr. Nathalie Lynch-Walsh?
DR. LYNCH-WALSH: Here.
MR. RHODES: Robert Mayersohn.
MR. MAYERSONH: I'm here.
MR. RHODES: Andrew Medvin?

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1 MR. MEDVIN: I'm here.
2 MR. RHODES: Pavel Menzul?
3 No response.
4 MR. RHODES: Lew Naylor?
5 MR. NAYLOR: Here.
6 MR. RHODES: Phyllis Shaw?
7 MS. SHAW: Here.
8 MR. RHODES: Jaclyn Strauss?
9 MS. STRAUSS: Present.
10 MR. RHODES: Peter Turso?
11 MR. TURSO: Here.
12 DR. LYNCH-WALSH: All right. Thank you. It
13 looks like we've got quorum.
14 Oh, Mr. De Meo?
15 MR. DE MEO: Present.
16 DR. LYNCH-WALSH: And we got you, Jaclyn?
17 THE WITNESS: You called me.
18 DR. LYNCH-WALSH: Oh. I did?
19 MS. STRAUSS: Someone called me.
20 DR. LYNCH-WALSH: Okay. All right. We're
21 all here. We know you're here. And you look
22 lovely in pink.
23 MS. STRAUSS: Thank you.
24 DR. LYNCH-WALSH: I'm trying to get this
25 further away from me. Hold on.

1 All right. So spring has sprung.
 2 First -- next up, Approval of the Agenda for
 3 today's meeting.
 4 MR. MAYERSOHN: Motion to approve.
 5 MS. SHAW: Second. Phyllis Shaw, second.
 6 DR. LYNCH-WALSH: Okay. We may have to move
 7 things around if time -- you know, we end up in a
 8 time crunch, but other than that, all in favor of
 9 approving the agenda say aye.
 10 COMMITTEE MEMBERS: Aye.
 11 DR. LYNCH-WALSH: Okay. Opposed?
 12 (No response.)
 13 DR. LYNCH-WALSH: Nope? All right.
 14 You have a question?
 15 MS. SHAW: A comment.
 16 DR. LYNCH-WALSH: Yes, ma'am.
 17 MS. SHAW: I do have a hard close -- a hard
 18 stop at 12:30.
 19 DR. LYNCH-WALSH: You have one at 12:30. I
 20 believe the room --
 21 MS. STRAUSS: Hold on, let me check my
 22 calendar.
 23 DR. LYNCH-WALSH: All right. So then all the
 24 more reason for us to stay focused. I wouldn't
 25 say it's packed, but it's going to be intense, a

1 lot of fun topics today.
 2 Doesn't the room have a hard stop at 1 p.m.
 3 or something?
 4 MR. RHODES: Yes, we have a hard stop at
 5 1:00. Someone's using it at 1:30.
 6 DR. LYNCH-WALSH: Okay. So just in the
 7 interest of motivating us to get at least one
 8 audit approved before we go off on the debate
 9 club stuff -- No, I put the HCT audit first.
 10 All right. And we have -- we have the
 11 auditors, so we'll have to move, shuffle Mr.
 12 Henry over one or -- we've just got to get
 13 people. And if we could move the auditors
 14 forward so -- because it's a little awkward when
 15 you guys are hiding in the back or so far away.
 16 And do we have anyone else to respond besides
 17 the auditors to this audit?
 18 (No response.)
 19 DR. LYNCH-WALSH: No? Okay. Let me --
 20 MR. RHODES: Madam Chair?
 21 DR. LYNCH-WALSH: Yes, sir.
 22 MR. RHODES: It was my understanding that Dr.
 23 Joe was invited. I think he would have had some
 24 input, but I'm not sure exactly what happened
 25 with that.

1 DR. WANZA: I will find out.
 2 DR. LYNCH-WALSH: Okay. I know much of these
 3 activities occurred before he got here.
 4 All right. So how do you guys want to do
 5 this? Because I have questions -- I have a lot
 6 of highlights and tabs. I didn't think I was
 7 going to.
 8 MR. MAYERSOHN: Why don't we go with public
 9 comments and then --
 10 DR. LYNCH-WALSH: Oh, sorry. Yeah, public
 11 comments.
 12 Okay. Do we have any public comments?
 13 MS. WRIGHT: I don't believe so.
 14 DR. LYNCH-WALSH: No public comment at this
 15 time?
 16 Okay. Thank you.
 17 Oh, sorry, I skipped ahead. Approval of the
 18 minutes?
 19 MS. SHAW: So motioned, Phyllis Shaw.
 20 MR. MAYERSOHN: Second.
 21 DR. LYNCH-WALSH: Okay. Moved by Shaw,
 22 seconded by Mayersohn. All in favor of approving
 23 the minutes from the March 14th special meeting
 24 say aye.
 25 COMMITTEE MEMBERS: Aye.

1 DR. LYNCH-WALSH: Any opposed?
 2 (No response.)
 3 DR. LYNCH-WALSH: Hearing none; all right,
 4 minutes are approved.
 5 Sorry, I was trying to get down to business.
 6 Okay. Now, HCT.
 7 MR. RHODES: Madam Chair?
 8 DR. LYNCH-WALSH: Yes, sir.
 9 MR. RHODES: Can we reflect for the record
 10 that Mary Fertig is now present?
 11 DR. LYNCH-WALSH: Yes.
 12 Okay. All right. So HCT audit of the
 13 intercom system. And you would have received or
 14 should have received some additional back up, the
 15 RFP in question. And then also the Safe Haven
 16 report, just so we have some context. Because
 17 the -- just because the district issues an RFP,
 18 that doesn't necessarily mean that that's exactly
 19 what the board thought they were getting. Yeah,
 20 so there could be some differences there. So I
 21 wanted to make sure we had all the context that
 22 was necessary.
 23 Ms. Strauss, and then, Mary, they put you in
 24 my blind spot. So, one second. So just so we --
 25 if you guys are going to go straight to

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1 questions --

2 MS. FERTIG: I have tons of questions but I

3 don't have the extra backup.

4 DR. LYNCH-WALSH: Okay. They're both online.

5 MS. FERTIG: I brought a computer. If Lew

6 can log me in I'll be good.

7 DR. LYNCH-WALSH: Yeah, they're both, you can

8 see links right there. So go to the agenda and

9 both of them should be there; right?

10 MR. RHODES: Yeah.

11 DR. LYNCH-WALSH: Okay. Cool.

12 All right. So Ms. Strauss?

13 MS. STRAUSS: Yeah, just because something

14 that you said sparked a thought for me. So there

15 was recently an RFP that was put out for external

16 auditing firms or accounting firms to go into

17 your pool or whatever it was. The language was

18 extremely limiting, because it excluded a number

19 of large public accounting firms that, like, just

20 don't do audits. They have multiple service

21 lines. And so, with that, it really narrowed the

22 pool and the quality of firms that can apply.

23 And so I would like to propose that an RFP for --

24 I know it's closed, but I would like to reopen

25 that RFP or open one with different language.

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1 Because when I went and I looked at it, it was

2 extremely limiting. Just like the HR, you know,

3 posts for positions seem to be written for

4 certain people, this seemed to be written for

5 certain firms, and I don't find that appropriate.

6 DR. LYNCH-WALSH: So, and I'm not saying I

7 disagree with you, but we did talk about this.

8 We're not going to be on the selection committee

9 for some of those reasons you just mentioned, but

10 we need to talk about that under comments,

11 because that's not -- unless you can weave it

12 into another agenda item.

13 MS. STRAUSS: Selection committee or not,

14 it's an RFP. People were not able to even apply.

15 DR. LYNCH-WALSH: And we didn't give any

16 input into the scope --

17 MS. STRAUSS: None.

18 DR. LYNCH-WALSH: -- which we talked about at

19 the last -- I think at the last meeting. So

20 we'll discuss it under --

21 MS. STRAUSS: I'm sorry, I'm just really

22 pissed about that.

23 DR. LYNCH-WALSH: You and me both.

24 So under Audit Committee Comments, so we can

25 get to HCT and stay on the HCT Intercom Audit for

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1 at least a little bit would be good.

2 All right. So Mary had your issue.

3 Mr. Medvin?

4 MR. MEDVIN: I'd like to talk about the

5 audit.

6 DR. LYNCH-WALSH: Okay. That's what I'm

7 trying to get to.

8 Do we need it introduced or do you guys want

9 to go straight to questions?

10 MR. MEDVIN: I think it should be introduced.

11 I think it's appropriate.

12 DR. LYNCH-WALSH: Okay. All right. Mr.

13 Rhodes?

14 MR. RHODES: So what I'll do is I'll turn it

15 over to the auditors who did this from soup to

16 nuts and then if there's any additional

17 information that I can provide I'll be happy to

18 try to do that. But for now what I'll do is turn

19 this over to Roderick Harvey from HCT and he can

20 give the background context and you guys can

21 provide questions as needed.

22 MR. HARVEY: Good afternoon everyone. My

23 name is Roderick Harvey. Am I on?

24 Good afternoon everyone. My name is Roderick

25 Harvey, partner with HCT. HCT is the firm that

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1 performed this performance audit. Also with me I

2 have Leo Navarrete who operated as the senior

3 consultant on this engagement.

4 This engagement is around Bid 19-123E, which

5 is the purchase of intercom enhancement and

6 maintenance. That bid was let in February of

7 2019. It involved two successful bidders. There

8 was a third bidder that was ultimately rejected.

9 The bidder that was selected was Rauland Borg and

10 they were awarded the work to perform the

11 engagement.

12 The school board members approved initially

13 \$17 million for this spend. Ultimately they

14 ended up with 15 million with a request that if

15 more money was to be required or needed that the

16 vendor and staff could come back for the

17 additional 2 million.

18 We performed our audit, our review

19 performance audit, and it broke down, our report

20 breaks it down into several segments, background,

21 objectives, findings.

22 We are reporting to you 10 findings, 2

23 observations. During the course of our work we

24 performed 11 interviews either in person or Zoom.

25 We also performed six site visits where we went

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1 out to various sites to look at the 53 schools or
 2 get a segment of the 53 schools that were to be
 3 enhanced with their intercom system.
 4 So we believe our report is thorough. We
 5 look forward to your questions. I could speak
 6 another 10 minutes about what I believe you want
 7 to hear, but to be able to answer your questions
 8 I believe is more impactful. So we are here to
 9 go over those items as you so wish.
 10 Thank you for the time to lay some
 11 foundation, Mrs. Lynch-Walsh.
 12 MS. STRAUSS: Doctor.
 13 DR. LYNCH-WALSH: Yeah, I don't go by Mrs.
 14 MR. HARVEY: Doctor. Doctor. Doctor.
 15 DR. LYNCH-WALSH: You just aged me 50 years.
 16 All right. Thank you.
 17 So just to sort of frame this, the reason
 18 that I asked for the RFP was so that we could
 19 view the language and also for the Safe Haven
 20 report.
 21 So what role did Safe Haven play in this RFP
 22 coming to light? What was the recommendation
 23 from Safe Haven?
 24 MR. HARVEY: So the school district hired
 25 Safe Haven International to perform review. That

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1 87-page document, as you know, can be found
 2 online. One of the recommendations was to
 3 enhance the intercom or communication system as
 4 relates to the school district. I believe that
 5 specific item can be found on page 11 or 7 of the
 6 Safe Haven report. As a result the district
 7 board approved the RFP for an intercom only
 8 system or enhancement to the intercom and
 9 maintenance for the intercom system, again, with
 10 Bid 19-123E.
 11 DR. LYNCH-WALSH: I'm sorry, you said we
 12 could find their recommendation related to
 13 intercoms on what page of the Safe Haven report?
 14 Because I have it -- well, I did have it online.
 15 THE WITNESS: I believe it's page 7 or 11,
 16 but I will tell you very quickly the exact page
 17 of it.
 18 DR. LYNCH-WALSH: 7 or 11; okay.
 19 And the other thing, unfortunately, we need
 20 to bring MSD. What was it that occurred that led
 21 to the kids going into the hallways? When they
 22 heard what -- so my understanding is that the
 23 fire alarm went off, it wasn't a fire, it was an
 24 active shooter, but the normal response to a fire
 25 alarm is to evacuate.

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1 MR. HARVEY: Evacuate the building; yes.
 2 DR. LYNCH-WALSH: So in light of MSD, the
 3 objective was, I think, not to have that ever
 4 repeat. Meaning, not to have a fire alarm go off
 5 and people evacuate thinking it's a fire.
 6 MR. HARVEY: Subjectively, yes, I agree.
 7 What I can speak to is, is based on our review,
 8 the intercom install was to allow a communication
 9 system to occur at the school level. So
 10 communication can happen in two ways. The
 11 functionality of the intercom was to have an
 12 emergency button and a normal button. And that
 13 emergency button, if it's pressed, would allow a
 14 classroom to speak to administration and/or
 15 school wide, and vice versa, administration to be
 16 able to speak to classrooms system wide or school
 17 wide. So, therefore, communication can happen at
 18 that facility in a manner so that children,
 19 people or life safety can happen in a way so that
 20 people could exit or stay where they are based on
 21 the event that was happening.
 22 DR. LYNCH-WALSH: So that someone would be
 23 able -- so that they'd be able to communicate
 24 with all classrooms across the school.
 25 MR. HARVEY: That's from my understanding;

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1 yeah.
 2 On page 22 of the Safe Haven report, Section
 3 5.1.3 is where they discussed the public address
 4 system for all schools in the district.
 5 DR. LYNCH-WALSH: Okay. Page 22 you said?
 6 MR. HARVEY: Page 22, Section 5.1.3 is where
 7 I would point you to.
 8 DR. LYNCH-WALSH: Okay. Perfect. Thank you.
 9 And the reason for that is to gain an
 10 understanding of this is the organization that
 11 made a recommendation and that the board would
 12 have directed staff to go and acquire such a
 13 system to avoid what happened in 2018 from
 14 happening again. And that would have led to the
 15 RFP. And, so, you know, we have to look at
 16 whether the RFP reflected the recommendation and
 17 the intent of the board. And then we have all
 18 those other questions.
 19 So I just wanted to set the stage
 20 appropriately that this was about prevention and
 21 we're trying to get -- and I'm not sure that this
 22 audit is -- that we know the answer to that
 23 question by the time we're done.
 24 All right. So page 22, and I'll be on
 25 that in a minute. All right. I have Mary, I'm

<p style="text-align: right;">Page 17</p> <p>1 sorry, they put you in my blind spot so you have 2 to go like this.</p> <p>3 MS. FERTIG: That's okay. I'll just --</p> <p>4 DR. LYNCH-WALSH: So Mary and then I think I 5 saw Jaclyn and Mr. Medvin.</p> <p>6 MS. FERTIG: First of all, can I ask you a 7 question? This refers to 53 high schools. Were 8 there charter schools included in this project?</p> <p>9 MR. HARVEY: I can tell -- hold on. So thank 10 you for that question. It breaks down to 29 high 11 schools, 5 technical colleges, 3 combination 12 schools, 14 centers and two community schools is 13 how it is listed for the 53 locations that were 14 to receive -- for the 53 locations --</p> <p>15 MS. FERTIG: No charter schools.</p> <p>16 MS. STRAUSS: They're always left out. They 17 got left out of the 80 million.</p> <p>18 MS. FERTIG: I'm just asking because if you 19 go to the district page of how many high schools 20 we have, they list 32 and so -- I see Dr. Wanza's 21 trying to explain how we got there.</p> <p>22 DR. LYNCH-WALSH: Okay. The numbering, Dr. 23 Wanza.</p> <p>24 DR. WANZA: Good morning everyone. So on the 25 district website, and I know that we've talked</p>	<p style="text-align: right;">Page 19</p> <p>1 finding so we do these in order; Mr. Medvin, 2 wherever your finding pops up.</p> <p>3 MS. STRAUSS: What I had was a follow-up to 4 your comment around the scope of this work.</p> <p>5 DR. LYNCH-WALSH: And that's a general -- 6 yeah, so general and then specific findings, 7 because I think general is also important.</p> <p>8 All right. Mr. Mayersohn I'm going to add 9 you after.</p> <p>10 MS. FERTIG: I did have something on Finding 11 1, too.</p> <p>12 DR. LYNCH-WALSH: All right. We're not up to 13 Finding 1 if you're saying something in general.</p> <p>14 MS. STRAUSS: General. So I concur with your 15 comment around the scope of this work and how it 16 was put out.</p> <p>17 Once again, I believe that the way that RFPs 18 and scopes of work were created was not in an 19 effective way that is yielding the information 20 that we really need and hence we're wasting 21 money, wasting time, and I want a complete 22 overhaul and some sort of change. I don't know 23 how or what this audit committee can do in 24 regards to before RFPs go out, scopes go out for 25 audits that you guys -- that the district is</p>
<p style="text-align: right;">Page 18</p> <p>1 extensively about how the schools are identified, 2 but so we always have the quote-unquote 3 traditional high schools, the straight 9 to 12 as 4 we would think, Fort Lauderdale, Stranahan, 5 Dillard --</p> <p>6 MS. FERTIG: Right. Right.</p> <p>7 DR. WANZA: And then you have the technical 8 high schools, which, you know, technical high 9 school, technical college can, and there are 10 three of those. Then you have your four 11 alternative high schools, your Seagulls, your 12 Whiddons, HD Perry, Dave Thomas, and then there's 13 the 14 center schools, so your --</p> <p>14 MS. FERTIG: And that's how you got to 53.</p> <p>15 DR. WANZA: Right, that's how you get to that 16 number. But to answer the question, no, it does 17 not include the charter schools.</p> <p>18 MS. FERTIG: Okay. And I -- I have so many 19 questions on this that I'm wondering if it would 20 be good to do it finding by finding.</p> <p>21 DR. LYNCH-WALSH: Probably.</p> <p>22 MS. FERTIG: And then we can just kind of all 23 speak to the same finding at the same time.</p> <p>24 DR. LYNCH-WALSH: Yes. Okay. So, Ms. 25 Strauss, do you have something for the first</p>	<p style="text-align: right;">Page 20</p> <p>1 going to be able to do to make sure that they are 2 sufficient and are going to yield the results 3 that we need.</p> <p>4 DR. LYNCH-WALSH: Okay. Yeah, I think that's 5 definitely for at the end because we have an RFP 6 on the Facilities Task Force that went out 7 without a review, so I think that's -- and when 8 we talk about internal controls, so that'll play 9 into that.</p> <p>10 Okay. So nothing on Finding 1 though? So 11 we'll go --</p> <p>12 MR. MAYERSOHN: I have Finding 1.</p> <p>13 DR. LYNCH-WALSH: Okay. Well, I've got Mary, 14 Medvin --</p> <p>15 MS. FERTIG: Well, you should start with him.</p> <p>16 MR. MEDVIN: I'm before Finding 1.</p> <p>17 DR. LYNCH-WALSH: You're before Finding 1? 18 Okay. Yes, sir.</p> <p>19 MR. MEDVIN: First of all, gentlemen, in 20 reading your introduction, two of you are listed 21 and you're dealing with an extremely technical 22 topic. I read this thing and it was beyond me, a 23 lot of it.</p> <p>24 Where did you get your technical expertise to 25 talk about the technical parts of what you</p>

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1 audited? Did you have a consultant that's an
 2 expert or are you an expert in intercoms and
 3 related things?
 4 MR. HARVEY: So thank you for that question.
 5 I've been a practicing CPA for 28 years. We've
 6 done work at the school board before, we've been
 7 before this committee. We looked at this as a
 8 spend audit, if you will, and reported as such.
 9 The technical specifications of it did not rise
 10 to a level where we needed to have an independent
 11 consultant. What we did look at was the permits,
 12 how that was set up and we have a finding on
 13 that, which I'm sure will be discussed. We
 14 looked at the layout, the dollars spent.
 15 And so for us it was looking at the control
 16 environment, the actual execution of the
 17 procurement, and, ultimately, the results that
 18 were put forth with a completed job. So no
 19 expert in intercoms was needed or required, just
 20 good old-fashioned auditing to come to a
 21 conclusion as to was the RFP let approved and
 22 executed in a manner that this board would deem
 23 appropriate.
 24 MR. MEDVIN: My next question, I'm not sure
 25 if it's directly related to a finding, you

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1 devoted some space to talking about the procedure
 2 for issuing a contract. And I believe you said
 3 there was a certain amount of people who you
 4 listed were on this committee under the Cone of
 5 Silence and they met and reviewed the bids and,
 6 you know, awarded the bid.
 7 My question again is related to the technical
 8 proficiency, these individuals that were on this
 9 group, what ability do they have to look at these
 10 bids and come up with a decision of who to award
 11 the contract to?
 12 MR. HARVEY: So based on our review there
 13 were, as mentioned earlier, three bidders. Most
 14 of those bidders, two of them are industry
 15 specific vendors in the area. We have a copy of
 16 the winning firm's or vendor's bid. It appeared
 17 that that contract or bid response was thorough
 18 with a product that would be installed and used.
 19 The basis of design was also discussed by the
 20 committee members. And based on our review it
 21 seemed as if the committee as constructed was
 22 appropriate to make the ultimate selection of the
 23 winner of this bid. Also price was considered
 24 and so that seemed to have played a portion in
 25 the selection of the vendor.

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1 MR. MEDVIN: Now, did this committee, what
 2 did they have to work with? Was it a
 3 presentation by the vendor? Was it a pamphlet
 4 with stuff in it? How did they come to a
 5 conclusion, especially if they are not
 6 technically proficient in the details of what
 7 they were looking at? I mean, I think price was
 8 a major factor. You don't have to be technically
 9 proficient to look at dollars, but what entitled
 10 those people -- when I served on a committee like
 11 that it was for an auditor selection. I have
 12 experience in that area. I don't know what these
 13 other people did, and that may have been the
 14 beginning of the problem if they didn't know
 15 what they -- maybe they should have come back and
 16 said maybe nobody's qualified to meet these
 17 specifications. I don't know. What did you see?
 18 MR. HARVEY: To answer part of your question
 19 or to sequentially answer your question, the
 20 vendors both submitted an RFP response. That
 21 response was graded on several metrics.
 22 DR. LYNCH-WALSH: And graded by who, sir?
 23 THE WITNESS: By the committee, the selection
 24 committee that was --
 25 DR. LYNCH-WALSH: Yeah, so the selection

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1 committee is on page 20.
 2 MR. MEDVIN: Right.
 3 DR. LYNCH-WALSH: It had two -- two
 4 principals, the electrical engineering staff from
 5 OCP, an IT person, a senior telecom analyst, a
 6 district safety coordinator from SIU and the
 7 Information and Technology director.
 8 MR. MEDVIN: Okay. But what I'm driving at,
 9 was this group, in your opinion, qualified to
 10 make the decision on who to award the bid to? I
 11 mean, I think that's the bottom line of what I'm
 12 asking.
 13 MR. HARVEY: Thank you for that detail. Yes,
 14 it was a section of folks from the district
 15 appointed to the committee. Based on their
 16 review and their title and jobs specifications
 17 they were qualified to make the selection of the
 18 vendor for this procurement.
 19 MR. MEDVIN: Okay. So in your opinion we
 20 started out okay?
 21 MR. HARVEY: We started out okay based on
 22 their work. So, yes, we started out okay.
 23 DR. LYNCH-WALSH: Okay. I would disagree,
 24 but, Mr. Mayersohn, you had something on Finding
 25 Number 1? And then if it's easier to go around

1 the room after you we'll go on Finding 1 before
2 going to Finding 2.

3 MR. MAYERSOHN: Okay. So on Finding 1, who
4 responded for management? Who was the lead
5 person?

6 MR. HARVEY: This response was from
7 Procurement, from the Procurement department.

8 MR. MAYERSOHN: And I guess my question is,
9 is that still -- can somebody validate whether
10 that's still their position?

11 MR. HARVEY: We would defer to staff.

12 MS. ANDREU: Through the Chair, I will
13 validate that; correct.

14 MR. MAYERSOHN: Okay. So I guess my question
15 -- so I guess my question, because this is,
16 again, an audit finding, are there any other
17 governmental agencies, businesses that have some
18 sort of software that tracks whether you're a
19 multiple vendor of different areas, number one?
20 Number two, is it something that the district
21 could require a vendor when they sign up to
22 become a vendor if there are any other companies
23 that they go by or aliases or whatever that they
24 can utilize so that something can be tracked?
25 Not to say there's fraud, but just for the

1 this particular procurement?

2 MR. HARVEY: No, the proper vendor was paid.

3 MR. MAYERSOHN: Okay. So -- so I guess my
4 point is, besides what's here, I would say that
5 there -- again, I'm not satisfied with
6 management's response. I think there were other
7 programs and ways to kind of identify a vendor
8 that may go by 12 different, I'll call it
9 different aliases, to track to make sure, A, if
10 we're concerned about getting paid appropriately;
11 if they're fitting into the right category; if
12 they have that area of expertise; I mean,
13 whatever it may be. Again, I'm not saying that
14 there's fraud. I'm not saying that a vendor
15 can't have multiple different groups. I'm just
16 saying to track it so that we can identify it
17 before it becomes problematic.

18 MS. ANDREU: Through the Chair? It is
19 identified and I think there are controls in
20 place. And when a vendor is not doing business
21 with us, they've changed, as I mentioned, in the
22 response maybe from an S-corp to an LLC, we have
23 the record in the database, but it will say
24 inactive. So, again, the response is that we
25 were not in agreement because I think the systems

1 purpose of awarding contracts to one huge
2 conglomerate that has 25 million different
3 affiliates.

4 MR. HARVEY: In my experience I have seen
5 governments have a program where once a vendor
6 enters data online or how it's received it is
7 stopped, reviewed to ensure that there is no
8 duplicates, and/or I've seen governments have a
9 process where annually or on some basis they will
10 go in and purge to make sure that there is a
11 decrease in duplicates or an explanation why one
12 company and its affiliates has multiple companies
13 connected to it.

14 Ultimately, as you described, our concern was
15 to make sure the appropriate vendor was paid the
16 appropriate amount so that controls are
17 maintained so you don't have phantom or ghost
18 vendors out there that could potentially be paid.

19 MR. MAYERSOHN: So, again, based on that
20 response, is that management still their response
21 to this -- to the finding?

22 MS. ANDREU: If I may answer your question
23 with a question?

24 MR. MAYERSOHN: Yes.

25 MS. ANDREU: Was the improper vendor paid on

1 and controls we have in place are working and it
2 is easily identifiable and the correct vendor is
3 linked to the correct, in this case, RFP or ITB.

4 DR. LYNCH-WALSH: This was an RFP.

5 MS. ANDREU: Correct. But in other
6 instances, whatever procurement method is being
7 used, the correct vendor is linked to that
8 solicitation and is being paid accordingly.

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

10 MR. MAYERSOHN: Yes.

11 DR. LYNCH-WALSH: -- we're never going to get
12 through this.

13 MR. MAYERSOHN: Okay. No, I --

14 DR. LYNCH-WALSH: And we need a follow-up for
15 this one for sure.

16 MR. MAYERSOHN: Okay. I mean, I made my
17 statement, so I got a response.

18 DR. LYNCH-WALSH: Yeah. Yeah. We could get
19 maybe an updated response with a follow-up,
20 because, yeah, I get what you're saying, and
21 they're saying the correct one was paid.

22 MR. MAYERSOHN: Right, for this particular
23 instance maybe, but --

24 DR. LYNCH-WALSH: In this instance; yeah.
25 So, to your point about other -- I think that can

1 be a follow-up is your concern.

2 Okay. Anyone else Finding 1? We're going to
3 go around and I know -- and we'll end up back at
4 Mary.

5 Mr. De Meo and then we're going to go in
6 order just so we can get through Finding 1.

7 MR. DE MEO: I don't have too much issue with
8 any of the findings, but I want to piggyback on
9 what Mr. Medvin said. I think he's -- he's
10 right. Mr. Harvey and Mr. Navarrete's
11 credentials are impeccable. And as far as the
12 work they did that relates to what an auditor
13 does, I think they did -- I'm sure they did a
14 good job.

15 However, if you look at the agreement -- was
16 that agreed upon procedure?

17 MR. HARVEY: Performance audit; yes, sir.

18 MR. DE MEO: Okay. That means that we sat
19 down with the auditors and decided what the
20 procedures would be. It also means we
21 constructed the RFP. And I completely agree,
22 this kind of audit I think should have included
23 an expert in intercom. And it's nothing against
24 these gentlemen right here, it's just -- that's
25 our failing. That's the only comment I have.

1 DR. LYNCH-WALSH: Mr. Turso?

2 MR. TURSO: So on page 24 of the document
3 that the committee was given, the third bullet
4 point, rather than just reading it to you, you
5 probably already know what it says, whose
6 responsibility would it have fallen upon to
7 ensure that there was an effective rate of
8 installation before moving forward?

9 DR. LYNCH-WALSH: Wait, which finding are you
10 on?

11 MR. TURSO: I'm on Finding 1.

12 DR. LYNCH-WALSH: Oh, okay.

13 MR. TURSO: Page 24. It says in December
14 2021 RB completed the installation of two
15 intercoms -- of the intercom at two high schools.
16 Despite not demonstrating an effective rate of
17 installation there was a bulk purchase of
18 equipment. Understandably, blah-blah-blah. So
19 my question is, who -- who should have at least
20 looked at the two that they did before moving
21 forward? Who would that have been? Who would
22 have been responsible?

23 DR. LYNCH-WALSH: I don't think that's
24 Finding 1. Is this -- right. I'm not
25 disagreeing with the question. I've given up

1 DR. LYNCH-WALSH: Ms. Strauss, you went.
2 Lew? Mr. Naylor.

3 MR. NAYLOR: Yes. In response to Mr.
4 Mayersohn's observations, would it be better to
5 ask how many payments were made wrongly?

6 DR. LYNCH-WALSH: To this vendor or --

7 MR. NAYLOR: No, in general.

8 DR. LYNCH-WALSH: -- in general?

9 MR. NAYLOR: If we're looking at the validity
10 of the process, wouldn't it be a better way to
11 look and see how many errors were actually made?

12 DR. LYNCH-WALSH: When you have multiple
13 vendors, same name but not all the same?

14 MR. NAYLOR: Right. Correct.

15 DR. LYNCH-WALSH: So that would be a
16 follow-up to sort of review how many times it
17 occurred. It didn't occur here, but does it
18 occur in other places where the wrong vendor when
19 there's six of them is paid.

20 So, Mr. Rhodes, I see you making notes.
21 Okay. Thank you.

22 Ms. Carter-Lynch?

23 MS. CARTER-LYNCH: I'm good.

24 DR. LYNCH-WALSH: Okay. And I know Peter --

25 MS. CARTER-LYNCH: I'm always good.

1 trying to stay on a finding.

2 MR. TURSO: How is that -- show me -- maybe
3 I'm wrong, because I want to know where --

4 DR. LYNCH-WALSH: Well, no, there's a section
5 called -- then we get into subtopics. I don't
6 know. It's on page 24. I hear you, but it's --

7 MS. FERTIG: If you go to the next page, 25,
8 you see Finding 1. But I think --

9 MR. TURSO: Well, we were just discussing the
10 multiple different vendors, so, yeah, I'm not
11 quite sure how that's not -- but let's not waste
12 time. So let's -- so who's responsibility,
13 specifically, either a position; or a department;
14 or a name would it be?

15 MR. HARVEY: This bid fell to the
16 responsibility of the IT department.

17 MR. TURSO: And are any of the people that
18 had that responsibility still here?

19 MR. HARVEY: Great question.

20 DR. LYNCH-WALSH: Actually, yes.

21 MR. HARVEY: On one of our pages we list the
22 various CIOs and chief fire officials that came
23 and went during this time. It is approximately
24 eight various CIOs and chief fire officials that
25 were involved as far as tenure during the course

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1 of this bid. We have a page, it may be page 54
 2 or 55, I can point you to that list -- page 57 of
 3 the document lists the various fire officials and
 4 chief CIOs that were in tenure at some point
 5 during this bid 19-123E.
 6 DR. LYNCH-WALSH: But to get to an answer to
 7 Mr. Turso's question, he said, is anyone still
 8 here? So within IT -- I'm familiar with most of
 9 the cast of characters. You're relatively new.
 10 But who in IT is still here? Is there anyone in
 11 IT that was involved in managing this project
 12 that's still here?
 13 MR. HARVEY: I could say, yes, I could say,
 14 no, because no one from inception was here. I
 15 could name the current folks, CIO who came in --
 16 DR. LYNCH-WALSH: Not at the -- but beneath
 17 the CIO level. Like CIO come and go. Because
 18 Teresa Macri was on the selection committee.
 19 MR. HARVEY: That's correct.
 20 DR. LYNCH-WALSH: She's a director. At any
 21 time was she in charge of the project? I don't
 22 know. I'm asking.
 23 MR. HARVEY: I'm not sure if she was in
 24 charge, but she definitely was involved. So if
 25 the question is who all was involved from staff

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1 level that is still here, then we would -- we
 2 could name people like Teresa Macri and some
 3 others that are still here.
 4 MR. TURSO: So I think we made the point that
 5 there's really nobody of -- and certainly there's
 6 nobody in this room, so you have that.
 7 DR. LYNCH-WALSH: Right.
 8 MR. TURSO: The follow-up on that would be,
 9 so this occurred in 2021, we're coming up, you
 10 know, mid-April 2024. Why does it take three-ish
 11 years before somebody looks at these things? Why
 12 are we always looking at things after? Why don't
 13 we -- why are we not proactive?
 14 DR. LYNCH-WALSH: So, listen. So listen, a
 15 lot of this was closed-door. I can tell you FTF
 16 was asking about outdoor speakers all the time
 17 and we would get crickets. So a lot of the
 18 things that occurred, if you now look at the
 19 emails going back and forth, this is not -- I'm
 20 waiting until you guys get through your finding
 21 specific things and there's a reason why I said
 22 what was a Safe Haven recommendation and what are
 23 we trying to prevent? Because in terms of next
 24 steps, I don't know where this goes next.
 25 Because if -- if the idea is that what they were

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1 trying to do didn't conform to the RFP, the real
 2 question is whether what they were trying to do
 3 would prevent what happened at MSD and is that
 4 what's going to -- is another RFP going to be put
 5 out that accomplishes that? Because it sounds
 6 like we're just replacing the type of intercoms
 7 we had before and the overarching question that I
 8 have is whether -- if there was a massive
 9 shooting again, would the kids run into hallways
 10 because of a fire alarm?
 11 MR. TURSO: Don't we have drills for that?
 12 DR. LYNCH-WALSH: No, no, but if they hear a
 13 fire alarm and there's no PA system, because by
 14 their own -- you know, not all the schools have
 15 the system, what is it that we are getting? And
 16 are we able to prevent MSD from happening
 17 somewhere else?
 18 So, while all of these findings are
 19 interesting, the lack of having a technical
 20 expert who can speak to how the scope was
 21 evolving between Safe Haven, board discussion --
 22 I mean, for crying out loud, we have two board
 23 members who experienced personal loss, on the
 24 board, and I would imagine there were
 25 conversations wanting the most up-to-date system

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1 that would keep kids and staff safe. How all of
 2 these findings -- we're not getting a clear
 3 picture of should they have canceled the RFP;
 4 should they have put it back out? There are a
 5 lot of questions that aren't being answered here.
 6 So once we get around, because I know Mary
 7 has like 20 tabs, it looks like when I do one,
 8 and Phyllis had questions before her, so are you
 9 good and --
 10 MR. TURSO: Let's move onto the next person
 11 and see what they hit on.
 12 DR. LYNCH-WALSH: Okay. Ms. Shaw?
 13 MS. SHAW: Yes, thank you. Yes, thank you.
 14 So my question goes back to before. So --
 15 and I know someone asked the question about
 16 having someone with technical knowledge,
 17 whether -- I think this should have been an audit
 18 where we hire a person with the technical
 19 knowledge to review the RFP/RFQ before -- before.
 20 Because the issue we are having now is, the
 21 people inside, they don't seem to have the
 22 technical knowledge to do it. Not only that, the
 23 accountants were -- the audit firm was hired not
 24 to look at the technicality of the audit but the
 25 financial reporting of an audit. So we're still

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1 not at a place where, was the RFP correct; did we
 2 choose the right vendor or not; or all of the
 3 other million questions that is in my head.
 4 Now -- and I think that's something that as
 5 an organization that we keep talking about over,
 6 and over, and over again, is the procurement
 7 policy and how and what? But I don't think this
 8 should have been done under the arms of the IT
 9 department because I don't think they had the
 10 technical knowledge in order to execute this type
 11 of work.
 12 The other thing, Madam Chair, is, as it
 13 relates to vendors, I mean, I work for another
 14 municipality, so my issue when the question is,
 15 why do we have six vendors in a system with two
 16 EIN numbers, I don't really care if they're -- if
 17 they are -- if we pay them correctly. A mistake,
 18 actually, could have been made. I think the
 19 better question is, what process do we have in
 20 place right now to make sure in the future six
 21 vendors with two EIN numbers are not in the
 22 system, or, if they are, they are purged or
 23 inactivated. And why would we have two EINs in a
 24 system with six different names? Not only that,
 25 are we asking at the time of the -- of the vendor

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1 agreement for information from the State of
 2 Florida; or from Delaware; or wherever? But for
 3 them to provide information on who is the actual
 4 vendor. Because the vendor could be a d/b/a six
 5 d/b/a's, but the main company could be located in
 6 Massachusetts and that's the company that we
 7 should be dealing with versus the six other or
 8 five other d/b/a's. And I think that's where our
 9 due diligence and a process needs to be put into
 10 place as it relates to procurement. Because this
 11 is a procurement -- this is a procurement issue.
 12 We continue to have these discussions on
 13 procurement. And I know we have a new person in
 14 place and I know last month or sometime in the
 15 last few weeks we saw an updated procurement
 16 policy, but some of these things still need to be
 17 addressed.
 18 This is just on one and prior to one.
 19 DR. LYNCH-WALSH: Right. I think you're
 20 saying the same thing that Mr. Mayersohn and Mr.
 21 Naylor were saying, that we need to review that.
 22 Ms. Fertig?
 23 MS. FERTIG: I don't want to lose Phyllis'
 24 point and I think there are so many points on
 25 this that we should be kind of keeping -- I know

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1 it looks like Dave's doing a great job over there
 2 just kind of keeping a list, because I think that
 3 was an excellent point.
 4 And I just want to say, I look at this audit
 5 two ways. Because, Nathalie, I think you had an
 6 excellent point about safety and security and
 7 we -- and that we should be doing that in a
 8 proper, timely manner with the right equipment.
 9 DR. LYNCH-WALSH: With a larger, bigger
 10 picture versus the audit audit.
 11 MS. FERTIG: Yeah. But this audit has so
 12 much good information about the things we've been
 13 talking about all year. Like you wonder how the
 14 board passes an item for one -- for one type of
 15 system and the staff comes in and does a totally
 16 different one at a cost of \$3.5 million --
 17 minimum cost listed in here was about \$3.5
 18 million more without going back to the board. So
 19 I think there are a lot of really excellent
 20 things in here for staff to follow up on as to
 21 process.
 22 Let me start with one question that someone
 23 else raised on the selection committee on page
 24 20. This is for 53 high schools and two
 25 principals on the selection committee, it looks

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1 to me like, were elementary school principals.
 2 Would there be a reason for that? I'm not asking
 3 you -- oh, Dr. Wanza's gone.
 4 DR. LYNCH-WALSH: A reason for having
 5 elementary school principals as opposed to high
 6 schools.
 7 MS. FERTIG: Exactly.
 8 DR. LYNCH-WALSH: If you're going to have a
 9 principal they should at least be familiar.
 10 MS. FERTIG: Right. We have an intern -- an
 11 assistant principal and an intern principal both
 12 at elementary schools. I just want to follow up
 13 on whoever raised that question. Thank you for
 14 raising it. So -- and they failed to adhere, on
 15 page 22, to the BCPS minority participation
 16 protocol. There's just so many things throughout
 17 this whole -- this whole audit that were
 18 improperly done.
 19 And I -- and, yes, I have a lot of tabs and I
 20 could discuss them at length, but one of the
 21 things that I think this brings us back to is
 22 just how the business practices of the district,
 23 how it's being done and how do we get a better
 24 grip on what's actually happening day-to-day?
 25 And if there's an audit we've seen this year that

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1 kind of really points that out, I think it's this
 2 audit. I think it shows us so many improprieties
 3 that occurred. Well, "improprieties" maybe is
 4 the wrong word, but I understand people were
 5 trying to get the job done, but they were getting
 6 it done without going to the people who are
 7 charged with making the decision and allowing
 8 them to make the decision. It started in 2019
 9 with an RFP in February of 2019 they pulled the
 10 plug in June of 2023, if I'm right, and when they
 11 did that only 19 of 53 schools were done. To
 12 your point of safety, even if they had the right
 13 equipment, that's a very long time to get
 14 something done, especially when it was pointed
 15 out in 2018.

16 So overall, I know I'm going to multiple
 17 findings here, because I think we all would have
 18 so much to say about this that this just
 19 reemphasizes the need to do a comprehensive
 20 overview of what's happening in the district that
 21 I think Ms. Strauss brought up last month. So I
 22 just -- I can do it finding by finding if you
 23 want.

24 DR. LYNCH-WALSH: Yeah, because this is not
 25 the one I thought was going to take -- well, I

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1 was hoping this one wouldn't take long, because
 2 it screams for follow up.

3 MS. FERTIG: It does. And if we could -- if
 4 there's one thing -- I mean, I'm going to assume
 5 when this hits the board that they're going to
 6 be -- you know, that they would be justifiably
 7 really upset that they did not get to weigh in
 8 on -- you know, what they charged the staff with
 9 doing was not actually what was being done by
 10 staff.

11 DR. LYNCH-WALSH: So, just to clarify, did
 12 this go to the board? I think this went to the
 13 board.

14 MR. RHODES: For clarification, are you
 15 talking about the RFP for the approval of the --

16 DR. LYNCH-WALSH: No.

17 MR. RHODES: Oh, the audit? The board was
 18 made aware of this audit at the same time as you
 19 guys were. I think some were even provided
 20 copies prior to that. That was done by Mr.
 21 Jabouin, so I don't know exactly when that
 22 happened, but the board was made aware of this.

23 DR. LYNCH-WALSH: Okay. So it hasn't been --
 24 because we didn't transmit it, it hasn't been on
 25 an agenda item, though?

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1 MR. RHODES: Not this item; no, ma'am.

2 DR. LYNCH-WALSH: Okay. Just clarifying.
 3 And then the thing I would caution is, we do not
 4 know what the board agreed to in closed-door. By
 5 definition we're not going to know that.

6 MS. SHAW: It doesn't matter.

7 DR. LYNCH-WALSH: No, no, I know, but -- I'm
 8 not saying they shouldn't have gone back to the
 9 board as a board item, but we -- I'm not going to
 10 assume that the board approved one RFP and that
 11 staff went rogue and did something else. Because
 12 on paper that's what it looks like.

13 MS. FERTIG: That is what it looks like. And
 14 I think it would be very unfair to staff to have
 15 that impression out there if that did not occur.
 16 So I would request that this audit be reviewed by
 17 the attorney before we have any further
 18 discussion to make sure that there's not
 19 something that happened that -- in closed-door
 20 that the staff is now getting blamed. I mean,
 21 that would be just inherently unfair.

22 DR. LYNCH-WALSH: But, Mary, this is what the
 23 whole thing says is that there were staff people
 24 that -- this basically is saying --

25 MS. FERTIG: Oh, I know what it says. I know

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1 what it says. And I think it would be wrong to
 2 leave that impression out there if it did not
 3 occur. So with that pointed out, a lot of
 4 decisions could have been made, that doesn't say
 5 in here decisions could be made in closed-door
 6 that, you know, staff is doing what they were
 7 told. If that's what happened -- my suggestion
 8 is we pass this to the attorneys to review and
 9 then --

10 DR. LYNCH-WALSH: Well, right. I mean in
 11 here one of the things it mentioned Moquin and
 12 changing of the scope or something. And I never
 13 knew Moquin to go rogue. He would be following
 14 instructions. But there is in the timeline it
 15 mentions that that's not scope change.

16 So there's a lot of things that don't add up
 17 for me from a global perspective. And then when
 18 you tie it back to, again, what was the goal of
 19 this entire exercise was to not repeat MSD, that
 20 would have been board discussion. And whether
 21 the RFP should have been cancelled and made more
 22 clear before being awarded for something that
 23 wasn't clear. Because if they discovered along
 24 the way that the wording and what -- what they
 25 had put out was only going to get an enhancement

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1 of the current PA system versus an emergency
 2 communication system, because that's really the
 3 crux of the issue is, is it a PA -- you know, an
 4 enhancement, or is it an emergency communication
 5 system? And some of it's semantics. But could
 6 this have been avoided by cancelling the RFP and
 7 putting it back out at some other point in time?
 8 And, now, moving forward, what's the plan?
 9 MS. FERTIG: Well, I would just ask, I don't
 10 know who I ask this question to, have the
 11 attorneys reviewed this audit to determine -- or
 12 did you interview the attorneys and did they
 13 determine that what you've written in here was
 14 outside the scope of -- which you've identified
 15 in here as actions taken by staff were truly
 16 taken by staff without board approval?
 17 MR. HARVEY: We did not interview the
 18 attorneys. I am not sure at my level if this was
 19 put forward to the school board attorneys, so I
 20 cannot answer that particular question.
 21 MS. FERTIG: Thank you.
 22 MR. RHODES: I can provide you with the
 23 information that I have; if that's okay.
 24 DR. LYNCH-WALSH: Yes. And, Mary, are you
 25 going to go through? Because then I have Ruth

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1 and Peter again?
 2 MS. FERTIG: Yes.
 3 DR. LYNCH-WALSH: What do you have?
 4 MR. RHODES: My short answer to that question
 5 is that I do not know if the attorney's office
 6 has looked at this. I know, historically, before
 7 audits go out, unless there is something like,
 8 say, a critical clause that we're trying to get
 9 money back from something that we overpaid on,
 10 only in situations like that have we taken things
 11 to the attorney prior to this being published.
 12 So I can follow up with that and get back with
 13 you and see if they have been contacted. But I
 14 am not aware if Mr. Jabouin had contacted them
 15 prior to this meeting today.
 16 MS. FERTIG: Well, given that -- given that
 17 what Dr. Lynch-Walsh has raised, the fact that
 18 they may have been doing what they were
 19 instructed, which is kind of the opposite of
 20 what's written in this audit, I think that's a
 21 really important thing, Dave, to get some
 22 clarification as to whether, in fact, staff
 23 was -- the board was aware. Because this makes
 24 it look like the board wasn't aware at all, so --
 25 DR. LYNCH-WALSH: I only raise this because

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1 we have two board members who would have been on
 2 board with the best system, you know, whatever
 3 would keep kids safest, so it seems a little
 4 unusual --
 5 MS. FERTIG: I think we have nine board
 6 members that would have made this a priority even
 7 though it's seven years later, but --
 8 DR. LYNCH-WALSH: Sure. I'm just saying --
 9 right.
 10 Do you want to go through the rest of yours
 11 or do you guys have questions related to --
 12 MS. FERTIG: No, if we're on the same point,
 13 I say go to everyone.
 14 DR. LYNCH-WALSH: Okay. Ms. Carter-Lynch?
 15 MS. CARTER-LYNCH: You know, I'm a bottom
 16 line person. I always have been. And my
 17 question is, did we accomplish what we set out to
 18 accomplish as far as this is concerned? So if we
 19 didn't accomplish what we were supposed to
 20 accomplish, I would agree with Mary, let's take
 21 it back, get a review, and come back with the
 22 real answer. Because I don't want to just talk
 23 it to death.
 24 DR. LYNCH-WALSH: And we could.
 25 MS. CARTER-LYNCH: We could and I don't want

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1 to do that.
 2 DR. LYNCH-WALSH: And I think Ms. Shaw also
 3 identified another critical thing is that there
 4 are really two audits here. There's one of the
 5 procurement process, which is what this is, but
 6 it raises so many questions about the technical
 7 side to this entire operation.
 8 MS. CARTER-LYNCH: Right.
 9 DR. LYNCH-WALSH: Mr. Turso?
 10 MR. TURSO: So you mentioned something in
 11 your reply to me before, Madam Chair, that is
 12 pretty important. You said that the whole goal
 13 of this was if somebody pulled a fire alarm they
 14 could still have a conversation. There's an
 15 email right here, two lines.
 16 DR. LYNCH-WALSH: Page?
 17 MR. TURSO: Page 30, two lines from MaryAnn
 18 May and all it says is the code requires that any
 19 time a fire alarm activates it overrides all
 20 other public address systems. There is no
 21 exception to this. So if an active shooter walks
 22 in a school, pulls the alarm, walk me through why
 23 we're -- and I also want to go on record as
 24 saying, I'm generally steadfast on the finances,
 25 I understand that we veer from that all too

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1 often, but it seems to me that -- what am I
 2 missing? I guess this is directed towards you
 3 guys. At the point that this was learned, how
 4 does Madam Chair or whoever, their goal of having
 5 the system in place where people don't go running
 6 out of the rooms, which makes perfectly logical
 7 sense to me, but, apparently, that isn't --
 8 wasn't ever to be a thing based on --

9 DR. LYNCH-WALSH: Well, I think under the ECS
 10 it wouldn't be a thing. And this is -- this is
 11 part of the problem of not having someone with
 12 technical expertise doing this. Because taken
 13 out of context, like -- they would need to put
 14 that comment in context. Because I think shortly
 15 -- there was a closed-door session one day and
 16 shortly thereafter this person resigned. There's
 17 like a whole history of drama. I don't know what
 18 happened in the closed-door. I just know that
 19 there was one and then she resigned shortly
 20 thereafter. But I think that this comment needs
 21 to be put in context. Are you able to put that
 22 into context?

23 MR. HARVEY: So I want to do a couple things.
 24 The original intent, it appears, of the district
 25 was an intercom-only system. At some point the

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1 process steered towards an emergency
 2 communication system which hinged on a device
 3 called the Penton device, which allowed or would
 4 allow the intercom system to do some of the
 5 things he discussed to override. Therein lies
 6 the change of scope, change of philosophy and the
 7 spending portion of additional moneys that you
 8 would see. Also noted, we interviewed 11 people,
 9 all those school board staff, several of those
 10 people we felt would have the technical
 11 capability to evaluate. And we interviewed both
 12 the vendors, NDR and Rauland Borg, to get their
 13 understanding of what this meant and what it
 14 should have been.

15 So I wanted to lay a little foundation
 16 regarding the three year and a half process of
 17 this starting intercom-only, changing to some
 18 sort of emergency communication system, and how
 19 we ended up with only 13 schools started
 20 completed and/or near complete versus 53 schools
 21 which was slated to be done with a total spend of
 22 15 -- a potential total spend of 15 but 10.7
 23 definitely spent but a completion rate of only 31
 24 percent.

25 DR. LYNCH-WALSH: Ms. Shaw?

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1 MS. SHAW: So how did we go from -- I don't
 2 know even know how to ask. Go from an intercom
 3 system to a somewhat -- the change in scope; was
 4 it -- when was it approved; who was it approved
 5 by; and at what point in the contract? Was it
 6 during the procurement process, which means that
 7 all vendors should have been aware of the change
 8 in scope? If it was after the project was bid
 9 and the bid was accepted and was contracted, did
 10 it go back to the board for an approval?

11 MR. HARVEY: No, it did not. That was one of
 12 our findings. Your question is very intuitive.
 13 So we -- we normally would not list as many
 14 emails in a report as you see. The reason we
 15 felt it was important to list the emails is to
 16 provide credibility, dates, and times, and people
 17 who discussed certain matters and certain
 18 formats. When you look at the emails you can
 19 see, in my opinion, the swing from an intercom
 20 system to a communication -- emergency
 21 communication system with a special device,
 22 Penton device, and then ultimately the closing
 23 down of that RFP, and, ultimately, I will answer
 24 this now, a new ITB being let so that several of
 25 the items could be complete. And so a new

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1 purchase spend, which was one of our closing
 2 findings, Finding 9 or Finding 10, discusses the
 3 new ITB that was let to get some of this work
 4 done. So I believe that the emails put in this
 5 document should give a sense of how the
 6 communication happened and where the change in
 7 the pendulum went from intercom only to emergency
 8 communication. And we know why. We all can sit
 9 here and understand why. But was that the intent
 10 of the board and then ultimately the bid being
 11 stopped? And, yes, it never went back to the
 12 board. And, yes, if it had, because of scope
 13 change and permitting change, you may end up with
 14 a different vendor who could execute an emergency
 15 communication system versus a vendor that was set
 16 to do an intercom enhancement.

17 MS. SHAW: Madam Chair, based on the
 18 egregious violation of school board policy, in
 19 addition -- not only the mere fact that we
 20 didn't -- this did not follow the approval, we
 21 didn't have approval to change the scope and the
 22 scope was changed, their violation of the
 23 procurement policy, I believe this -- before we
 24 continue this discussion I believe this needs to
 25 be sent to the attorney for review and action to

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1 be taken. Because having this discussion and
 2 then moving it to -- to the board is -- is,
 3 number one, to me, doesn't make any sense. I
 4 believe the attorney needs to review it. They
 5 need to review all of the documentation for the
 6 procurement policy, look at all of the violations
 7 that took place, including violating school board
 8 policy for approval. And that is an egregious
 9 violation.
 10 MS. FERTIG: Can you add to that, if it's a
 11 motion, which I'm assuming it was, that they also
 12 ensure that this was not the direction in a
 13 closed-door that staff followed not bringing it
 14 back into the public eye? I think you've raised
 15 a really good point. So overall just get it to
 16 the attorney, I'm seconding, would you add that
 17 part about making sure there was no instruction
 18 given in closed-door?
 19 MS. SHAW: Yes. Yes. And I am concerned
 20 about instruction being in closed-door, because,
 21 quite frankly, we abide by Sunshine. So I don't
 22 care what was discussed in closed-door. If it
 23 wasn't discussed in an open meeting, I don't
 24 really care.
 25 MS. FERTIG: As far as spending money, I

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1 agree with you. But I think it's important for
 2 them to clarify.
 3 MS. SHAW: Yes.
 4 MS. FERTIG: Okay. I'm seconding your
 5 motion.
 6 MS. SHAW: Thank you.
 7 DR. LYNCH-WALSH: Mr. Mayersohn had a --
 8 MR. MAYERSOHN: No, no, no, I was going to
 9 get there, but Ms. Shaw beat me to the punch.
 10 DR. LYNCH-WALSH: Okay. I would like an
 11 expert to weigh in on looking at the scope of the
 12 RFP, pulling from board discussions. Because in
 13 the 12-plus years I've been involved in the
 14 district it is not unusual for the scope -- like
 15 I said, we're dealing with one right now on the
 16 Facilities Task Force, where the scope and the
 17 requirements are unclear in the RFP.
 18 Ms. Strauss brought up the one for the
 19 auditors here. And, frankly, there was a
 20 decision made in closed-door regarding teacher
 21 raises and the source of funding that was
 22 discussed in closed-door and board members had a
 23 discussion on the dais about knowing exactly
 24 where the money was coming from and it said
 25 grants and it wasn't until it was pushed that

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1 they revealed that they were, in fact, using ARP
 2 funds and still will not answer the question
 3 about the source of those funds.
 4 MS. FERTIG: Can I just make a procedural
 5 suggestion here? Could we vote on this motion
 6 and then go to the second motion which started
 7 with what Ms. Strauss said and what you --
 8 DR. LYNCH-WALSH: That's a different motion.
 9 MS. FERTIG: I'm saying it's a second motion
 10 but let's go ahead and --
 11 DR. LYNCH-WALSH: I'm not making a motion.
 12 I'm just adding context that I would like to see
 13 a definition of emergency -- of intercom, like
 14 clarity. Because I'm not necessarily convinced
 15 that the scope -- I'm not necessarily convinced
 16 that everyone was clear on what the scope was to
 17 begin with versus emergency communication system.
 18 Like clarify what those two things mean as part
 19 of this exercise. And I don't know that the
 20 attorneys have that expertise.
 21 MS. SHAW: No, I think that the school
 22 district should hire an expert, which should have
 23 occurred initially with this in order to float
 24 this RFQ/RFP. When this went out there should
 25 have been a company to weigh the responses,

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1 number one. Number two, we've seen change of
 2 scope. I have managed a \$300-something million
 3 CIP. So we have seen -- I have seen change of
 4 scope. But when there is change of scope it has
 5 to go for approval and it has to be clear and
 6 make sense.
 7 So, yes, I agree.
 8 MS. FERTIG: And that really is the bottom
 9 line of this entire audit.
 10 DR. LYNCH-WALSH: Yes.
 11 MR. MAYERSOHN: So can I call --
 12 MS. STRAUSS: I have a comment directly
 13 related to this. And, actually, Dr. Wanza, I
 14 have a question. I always have questions.
 15 In regards -- is this the current intercom
 16 system that is being used?
 17 DR. WANZA: Chief Alberti will respond to
 18 that.
 19 MS. ARCESE: Good morning everybody. Jaime
 20 Alberti, Chief Safety & Security Officer. So the
 21 specs, if you will, reverted back to what the
 22 original intent was supposed to be. So, we,
 23 currently, are working with a company to correct
 24 the error in the intercom to make sure that we
 25 have intercoms that are working in our schools.

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1 The lists are prioritized into three buckets, to
 2 replace complete systems, we have medium buckets
 3 where there are more additional speakers, and
 4 then we have just additional speakers here and
 5 there that are low -- our PPO are handling; so,
 6 yes.
 7 DR. LYNCH-WALSH: So Chief Alberti why has it
 8 taken so long?
 9 MR. ALBERTI: We have had some, to deal with
 10 this particular issue re-scoping -- not
 11 re-scoping, but trying to get the specs to
 12 change. So some of that was challenging between
 13 the specs. And there was an issue with trying to
 14 make sure that we had the proper pathways to get
 15 this done through the Rauland Borg and the actual
 16 Dukane systems that we have.
 17 MS. STRAUSS: Okay. So the massacre at MSD
 18 took place six years ago and we still aren't
 19 where we need to be because of some bureaucratic
 20 stuff within the district. That's unacceptable.
 21 And you, as the leader, I just think that that
 22 is -- that is a completely, completely extended
 23 timeline. I want to put that on the record.
 24 Is the Office of Safe Schools and the vice
 25 chancellor aware of this?

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1 MR. ALBERTI: I'm not sure what you're
 2 referring to "aware of this".
 3 MS. STRAUSS: Aware of the defects in this
 4 intercom system and that there is still a risk to
 5 our students because of the defects.
 6 MR. ALBERTI: Well, we are -- Ms. Strauss,
 7 we're handling intercoms -- as they come across
 8 if there is issues, we're handling those issues
 9 on a case-by-case basis. So if there are --
 10 MS. STRAUSS: So you're not looking at them
 11 in their entirety, just if there's a problem?
 12 DR. LYNCH-WALSH: No, we're getting -- we're
 13 getting off topic.
 14 MS. STRAUSS: I'm sorry. Kids aren't safe.
 15 I think the Office of Safe Schools needs to know
 16 about this.
 17 MS. FERTIG: Can we -- can we -- I think
 18 you've raised some excellent points, but can we
 19 just pass Phyllis's motion and then this is a
 20 separate thing.
 21 MS. SHAW: I do have a question based on his
 22 response right now. He said we've hired a firm
 23 to correct; is that what you said?
 24 MS. ARCESE: We have a new intercom company
 25 that is going to be installing intercoms

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1 across --
 2 DR. LYNCH-WALSH: Wait. Hold on. And who is
 3 that firm?
 4 MS. FERTIG: Is that from an RFP?
 5 DR. LYNCH-WALSH: ITB.
 6 MR. ALBERTI: We have a new -- well, we have
 7 an ITB. We also have a new company, Audio
 8 Enhancement that is going to look at replacing
 9 some of the systems. We have done an analysis of
 10 the systems to see which ones actually need to be
 11 fully replaced and which ones actually need to be
 12 just added speakers and things of that nature.
 13 MS. SHAW: So we're doing basically a
 14 conditional assessment to see what needs to be
 15 done.
 16 MR. ALBERTI: So the assessment's been done.
 17 Now, we're actually on the cusp of just making --
 18 you know, rolling out the new intercoms across
 19 our district.
 20 MS. STRAUSS: But you just said you're
 21 dealing with them as they come. You didn't say
 22 that they were -- someone's doing a comprehensive
 23 look or an audit of these systems. It's
 24 completely contrary to what you just said.
 25 MR. ALBERTI: Well, because not every system

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1 needs to be replaced. Some systems need just
 2 additional speakers and some systems need to be
 3 replaced. But every system is up and running.
 4 DR. LYNCH-WALSH: We're back to 2019.
 5 Phyllis?
 6 MS. SHAW: Okay. So then I guess then we
 7 have a \$15 million contract where we've completed
 8 31 percent of the work or somewhere around there;
 9 correct? And so now we have another company. So
 10 this company violated the agreement because I
 11 don't know who gave them permission to change the
 12 scope, but they changed the scope. But now we
 13 have hired, we're spending additional money
 14 outside of 15 million and hiring a new company to
 15 do what they haven't done; basically?
 16 MS. ARCESE: No, we're using -- we're using
 17 some of the same funds to make sure that the
 18 intercoms project continues to get done. We had
 19 to put a stop, as you know, you heard already
 20 from the auditors that that project had to come
 21 to a stop because of what the findings, you know,
 22 came about between Dr. Phillips and I.
 23 So once we found that out we had to make sure
 24 that we were, you know, doing things correct, so
 25 we had to get a new company, a new bid, to bid on

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1 the right project to make sure that we had the
 2 right intercoms being placed in our schools.
 3 MS. FERTIG: And did you need to get
 4 additional funds?
 5 MS. SHAW: And did you have a technical team
 6 on it? And the mere fact that because those
 7 funds were already encumbered and approved for
 8 something else, was it reapproved for this or
 9 were additional funds approved for this
 10 additional work?
 11 MR. ALBERTI: I believe there were, I just
 12 don't recall off the top of my head.
 13 MS. SHAW: So based on what you're saying --
 14 based on what you're saying just now, you're
 15 reallocating or you're using funds on this
 16 19-whatever contract to do this work. But -- and
 17 you're here. This money was already approved and
 18 budgeted for this contract. So unless there was
 19 some approval to move it to this new RFP/RFQ and
 20 we can see that in the budget, was that done? Or
 21 you have no idea?
 22 MR. ALBERTI: I'm not really sure right now.
 23 MS. STRAUSS: You just said you have no idea.
 24 DR. LYNCH-WALSH: Hold on. All right. So,
 25 hang on, let me get some clarity because we've

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1 got to move on.
 2 MS. FERTIG: I've got to ask one question.
 3 Can we add one thing to our motion, Phyllis?
 4 Can we add the attorneys to also look if we can
 5 recover any of this money because of what
 6 occurred?
 7 MS. SHAW: Yes. And hopefully there was a
 8 surety or a COI, certificate of insurance on it
 9 so we can go after this vendor. Because if the
 10 vendor changed the scope without our
 11 permission --
 12 DR. LYNCH-WALSH: I don't think that's what
 13 happened, but --
 14 MS. FERTIG: Well, we're going to find out
 15 what happened.
 16 MS. CARTER-LYNCH: Excuse me. Can we finish
 17 with the motion and then vote on it and get
 18 everything transmitted before we get back to
 19 the -- every time that happens, every time we
 20 don't do what we're supposed to do --
 21 DR. LYNCH-WALSH: That's why I put this one
 22 first.
 23 MS. CARTER-LYNCH: Every time we don't do
 24 what we're supposed to do we get into another
 25 long, drawn-out conversation.

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1 MS. FERTIG: Can we all agree, can we just
 2 take a vote to amend it to include that the
 3 attorneys look and see if we are --
 4 MR. MAYERSOHN: Second.
 5 MS. STRAUSS: Yeah.
 6 DR. LYNCH-WALSH: Okay. So the motion as
 7 amended is, so that I can have people vote on it,
 8 I didn't make the motion.
 9 MS. CARTER-LYNCH: Are we clear?
 10 DR. LYNCH-WALSH: So the motion is to send
 11 this to the attorneys -- send to attorneys to
 12 review and look at.
 13 MS. FERTIG: To review and see if any of the
 14 actions that were taken that are attributed to
 15 just being done by staff were, in fact, approved
 16 by the board in closed-door.
 17 DR. LYNCH-WALSH: That was one part.
 18 MS. SHAW: Approved by the board which would
 19 include the change of scope. We also need to
 20 look at hiring a technical person to look at the
 21 RFP and look at if there are any violations of
 22 procurement policy and school board policy for
 23 approval.
 24 MS. FERTIG: And if there's any ground to
 25 recover any of the moneys that were expended.

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1 DR. LYNCH-WALSH: That's it.
 2 MS. STRAUSS: Amen.
 3 DR. LYNCH-WALSH: Okay. So we're going to
 4 send to the attorneys to review; look at if any
 5 of the actions by staff were approved by board in
 6 closed-close door; if there's any way to recover
 7 some of the moneys; and hiring a technical expert
 8 to review the requirements or the scope of the
 9 RFP?
 10 MS. SHAW: Yep. School board policy
 11 violations and procurement policy violations.
 12 MR. MAYERSOHN: Can I just make one slight
 13 correction?
 14 DR. LYNCH-WALSH: Yeah.
 15 MR. MAYERSOHN: Because, again, we've asked
 16 the attorney sometimes, to send stuff to the
 17 attorney and they've chosen not to opine. So I'd
 18 rather have the chief auditor -- in other words,
 19 we're requesting the chief auditor to have the
 20 attorney review.
 21 MS. SHAW: Uh-huh.
 22 MR. MAYERSOHN: Just so that the attorney
 23 doesn't get back and say, well, that's not my
 24 role or function, I don't take direction from the
 25 audit committee.

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1 DR. LYNCH-WALSH: I don't have to do what you
 2 guys ask me to.
 3 MS. STRAUSS: It's not my job.
 4 DR. LYNCH-WALSH: All right. So the motion
 5 asks the chief auditor to send this report to the
 6 attorneys to review and look at whether any of
 7 the actions taken by staff were approved by the
 8 school board in closed-door; whether there's a
 9 way to recover any of the money expended with the
 10 original vendor; and to hire a technical expert
 11 to review the scope of the RFP; and also whether
 12 there were violations of school board policy
 13 including procurement policy.
 14 MR. RHODES: Understood.
 15 DR. LYNCH-WALSH: Okay. All right. Any
 16 further discussion?
 17 (No response.)
 18 DR. LYNCH-WALSH: Nope? All in favor, aye.
 19 COMMITTEE MEMBERS: Any opposed?
 20 (No response.)
 21 DR. LYNCH-WALSH: All right. Motion passes
 22 unanimously.
 23 Do we have any other motions? I think that
 24 pretty much covers everything from this. And we
 25 want to -- so when -- do we have a time certain

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1 on that? As soon as possible.
 2 MS. STRAUSS: Let's put a date on that.
 3 MS. FERTIG: Can we get it reported by your
 4 next meeting?
 5 DR. LYNCH-WALSH: By the next meeting?
 6 MS. SHAW: Our next meeting is -- this is
 7 April; May?
 8 DR. LYNCH-WALSH: May.
 9 MS. SHAW: May?
 10 MR. RHODES: I can report back to the chair
 11 or to the whole committee via an email regarding
 12 what the timeline that the attorney will commit
 13 to, initially. I don't control that person's
 14 schedule, but I will do my best to be as
 15 persuasive as possible.
 16 DR. LYNCH-WALSH: Okay. So you'll email the
 17 group the timelines?
 18 MR. RHODES: Indeed.
 19 MS. SHAW: And I think the discussion needs
 20 to be had that there is a report that we cannot
 21 transmit and until we're able to transmit this
 22 report that was done by the auditors we need to
 23 have this information.
 24 MR. RHODES: Understood. Thank you.
 25 DR. LYNCH-WALSH: Okay. We're good on this

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1 one?
 2 MS. STRAUSS: Yeah.
 3 DR. LYNCH-WALSH: All right.
 4 MS. CARTER-LYNCH: But I have a question.
 5 It's not -- put that away. That's not what I'm
 6 asking about.
 7 My question is, Ms. Strauss asked the
 8 question and I don't think I got an answer -- we
 9 got a real clear answer, Mr. -- is it Mr.
 10 Alberti? Currently, how many of the schools'
 11 intercom systems are working now? Are all of
 12 them working or part of them?
 13 MR. ALBERTI: Thank you for the question. So
 14 to our knowledge everybody is safe. My
 15 understanding is that there are some systems that
 16 are old that we're looking to replace and there
 17 are some systems that need additional speakers
 18 because of PE or outside different areas. We're
 19 working with our systems that are, you know,
 20 legacy systems. We're working with Dukane and
 21 Rauland Borg. So this move will allow us to, you
 22 know, get to -- look at the systems that are
 23 older and that really need to be completely
 24 removed. So we're looking at, you know, at least
 25 26 of these sites to get going. And those will

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1 be going in the next few weeks, as a matter of
 2 fact.
 3 MS. CARTER-LYNCH: Okay. Thank you.
 4 DR. LYNCH-WALSH: Just so I'm clear, who won
 5 the ITB, what firm?
 6 MR. ALBERTI: So for the ITB, I believe, that
 7 was Dukane. I'm sorry. Dr. Phillips' shop
 8 really kind of is the one that leads the --
 9 DR. LYNCH-WALSH: Okay. I'll look it up
 10 then. If it's been awarded I can look it up on
 11 DemandStar.
 12 Okay. Moving on --
 13 MS. STRAUSS: Next time a yes or a no would
 14 be an appropriate answer.
 15 DR. LYNCH-WALSH: Moving on. Audit Committee
 16 Follow-Up from Prior Meetings. This was -- so,
 17 Ms. Strauss, we talked about -- we talked about
 18 Enterprise Risk Audit.
 19 MS. STRAUSS: Yes, ma'am.
 20 DR. LYNCH-WALSH: So I went and dug in and
 21 provided everybody -- this was first discussed
 22 with the board March 30th at the workshop. We
 23 talked about the COSO internal control and
 24 enterprise risk management frameworks.
 25 Thank you HCT. Sorry, I tend to move on.

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1 MR. HARVEY: Thank you for having us.
 2 MS. FERTIG: Thank you. That was great.
 3 MS. CARTER-LYNCH: Yes, thank you.
 4 DR. LYNCH-WALSH: So if we pull up -- this
 5 was a slide we shared with the school board.
 6 Yes, sometimes things are buzz words and other
 7 times if you dig into them then you get a sense
 8 for what they are.
 9 So internal controls is something that is
 10 either missing, certainly not adhered to. Mr.
 11 Rhodes?
 12 MR. RHODES: I'm sorry to interrupt. I just
 13 wanted to make sure before we got off of that
 14 last one, was it sufficient that we're deferring
 15 that last report?
 16 DR. LYNCH-WALSH: Yeah, we're not
 17 transmitting it.
 18 MR. RHODES: Okay. So just to not transmit
 19 it is the same as deferring. I just didn't want
 20 to -- I wanted to make sure that there wasn't a
 21 difference.
 22 MS. FERTIG: Can I just say that if for any
 23 reason this moves to the board, could it move
 24 with a caution that our motion specifically
 25 stated that this needs -- needs legal review

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1 before proceeding any further. Because sometimes
 2 things just -- I know this is not your --
 3 DR. LYNCH-WALSH: I don't see that happening.
 4 MS. SHAW: It needs to be clear to the board
 5 we want it to be understood that we did not vote
 6 for it to be transmitted, number one. And,
 7 number two, that our motion is that, through you,
 8 that is for it to be reviewed.
 9 MR. RHODES: Based on what I've understood
 10 this committee to say there would be no reason
 11 for me to put this on an agenda item to forward
 12 it to the board until this is resolved. So that
 13 should not be a problem unless someone higher
 14 than me intervenes.
 15 MS. STRAUSS: I just -- I just -- it's Mr.
 16 Rhodes; correct? Dr. Rhodes, Mr. Rhodes?
 17 DR. LYNCH-WALSH: Mr. Rhodes.
 18 MS. STRAUSS: Mr. Rhodes. I just wanted to
 19 say, thank you for being a breath of fresh air.
 20 MR. TURSO: Yes.
 21 MS. STRAUSS: And really being responsive,
 22 respectful, as well as the way you have been
 23 communicating with us has honestly changed the
 24 entire tone. And I want to tell you, I,
 25 personally, appreciate it. So thank you very

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1 much.
 2 MR. RHODES: Thank you.
 3 MR. TURSO: I second that.
 4 MS. CARTER-LYNCH: Ditto.
 5 MS. SHAW: Is he the new permanent?
 6 DR. LYNCH-WALSH: His -- his --
 7 DR. WANZA: Task-assigned.
 8 DR. LYNCH-WALSH: Task-assignment goes to the
 9 board next week. Mr. Rhodes predated my tenure
 10 on the audit committee, but I've always heard
 11 about him when he worked under Pat Riley. And
 12 one of my favorite audits is the cafeteria audit
 13 where they found that CMAR was costing, was it 25
 14 million extra?
 15 MR. RHODES: 26 million in additional fees
 16 and in excess of that in terms of overall misuse
 17 of the program and the misuse of CMAR at that
 18 time.
 19 DR. LYNCH-WALSH: Right. So he's --
 20 MS. STRAUSS: Put that feather in your cap.
 21 Put that in your pipe and smoke it.
 22 MR. RHODES: The feather used to stick in my
 23 hair.
 24 DR. LYNCH-WALSH: So, yes, clearly, there has
 25 been a change in the air, that I, personally,

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1 appreciate.
 2 MS. STRAUSS: All right. I just had to put
 3 that out there.
 4 DR. LYNCH-WALSH: I'm with you. I like not
 5 coming in here all stressed out ready for battle.
 6 MS. STRAUSS: Oh, I'm still ready for battle.
 7 DR. LYNCH-WALSH: You know what I mean.
 8 All right. So -- okay. So we have COSO
 9 integrated internal control framework which is a
 10 process affected by any board of directors, which
 11 in this case would be the school board,
 12 management and other personnel designed to
 13 provide reasonable assurance regarding the
 14 achievement of objectives relating to operations,
 15 reporting and compliance. We know that the
 16 financial statements use the COSO framework. But
 17 as far as the rest of the district, I think today
 18 we're going to keep seeing examples of that not
 19 being the case.
 20 And then beyond that, the enterprise risk
 21 management framework, COSO also has one of those,
 22 which speaks to the culture, capabilities and
 23 practices integrated with strategy setting in its
 24 performance that organizations rely on to manage
 25 risk in creating, preserving and realizing value.

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1 So you were -- hopefully, everyone clicked on
 2 this. So what I provided were the publications
 3 from COSO on -- in each of these areas. Oh, hold
 4 on. So I don't think you have a hard copy. You
 5 have a hard copy of the handout.
 6 So the control activity, if we go to the
 7 first few pages in here, there are components
 8 which should be on page 6. The components and
 9 principles, so your control environment, and we
 10 are -- most of us, if not all of us, are
 11 meeting -- they're looking at the risk assessment
 12 in preparation for the audit plan. So when I --
 13 I was doing mine, I'm looking at the control
 14 environment, the organization demonstrates a
 15 commitment to integrity and ethical values. The
 16 board of directors demonstrates independence from
 17 management and exercises oversight of the
 18 development and performance of internal controls.
 19 The board of directors, if we substitute school
 20 board, are they independent from management? One
 21 of the findings in the grand jury report was
 22 board members interfering or influencing staff.
 23 They are supposed to provide oversight. The
 24 superintendent manages the operations of the
 25 district.

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1 Management establishes -- number 3,
 2 management establishes with board oversight
 3 structures, reporting lines and appropriate
 4 authorities and responsibilities in the pursuit
 5 of objectives.
 6 Number four, which we passed a motion that
 7 the board supported asking for an audit of
 8 internal controls over HR, because number 4, as
 9 part of your control environment, the
 10 organization demonstrates a commitment to
 11 attract, develop and retain competent individuals
 12 in alignment with objectives.
 13 Number five, the organization holds
 14 individuals accountable for their internal
 15 control responsibilities in the pursuit of
 16 objectives. So when we look at the internal
 17 funds audit that comes into play. But we've also
 18 seen where you'll have -- we need training, we
 19 need training, but if you're not starting out
 20 with people in positions who are qualified for
 21 those positions, we will keep having the same
 22 audit findings.
 23 The next principle, that goes to risk
 24 assessment, which is sort of the exercise we're
 25 going through now before the audit plan is

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1 developed. And control activities, information
 2 and communication and monitoring activities. So
 3 these are all part of the internal control
 4 framework, the components, and then the
 5 principles associated, there are 17 principles
 6 under the COSO model.
 7 And these were, I think everyone's more
 8 familiar with this, especially coming from
 9 accounting, some control activities. The
 10 organization selects and develops control
 11 activities that contribute to the mitigation of
 12 risk to the achievement of objectives to
 13 acceptable levels.
 14 The organization deploys control activities
 15 through policies that establish what is expected
 16 and procedures that put policies into action.
 17 And an example here, a couple meetings ago we
 18 passed a motion to have staff -- well, we -- our
 19 motions go to the board and the board is
 20 responsible for implementing policy, usually
 21 based on a recommendation from the
 22 superintendent. So we had three motions passed,
 23 one of which spoke to implementing a policy over
 24 cap and gown regalia. Those three motions went
 25 to the board in backup that I don't believe the

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1 board ever saw and we're going to have to re-pass
 2 them because we asked for a policy over caps and
 3 gowns. A policy and a procedure are not the same
 4 thing. Policies that are the rule that
 5 establishes what's expected and the procedures
 6 how you go about implementing what's expected.
 7 So if you just have procedures, you can't really
 8 violate procedures. You cannot follow them. But
 9 you can violate a policy.
 10 So we're going to have to reiterate that
 11 recommendation because it went to the board when
 12 the advisories met with the board and it was in
 13 backup that I don't believe the board ever saw.
 14 And then next week there are other advisory
 15 motions going to the board that do not include
 16 the ones that we sent forward.
 17 So, Mr. Rhodes, I'll get with you because I
 18 think as it relates to this it occurred to me
 19 this morning that, Mr. Rhodes, this position does
 20 not report to the superintendent. And so if we
 21 have motions, and this is part of an oversight
 22 function, it may be a conflict if staff is going
 23 to pick and choose when they go to the board.
 24 Because the rest of them are going to the board
 25 to a meeting when the board can vote. The board

1 doesn't vote at a workshop. And I only found out
2 that they were going next week from other
3 advisory chairs who had motions coming from their
4 advisories. The three that we passed here was
5 Title I, cap and gowns, and I forget offhand what
6 the third one was.

7 DR. WANZA: It was about the position, the
8 chief auditor.

9 DR. LYNCH-WALSH: Oh, ironically, this one;
10 right. Which nobody has come back to us to ask
11 for input, so we'll just put it on an agenda.

12 MS. FERTIG: So can I just make a motion that
13 we resubmit those three motions to the board?

14 DR. LYNCH-WALSH: Yes.

15 DR. WANZA: And they will go in May. They
16 will go in May.

17 DR. LYNCH-WALSH: They'll be reported to the
18 board again on Tuesday.

19 DR. WANZA: So they will formally go to the
20 board for action in May. Because what happened,
21 and I'm happy to reiterate the email that I did
22 send, January 30th was when we got new direction
23 from the board. Those motions were sent prior to
24 that. But to ensure that the board did see them
25 they were placed on the -- on the presentation.

1 that. But just to clarify for this group, the
2 presentation that it was on was on the March 30th
3 one when the advisories were doing systemic
4 issues with the board, and, trust me, that did
5 not come up in conversation. None of our motions
6 came up.

7 So, to your point, we are discussing
8 resubmitting -- resubmitting the three motions,
9 which let me scroll through my email so I can
10 rattle them off, they were the one about
11 recommendation of Title I to be included as a
12 program audit as a part of the chief auditor's
13 annual audit plan after the auditor general's
14 report for 2024 and in any year that the auditor
15 general is auditing Title I can be skipped. That
16 was the Title I motion.

17 Then the next one had to do, after the cap
18 and gowns, we asked the district put a process,
19 slash, SOP and policy in place for all schools
20 who are ordering caps and gowns and other
21 graduation regalia and work with Procurement to
22 ensure that policies and procedures are in force
23 and a follow-up to this report is done by January
24 2025. As an interesting side note, there are
25 standard practice bulletins in place for

1 They were.

2 DR. LYNCH-WALSH: I'm not disagreeing, but I
3 know the board didn't see them.

4 DR. WANZA: But that's not my fault that the
5 board did not see them. They were placed out for
6 the board and the public. And what was stated on
7 the presentation was for the board to review them
8 and provide direction. Because the board can
9 absolutely provide direction, if you will, at a
10 workshop. So they were a part of the process
11 prior to January 30th. That is why now all
12 motions, regardless of where they're passed, by
13 what committee, on every single board agenda
14 starting the one next week staff is not
15 interjecting, staff is not -- they are going on
16 an agenda for the board to receive and provide
17 whatever direction they determine is appropriate
18 to their respective direct reports, the
19 superintendent, Ms. Batista and Mr. Rhodes, once
20 his contract is approved by the board.

21 So, going forward, every board agenda item
22 you will see submitting motions for the board to
23 receive and take whatever action they deem is
24 necessary.

25 DR. LYNCH-WALSH: Okay. And I appreciate

1 graduation regalia, which you can see at the
2 bottom right of the chief auditor's website.

3 The third one, for the audit committee to
4 have an active role in the chief auditor
5 selection process. Have the audit committee
6 chair write a letter to the school board with the
7 motion, which I did, and long story short, they
8 referred the job description back to us for
9 input. We've had packed agendas. And since
10 you're task-assigned it was less of a fire for
11 the past couple of weeks. But if we have
12 anything additional to rebut what they put
13 together as a job description, because they took
14 out, remember, the CPA requirement. All of our
15 concerns basically were not addressed. So we can
16 look at that -- we are looking at having a
17 special meeting on Teams on May 9th to go over
18 the statement of work for the risk assessment in
19 advance of the audit plan, so that might be
20 something we can tack on there. Because our next
21 agenda is going to be packed as well.

22 So those are the three motions that we passed
23 at the January 25th meeting. It's been moved by
24 --

25 MS. FERTIG: By me.

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1 DR. LYNCH-WALSH: By Mary, seconded by
 2 Phyllis. Sorry.
 3 So any other questions? We're going to redo
 4 the motion.
 5 All right. All in favor?
 6 DR. WANZA: Madam Chair, I don't have a
 7 question but I think you need to include in your
 8 motion about graduation, you need to do schools
 9 and departments. Because you have departments
 10 that order items for graduation. Since you're
 11 writing a policy, I would just say schools and
 12 departments because it's more than schools.
 13 DR. LYNCH-WALSH: Okay. So friendly
 14 amendment, schools and departments.
 15 MS. FERTIG: Yeah, that's good.
 16 DR. LYNCH-WALSH: We'll take it. All right.
 17 Schools and departments. So that'll be the only
 18 change is to add departments.
 19 All right. All in favor?
 20 COMMITTEE MEMBERS: Aye.
 21 DR. LYNCH-WALSH: Any opposed?
 22 (No response.)
 23 DR. LYNCH-WALSH: No? Okay. Motion passes.
 24 So redo on 1/25 motion.
 25 Okay. So getting back, now, we look at

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1 enterprise risk management which is broader and
 2 interacts with internal controls. So -- and this
 3 sort of gets at the heart, because what Ms.
 4 Strauss was asking for was a risk audit, and what
 5 we talked to the board about on the 30th was sort
 6 of adopting the two frameworks and putting those
 7 in place as a whole, which would, of course,
 8 include auditing and assessing where we are,
 9 which kind of gets us to Mr. Henry. Because he
 10 is here. Aston Henry is the Director of Risk
 11 Management.
 12 MR. HENRY: Correct.
 13 DR. LYNCH-WALSH: And a few years ago there
 14 was enterprise risk management. I went back, and
 15 I believe we included it on the agenda, the
 16 PowerPoint from when Katz was here. He was the
 17 former Chief Safety & Security -- did you go
 18 under that department? I can't even keep up.
 19 MR. HENRY: First of all -- is this on?
 20 DR. LYNCH-WALSH: Now it is.
 21 MR. HENRY: First of all, good morning, Madam
 22 Chair, committee members. My name is Aston
 23 Henry, Director of Risk Management.
 24 To answer your question, yes, I was reporting
 25 to Brian Katz at the time.

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1 DR. LYNCH-WALSH: Okay. So because we
 2 wanted -- before we passed the motion that Ms.
 3 Strauss was bringing, to get a sense for whether
 4 this was already being done, which we did not
 5 necessarily think was, we knew we had a risk
 6 department. Can you -- and the whole enterprise
 7 risk management, though, is much broader and
 8 includes governance and culture, strategy and
 9 objective setting, performance review and
 10 revision, information communication and
 11 reporting, and you deal with which piece of that?
 12 Can you give us sort of a synopsis?
 13 MR. HENRY: Yes, actually, the ERM program
 14 began in 2015. I hired a -- well, I didn't hire,
 15 but I worked with a consultant from Arthur J.
 16 Gallagher Risk Management Services and brought
 17 them into the district to begin the process of
 18 implementing enterprise risk management. We
 19 didn't use the COSO model, we used the ISO 31000
 20 model, which was the International Organization
 21 for Standards, and it's used globally. And the
 22 reason we employed that particular framework is
 23 because when we bind insurance it's global. We
 24 bind it globally. So sometimes the underwriters
 25 are asking questions in regards to, do you have

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1 any type of enterprise risk management in place?
 2 So we began the process, like I said, in 2015. I
 3 brought in Dorothy Gjerdrum from Arthur J.
 4 Gallagher Risk Management Services and we started
 5 interviewing chiefs. She gave me a layout in
 6 regards to how to implement it throughout the
 7 district. Because it was just myself, I started
 8 really slow. We did a lot of implementation of
 9 enterprise risk management within the risk
 10 management department, and then, obviously, as a
 11 result of the tragedy this was put on the back
 12 burner. In 2019 I was approached by Brian Katz.
 13 He asked me about enterprise risk management. I
 14 told him, yes, I have a little bit of experience
 15 in that area and we went ahead and brought in
 16 Dorothy Gjerdrum and her team once again to try
 17 and implement enterprise risk management. We
 18 hired an enterprise risk management person, I
 19 forget his title, coordinator of enterprise risk
 20 management, and we began the process, again, of
 21 interviewing chiefs, trying to lay out a
 22 strategy. We looked at the risk register and how
 23 that could be employed throughout the district.
 24 We were going to have an advisory committee.
 25 What we -- our plan was to try and go into each

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1 department to find out the top five risks and
 2 then based on that we were going to start
 3 developing a risk register within those
 4 departments. So what we were looking at was risk
 5 categories; right? We looked at strategic risks,
 6 compliance risks, financial risks, operational
 7 risks, and then reputational risks. And we
 8 looked at the risk management process, scope,
 9 purpose, context, criteria. Obviously, we were
 10 going to look at the risk assessment, risk
 11 identification, risk analysis, risk evaluation
 12 and risk treatment. Obviously, we were going to
 13 put together a response in regards to each risk;
 14 whether or not we were going to avoid or decline
 15 that risk; whether or not we were going to accept
 16 it. And if we did, what are the mitigation
 17 factors you were going to put in place? Were you
 18 going to transfer the risk? Or whether or not
 19 you were going to share in the risk. And so we
 20 developed some risk registers in regards to
 21 issues within the risk management department.
 22 We worked with the consultant who has
 23 experience in K-12, and they gave us, I think it
 24 was 75 risk categories for K-12. And as I
 25 mentioned earlier, they are centered around

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1 strategic risks, compliance risks, financial
 2 risks, operational and reputational risks.
 3 And so at this point where we are is we
 4 brought in a coordinator of risk management, a
 5 coordinator of enterprise risk management that's
 6 working in our department and we're addressing
 7 issues within the risk management department.
 8 What we'd like to do is possibly roll it out --
 9 I've had discussions with administration here,
 10 but I'm going to be honest with you, the process
 11 is going to be slow because there's only one
 12 person at this point.
 13 DR. LYNCH-WALSH: Okay. So we were trying to
 14 determine what exists. One of the best practices
 15 when it comes to enterprise risk management is
 16 that the function be completely independent from
 17 management, which would suggest reporting
 18 directly to the school board. Because the only
 19 thing that would be -- and this is nothing
 20 against you or anything else, probably, you know,
 21 we have issues throughout the district.
 22 MR. HENRY: Correct.
 23 DR. LYNCH-WALSH: So it would actually
 24 realign where you are. I think you're under
 25 operations right now.

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1 But, in any event, that's -- so the board
 2 has -- and this begins at the top. So without
 3 the board being on board with the idea of
 4 enterprise risk management and it being
 5 completely independent, then saying that we're
 6 going to ask for a consultant to come in and do,
 7 you know, all of the steps that are involved,
 8 we're going to -- I don't believe we're going to
 9 get the results that we are looking for.
 10 MR. HENRY: No, and you make a good point.
 11 When we brought in the consultant we went to the
 12 top. We went to the superintendent and then down
 13 to the chiefs. We wanted to have the buy-in from
 14 the top down. So that was the process. Because,
 15 obviously, you know, you need that buy-in in
 16 order for people to follow. And that's why we
 17 went directly to the superintendent who accepted
 18 it at the time and then the chiefs were
 19 interviewed by the consultant and the process
 20 began. So I just wanted to throw that in there.
 21 DR. LYNCH-WALSH: Which superintendent was
 22 it?
 23 MS. FERTIG: Was that 2015 or was that more
 24 recently?
 25 MR. HENRY: No, it was 2015 as well as 2019.

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1 DR. LYNCH-WALSH: So Runcie both times.
 2 Okay. Ms. Strauss?
 3 MS. STRAUSS: Yeah, so, actually, Phyllis, I
 4 want to ask you a question. So it's my feeling
 5 that we just need an outside independent audit
 6 firm to do an audit of internal controls to
 7 identify the risks, the highest risk areas within
 8 this district. Because if we don't fix it from
 9 the bottom up then we're never going to have an
 10 efficiently operating district.
 11 What would your -- what are your thoughts
 12 on -- on something global to be able to identify;
 13 like what type of audit?
 14 MS. SHAW: So we --number one, with every
 15 audit that the district is doing there is
 16 internal controls that is included. That's the
 17 first thing. The question is, do we want to go
 18 over and above that to include a more detailed
 19 look into internal controls? Which we know
 20 that's one of the issues where we seem to be
 21 riddled with.
 22 So, yes, I think what we probably can ask of
 23 Ms. Arcese and the chief auditor, if we can have
 24 an independent internal control audit, not on
 25 financial reporting, but an overall system which

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1 includes processes, et cetera, et cetera. Yeah.
 2 MS. STRAUSS: And that would be best served
 3 probably from an independent outside accounting
 4 firm to come in and look and have a liaison like
 5 Mr. Rhodes direct those external auditors as to
 6 who they need to go talk to, so on and so forth,
 7 in order for us to really get a global picture as
 8 to what's going on and where are the biggest
 9 risks and areas of concern.
 10 MS. SHAW: But I think we may have to take a
 11 step back and look at the scope. Because we
 12 don't want to say just do an internal -- we're
 13 going to have to detail the scope of all the
 14 different areas. Otherwise, it's going to be too
 15 large and it's going to take a lot of time. So
 16 we've got to look at the areas that we know are
 17 critical, especially as it relates to internal
 18 control, whether it's procurement, whether it's
 19 risk assessment, you know.
 20 DR. LYNCH-WALSH: Okay. Thank you.
 21 MR. RHODES: I just wanted to mention that
 22 the proposed audit plan will be coming to the
 23 board workshop for May 14th. I really believe
 24 that that would be a good tool for this group to
 25 look at to also consider in developing that idea

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1 of what that scope might look like.
 2 DR. WANZA: It's not May 14th. It's not May
 3 14th. Because there's -- the May 14th workshop
 4 is redefining our schools. So it's the -- it
 5 must be the second workshop in May.
 6 DR. LYNCH-WALSH: What's the second -- when's
 7 the second one?
 8 DR. WANZA: I will tell you the exact date.
 9 But May 14th is specifically for redefining our
 10 schools. It is a workshop that is in the
 11 evening. I think it's the 28th or -- I'm going
 12 to look it up right now, but May 14th, it's the
 13 afternoon, it starts like at 5:00 and it's for
 14 redefining the schools.
 15 MS. FERTIG: But, regardless, your suggestion
 16 is to include it in the audit plan?
 17 MR. RHODES: Yeah, well, two things. One,
 18 you just made me very happy. Two, once it is
 19 reviewed by the board and this audit committee,
 20 because there have been plans discussed about
 21 making sure that the audit committee would get a
 22 chance to look at this, this might give us the
 23 opportunity to look at this before it goes to
 24 that board workshop. I knew that it was baked
 25 into Policy 1700 for the Office of the Chief

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1 Auditor to go to the workshop in May. My
 2 understanding up until now was that it was going
 3 to go to the 14th. So the 28th is when she said
 4 it's going to go. We might get the chance to
 5 look at that and that may or may not impact
 6 whether you want to have the May 9th meeting or
 7 if we would put it into a different meeting
 8 that's already scheduled. Up to you.
 9 DR. LYNCH-WALSH: I don't think we'll be --
 10 MS. SHAW: Madam Chair, doesn't that always
 11 come to us before it goes to the board workshop?
 12 DR. LYNCH-WALSH: Not necessarily.
 13 So just to clarify a couple of things. So
 14 we're trying to schedule a Teams meeting on May
 15 9th to ensure that it comes to us before it goes
 16 to the workshop for at least initial review. It
 17 comes to us before they approve it. We have to
 18 approve it first. It comes here first for
 19 approval. So it would be going to a workshop and
 20 that was set in play already. So there is,
 21 though, currently a risk assessment being done
 22 by -- that Mr. Rhodes put in place, you've been
 23 contacted, if you haven't it means you're not
 24 getting his emails, with Carr Riggs Ingram --
 25 with Carr Riggs Ingram to assess -- to formally

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1 assess -- because we don't know what kind of risk
 2 assessment's been done for each of these audit
 3 plans we've been seeing the past few years. So
 4 we're sort of getting a mini version of what Ms.
 5 Strauss is looking for already in advance of the
 6 audit plan.
 7 So one of my questions is, are we available
 8 May 9th at one of our usual times, whether it's
 9 9:30 or 11, on Teams to start discussing the
 10 audit plan? One thing would be to review what we
 11 had last year and then look at the risk areas and
 12 start the discussion there. That way we're not
 13 trying to clog up our May -- our May agenda which
 14 is already packed with things.
 15 MS. CARTER-LYNCH: I have a question when you
 16 all finish.
 17 DR. LYNCH-WALSH: Okay. Yes, ma'am.
 18 MS. CARTER-LYNCH: Oh, I can ask now?
 19 DR. LYNCH-WALSH: Yes.
 20 MS. CARTER-LYNCH: Okay. My question is,
 21 what's the attitude about enterprise risk
 22 management? I'm asking, do you already have the
 23 buy-in from top down? Because, normally, what
 24 hinders all of that is if you don't have the
 25 people -- the powers to be on board.

1 MR. HENRY: Yeah, well, I have spoken with
2 Ms. Marte in regards to enterprise risk
3 management and she is acceptable of it and she
4 would like to see it pushed out. But, like I
5 said, it's going to be a slow process. We only
6 have one person at this time that I'm working
7 with in my department. And our first step was to
8 approach risk within the risk management
9 department and address those risks. And so
10 that's what we're doing and we'll look to
11 possibly push it out; if it's acceptable.

12 MRS. MARTE: Madam Chair --

13 MS. CARTER-LYNCH: I'm not finished.

14 DR. LYNCH-WALSH: Hold on. We have -- I've
15 just been reminded we have about an hour. When I
16 say "from the top", I mean the board. Because
17 the board has to -- the board is the first
18 gatekeeper of it.

19 MS. CARTER-LYNCH: That's exactly who I'm
20 talking about.

21 DR. LYNCH-WALSH: That's not what they're
22 talking about.

23 MR. HENRY: Well, we haven't gotten up that
24 high yet.

25 DR. LYNCH-WALSH: You've got to start with

1 MRS. MARTE: So I, actually, brought a copy
2 with me, Dr. Lynch-Walsh, that I can hand you
3 today, but I'll get it to Mr. Rhodes, and it was
4 a nationwide effort and a white paper that is
5 supported by the Council. He was instrumental in
6 that body of work.

7 DR. LYNCH-WALSH: Perfect. Thank you.

8 MS. CARTER-LYNCH: Absolutely. But we still
9 need the people that sign on the front of the
10 check to buy into it. Because any time you sign
11 on the back instead of the front you're not
12 running anything but your mouth. Anyway.

13 MRS. MARTE: Madam Chair, quickly, staff is
14 very appreciative of the audit committee's
15 support in this area. It's vitally important.
16 Along with the topics that have been mentioned,
17 cyber risk and terrorism risk are also risks to
18 the district that I agree with the audit
19 committee, not that I need to agree, but I
20 certainly do agree that we need to look at. So
21 staff truly appreciates your discussion around
22 this because it is an important, critical body of
23 work.

24 DR. LYNCH-WALSH: Yes. Thank you.
25 Mary?

1 the board. It's irrelevant whether staff wants
2 it --

3 MS. CARTER-LYNCH: Exactly.

4 DR. LYNCH-WALSH: -- is my point.

5 MR. HENRY: Right. Right. No, and you're
6 absolutely right. And I think that's why we
7 brought in the consultant. They were going to
8 start with the superintendent, speak to cabinet
9 members, and then from there we were going to go
10 up to the board. But, yeah, you are correct.

11 DR. LYNCH-WALSH: Okay. Did I hear Ms.
12 Marte's voice recently?

13 MS. FERTIG: She wants to speak and I do,
14 too.

15 DR. LYNCH-WALSH: Okay. And then --

16 MRS. MARTE: I just wanted to thank Mr. Henry
17 for his leadership and his perseverance in trying
18 to bring this forward. He's been unnecessarily
19 modest in his discussion today. He actually
20 published an article with several other risk
21 managers across the nation back in 2016 for the
22 Council of Great City Schools. I can transmit
23 that if the --

24 DR. LYNCH-WALSH: That would be great. When
25 we were looking for what we had, that's --

1 MS. FERTIG: Okay. We've been having this
2 conversation now for most of the year and I think
3 Ms. Strauss attempted to bring a motion at the
4 last meeting.

5 MS. STRAUSS: Two meetings ago.

6 MS. FERTIG: Two meetings ago, thank you.
7 And I just so appreciate what you've done, and
8 it's been almost 10 years. So I think it's a
9 time to entertain her motion again that we do
10 this and send it directly to the board with the
11 motion. Because I know you've come up with a
12 good process for that, or Dr. Wanza has, I don't
13 know. In any event I -- I would just say, I know
14 we deferred it -- I think it was deferred,
15 Jackie, I don't know --

16 MS. STRAUSS: Yes.

17 MS. FERTIG: Maybe we could bring the motion
18 back, then Dave could have it when he goes to the
19 board on the audit plan and we can just get
20 moving on this and Mr. Henry the support he
21 has -- and thank you for persevering for almost
22 10 years, but it's time to take this conversation
23 to the board from an advisory board of
24 constituents in my mind.

25 DR. LYNCH-WALSH: Okay. Mr. De Meo?

<p style="text-align: right;">Page 97</p> <p>1 MR. DE MEO: Yes. First, let me say that I 2 think what Ms. Strauss has put forward is 3 critical and I support it 100 percent. Where I 4 might differ is the approach. And today I think 5 we've had the opportunity to see why the approach 6 I am in favor of is necessary, is because we 7 don't have a fully developed enterprise risk 8 management, well, committee or function. 9 Enterprise risk management and internal controls 10 deal with the same -- same areas. Enterprise 11 risk management, however, if you read COSO, is 12 much more comprehensive than what we have. It 13 has -- my involvement with international 14 companies that were required under COSO 1317, to 15 have enterprise risk management, to have internal 16 audit committee with an expert, they had a 17 monitoring committee, they had a compliance 18 committee. And the compliance committee 19 sometimes reported to the board. But, certainly, 20 the internal auditors reported to the board. 21 That's critical. You need them to be independent 22 to audit enterprise risk management. 23 I don't know where we would begin to audit 24 enterprise risk management. The first step is 25 risk assessment. And that's one thing that our</p>	<p style="text-align: right;">Page 99</p> <p>1 same as what we see? 2 MR. RHODES: My understanding is, yes. 3 Although, I do have to say that there -- there 4 was more than just one reason why I attempted to 5 do the risk assessment this year this way, and 6 that's because 12 years gone and the organization 7 has changed in a lot of ways many times over in 8 that time period. The short period of time that 9 I've been back I do not feel like I was qualified 10 to go in and put together my own risk assessment. 11 The prior risk assessments have been done and 12 slightly rolled over from year to year by Mr. 13 Jabouin. And I wouldn't be able to speak for 14 him, but I do believe by looking at it, it's the 15 same exact thing that everybody would be able to 16 see on the past ones. 17 MR. DE MEO: Okay. So -- so I just want to 18 develop this a little bit. I think -- 19 DR. LYNCH-WALSH: I think we have two things, 20 because I have a motion that is separate, I 21 think, from Ms. Strauss's. But in the 22 interest -- and I'm not trying to cut you off, I 23 just want to get through the motions. 24 MR. DE MEO: Yeah, well, I'm getting to -- 25 I'm getting to a suggestion on how to proceed</p>
<p style="text-align: right;">Page 98</p> <p>1 chief auditor and I have kind of butted heads on. 2 I don't think we've got enough detail. One of 3 the questions I have for Mr. Rhodes is, does the 4 board consider it a different document that we 5 get with regard to risk assessment; is it more 6 detailed? 7 MR. RHODES: No. In fact, what they -- are 8 you talking about the questionnaire in 9 particular? 10 MR. DE MEO: No, the risk assessment, the 11 risk -- 12 MR. RHODES: No, the risk assessment is the 13 same that comes off of the engagement letter, the 14 areas that were going to be looked at and 15 reported back to us, which, by the way tie 16 directly into what it was that Mr. Henry was 17 talking about within that enterprise risk 18 management model. There is only one document 19 that this is being based on. And as that 20 information comes back to us it's synthesized and 21 they put it to us in the green, yellow, red 22 category of risk, that will be reported to 23 everybody. 24 MR. DE MEO: Yeah, I'm actually referring to 25 the past. What has the board seen? Is it the</p>	<p style="text-align: right;">Page 100</p> <p>1 best. 2 DR. LYNCH-WALSH: Okay. 3 MR. DE MEO: I think we need an enterprise 4 risk management function headed by someone like 5 Mr. Henry. And we have Mr. Henry. But I think 6 our recommendation to the board is to fully 7 implement ERM immediately, including a monitoring 8 and a compliance committee. 9 MS. STRAUSS: So in order to do that 10 immediately, right, the HR department and Mr. 11 Jabouin has always stated that it was such a hard 12 thing to find talent; okay? Well, that talent is 13 out there with specific expertise in enterprise 14 risk management at outside firms. So in order to 15 get Mr. It -- I am sorry. 16 MS. STRAUSS: Henry. Mr. Henry, very nice to 17 meet you. In order to get you your support, 18 because I could imagine running a one-man show 19 over there for such a big responsibility on your 20 shoulders, I wouldn't be sleeping well at night, 21 that we should put a motion forward to put an RFP 22 out to have an outside -- an outside firm serve 23 as that department. 24 DR. LYNCH-WALSH: Okay. So -- 25 MS. STRAUSS: Because they're not going to be</p>

<p style="text-align: right;">Page 101</p> <p>1 able to hire. We have people in the audit 2 department who don't even have accounting 3 degrees. 4 DR. LYNCH-WALSH: Okay. So slow down. I 5 think Mr. Mayersohn has a comment. There's a 6 solution, and I know some people don't like 7 workshops -- and Phyllis. So Mr. Mayersohn and 8 Phyllis. 9 Just to explain, I do not think the board 10 fully understands either of these frameworks and 11 I think that before they would approve -- because 12 we can't just arbitrarily put out an RFP without 13 the board being on board with it and funding it. 14 So they need to have this explained to them by 15 said outside firm at a workshop so they 16 understand what this is. 17 So Mr. Mayersohn? 18 MR. MAYERSOHN: So Mr. De Meo kind of said 19 something that kind of a light went off. The 20 chief auditor reports independently directly to 21 the board. 22 DR. LYNCH-WALSH: Correct. 23 MR. MAYERSOHN: His staff does not; correct? 24 DR. LYNCH-WALSH: They report to the chief 25 auditor.</p>	<p style="text-align: right;">Page 103</p> <p>1 DR. WANZA: The attorneys have contracts. I 2 believe the attorneys have contracts that go to 3 the board. 4 MR. MAYERSOHN: So every attorney that's in 5 that department works independently for the 6 board? 7 DR. LYNCH-WALSH: Okay. We've got to get out 8 of this rabbit hole, like tie it together. It's 9 an interesting rabbit hole. 10 DR. WANZA: They have employment contracts. 11 They report to the general counsel, but they do 12 have employment contracts. The clerical, the 13 paralegals, they do not have contracts, if you 14 will, they report -- 15 MR. MAYERSOHN: They're employees. 16 DR. WANZA: Exactly. 17 MR. DE MEO: This is an administrative thing. 18 MS. SHAW: It's local government guides. 19 DR. LYNCH-WALSH: Does that answer your 20 question? Okay. Because now you're going to 21 keep me up at night thinking the superintendent 22 can come in and tell the auditors what to do. 23 All right. Ms. Shaw. 24 MS. SHAW: Yes, so I agree with our committee 25 member across there. I think based on the --</p>
<p style="text-align: right;">Page 102</p> <p>1 MR. MAYERSOHN: No, they report to the -- 2 MR. RHODES: No, they report to the chief 3 auditor. 4 MR. MAYERSOHN: But they're employed by the 5 school board. They are not independent. 6 MS. STRAUSS: They're employed by the school 7 district. 8 DR. LYNCH-WALSH: But they report to the 9 chief auditor. 10 DR. WANZA: The board -- so, if I may? What 11 Mr. Mayersohn is saying is the board negotiates 12 an approved contract, if you will, for three 13 direct reports. The individuals that work under 14 them are employees of the district. So it's -- 15 it's akin to -- well, no, they do employment 16 contracts for the attorneys. But it is akin to 17 the assistants. And I'll just use that one, the 18 assistants in the board office. Those nine 19 individuals, while they are -- they work directly 20 with their assigned board member, they're pretty 21 much assigned through the superintendent to the 22 board office. 23 MR. MAYERSOHN: Right. Is that similar with 24 the attorneys? I mean, obviously, the general 25 counsel is contracted, but do the attorneys --</p>	<p style="text-align: right;">Page 104</p> <p>1 MS. STRAUSS: You can't say my name? 2 MS. SHAW: No, I know. Mr. Henry wants to 3 continue to doing a great job, but he doesn't 4 have the resources. And I think it might be 5 difficult for him to be able to get the resources 6 up and running. I think it would be in the best 7 interest of him, of the district, and also of us 8 that we put out an RFP that's managed by him, 9 because he does know this stuff and he's able to 10 do it and manage the person who's doing the work 11 to get the work done. They will have the 12 resources behind them to help him get the work 13 done, but then he would be able to manage the 14 contract. 15 DR. LYNCH-WALSH: Okay. Mary and then we're 16 back to Mayersohn and then we've got to move on. 17 MS. FERTIG: And I'm seconding her -- I'm 18 seconding whoever's motion is on the floor 19 because I think when we're looking at almost 10 20 years of trying to get this done internally, we 21 see that we just, through multiple 22 superintendents, multiple staff people, multiple 23 auditors, multiple everything, at some point we 24 just have to get it done. And it seems the best 25 way to get it done is to hire an outside person.</p>

<p style="text-align: right;">Page 105</p> <p>1 So Jackie did you have a deferred motion or 2 did we -- or did Phyllis just make a motion? 3 MS. STRAUSS: Phyllis, can you help me make 4 the motion? 5 MR. MAYERSOHN: Can I make a motion that -- 6 DR. LYNCH-WALSH: Can we do one motion at a 7 time? 8 MR. MAYERSOHN: Well, it's the same, it's a 9 motion -- we're asking for the board to have a 10 workshop on enterprise risk management and the 11 ability to -- 12 DR. LYNCH-WALSH: And internal controls. 13 MR. MAYERSOHN: And internal controls, 14 funded, whether it's outside, inside, whatever it 15 may be, but have a workshop to discuss that. 16 Because we can ask for an RFP. We can go back to 17 the board to develop the scope, whatever they 18 need to do, and then come back to us and either 19 we say, yeah, it sounds good, or, no, we've got 20 some things that we want to tweak. 21 MS. FERTIG: But I think the way that Phyllis 22 just phrased this is what you would want to take 23 to the workshop. Because we're actually 24 suggesting a structure to get something done. 25 They have been fooling around with this for 10</p>	<p style="text-align: right;">Page 107</p> <p>1 guess -- and his team of one to develop an RFP to 2 hire a company for ERM -- 3 MS. STRAUSS: To be his team. 4 MS. SHAW: -- to be his team to get the work 5 done. The scope will be developed by him. 6 In addition, as part of this motion, the 7 budget is coming up for the school district, to 8 provide resources which includes staff members to 9 be included in the 2025 budget staff members for 10 him to work with. 11 DR. LYNCH-WALSH: That's way long. I kind of 12 liked -- no, because remember the part where it's 13 supposed to be independent of staff? We just 14 created -- so this gets us back to Jaclyn's going 15 out -- this is really more of a chief auditor 16 board function, that the reason for them having a 17 workshop is to discuss how -- 18 MS. SHAW: We don't want them to discuss. We 19 want him to go, based on this motion, and say 20 this is what the audit committee asked us to do 21 it and based on what I've been doing since 2015, 22 2019 and now, I would like to get this work done. 23 DR. LYNCH-WALSH: It's not gonna -- that's 24 not how -- 25 MR. MAYERSOHN: Where is the money coming</p>
<p style="text-align: right;">Page 106</p> <p>1 years and it's time to just get it done. 2 DR. LYNCH-WALSH: The two are not mutually 3 exclusive. 4 MR. MAYERSOHN: But I would think the chief 5 auditor would be able to understand what we're 6 getting at and be able to present that 7 information. 8 MS. FERTIG: But can we just -- I would just 9 like to get what Phyllis said down and then just 10 add to it that this be taken to the board at the 11 earliest possible opportunity. 12 DR. LYNCH-WALSH: Well, we're not going to 13 write the scope and the two are not mutually 14 exclusive. 15 MS. FERTIG: Well, I don't think we're 16 writing the scope. 17 MS. SHAW: No, we're not writing the scope. 18 He can work with the team and write the scope. 19 DR. LYNCH-WALSH: Okay. Somebody craft a 20 motion -- 21 MS. STRAUSS: I'm going to defer to 22 Phyllis's. 23 MS. FERTIG: Okay. I'm seconding Phyllis's. 24 DR. LYNCH-WALSH: What was your motion? 25 MS. SHAW: My motion is for Mr. Henry and, I</p>	<p style="text-align: right;">Page 108</p> <p>1 from? 2 DR. LYNCH-WALSH: Right. They have to 3 discuss funding. 4 Yes, Mr. Rhodes, please help. 5 MR. RHODES: So I wanted to respond to what 6 Mr. Mayersohn said and to some degree, I didn't 7 hear exactly where you were going with it, but 8 this COSO model is talking about top down 9 starting with the board of directors and 10 ultimately staff to develop that internal control 11 structure that the audit department would then 12 test. The audit department would then partially 13 monitor. I do not think that the spearhead of 14 this should be done by the Office of the Chief 15 Auditor. 16 MR. DE MEO: That is correct. That is 17 exactly correct. 18 MS. STRAUSS: I agree. I agree. This is 19 separate. This is totally separate. 20 MR. DE MEO: Could we have a motion? 21 MS. STRAUSS: We need to help out Mr. Henry. 22 We need to help out Mr. Henry. 23 MR. DE MEO: I'm going to make a motion. 24 DR. LYNCH-WALSH: Can you make it more 25 concise?</p>

1 MS. STRAUSS: Make a motion for Mr. Henry's
2 department.

3 MR. DE MEO: I'm going to make a motion. The
4 audit committee urges the board to immediately
5 implement an effective emergency -- ERM,
6 including, if Mr. Henry so indicates that he
7 needs it, outside consultants, and that it be an
8 internal function. I'm not in favor of
9 outsourcing our ERM. You can't do that. Okay?
10 But you need outside consulting. I totally agree
11 with Ms. Strauss.

12 So do you want me -- did you get that down?

13 DR. LYNCH-WALSH: I didn't.

14 MR. DE MEO: And the word urge should be in
15 that first sentence. We urge the board to
16 immediately implement a fully effective ERM
17 capability under Mr. Henry and give him the
18 authority to hire appropriate personnel, give him
19 the budget, and to outside consultants.

20 MS. STRAUSS: I'm sorry, I'd like to amend
21 that. I don't want anyone hired into this
22 district for permanent roles. No offense to you,
23 but we don't have a good history here. I want
24 someone independent and external.

25 MS. FERTIG: And the reason I think that's

1 first thing that we do.

2 DR. LYNCH-WALSH: So the simpler we keep it
3 without giving it to anybody, saying anyone's
4 going to spearhead it, if you put -- it does get
5 back to you can put out an RFP.

6 I want it to go to the board to workshop so
7 they at least understand what it is we're asking
8 for. Step one is the workshop.

9 MS. FERTIG: Right now we have like three
10 motions on the floor and Ms. Shaw's has been
11 seconded.

12 MR. MAYERSOHN: I know, just to clarify,
13 though, Mr. Henry said that this was thought
14 about in 2015 and again in 2019; correct? So I
15 think --

16 MR. HENRY: That's correct.

17 MR. MAYERSOHN: So I think that needs to be
18 somewhere in the motion, to state that this is
19 not something new that we're pulling out of a
20 hat, this was just never implemented before.

21 MS. FERTIG: I agree because I think the fact
22 that he's been trying since 2015 to do this and
23 has not been given the support or resource to do
24 it, really points to why we need an outside
25 consultant.

1 important is because hiring --

2 MR. DE MEO: It doesn't work. You can't have
3 an ERM with outsiders.

4 MS. FERTIG: He hasn't been able to get a
5 budget for that. The budget's going to be tight.
6 If we hire an external firm to work with him to
7 accomplish it --

8 MS. STRAUSS: To work with him.

9 MR. DE MEO: Yeah, to be his consultant, not
10 to be the ERM function. That is unheard of and
11 it really doesn't work.

12 MS. CARTER-LYNCH: Everybody's saying the
13 same thing. We're saying the same exact
14 identical thing. We want Mr. Henry to over -- to
15 spearhead the project with the ability to hire
16 the consultants that he needs. But this will be
17 a district function. Is that what we're trying
18 to say?

19 DR. LYNCH-WALSH: I honestly think that what
20 Ms. Strauss and Mr. Mayersohn, because you've got
21 to have it funded.

22 MS. CARTER-LYNCH: Right.

23 DR. LYNCH-WALSH: So the board has to buy
24 into it to begin with.

25 MS. CARTER-LYNCH: Absolutely. That's the

1 DR. LYNCH-WALSH: Yes. Okay. So what about
2 as a friendly amendment, we urge the school board
3 to immediately implement ERM and internal
4 controls, because I don't want them to not do
5 internal controls --

6 MR. DE MEO: Well, that presumes we don't
7 have internal controls. We look stupid if we say
8 something like that.

9 MS. STRAUSS: We don't.

10 MS. FERTIG: How about an assessment of
11 internal controls?

12 DR. LYNCH-WALSH: Assessment of internal
13 controls.

14 MR. DE MEO: That's better.

15 MR. TURSO: Madam Chair.

16 DR. LYNCH-WALSH: Yes, Mr. Turso.

17 MR. TURSO: Are we assuming that the board
18 understands what ERM does.

19 DR. LYNCH-WALSH: I'm not. That's why we
20 need the workshop.

21 MR. TURSO: I need to point that out. But I
22 think you might want to make sure that you tell
23 them what you're selling because right now we're
24 just using acronyms and --

25 DR. LYNCH-WALSH: Well, we would spell it

<p style="text-align: right;">Page 113</p> <p>1 out, obviously.</p> <p>2 MR. TURSO: No, I don't mean just for the</p> <p>3 purpose of stating the acronyms, I mean for the</p> <p>4 purpose of knowing what ERM does. I do not</p> <p>5 believe that there's anybody there that knows</p> <p>6 what it does.</p> <p>7 DR. LYNCH-WALSH: Can we table the motion and</p> <p>8 we can all scratch it to a little bit later</p> <p>9 before we lose quorum so we can move on?</p> <p>10 MR. TURSO: Yes.</p> <p>11 DR. LYNCH-WALSH: And we will not leave</p> <p>12 here -- nobody leaves until we pass --</p> <p>13 MS. FERTIG: Can you send me your notes and</p> <p>14 I'll get something written up?</p> <p>15 DR. LYNCH-WALSH: Yeah, as soon as I write</p> <p>16 notes.</p> <p>17 Okay. So let's just -- we're going to defer,</p> <p>18 but nobody leaves until we pass the motion on</p> <p>19 this.</p> <p>20 And I heard 12:30 so we have 45 minutes.</p> <p>21 MS. STRAUSS: I have to leave before then.</p> <p>22 MS. FERTIG: And we have a seconded motion.</p> <p>23 So let me just say this. We have a seconded</p> <p>24 motion, Phyllis's motion, so can we incorporate</p> <p>25 what Mr. Mayersohn said and Phyllis's and get</p>	<p style="text-align: right;">Page 115</p> <p>1 job.</p> <p>2 MS. FERTIG: Thank you so much for</p> <p>3 everything.</p> <p>4 DR. LYNCH-WALSH: And I hope their job</p> <p>5 studies scope happens soon, because they're all</p> <p>6 classified, I think, as secretaries, and that is</p> <p>7 not what they do.</p> <p>8 MS. CARTER-LYNCH: And we're just happy that</p> <p>9 you're here.</p> <p>10 MR. HENRY: Thank you.</p> <p>11 DR. LYNCH-WALSH: All right. So let's see.</p> <p>12 We're going to have to consolidate some things</p> <p>13 here.</p> <p>14 Western High School Debate Club will be the</p> <p>15 gift that keeps on giving. The booster club</p> <p>16 guidelines have not been followed. You guys were</p> <p>17 sent the guidelines. There are also some related</p> <p>18 state rules. There's confusion over whether it's</p> <p>19 a direct support, not a direct support. There's</p> <p>20 a policy on direct support organizations. And</p> <p>21 the reason I keep saying it's direct support is,</p> <p>22 in the guidelines on, I believe, page 1, it</p> <p>23 mentions that booster club, which there was a</p> <p>24 booster club at Western, it's now defunct. I</p> <p>25 believe the Sun-Sentinel will be putting out a</p>
<p style="text-align: right;">Page 114</p> <p>1 this --</p> <p>2 DR. LYNCH-WALSH: She said RFP is what I</p> <p>3 heard primarily. Because it was very long, so I</p> <p>4 did not write it down.</p> <p>5 That's what I'm saying, give everybody time,</p> <p>6 write your chicken scratches down --</p> <p>7 MS. FERTIG: All right. All right. That's</p> <p>8 good.</p> <p>9 DR. LYNCH-WALSH: -- and let's move on. And</p> <p>10 before we leave we will pass a motion. Or I'm</p> <p>11 locking the door.</p> <p>12 MS. STRAUSS: I'm leaving at 12:15.</p> <p>13 DR. LYNCH-WALSH: 12:15? Okay. So by before</p> <p>14 12:15. Because we're all on board, we're just</p> <p>15 disagreeing as to what the motion should say. At</p> <p>16 12:10 we'll bring this back.</p> <p>17 MR. HENRY: Are you done with me now?</p> <p>18 DR. LYNCH-WALSH: You may want to take your</p> <p>19 leave; yeah. Because we'll be -- we'll be</p> <p>20 discussing it, but I think everyone's clear on</p> <p>21 where we are and who you are.</p> <p>22 MR. HENRY: Thank you.</p> <p>23 DR. LYNCH-WALSH: And I just want to say,</p> <p>24 public records falls under his office and that's</p> <p>25 like my favorite department. They do a great</p>	<p style="text-align: right;">Page 116</p> <p>1 really long story with everything that's</p> <p>2 transpired with the Western Debate Club. This is</p> <p>3 going to be an ongoing discussion. It says that</p> <p>4 banking accounts are not audited by the School</p> <p>5 Board of Broward County and then it references</p> <p>6 the state statute 1001.453. And it quotes that</p> <p>7 statute that says each direct support</p> <p>8 organization with more than 100,000 in</p> <p>9 expenditures or expenses shall provide for an</p> <p>10 annual financial audit of its accounts and</p> <p>11 records to be conducted by an independent CPA in</p> <p>12 accordance with rules adopted by the auditor</p> <p>13 general, so on and so forth.</p> <p>14 So, as it turns out, currently in 1001.453,</p> <p>15 as of this year, the amount is 250,000. Let's</p> <p>16 see. And that's towards the -- this the</p> <p>17 current -- yeah, this is the current one. Annual</p> <p>18 financial audit, it should also be given to</p> <p>19 the -- each direct support organization of 250</p> <p>20 shall provide for an annual audit,</p> <p>21 yada-yada-yada, and I believe it gets turned over</p> <p>22 to the school board. The annual financial audit</p> <p>23 report shall be submitted within nine months</p> <p>24 after the fiscal year's end to the district</p> <p>25 school board and auditor general.</p>

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1 So in the interest of time, I don't have a
 2 list of all the booster clubs. Can we get a list
 3 of all of the booster clubs and whether -- and
 4 their expenditures and revenues?
 5 MR. RHODES: Do we know who maintains those
 6 lists?
 7 DR. LYNCH-WALSH: I don't know.
 8 MRS. MARTE: They're independent. We don't
 9 have access to them.
 10 DR. LYNCH-WALSH: Pardon?
 11 DR. WANZA: So to the best of my knowledge
 12 they are all independent. So in order for that
 13 to occur it would almost be like a survey to all
 14 of the schools, do you have a booster club; who
 15 are they; what are they -- because they're all
 16 independent organizations.
 17 DR. LYNCH-WALSH: They may be independent,
 18 but they're all supposed to submit to the
 19 principals each year.
 20 DR. WANZA: So, as I said, you would have to
 21 survey the schools -- work with Dr. Hepburn to
 22 survey the schools to garner that information.
 23 DR. LYNCH-WALSH: Okay. Can we do that?
 24 MR. RHODES: Are we saying that that's going
 25 to be a function of the audit department to do a

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1 survey of these folks or is it something that we
 2 could ask management to provide?
 3 DR. LYNCH-WALSH: I don't think it really
 4 matters who provides it so long as it gets done.
 5 Because we have a booster club, I think the MSD
 6 Band Booster Club has something like, 800,000 in
 7 either revenues or expenditures, 800,000 not
 8 \$800. The Western Debate Club, there are all
 9 these guidelines and the majority of rules were
 10 not being followed by this booster club, which is
 11 now defunct, which had a teacher who had access
 12 to the PayPal account, who was -- I've never seen
 13 an operative like this guy. Who was telling one
 14 group one story, another group another story, so
 15 that he could keep the money from going --
 16 because he was taking the money.
 17 So one of the internal controls in the
 18 booster club guidelines from last year, detailed
 19 financial reports shall be submitted to the
 20 school principal or his or her designee on May --
 21 I don't know when on May is, but it says on May
 22 each year. The principal or his or her designee
 23 may request reports more often.
 24 So what happens to those, they just stay at
 25 the school?

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1 I don't expect you, Mr. Rhodes, to know the
 2 answer, but, Dr. Wanza, you were in charge -- the
 3 OSPA chief until a few years ago.
 4 DR. WANZA: They would stay at the school,
 5 just like the PTA records that are separate.
 6 That whole accounting function, even though they
 7 exist because the school exists, we don't house
 8 those records.
 9 DR. LYNCH-WALSH: But the difference with PTA
 10 is that they have to --
 11 DR. WANZA: I understand. I understand all
 12 of that. And so those records would stay at the
 13 school to be examined, if you will, for lack of a
 14 better term, upon request. So that's why I said,
 15 Mr. Rhodes, you can go through Dr. Hepburn and
 16 make that request and allow management to provide
 17 that as requested.
 18 DR. LYNCH-WALSH: Okay. So, group, the
 19 financial reports, do we want all of those and a
 20 list? Do we want evidence that they're being
 21 submitted? Because this -- this wasn't
 22 happening. And nobody seems to monitor whether
 23 they're reporting what they're doing each year.
 24 It just is, in theory, staying at the school.
 25 So do we need a motion, Mr. Rhodes, or --

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1 MR. RHODES: That would be up to you, but
 2 what I would say is that I would need a timeframe
 3 for which these records would be requested. I
 4 would need to know if we're looking at these --
 5 the direct support organizations. Because I
 6 don't know that by definition direct support
 7 organizations capture everything that this group
 8 is talking about right now.
 9 DR. LYNCH-WALSH: Well, that is true, but,
 10 remember, in the booster club guidelines they
 11 reference a state statute that is the -- that is
 12 called at the top Direct Support Organization Use
 13 of Property Board of Directors Audit. So they
 14 are quoting from a state statute that governs
 15 direct support organizations. And, yes, we don't
 16 know -- it doesn't neatly fit like the Broward
 17 Education Foundation, for sure, is a direct
 18 support organization. Yes, Ms. Carter-Lynch.
 19 MS. CARTER-LYNCH: My question is, you know,
 20 this is a whole different avenue. I don't think
 21 it's fair. Shouldn't we get Dr. Hepburn in here
 22 and have him take care of this instead of having
 23 it done through the auditor's office?
 24 DR. LYNCH-WALSH: Well, he's a liaison, so
 25 he's just going to ask him for it.

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1 MS. CARTER-LYNCH: Okay. But can we request
 2 that he come? Can we ask him to?
 3 DR. LYNCH-WALSH: I did request that he come,
 4 actually.
 5 MS. CARTER-LYNCH: Okay. Because I think at
 6 the end of the day we are requesting a lot from
 7 everybody, and I --
 8 DR. LYNCH-WALSH: Hold on. Lew just raised
 9 his hand.
 10 MR. NAYLOR: Yeah, my suggestion might be
 11 that we put a dollar limit on it, anybody above
 12 whatever dollar amount you want to do. Because
 13 there may be a bunch of small organizations out
 14 there that you're --
 15 DR. LYNCH-WALSH: Well, the thing is --
 16 MR. NAYLOR: No, no, I understand that, but
 17 instead of throwing it out to everybody only try
 18 to solicit the information from the groups that
 19 actually are subject to the Florida statute.
 20 DR. LYNCH-WALSH: Well, they're not
 21 technically, because, technically, they're not
 22 direct support. But what they are all subject to
 23 is providing their financials.
 24 And then the other thing is, there has always
 25 been, and remember the Nova High School Debate

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1 debacle from a few years ago, there has always
 2 been a misconception that you can't audit booster
 3 clubs. There's nothing at all, except the
 4 absence of a policy from the board, that is
 5 preventing the district from auditing booster
 6 clubs. And this has come up repeatedly. And
 7 it's a high risk area as Western has demonstrated
 8 and Nova the years before.
 9 MR. NAYLOR: So are we talking about the
 10 district auditing or are we requesting a
 11 certified audit from --
 12 DR. LYNCH-WALSH: Right now we're asking for
 13 a list of the booster clubs and a dollar amount.
 14 So we haven't even gotten up to auditing yet.
 15 MS. FERTIG: This is a great thing. Let's
 16 just make a motion.
 17 DR. LYNCH-WALSH: Give me one second. Mr.
 18 Mayersohn?
 19 MR. MAYERSOHN: So, according to Florida
 20 Statute 1001.453, Direct Support Organizations
 21 Use of Property, Board of Directors and Audit, so
 22 number one it says district school board direct
 23 support organizations means an organization that
 24 is approved by the district school board. So are
 25 booster clubs approved by the district school

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1 board?
 2 DR. LYNCH-WALSH: They can be.
 3 MR. MAYERSOHN: Are they? I mean, it says,
 4 "is approved".
 5 DR. WANZA: I've never seen a board item
 6 approving a booster club.
 7 MS. STRAUSS: So anybody can set up any club?
 8 DR. WANZA: They work through the school to
 9 establish the band booster association, the
 10 football booster club, the baseball -- they work
 11 through the school.
 12 MR. MAYERSOHN: But they're not approved by
 13 the school board.
 14 DR. WANZA: They're not -- they're -- I was a
 15 student for four years in high school, worked for
 16 32, I've never seen a board item asking the board
 17 to approve the establishment of a booster club.
 18 DR. LYNCH-WALSH: But they can.
 19 MR. MAYERSOHN: I understand that, but
 20 currently they are not approved by the school
 21 board. The board of directors of the district
 22 school board direct support organization shall be
 23 approved by the district school board.
 24 So they are not approved by the school board;
 25 correct?

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1 DR. WANZA: I've never seen it done.
 2 MR. MAYERSOHN: And the annual audit is more
 3 than 250,000.
 4 DR. LYNCH-WALSH: That's just for that.
 5 MR. MAYERSOHN: Correct. That's in Florida
 6 statutes under the education code.
 7 DR. LYNCH-WALSH: Okay. So what, did you
 8 have -- Mary has a motion.
 9 MR. MAYERSOHN: So my point is, again, I
 10 don't believe they are a direct support
 11 organization based upon how they are established.
 12 DR. LYNCH-WALSH: Right. But they could be.
 13 MR. MAYERSOHN: Could be.
 14 DR. LYNCH-WALSH: And the thing is, the
 15 booster club guidelines are using the state
 16 statute to say they must be audited. So I think
 17 this change -- I'm just trying to -- this change
 18 came about after the Nova High School Debate Club
 19 so that they would get audited.
 20 Mary, you had a --
 21 MS. FERTIG: Yeah, I think you're -- I think
 22 you're -- I think this is pretty simple. You're
 23 asking for a list of booster clubs. I don't
 24 think that should be hard to get. So I'm
 25 moving that --

<p style="text-align: right;">Page 125</p> <p>1 DR. LYNCH-WALSH: And their dollar amount. 2 MS. FERTIG: And their dollar amount. And 3 the dollar amount they generated. 4 I've been on this committee for a long time, 5 Mr. De Meo maybe longer, but we have seen 6 numerous booster club things over the years. We 7 read about it. We hear about it. I think it's 8 entirely reasonable to ask for the list and 9 that's what -- I am making that motion to get the 10 list with the dollar amounts of each one. And if 11 the district doesn't have that, that's -- there's 12 another problem right there. 13 DR. LYNCH-WALSH: Right. List of all the 14 booster clubs by school, revenues and 15 expenditures. 16 MS. CARTER-LYNCH: And can I add a friendly 17 amendment? 18 MS. FERTIG: Sure. 19 BY MS. CARTER-LYNCH: My friendly amendment 20 is, is that, what are the legal ramifications as 21 far as the school board, if something should 22 happen, God forbid -- 23 DR. LYNCH-WALSH: Which it did. 24 MS. CARTER-LYNCH: -- as far as the school 25 board being named in a lawsuit?</p>	<p style="text-align: right;">Page 127</p> <p>1 DR. LYNCH-WALSH: Right. First step in 2 problem solving, identify the problem. 3 We don't even know how many booster clubs we 4 have, where they are, and how much money they 5 have. 6 MS. CARTER-LYNCH: Okay. So that's the first 7 motion. Are we voting on it? 8 DR. LYNCH-WALSH: Yes. All in favor? 9 COMMITTEE MEMBERS: Aye. 10 DR. LYNCH-WALSH: Any opposed? 11 (No response.) 12 DR. LYNCH-WALSH: Okay. That's the first 13 motion on this. I'm just trying to move it along 14 because then we've got to get back to the -- 15 MS. FERTIG: And then Ruth, I think, has a 16 motion, which I'm seconding, to determine if 17 there's any liability on the part of the school 18 board for booster club, actions of booster clubs. 19 MS. CARTER-LYNCH: Exactly. 20 DR. LYNCH-WALSH: Liability on the part of 21 the district -- 22 MS. STRAUSS: Second. 23 DR. LYNCH-WALSH: -- for booster club -- 24 MS. CARTER-LYNCH: Activities. 25 DR. LYNCH-WALSH: -- activities. Moved by</p>
<p style="text-align: right;">Page 126</p> <p>1 MS. FERTIG: So can I add just saying what is 2 the liability of the school board? 3 DR. LYNCH-WALSH: Well, wait. Can we 4 separate those two? 5 MS. FERTIG: Okay. Yes, I'm happy to 6 separate them. Is that okay with you? 7 MS. CARTER-LYNCH: That's fine. 8 DR. LYNCH-WALSH: Okay. I second it. 9 MS. SHAW: You can't second it, you're the 10 chair. 11 MS. FERTIG: Let Phyllis second it. She's 12 good at it. 13 DR. LYNCH-WALSH: Second? 14 MS. SHAW: Yes. 15 DR. LYNCH-WALSH: Okay. Moved by Mary, 16 seconded by Phyllis, for a list of all of the 17 booster clubs by school including revenues and 18 expenditures. Okay. And then we have -- 19 So discussion on that? 20 MR. MAYERSOHN: So what's the purpose to do 21 that? Just to have it? 22 DR. LYNCH-WALSH: To identify a problem 23 you've got to first know who all the booster 24 clubs are. 25 MS. FERTIG: If you want to find what it is.</p>	<p style="text-align: right;">Page 128</p> <p>1 Ruth, seconded by Mary -- 2 MS. SHAW: I'm sorry, what was that motion? 3 MS. FERTIG: For liability. 4 DR. LYNCH-WALSH: Liability. Is there any 5 liability on the part of the district? So we 6 need to determine -- we're asking the question. 7 MR. DE MEO: To whom? 8 DR. LYNCH-WALSH: Ms. Batista. 9 MS. CARTER-LYNCH: Ms. Batista, the attorney. 10 MS. STRAUSS: As of now. 11 MS. FERTIG: School board attorney is fine. 12 DR. LYNCH-WALSH: To ask the school 13 board general counsel, that's her title. Okay. 14 So general counsel -- ask general counsel if 15 there's any liability on the part of the district 16 for booster club activity. Moved by Ruth, 17 seconded by Mary. Any further discussion? 18 MS. FERTIG: I think Jackie seconded it, but, 19 yes. 20 DR. LYNCH-WALSH: Oh, you seconded it? 21 MS. STRAUSS: Yes. 22 DR. LYNCH-WALSH: Ms. Strauss. 23 All in favor? 24 COMMITTEE MEMBERS: Aye. 25 DR. LYNCH-WALSH: Any opposed?</p>

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1 (No response.)
 2 DR. LYNCH-WALSH: No? All right.
 3 MS. FERTIG: I have another motion when
 4 you're ready. You can go to Jaclyn.
 5 MS. STRAUSS: I just want to ask for my
 6 background and for my learning. Dr. Wanza, you
 7 brought up PTA, I have a lot of experience
 8 because I sat on the board for a long time as
 9 treasurer, way too long, Ms. Cross wouldn't let
 10 me go. But with that being said, we had to do
 11 audits. Okay. They are an independent body from
 12 the school board. They did their own audits.
 13 Every school paid PTA fees, I assume, right, for
 14 the state PTA to review those audits. And let me
 15 tell you, they wanted those audits; okay?
 16 From a booster club standpoint, is there some
 17 sort of national organization or state
 18 organization that booster clubs pay a fee to that
 19 then hold them accountable that require audits?
 20 Because, I mean, really, why should each school
 21 district now have to add more expense to our
 22 audited function when it is like outside of
 23 really our -- it's out -- like the PTA is
 24 separate. So any money that I generated and
 25 raised on behalf of the PTA, right, stayed

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1 separate and apart from the schools and didn't
 2 get intermingled unless I cut the school a check,
 3 a donation from the PTA, period, end of story.
 4 So do we not have that for booster clubs?
 5 DR. WANZA: So booster clubs, they have
 6 separate accounts. They're not a part of the
 7 district's internal funds. I don't -- I am not
 8 aware of any national organization that oversees
 9 any booster club action, function or activity.
 10 Coupled with the fact we have schools that have
 11 PTOs and not PTAs.
 12 MS. STRAUSS: Right.
 13 DR. WANZA: So the schools that have PTOs do
 14 not got go through the same rigorous financial
 15 benchmarks as the schools that have PTAs. And
 16 there is no national --
 17 MS. STRAUSS: So the PTOs, though, doesn't
 18 have a national body?
 19 DR. WANZA: No.
 20 MS. SHAW: Yes, they do have a national body,
 21 but it's not operated similar to the PTA. PTA
 22 has rules, regulations.
 23 DR. LYNCH-WALSH: It looks like I'm opening a
 24 new business, booster club accountability.
 25 MS. SHAW: However, however, however,

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1 however, booster -- normally when the accounts
 2 are opened by a booster club it's the school's
 3 tax ID that's used, number one. Number two --
 4 DR. WANZA: No, no, no.
 5 MS. STRAUSS: It better not be.
 6 MR. MAYERSOHN: It better not be.
 7 MS. SHAW: Hold on. Hold on. Per Florida
 8 statute it says 100.43 [sic] Supplemental powers
 9 and district -- and duties of the school
 10 district, under number 2, Fiscal Management, the
 11 school -- district school board may adopt
 12 policies provided for fiscal management of the
 13 school district with respect to school
 14 purchasing, facilities, nonstate revenue sources,
 15 budgeting, fundraising, and other activities
 16 relating to fiscal management of district
 17 resources, including, but not limited to, the
 18 policies governing. And number --
 19 DR. LYNCH-WALSH: What statute?
 20 MS. SHAW: 100.43 [sic]. Letter B says,
 21 sales by booster clubs; marathon fundraisers --
 22 DR. LYNCH-WALSH: 100?
 23 MS. SHAW: 100.43 [sic]. 101.43.
 24 DR. LYNCH-WALSH: 1001?
 25 MS. SHAW: 1001. Sorry. Sales by booster

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1 clubs; marathon fundraising; student sales of
 2 candy, paper products, or other goods authorized
 3 by the district school board. The problem has
 4 been for over many, many years and similar to
 5 somebody that said they were in school for four
 6 years, I've had three children plus a few that
 7 wasn't mine, but, you know, they end up being
 8 mine, still living with me, 32 years old, that
 9 went through the district from kindergarten to
 10 12th grade, and having been involved in different
 11 schools whether booster clubs, PTAs or PTOs.
 12 DR. LYNCH-WALSH: Which --
 13 MS. SHAW: 1001.43.
 14 DR. LYNCH-WALSH: Got that. Within there,
 15 which one?
 16 MS. SHAW: Go to section 2.
 17 DR. LYNCH-WALSH: Yes, Fiscal Management, I'm
 18 there.
 19 MS. SHAW: B.
 20 DR. LYNCH-WALSH: B.
 21 MS. STRAUSS: Okay. So hold on a second,
 22 Phyllis. And you all are saying something
 23 separate here, that your experience just as a
 24 mom, a parent --
 25 DR. LYNCH-WALSH: No, she's more than that.

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1 What is your position on Broward County Council
 2 PTA.
 3 MS. SHAW: I'm the first vice president for
 4 Broward County Council PTA.
 5 MS. STRAUSS: Okay. But, no, no, no, but for
 6 booster clubs, your experience as a parent is
 7 that they would -- they form at the individual
 8 schools and that they use the tax ID of the
 9 schools.
 10 MS. SHAW: That was my understanding.
 11 MS. STRAUSS: That's your experience.
 12 You're experience is, they're not supposed to
 13 do that.
 14 So then my question is how do the booster
 15 clubs, like do these kids know, who's guiding
 16 these kids to know how to set up a tax ID and get
 17 a business and all this?
 18 MS. SHAW: Someone is usually assigned at the
 19 school to assist with the booster club.
 20 DR. LYNCH-WALSH: And it's all in the booster
 21 club guidelines. We need to get back to your
 22 motion.
 23 MS. FERTIG: And when we get to -- and Dave's
 24 already talking to the attorneys about whether we
 25 have liability or not. I think that's part of

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1 the conversation.
 2 MS. STRAUSS: Totally. Like this is -- like
 3 this is like a hair-on-fire issue here.
 4 DR. LYNCH-WALSH: Yes. And what Phyllis just
 5 brought up, this is under the general powers of
 6 the school board, that's what this state statute
 7 -- supplemental, sorry.
 8 MR. DE MEO: Yeah, but to make policies.
 9 That's all it says.
 10 DR. LYNCH-WALSH: Well, but that's my point.
 11 The only thing preventing booster clubs from
 12 being audited by the school board is the absence
 13 of a policy that says to do that. Because they
 14 do have, and that's why I had them give us all of
 15 these policies, policy 1.6 pertains to direct
 16 support organizations. It could also say and
 17 outside support organizations, which is what a
 18 booster club is. And then you can just tweak it
 19 or create a separate one. Whatever floats your
 20 boat. This hasn't changed since 1989 and this
 21 governs the Broward Education Foundation but it
 22 could either also include independent school
 23 support organizations or be its own separate
 24 policy and -- SAC? Oh, yeah, and SAC. Don't get
 25 me started.

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1 MS. FERTIG: Well, I think we've covered
 2 this. I mean, I think we've got two motions that
 3 are going to bring us back the information we
 4 need to move ahead with what we --
 5 DR. LYNCH-WALSH: Well, and if we want to put
 6 them under a policy to get audited.
 7 Okay. So to that point, do you have motions,
 8 because we need to get back to ERM.
 9 MS. FERTIG: I have a motion that -- this
 10 is-- this is, I hope, taking Phyllis's, Mr. De
 11 Meo's --
 12 DR. LYNCH-WALSH: Oh, wait, is this ERM or
 13 this topic?
 14 MS. FERTIG: This is ERM.
 15 DR. LYNCH-WALSH: Oh, okay.
 16 MS. FERTIG: I feel like we've done really
 17 good on this topic.
 18 DR. LYNCH-WALSH: Well, I just want to make
 19 sure that we're clear that we are done with this
 20 topic and back to ERM; that's all. I just wanted
 21 to make sure we were clear what topic we were
 22 talking about. I thought you had a motion --
 23 MS. FERTIG: I don't care who makes this
 24 motion but I have got -- this is what I wrote.
 25 Efforts to undertake ERM and an appraisal of

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1 internal controls have been ongoing since at
 2 least 2015. The audit committee urges the board
 3 to either authorize or prioritize the
 4 implementation of ERM and assessment of internal
 5 controls by an outside consultant under the
 6 supervision of the risk management department and
 7 Mr. Aston Henry as soon as possible.
 8 DR. LYNCH-WALSH: Maybe, can you put a
 9 whereas at the beginning?
 10 MS. FERTIG: I love the word whereas. Yeah.
 11 MR. NAYLOR: Should we remove -- I know that
 12 Mr. Henry was here and presented this, but should
 13 we remove his name?
 14 DR. LYNCH-WALSH: I have the risk management
 15 department, so I can just leave it at that.
 16 MS. STRAUSS: And he is the department.
 17 MR. NAYLOR: Right.
 18 DR. LYNCH-WALSH: And I can't think offhand
 19 of anyone, any other person other than him.
 20 Yes, Mr. Rhodes.
 21 MR. RHODES: So at the beginning of this
 22 conversation we were talking about that booster
 23 clubs were ultimately approved at the school
 24 level.
 25 DR. LYNCH-WALSH: And we'll get back to that,

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1 but she has to leave so we're segueing back --
 2 MR. RHODES: But let me just say this one
 3 thing. In the statute 1001.43 there was a line
 4 in there that said, as approved by the school
 5 board and it includes booster clubs. There's a
 6 confusion in there that needs to be cleared up so
 7 that I have clear understanding.
 8 DR. LYNCH-WALSH: Right. And we'll get back
 9 to that. That's what -- right. We -- we segued
 10 briefly back to ERM so we can have a motion
 11 before Jaclyn has to leave. This is her third
 12 meeting where she's brought this up. And then
 13 we'll get right back to booster clubs.
 14 MS. FERTIG: Would you like me to say it
 15 again? Whereas, efforts to undertake the ERM --
 16 DR. LYNCH-WALSH: Read into the -- the thing
 17 there.
 18 MS. FERTIG: I am so sorry.
 19 Whereas, efforts to undertake ERM and an
 20 appraisal of internal controls have been ongoing
 21 since 2015, the audit committee urges the board
 22 to authorize, or prioritize, whichever one you
 23 want, the implementation of ERM and an assessment
 24 of internal controls by an outside consultant
 25 under the supervision of the risk management

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1 department.
 2 MS. STRAUSS: Discussion.
 3 DR. LYNCH-WALSH: It needs to be seconded.
 4 MS. STRAUSS: Oh, second.
 5 DR. LYNCH-WALSH: Okay. So moved by Mary,
 6 second by Strauss.
 7 MS. STRAUSS: Okay. Dr. Marte --
 8 DR. LYNCH-WALSH: No.
 9 MRS. MARTE: Mrs.
 10 MS. STRAUSS: Mrs. Marte. You were shaking
 11 your head that it's not a department of one. Can
 12 you clarify and educate us on that?
 13 MRS. MARTE: He has one staff member that
 14 works on ERM.
 15 MS. STRAUSS: It's him and a staff member.
 16 MRS. MARTE: Yes, ma'am.
 17 DR. LYNCH-WALSH: A coordinator.
 18 MS. STRAUSS: And that's --
 19 MRS. MARTE: We have a -- we have a privacy
 20 risk officer that also is under him that would
 21 have a piece of the role as well. So two and a
 22 portion. So we do have a privacy risk --
 23 MS. STRAUSS: And what's that other person's
 24 title?
 25 MRS. MARTE: I believe it's coordinator.

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1 DR. LYNCH-WALSH: Coordinator. It's not a
 2 high level position.
 3 MS. STRAUSS: No, no, no. But now there's a
 4 third little person that gets a little time.
 5 MRS. MARTE: The district's privacy officer
 6 spends part of his time in an area that would be
 7 related to this.
 8 DR. LYNCH-WALSH: Can we just vote on this?
 9 MRS. MARTE: I just wanted to be clear for
 10 Ms. Strauss. That's all.
 11 DR. LYNCH-WALSH: None of it matters.
 12 MRS. MARTE: I agree, ma'am, it's not enough
 13 and I appreciate, again, the audit committee's
 14 focus on this. I think it's vitally important.
 15 But I did want the record to be clear. So thank
 16 you.
 17 MS. STRAUSS: Thank you. Thank you.
 18 MR. TURSO: Madam Chair?
 19 DR. LYNCH-WALSH: Yes.
 20 MR. TURSO: As part of the discussion, is
 21 there a way to interject a small line in that
 22 amendment --
 23 DR. LYNCH-WALSH: Like a friendly amendment?
 24 MR. TURSO: -- that introduces this document,
 25 Enterprise Risk Management, that Mr. Henry spoke

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1 about? Because I feel it would be extremely
 2 helpful if the board was made privy of it. I
 3 read it over --
 4 MRS. MARTE: Are you talking about the
 5 council document?
 6 MR. TURSO: I'm sorry?
 7 MRS. MARTE: The document that I brought up?
 8 MR. TURSO: Yeah, that's the one that, yeah,
 9 he's one of the authors, and just a cursory
 10 review it educated me in a very small amount of
 11 time and I think it would be extremely beneficial
 12 to the board if they read it, because it
 13 definitely does a good job of --
 14 DR. LYNCH-WALSH: We could include that and
 15 then they also need the -- they already had this.
 16 MRS. MARTE: The council's updating that.
 17 DR. LYNCH-WALSH: Pardon?
 18 MS. FERTIG: The council's updating it?
 19 MRS. MARTE: The council is working on an
 20 update to that because it is a bit stale, but I
 21 met with the management section of the council, I
 22 think it was two months ago, and they are trying
 23 to reconvene that group to do that work.
 24 MS. FERTIG: Okay. But we could provide this
 25 as the backup for our motion without making a

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1 formal motion.
 2 MR. TURSO: I probably would think it would
 3 be -- I would mention it in the motion, though,
 4 so that they're brought up to it.
 5 DR. LYNCH-WALSH: And the rest of the agenda
 6 backup, because that was what was on the agenda.
 7 This is an addition.
 8 MR. TURSO: And then the only -- the only
 9 other little piece of that, I don't know if you
 10 want to use it as a sort of getting them to
 11 actually pay attention and read it, there seems
 12 to be some discussion as to whether or not to
 13 name Mr. Henry by name or not, but if they put
 14 two and two together and they see that if he was
 15 one of the contributors, it would help.
 16 DR. LYNCH-WALSH: It's fine.
 17 MS. STRAUSS: And, Mr. Turso, not to discount
 18 the work that he did, which is amazing, but just
 19 know that Dr. Runcie --
 20 DR. LYNCH-WALSH: What? Who?
 21 MS. STRAUSS: -- I believe is in charge of
 22 that -- involved with that organization.
 23 THE WITNESS: No, there's no Dr. Runcie, and
 24 he's with Chiefs for Change.
 25 MS. STRAUSS: Okay. It's different. Okay.

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1 As long as he's not involved in any way.
 2 DR. LYNCH-WALSH: And he does not have a
 3 doctorate.
 4 MS. STRAUSS: Oh, sorry.
 5 DR. LYNCH-WALSH: Okay. All in favor?
 6 THE WITNESS: Aye.
 7 DR. LYNCH-WALSH: Any opposed?
 8 (No response.)
 9 DR. LYNCH-WALSH: Okay. Motion passes
 10 unanimously.
 11 And, finally, yes, ma'am?
 12 MS. SHAW: In light of the fact that a number
 13 of us have to leave, is there anything on this
 14 agenda that we must --
 15 DR. LYNCH-WALSH: Probably the internal
 16 funds. Just so you know, so for Tuesday,
 17 internal fund balance down to 3.81.
 18 MRS. MARTE: Not internal fund balance.
 19 DR. LYNCH-WALSH: I'm sorry. The fund
 20 balance, the general fund balance, 3.81, tune in
 21 Tuesday.
 22 MS. FERTIG: 3.81 percent?
 23 DR. LYNCH-WALSH: Yes. That's all; I'm
 24 conveying information.
 25 MS. FERTIG: That's what it stands at right

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1 now?
 2 DR. LYNCH-WALSH: As of 2/29.
 3 Okay. All right. I'm just trying -- sorry.
 4 MR. MAYERSOHN: Can we do internal funds?
 5 DR. LYNCH-WALSH: We're going to do internal
 6 funds, but the only thing separating booster
 7 clubs from internal funds, and just in case Mrs.
 8 Marte wanted to leave, we can't really discuss
 9 it, but you'll tune in Tuesday, there will be
 10 financial statement amendments on Tuesday's
 11 agenda, and as of February 29th, 2024 the general
 12 fund balance is 3.81 percent. It was not 17 but
 13 we are nowhere near 5 or 6 percent. And then I
 14 believe at our next meeting after it goes to the
 15 board they're going to be bringing the general --
 16 the fund balance policy here?
 17 Okay. I would have preferred it before, but
 18 it is what it is. And then we have to do
 19 internal funds.
 20 MS. FERTIG: Can I ask a question about that?
 21 DR. LYNCH-WALSH: Yes, ma'am.
 22 MS. FERTIG: I kind of, after one or two
 23 things, started tracking this and that is to the
 24 point where it seems to have gone down
 25 drastically in the last -- from what your

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1 previous conversation, there just seems to be a
 2 real decline in that. I'm just -- all right.
 3 I'll talk to you later.
 4 MRS. MARTE: No, I'm happy if the Chair wants
 5 to give me a moment I am happy to.
 6 So board policy requires, the current board
 7 policy that we are amending as Dr. Lynch-Walsh
 8 stated, requires the superintendent and the
 9 finance team report to the board at any point
 10 that we believe the assigned unassigned general
 11 fund balance as calculated net of charter school
 12 and FES revenue, it falls below 3.5 percent. But
 13 your statement, Ms. Fertig, is correct. The fund
 14 balance as you see on the financial statement
 15 that Chair Lynch-Walsh refers to is significantly
 16 lower than the same time as last year. And I
 17 have expressed that publicly to the board for
 18 quite some time now, my concern around fund
 19 balance. The policy is 3.5. The rating agencies
 20 prefer it around 5. Government Finance Offices
 21 Association is in the process of updating their
 22 best practice recommendation. It was two
 23 years -- I'm sorry, two months of operating
 24 revenue. But when you get to a very large
 25 government that becomes a very large fund balance

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1 which might not necessarily be the best practice.
 2 So to be continued as to that recommendation from
 3 GFOA. And I see Ms. Shaw shook her head, so she
 4 knows what I'm talking about.
 5 MS. FERTIG: What is the state requirement?
 6 MRS. MARTE: The state requirement to be
 7 reported to FL DOE is 3 percent.
 8 DR. LYNCH-WALSH: Tuesday, Mary.
 9 MS. SHAW: But then you can't borrow with two
 10 percent. Oh, I'm sorry.
 11 DR. LYNCH-WALSH: Well, we're not at two yet,
 12 but, you know --
 13 MS. FERTIG: But it's just the decline in the
 14 reports that we've been following is just a
 15 significant downward trend and I'm just wondering
 16 what the cause of that is, after years of
 17 stability, when you showed us that.
 18 MRS. MARTE: So I can tell you and it's in
 19 the rating from Fitch and the board has also been
 20 told about it, the board raises last year caused
 21 fund balance to drop at the end of the year
 22 significantly, the raises that the board voted on
 23 were significantly more than recommended by the
 24 finance staff and the superintendent. And the
 25 increase in the contracts with BSO and the

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1 municipalities for SROs were a significant
 2 increase that were not contemplated when the
 3 budget was developed because there was no
 4 discussion of that level of increase.
 5 In addition, and I have said this publicly
 6 before, the reconciliation of the Florida
 7 Empowerment Scholarship was delayed. So at the
 8 end of the year we had about 1,700 students
 9 that -- and this happened across the state, it
 10 wasn't unique to Broward, about 1,700 students
 11 that took the scholarship, the scholarship
 12 entities were paid and then they showed up in
 13 seats in the district and we were not paid. That
 14 had about a \$13 million impact on fund balance.
 15 When the state reconciled it they paid us about
 16 \$6 million of that money this year.
 17 So, yes, fund balance is low. The board is
 18 aware of it. The superintendent and the board
 19 are aware of my concerns. But Mr. Gorokhovskiy
 20 and Ms. Motiwala, who are both CPAs and very good
 21 at what they do, are monitoring it. And in the
 22 event that we do have one of those triggers kick
 23 in, the superintendent will notify the board
 24 immediately.
 25 DR. LYNCH-WALSH: And just so everyone knows,

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1 so there's the -- when they did the raises,
 2 because this is another item on the agenda for
 3 Tuesday, the raises for teachers that were just
 4 to teachers came out of -- I heard that it was
 5 going to be Facilities, but -- and I have it up
 6 here, the realigning technology fund for
 7 increased compensation to the tune of 13 million,
 8 the rest of it is coming out of COVID medical
 9 claims. And that's before you get to the other
 10 bargaining units. And since this can only happen
 11 one time, for next year there's no money to fund
 12 the raises and then we have the 80 million on top
 13 of that that's owed to charter schools. So
 14 spending is how you get your fund balance
 15 decline. And then on top of it there was crazy
 16 talk, and I don't know how else to characterize
 17 it, of taking the last of the reserves that were
 18 set aside like 10 years ago for, I think it was
 19 workers' comp, to pull the last of that out so
 20 that -- in order to pay one or the other things,
 21 because there's -- there's no funds. I don't
 22 think there's any more cushions to look under at
 23 this point. And that was 56 million that would
 24 be for workers' comp that was set aside?
 25 MRS. MARTE: I apologize, I don't know what

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1 you're talking about either.
 2 DR. LYNCH-WALSH: So there was a -- there was
 3 a resolution passed years ago that set aside
 4 money for, I think it was workers' comp claims
 5 and other things to not be touched, that I think
 6 Zeman was trying to move out of the rainy day
 7 fund. That was discussed a couple board meetings
 8 ago.
 9 Okay. I'll go pull it and send it to you
 10 guys once I find it. And that'll probably come
 11 up on Tuesday.
 12 But in terms of time sensitive, internal
 13 funds is the next one.
 14 MS. FERTIG: Okay. Can I just comment on
 15 internal funds? Everything that -- there are
 16 some really concerning things in here, but given
 17 our general conversation today, hopefully, our
 18 last motion is going to -- I'm trying to look at
 19 Bob and I can't see him, hopefully, some of that
 20 will be taken care of if we actually get this
 21 analysis done that we're asking for.
 22 So I was just going to move to transmit.
 23 DR. LYNCH-WALSH: Hold the phone, sister.
 24 MR. MAYERSOHN: Hold the phone.
 25 MS. FERTIG: I mean, I'm happy to talk about

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1 it. I have lots of tabs, but --
 2 DR. LYNCH-WALSH: Oh, I have a few.
 3 MS. FERTIG: -- but I -- I just -- you know.
 4 Okay.
 5 DR. LYNCH-WALSH: Okay. So, first off, I've
 6 been advocating for a complete list of all of the
 7 schools and their status and we're getting much
 8 closer to what I was hoping for. So now we can
 9 see -- we just need the estimated completion
 10 dates for the ones that aren't started, so we
 11 kind of have a sense of which meeting they would
 12 show up at. But they've now sort of
 13 disaggregated and included all of the schools, so
 14 we have 100 percent of the schools and their --
 15 their internal funds balances so we can see what
 16 the status is by school and whether they're
 17 audited or not.
 18 Things that jump out, though, are Sawgrass
 19 Springs Middle is 97,000 and Silver Ridge
 20 Elementary, I would think we would try to audit
 21 those before yearend since those balances are
 22 pretty big.
 23 For internal funds, one of the things I asked
 24 for and I think I did a quick analysis of what's
 25 included, there is BSC and non-BSC managed

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1 schools. Of the 22 exceptions in this for 2023
 2 16 of the 22 or 72.7 percent are Business Support
 3 Center schools. The other 6 are non-BSC. And
 4 there are repeated comments about going over the
 5 procedures with the Business Support Center
 6 director.
 7 And to Mary's point, yes, there are systemic
 8 issues in here. One of them we had at the last
 9 meeting which had to do with the age of the
 10 standard practice bulletins and those being out
 11 of date and people trying to hold principals and
 12 staff accountable for those. So we were told
 13 that they were being, I think it was updated,
 14 reviewed, but the other thing on here is who's
 15 responsible for updating standard practice
 16 bulletins? We, finally, after a public records
 17 request, got links to the standard practice
 18 bulletins put on the chief auditor's page. I do
 19 not believe that they are all present, but I'll
 20 be double checking, because I have a list that I
 21 got through the public records request. So,
 22 hopefully, all of the ones I got through the
 23 public records request are, actually, on the
 24 website regardless of if they're as old as I am
 25 or not.

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1 The other thing is that, according to the job
 2 description, the director of the Business Support
 3 Center is responsible for the standard practice
 4 bulletins. And yet there was 49.9 approved by
 5 the superintendent to, basically, write and redo
 6 the standard practice bulletins, of which about
 7 12,000 have been charged to the district.
 8 In the 12 years I've been involved, the
 9 people that are from different departments, if
 10 they have a policy or a procedure, they update it
 11 themselves. In this case, none of these things
 12 were being updated by the person that's been here
 13 for three years, and now we have Cherry Bekaert
 14 doing that job. It is in the job description for
 15 the Business Support Center, multiple times,
 16 actually.
 17 So I am concerned because we're going to keep
 18 having the same findings over and over unless we
 19 look at the Business Support Center in terms of
 20 its effectiveness. Because I'm not seeing in
 21 these audits that the Business Support Center is
 22 any more effective at avoiding exceptions than
 23 the average bookkeeper. So I just want to point
 24 that out.
 25 MS. FERTIG: I need to interrupt. I need

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1 more parking time. Are we going to be here much
 2 longer? No, seriously, I'd hate to get a ticket,
 3 but -- just because, you know, I'm trying to be a
 4 law-abiding citizen.
 5 DR. LYNCH-WALSH: Okay. Well, we've got to
 6 transmit that. And I guess we're not getting to
 7 Behavioral Threat Assessment.
 8 MS. FERTIG: Do you want me to go take a
 9 break and go do it? Do you have much more to do?
 10 What's the --
 11 DR. LYNCH-WALSH: We have -- that's Internal
 12 Funds. We have the Behavioral Threat Assessment
 13 and the Proposed Audit Plan and whether we're
 14 going to have a meeting.
 15 MS. FERTIG: Okay. I'll be back.
 16 DR. LYNCH-WALSH: Okay.
 17 MR. DE MEO: Madam Chair, what happened to
 18 the Safe Harbor; we're going to look at that?
 19 DR. LYNCH-WALSH: It's online.
 20 MR. DE MEO: Safe Havens.
 21 DR. LYNCH-WALSH: Safe Havens?
 22 MR. DE MEO: Yes.
 23 THE WITNESS: It's online attached to the
 24 agenda.
 25 MR. DE MEO: Yeah, no, I saw it. We're not

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1 going to discuss that?
 2 DR. LYNCH-WALSH: Well, I put that there for
 3 context for the audit, the HCT one.
 4 MR. DE MEO: Okay. Thank you.
 5 DR. LYNCH-WALSH: Because that was the whole
 6 point is, what did they recommend, versus what
 7 was the RFP, versus what did we do?
 8 MS. CARTER-LYNCH: Madam Chair, do we have
 9 anything to vote on because we're losing members?
 10 DR. LYNCH-WALSH: Wait, we need to -- you
 11 know what, before you two leave, we didn't
 12 transmit this. Do you guys want to transmit it
 13 or defer?
 14 MS. SHAW: Transmit.
 15 MR. MAYERSOHN: I mean, I can make my
 16 statement after we transmit.
 17 MS. FERTIG: Motion to transmit.
 18 MR. MAYERSOHN: No, no. I mean, I'd like to
 19 transmit, but I wanted to make a statement.
 20 MS. FERTIG: I'm going to say motion to
 21 transmit.
 22 MS. SHAW: Second.
 23 DR. LYNCH-WALSH: Motion by Mary, second by
 24 Phyllis.
 25 All in favor of transmitting to the board?

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1 COMMITTEE MEMBERS: Aye.
 2 DR. LYNCH-WALSH: Any opposed?
 3 (No response.)
 4 DR. LYNCH-WALSH: All right. Transmitted.
 5 MR. MAYERSOHN: So can I make my comments now
 6 that we don't have to worry about --
 7 DR. LYNCH-WALSH: Yes, sir.
 8 MR. MAYERSOHN: First of all, Ms. Marte has
 9 her hand up.
 10 DR. LYNCH-WALSH: Oh, sorry.
 11 MR. MAYERSOHN: Or Dr. Marte.
 12 MRS. MARTE: Mrs. Marte. I like feeling old
 13 and proud to have been married to the love of my
 14 life for nearly 40 years at this point. So, I
 15 would like a few minutes to address the comments
 16 by the Chair.
 17 So the requirement to be responsible for
 18 business practice bulletins resides in several
 19 job descriptions in the finance department. They
 20 are a shared responsibility. So, ultimately,
 21 Finance & Operations reports in to me, I am
 22 responsible. They have not been done, as the
 23 Chair stated, in quite some time. And they are
 24 comprehensive and impact many, many departments.
 25 I asked Mr. Smith to take a leadership role in

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1 getting them done because of the great work he's
 2 done in Business Support Center to date. I think
 3 when we look at the percentage of audits coming
 4 out of the Business Support Center, we need to
 5 look at the percentage of the work they're doing.
 6 Nearly every school and an increasing number on
 7 an annual basis are opting into the Business
 8 Support Center under his leadership because of
 9 the great customer service, because of the amount
 10 of training and the amount of change that has
 11 happened there. And we can give you documents to
 12 show that.
 13 DR. LYNCH-WALSH: Okay. Mrs. Marte, I
 14 appreciate the sales pitch for Mr. Smith.
 15 MRS. MARTE: Ma'am, this is not a sales
 16 pitch. Can I please finish my comments? I was
 17 given the floor.
 18 DR. LYNCH-WALSH: Well, you weren't given the
 19 floor by -- you were given the floor without me
 20 knowing where you were going.
 21 MRS. MARTE: So you're going to limit what
 22 I'm allowed to say?
 23 DR. LYNCH-WALSH: I'm not done, but go ahead,
 24 because I would rather hear from the members, but
 25 go ahead.

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1 MRS. MARTE: I'll be very brief.
 2 DR. LYNCH-WALSH: Okay.
 3 MRS. MARTE: But I cannot let allegations
 4 against my team linger. The fact that we opted
 5 to use a consultant, much like we're doing for
 6 policies, is a decision that's operational. It
 7 is allowed by rule for the superintendent to sign
 8 contracts under \$50,000. I asked the
 9 superintendent and I signed off on that contract
 10 because the work needs to be updated. We're
 11 auditing to practices that are outdated and
 12 causing problems for the schools as well as the
 13 auditors. The audit department is working hand
 14 in hand with us on every single one of these
 15 practice bulletins. And I want to thank you for
 16 that work that you're doing.
 17 That's all.
 18 DR. LYNCH-WALSH: Okay. Mrs. Marte, when did
 19 Mr. Smith start in the district; if you want to
 20 go down this road?
 21 MRS. MARTE: Approximately three years ago.
 22 DR. LYNCH-WALSH: Okay. So three years, and
 23 we're only just now updating standard practice
 24 bulletins that everyone's trying to audit against
 25 when it is clearly in this job description?

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1 MRS. MARTE: As I said, it's in this job
 2 description and other job descriptions and the
 3 work has been outstanding for much more than
 4 three years.
 5 DR. LYNCH-WALSH: Can you please tell me --
 6 MRS. MARTE: I'm sorry, I can't tell you as
 7 I'm sitting here but I'll certainly get back to
 8 you with that.
 9 DR. LYNCH-WALSH: Okay. That would be great.
 10 Because it's directly in this job description.
 11 MR. MAYERSOHN: Can I make --
 12 DR. LYNCH-WALSH: Yes.
 13 MR. MAYERSOHN: Okay. So --
 14 DR. LYNCH-WALSH: Thank you.
 15 MR. MAYERSOHN: Thank you. And, obviously,
 16 I'm not going to get into the aspects of how long
 17 it's going to take to get these standard practice
 18 bulletins aligned with current day practices as
 19 well as any other practices that we use, I mean,
 20 to collect tickets by hand to me is absurd, but
 21 I'm kind of -- and I say troubled, is that we
 22 have principals that are educators. That's what
 23 they are. They're not bookkeepers. They're not
 24 accountants. They're not property and inventory
 25 control people. They're not whatever else, you

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1 know, technical stuff that they may do. They're
 2 educators. And in some way we need to kind of
 3 divest them from that, in my opinion, and have
 4 them focus on the learning and teaching and
 5 working with their staff members to kind of --
 6 you know, again some schools have 25 assistant
 7 principals. You know, when Mr. Strauss was a
 8 principal he had 85, you know, APs.
 9 But my point is, is that I've had
 10 conversations with principals on some of these
 11 audits that they've had and they've been marked
 12 with an exception, and granted, yes, from an
 13 audit perspective they haven't upheld or
 14 followed, you know, the standard practice
 15 bulletin and what it is, but one response was,
 16 well, I've been doing this for, you know, 11
 17 years and nobody said it was wrong until somebody
 18 came in and said it's wrong. So some way or
 19 another, and I guess maybe this goes back to
 20 whether it's the chief auditor or, you know -- in
 21 other words, I can't see having an exception
 22 marked on somebody's record if there's kind of
 23 extenuating circumstances to it. And I would
 24 suggest -- whether it's a recommendation or
 25 something, that doesn't earmark it as an

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1 exception. Because when we go back in another
 2 two years and look at some of these repeated
 3 offenses or findings, is that it's going to show,
 4 not necessarily the details of what happened,
 5 it's going to show this is a repeat offense. So
 6 if they repeat it, then shame on them. But if
 7 it's done because it was misinterpreted, again,
 8 in the conversation, in the training, whatever it
 9 may be, if there's some way to kind of change
 10 those findings, I, personally, would like to see
 11 that happen.
 12 MR. RHODES: Well, to respond to that, we use
 13 specific criteria over and above standard
 14 practice bulletins. Red Book Chapter 8 of FDOE,
 15 it lays it out real clearly what it's supposed to
 16 be and our standard practice bulletins are really
 17 a subset of where the Red Book leads us.
 18 If these criteria and guidance components
 19 that we're looking at have either been applied
 20 differently, perhaps misapplied, whichever it
 21 happened to have been, we are going to go by the
 22 four corners of these pieces of criteria to make
 23 these findings. And if that means that we are
 24 now in the process of improving the way that that
 25 has been done, that's one possible way of looking

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1 at it. But we always welcome the idea from
 2 somebody to point at that criteria and show how
 3 we got it wrong, whether it was because of
 4 something that was outdated -- because if
 5 everybody's doing it the same and it's outdated,
 6 then management should have a higher sense of
 7 urgency to correct what it is that's causing them
 8 to expect or experience these exceptions.
 9 We get no joy or any extra pay out of writing
 10 exceptions. But we cannot back down from what
 11 the written rules that we test people's
 12 procedures to, we can't back down and call that
 13 anything other than what it is. If it's a
 14 discussion item, for sure, it would be that. If
 15 it is an actual finding, we want to help
 16 management to see that and correct that.
 17 MR. MAYERSOHN: Right. Well, there was
 18 something not necessarily on this one, but there
 19 were other things internal controls, one of them
 20 had to do with a field trip on whether the
 21 chaperone was a chaperone or they were there
 22 instructing or whatever. To me, that was kind
 23 of, just my opinion, a gray area that's not
 24 really to me an audit exception. It just comes
 25 back to what the interpretation is of a chaperone

1 and what the chaperone duties are from a high
2 school perspective, not necessarily a chaperone
3 from a third grade field trip.

4 MR. RHODES: Well, what I gave you was kind
5 of a 30,000-foot look at just auditing in
6 general, but I'd like to hand it over to Ali in
7 the event that her or her staff --

8 MR. MAYERSOHN: Right. And we don't have to
9 -- like I said, we don't have to discuss it
10 today, I'm just -- I'm just providing my -- my
11 thought process of, you know, at some point in
12 time there are situations that are kind of in
13 that gray area. I mean, I get it if you have to
14 have 12 envelopes and you only have 10, that's an
15 audit exception. Now, whether or not we should
16 be using envelopes, that's a different story.
17 But there are some areas that are cut and dry,
18 there are other areas that kind of go into the,
19 you know, category of you're kind of on the line
20 of whether or not you're making a recommendation
21 for change, you're making an interpretation, or
22 actually there's an audit exception. So --

23 MR. RHODES: Okay.

24 DR. LYNCH-WALSH: Okay. So that's Internal
25 Funds. And I have a couple more comments.

1 MS. ARCESE: Oh, yeah.

2 MR. DE MEO: Do they know that they're
3 charged with following those procedures?

4 MS. ARCESE: I don't know that they've been
5 provided it, but --

6 MRS. MARTE: Yes. Yes. We can provide a
7 training schedule for all of the staff. And,
8 again, not all of the business -- I'm sorry,
9 business practice bulletins reside in the
10 Business Support Center. I know business
11 practice bulletin 100, Erum and I have worked
12 with Ali for years continuing to update that.
13 That's inventory. So it's -- it is a finance
14 responsibility, Finance & Operations, and they
15 report to me.

16 MS. ARCESE: So we do, absolutely, work
17 alongside and try to get them to understand what
18 the changes or what may conflict and may not be
19 according to what the statutes may be or if it
20 needs to be updated because we hear that there's
21 a change in the process in the district. So
22 those are all communicated as soon as we're aware
23 of them.

24 MR. DE MEO: Thank you. Thank you. May I
25 ask one more question along these lines since we

1 But the Behavioral Threat Assessment, seeing
2 as it's 12:35, we can defer to the next meeting.

3 MR. DE MEO: I'm out of here pretty soon.

4 DR. LYNCH-WALSH: Right.

5 MR. DE MEO: Can I just say, I would like to
6 think, and I hope, and I know in the responses
7 when you have an audit exception, that you
8 identify these situations that Mr. Mayersohn has
9 brought up in fairness; right? In other words,
10 bookkeeper relied on an outdated policy and
11 that's the reason for the exception; you would
12 note that; right?

13 MS. ARCESE: So, if I can, through the Chair?
14 So, although they're outdated, we do go back to
15 the Chapter 8 Florida Department of Education,
16 our Red Book, and we compare and see if there is
17 a conflict. I know that there have been times
18 where I have communicated with the Business
19 Support Center and have provided them very
20 detailed information about some of the conflicts
21 even within their standard practice bulletins and
22 he's taken note of that and, you know, worked
23 towards --

24 MR. DE MEO: Do the bookkeepers know that
25 Chapter 8 or whatever that is?

1 brought it up? I hope it's not too difficult.

2 And I would like three people to respond to
3 this, Mrs. Marte, Mr. Rhodes and Ms. Arcese.
4 What is your impression of the impact that the
5 BSC has had in the three years since our current
6 head has taken over?

7 MRS. MARTE: So Mr. Rhodes has only been here
8 a very short time, sir, so I'm not sure what his
9 answer would be. I will tell you that when I
10 took over the Business Support Center and started
11 meeting with Mr. Smith he was a direct report of
12 mine for about a year when I came back to the
13 district, previous to that the Business Support
14 Center had operated under Mr. Woods, I can --
15 rather than tell you what I think, let me provide
16 a follow-up with the data and the survey that was
17 just completed by our principals that go as far
18 as saying night and day difference under the
19 leadership of Ryan Smith. And that's an
20 independent survey done by the SIM team. So I'll
21 give you the data rather than give you anecdotal
22 my opinion.

23 MR. DE MEO: Okay. But wouldn't that be
24 anecdotal in it's nature? In other words, does
25 it -- we want effectiveness. That's what we

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1 want. We want --
 2 MRS. MARTE: So let me give you the survey
 3 and then I'll give you the data that's been
 4 compiled around the number of trainings, the
 5 number of -- Ryan's huge on data, so he's got
 6 data on everything. So let me give you the trend
 7 data, the number of exceptions that were
 8 happening three years ago, the number of employee
 9 complaints about bullying and things that were
 10 happening that no longer happen. So I'd rather
 11 give you data, sir, than tell you I think he's
 12 doing a great job. I know he's doing a great
 13 job, as does Ms. Andreu, and quite frankly, most
 14 of the leadership in the district. But I'd
 15 rather give you the data than say it.
 16 MR. DE MEO: Thank you. Ms. Arcese?
 17 MR. RHODES: I can do mine, because it will
 18 be very quick. As I was exiting the district at
 19 the very tail end of 2011 I had only heard
 20 whispers of the Business Support Center because
 21 it was just starting to get ramped up at the
 22 beginning of Mr. Runcie's tenure. I'm back now
 23 and I've been back for a short period of time and
 24 I think Ms. Marte definitely expressed my input
 25 on that pretty clearly. I haven't been here long

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1 enough to see it, but I have a better
 2 understanding of it now. I will withhold any
 3 comment on that until I get a better
 4 understanding. But I just know from a strict
 5 audit perspective, what are the forms of the
 6 criteria that you use to test things against?
 7 Their standard practice bulletins are one of
 8 them, the Red Book is a higher degree of what we
 9 would look at -- it's the higher standard that we
 10 would look at. And, you know, just like a
 11 statute has to -- a policy has to align with a
 12 statute, a standard practice bulletin has to
 13 align with the Red Book. I'll leave that to Ali.
 14 MR. DE MEO: Thank you.
 15 MS. ARCESE: So, as you know, I probably
 16 started overseeing this area when I became the
 17 director. And so as I started to learn about all
 18 the policies, statutes that govern the internal
 19 funds, even though back many years ago I did
 20 it -- that was one of my first jobs in the
 21 district, so I was familiar with a lot of the
 22 processes that the district had, and honestly
 23 they have not changed much, I mean, there really
 24 wasn't much. And I don't believe the Red Book
 25 has changed either. I think that the Business

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1 Support Center provides a service for schools.
 2 It's kind of how what Mr. Mayersohn was kind of
 3 discussing where it takes the fiscal part of that
 4 and kind of -- it's the service that's provided
 5 to the schools and I think the schools -- it's
 6 more of a service that they are able to take
 7 advantage where it kind of alleviates staff.
 8 Overall, as I said before, as soon as we do find
 9 that there is some issues or anything that
 10 feels -- we feel that we need to address, I have
 11 a direct line to Mr. Smith and we have a
 12 discussion immediately about it. And I know that
 13 any time we've ever discussed any of the areas he
 14 immediately either sends an email out or there's
 15 some sort of communication with bookkeepers,
 16 budget keepers. We have asked to participate or
 17 possibly entertain just sitting in a training
 18 just so that we understand what their training,
 19 what that looks like. So there are a lot of
 20 steps. I mean, even soon after I had taken over,
 21 the prior manager, myself, a group of us sat down
 22 with the Business Support Center and even
 23 addressed any rumors that were being, you know,
 24 funneled around the district. So he's open to
 25 helping improve the process. I know that there's

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1 a lot there to do, and one of the big things that
 2 he has done is move forward with trying to update
 3 the standard practice bulletins, which I believe
 4 is huge.
 5 DR. LYNCH-WALSH: Okay. I think that put her
 6 in a difficult position.
 7 MR. DE MEO: That was my intention.
 8 MS. ARCESE: I'm just being straightforward.
 9 I mean, this is the work that we're doing. The
 10 team, Nakia does a great job, I mean, since she's
 11 taken over, identifying areas that needed to be
 12 addressed immediately. I mean, there's -- as you
 13 can see in the reports, there's those increase of
 14 findings that we've been writing because -- I
 15 mean, some of this stuff I'm -- honestly, some of
 16 these are, you know, eye-opening. And so this
 17 team, as shorthanded as we've been all year, have
 18 really been doing a great job of identifying and
 19 trying to help the district improve. And that's
 20 really what our role is.
 21 DR. LYNCH-WALSH: So -- thank you. So my
 22 point was bringing up the Business Support
 23 Center, because back in 2019 when they rewrote
 24 the job description, the old board even, agreed
 25 to put in as a minimum qualification an earned

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1 bachelor's degree from an accredited institution
 2 in finance, accounting, business administration
 3 or related field, a minimum of 10 years within
 4 the last 15 years of progressively more
 5 responsible experience in the field related to
 6 the performance, responsibilities of the
 7 position, prior work in fiscal operational and
 8 managerial oversight for diverse operations in
 9 large institutional settings, working knowledge
 10 gained from experience in the following fields,
 11 auditing, internal accounts, accounting, budget
 12 or payroll. And then somehow staff when they did
 13 the preferred qualifications put an earned
 14 master's degree from an accredited institution.
 15 And they claimed when this position was filled
 16 three years ago that that trumped those minimum
 17 qualifications that I just read off because the
 18 person occupying the position doesn't meet the
 19 minimum qualifications under any of those but
 20 does have a master's degree, which has two
 21 credits of -- one I think of finance and one of
 22 accounting.
 23 So the point with the training, which I don't
 24 know if you've actually sat in on it, is I'm not
 25 sure of the quality of the training that is

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1 possible under somebody that doesn't meet the
 2 minimum qualifications. And I once worked with a
 3 colleague that said you can either be smart or
 4 you can be nice. And what I've found in my life
 5 is, if you're not qualified, you have no other
 6 choice but to be nice and to get everybody -- and
 7 hence the customer service. But at the end of
 8 the day, are they effective? Is there a
 9 difference between the bookkeeper at the school
 10 or the bookkeeper at the Business Support Center?
 11 Are we going to keep seeing the same findings,
 12 we'll do better next time, we promise, we'll
 13 train, we'll train, we'll train. What's the
 14 quality of the training if you don't even know
 15 what the stuff means? And how do you come in and
 16 not for three years recognize that you have to
 17 update standard practice bulletins, which there
 18 is absolutely a bullet in here, ensure effective
 19 department operations by developing, documenting,
 20 updating, and implementing operating procedures
 21 and standard practice bulletins?
 22 So -- because I don't like to have my time
 23 wasted by seeing the same findings that is
 24 wasting their time and everyone else's.
 25 It is 12:47-ish. We still have Behavioral

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1 Threat Assessment, the training program, and the
 2 other audits. There were concerns that this
 3 wouldn't make it if we went too long on the other
 4 issues. I saw Mr. Lozano come and go.
 5 MS. CARTER-LYNCH: He had to leave.
 6 DR. LYNCH-WALSH: So we need to defer it to
 7 the next -- you've got to go.
 8 MR. MEDVIN: I've got to go.
 9 DR. LYNCH-WALSH: You've got to go. I'd like
 10 to go.
 11 MR. RHODES: May I make one more comment?
 12 DR. LYNCH-WALSH: Yes. And May 9th, so can
 13 you guys, Teams, he'll send out the email?
 14 Yes, sir.
 15 MR. RHODES: So this is jumping back just
 16 before we got into the job description
 17 conversation, but I would like to see if Ali or
 18 Nakia can comment on this because it dawned on me
 19 during the conversation where we were talking
 20 about the idea of taking some responsibilities
 21 off of the principal, I think state requires that
 22 this is the responsibility of the principal, and
 23 I just wanted to make sure that that was out
 24 there and that that was correct.
 25 Nakia, can you --

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1 DR. LYNCH-WALSH: Wait. What is the
 2 responsibility of the principal? Because I'm
 3 losing people.
 4 MR. RHODES: Internal funds, and there was
 5 some discussion about taking some of that
 6 possible responsibility of our load off of the
 7 principal, but, yet, it's the requirement of the
 8 state.
 9 MR. MAYERSOHN: Well, if that's the case and
 10 it's the will of the board and the will of our
 11 reporting, there's a thing called legislation
 12 that can maybe make those changes.
 13 DR. LYNCH-WALSH: Right, but if we need to
 14 vote to defer Behavioral Threat Assessment, who
 15 do we have?
 16 MS. FERTIG: And we're okay on that because
 17 it's not going to the board until the 21st, so
 18 we'd be okay to do it the 9th? That's a
 19 question.
 20 DR. LYNCH-WALSH: We can't vote on the 9th,
 21 but we can vote on the 16th when we meet again.
 22 MS. FERTIG: We can vote on the 16th or we're
 23 doing Teams on the 9th; okay.
 24 DR. LYNCH-WALSH: Both. We have a regular
 25 meeting on 16th and Teams on the 9th.

1 MS. FERTIG: Then I move to defer.
 2 DR. LYNCH-WALSH: Okay.
 3 MR. NAYLOR: Second.
 4 DR. LYNCH-WALSH: Second.
 5 All in favor?
 6 COMMITTEE MEMBERS: Aye.
 7 DR. LYNCH-WALSH: Any opposed?
 8 (No response.)
 9 DR. LYNCH-WALSH: No? All right. Thank you.
 10 You picked a great first meeting, Lew. I keep
 11 trying for three hours, but -- or under three
 12 hours, but it's not happening. Okay.
 13 MS. FERTIG: Is this yours or mine?
 14 MS. CARTER-LYNCH: It was a good meeting.
 15 Okay? So let it go.
 16 DR. LYNCH-WALSH: No, I'm apologizing because
 17 I feel bad. I'm here eating because I'm getting
 18 cranky.
 19 Agenda planning, we will -- you guys have
 20 that comment? All right.
 21 A motion to adjourn.
 22 MS. CARTER-LYNCH: Adjourn.
 23 MR. TURSO: Second.
 24 DR. LYNCH-WALSH: I think we may have lost a
 25 body. All right. At 12:49.

1 (Meeting was concluded at 12:49 p.m.)
 2
 3
 4
 5 REPORTER'S CERTIFICATE
 6 STATE OF FLORIDA
 7 COUNTY OF BROWARD
 8 I, Timothy R. Bass, Court Reporter and Notary
 9 Public in and for the State of Florida at Large,
 10 hereby certify that I was authorized to and did
 11 stenographically report the foregoing proceedings, and
 12 that the transcript is a true and complete record of
 13 my stenographic notes thereof.
 14 Dated this 24th day of April, 2024, Fort
 15 Lauderdale, Broward County, Florida.
 16
 17 
 18 TIMOTHY R. BASS
 19 Court Reporter
 20
 21
 22
 23
 24
 25



A				
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