

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, SEPTEMBER 7TH, 2023
9:07 A.M. - 12:42 P.M.

Court Reporter:
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1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MS. RUTH CARTER-LYNCH
MS. REBECCA DAHL
3 MR. ANTHONY DE MEO
MS. MARY FERTIG
4 MS. ITOHAN IGHODARO
DR. NATHALIE LYNCH-WALSH
5 MR. ROBERT MAYERSOHN - via phone
MS. JACLYN STRAUSS
6 MR. PETER TURSO

7 OFFICE OF THE CHIEF AUDITOR STAFF:

8 MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
9 MR. DAVID RHODES, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
10 MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
11 MR. BRYAN ERHARD, System Support Specialist II
MS. MICHELE MARQUARDT, Executive Secretary
12 MS. WANDA RADCLIFF, Clerk Spec B

13 DISTRICT STAFF:

14 DR. PETER B. LICATA, Superintendent of Schools
MRS. JUDITH MARTE, Deputy Superintendent, Operations
15 DR. HOWARD HEPBURN, Deputy Superintendent, Teaching &
Learning
16 DR. VALERIE WANZA, Deputy Superintendent, Chief of
Staff
17 MS. ERUM MOTIWALA, Associate Superintendent, Finance
DR. TED TOOMER, Associate Superintendent, Teaching &
18 Learning, Non-Traditional Schools
MR. DAVID AZZARITO, Chief People Officer
19 MR. ERNIE LOZANO, Director, Behavioral Threat
Assessment
20 MS. MARY COKER, Director, Procurement & Warehousing
Services

21
22 INVITED GUESTS:

23 MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &
Advisors
MS. LAURA MANLOVE, Director, RSM
24 MS. JENNIFER MURTHA, RSM
MS. JAMIE BARDEE, RSM
25 MR. TIM BASS, Court Reporter, United Reporting

1 Thereupon, the following proceedings were had:

2 - - -

3 DR. LYNCH-WALSH: All right. Good morning,
4 everybody. I would like to call the September
5 7th meeting of the Audit Committee to order.
6 We'll start with the Pledge of Allegiance. And
7 the flag is behind us, I believe.

8 (Pledge of Allegiance was recited.)

9 DR. LYNCH-WALSH: All right. Thank you.
10 Next up, roll call. Mr. Jabouin?

11 MR. JABOUIN: Good morning. Good morning.
12 Through the Chair, Joris Jabouin. Roll call of
13 the audit committee members.

14 Ms. Ruth Carter-Lynch?

15 MS. CARTER-LYNCH: Here.

16 MR. JABOUIN: Ms. Rebecca Dahl?

17 MS. DAHL: Here.

18 MR. JABOUIN: Mr. Anthony De Meo?

19 MR. DE MEO: Here.

20 MR. JABOUIN: Ms. Mary Fertig is arriving
21 momentarily.

22 Ms. Itohan Ighodaro?

23 (No response.)

24 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

25 DR. LYNCH-WALSH: Here.

1 MR. JABOUIN: Mr. Mayersohn on the phone?

2 MR. MAYERSOHN: I'm here.

3 MR. JABOUIN: Mr. Andrew Medvin?

4 (No response.)

5 MR. JABOUIN: Ms. Phyllis Shaw?

6 (No response.)

7 MR. JABOUIN: Ms. Jaclyn Strauss?

8 MS. STRAUSS: Present.

9 MR. JABOUIN: Mr. Peter Turso?

10 MR. TURSO: Here.

11 MR. JABOUIN: And for the rest, I'm Joris
12 Jabouin, the Chief Auditor.

13 SUPERINTENDENT LICATA: Peter Licata,
14 Superintendent.

15 MS. ARCESE: Aly Arcese, Audit Director.

16 MR. RHODES: Dave Rhodes, Audit Director.

17 MRS. MARTE: Judith Marte, Deputy
18 Superintendent, Finance & Operations.

19 MR. HEPBURN: Howard Hepburn, Deputy
20 Superintendent, Teaching & Learning.

21 DR. WANZA: Valerie Wanza, Chief of Staff.

22 MR. AZZARITO: David Azzarito, Chief People
23 Officer.

24 DR. TOOMER: Ted Toomer, Associate
25 Superintendent, Nontraditional Schools.

1 MR. LOZANO: Ernie Lozano, Director,
2 Behavioral Threat Assessment.

3 MR. JABOUIN: Ms. Coker, in the corner?

4 MS. COKER: Mary Coker, Director of
5 Procurement & Warehousing Services.

6 MS. MOTIWALA: Erum Motiwala, Associate
7 Superintendent of Finance.

8 MS. MANLOVE: Laura Manlove, Director at RSM.

9 MS. BARDEE: Jamie Bardee, Manager, RSM.

10 MS. MURTHA: Jennifer Murtha, Partner, RSM.

11 DR. LYNCH-WALSH: Okay.

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

14 MS. HARPALANI: Jennifer Harpalani, Office of
15 the Chief Auditor.

16 MS. MARQUARDT: Michele Marquardt, Office of
17 the Chief Auditor.

18 MR. ERHARD: Bryan Erhard, Office of the
19 Chief Auditor.

20 MS. RADCLIFF: Wanda Radcliff, Office of the
21 Chief Auditor.

22 MS. PRITYKINA: Elena Pritykina, Office of
23 the Chief Auditor.

24 DR. LYNCH-WALSH: Okay. I think that's
25 everybody. I've got to remember the people

1 behind me.

2 All right. Next up, approval of the agenda
3 for today's meeting.

4 MS. CARTER-LYNCH: So moved.

5 MS. DAHL: Second.

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

7 COMMITTEE MEMBERS: Aye.

8 DR. LYNCH-WALSH: Okay. Any opposed?

9 (No response.)

10 DR. LYNCH-WALSH: All right. Next up we
11 would normally -- we have public comments?

12 MR. JABOUIN: There are no --

13 DR. LYNCH-WALSH: Do we have anybody here
14 yet?

15 MR. JABOUIN: No, there is nobody from the
16 public, Chair.

17 DR. LYNCH-WALSH: Okay. But what we do have
18 is the Superintendent, Dr. Licata; I'm told he
19 would like two minutes.

20 SUPERINTENDENT LICATA: Well, good morning
21 everyone. And I will be very brief. My first
22 sentence has always got to be, thank you. Thank
23 you for doing what you do. I know that the folks
24 that volunteer here aren't getting paid a whole
25 lot. I would double your salary, but I don't

1 know if that would matter.

2 But, more importantly, we are public
3 officials. We are servants to our community and
4 we are bound by law and statute to make sure that
5 when we have invested funds from the taxpayer and
6 we have an operational procedure, that we have an
7 obligation and a statutory requirement to make
8 sure that that's done. And without that we run
9 into problems. And we need to make sure that we
10 continue to have and build on the trust of the
11 public.

12 With this group, I appreciate what you do.
13 There is no question about it. This is the
14 checkers checking and that's what we're supposed
15 to do. I've never had a problem with anyone
16 checking our work because it usually comes out in
17 a great way, that they're doing everything right.
18 That's been my experience for the past 29 years
19 and 11 months, well, 11 months and 25 days.

20 I also want to know what goes on. I want to
21 see. We have new members here. But I also know
22 that the public trusts us because of things like
23 this. And we can never, never cross that line or
24 hit that gray area.

25 We will continue to make sure that this is a

1 focal point. We will continue to make sure that
2 we respect what we hear and what we do here. And
3 we will make sure that we are following the
4 procedures. I have a weekly meeting, biweekly
5 meeting right now, it may go to weekly, with Mr.
6 Jabouin, and it's very productive. I think
7 that's incredibly important. And he is involved
8 in our cabinet level discussions and he's also
9 involved in our extended cabinet discussions. I
10 think it's very important that he has an ear to
11 what we're doing. And already in the last few
12 weeks I've looked at him and said, this is okay.
13 I think that's the important role when we go
14 through things.

15 I also want to make sure that you understand
16 that I've looked at these meetings historically
17 and watched them. Riveting at times. And I mean
18 that. But I also know that there has been some
19 static in these meetings. I want everyone to
20 know that this is an incredible group of people
21 that have volunteered, most of you have
22 volunteered your time to make sure we do things
23 right, but I also want to remind everyone here
24 and anyone who's a staff member here, there's
25 only one person that's in charge of their

1 evaluation, and that's me. And we will not do an
2 evaluation in public. And we will not speak ill
3 of staff members in a general way. I think I've
4 set that from the tone with everyone, including
5 the school board, that I will take care of my
6 staff. If there is issues, we will go through
7 that.

8 So, please, please, respect that.

9 We are all public people in this meeting. We
10 all have families. We all have reputations. And
11 we all go home to a place that we call our life.
12 This is our work life. Let's make sure we
13 respect everyone in that manner. Let's make sure
14 we understand that and understand that we have a
15 job to do. And we do it by the rules. And when
16 it's not done, we correct it. But all of us
17 deserve the respect and the time of everyone in
18 this building. That's why I was a little miffed
19 by the seven minute late opening. Time is
20 valuable, you know, it's finite.

21 So I appreciate everyone here, because it is
22 a tough job and it's not a job that comes out
23 usually rosy. It's always about correcting or
24 fixing. But that's what we signed up to do. And
25 I appreciate the oversight of this group because

1 it's incredibly important. Because this is not
2 our money and these are not our procedures that
3 we just pulled out of the air. This is what the
4 public expects of us every day, every minute,
5 every second.

6 So I appreciate you. And I know that it's
7 been a great 60, 58 days here, the 60th day is
8 Saturday. And I look forward to moving forward
9 because I know there's some great things we can
10 do and there's a lot I've learned from this
11 committee and what they've recommended and how
12 I've moved forward. So don't think I'm not
13 watching or listening, because it's important.

14 So I appreciate your time, Dr. Lynch-Walsh,
15 for giving me that three minutes.

16 DR. LYNCH-WALSH: Okay. You're welcome.

17 As most of you who know me, know that I don't
18 usually talk about my personal life, but since
19 you brought up the seven minutes late start, that
20 was in part because I wasn't -- well, you did say
21 it, so I'm going to respond.

22 So I have -- some of you may be aware, I lost
23 my cat on August 1st and we just had to put our
24 one dog to sleep on Friday. In the interim, we
25 almost lost our remaining dog who is currently on

1 prednisone, and so I had to wait until she peed
2 before I could leave the house. So that made me
3 late. So I apologize and she will be getting
4 weaned off of prednisone because she took a turn
5 for the better. But that is -- it would have to
6 be something like that for me to be late for a
7 meeting, or traffic, and a bridge, and a train.

8 So, with that, that's why I was running late.

9 All right. Next up, and I've also been
10 handed a note that Dr. Licata is here for an
11 hour, which, if there -- there's one thing then I
12 would like to address before we get to Behavioral
13 Threat Assessment. So we have quorum and he's
14 here.

15 At the board workshop they had the policy
16 review project and they were looking at policies
17 that are directly related to the district's
18 internal control environment, which is one of the
19 five components of the organization's internal
20 control framework. So I requested that the audit
21 committee be included in the looping process
22 whereby those policies would come to the audit
23 committee for input. And the looping policy as
24 it stands said that it would start with DAC and
25 the process would take 60 days. I'm part of the

1 group that's revising that policy, so I brought
2 the draft changes. The changes were to include
3 appropriate advisory committee meetings where
4 staff begins a looping process. So it is -- that
5 group is trying to make it more inclusive, rather
6 than exclude, but I have no memory of it just
7 going to DAC, you would bring it to the
8 appropriate committees. I can't think of a more
9 appropriate committee than the audit committee
10 when you're talking about statutes, well, not
11 statutes, but policies governing the school
12 board, which is where the control environment
13 starts. So I think I made 15 copies. So if you
14 wouldn't mind handing that around? So that's the
15 public engagement group. It's redlined through
16 what exists, so I guess I'm looking for a
17 response, Dr. Licata, to staff bringing it to our
18 October 12th meeting as requested. And do we
19 need to pass a motion to that effect? The copies
20 are going around.

21 Sorry, I forgot we had staff to help.

22 SUPERINTENDENT LICATA: Dr. Wanza, I believe
23 you were prepped on this or indicated that this
24 was coming up?

25 DR. WANZA: Good morning, everyone. So this

1 is the public engagement, the looping policy;
2 right?

3 DR. LYNCH-WALSH: Right, but I asked
4 specifically in an email, I'm looking to see if
5 you were copied, but I think I was sending it to
6 the board first because they were discussing it.
7 I'm just asking that they attend the October 12th
8 meeting to loop the proposed board governance and
9 operations, policies and procedures.

10 DR. WANZA: That wouldn't be a problem. I'll
11 get with the policy owner. I believe it's Mr.
12 Sullivan's office who's actually guiding this
13 policy, but he works through our office. So,
14 absolutely, I will get with Mr. Sullivan so that
15 he can speak with Mr. Jabouin's office about
16 being placed on the October audit committee
17 meeting for input from the group on this policy.

18 DR. LYNCH-WALSH: Not on looping, but on the
19 board -- all those governance policies.

20 DR. WANZA: Those policies.

21 DR. LYNCH-WALSH: Right.

22 DR. WANZA: So when we are ready to actually
23 start the looping, after we finish the processes,
24 but, yes, Dr. Lynch-Walsh, we can absolutely come
25 to the October 15th meeting if you wanted the

1 audit committee to have input on those polices;
2 yes. I'm sorry, I thought you were talking about
3 the looping policy only.

4 DR. LYNCH-WALSH: No, because it was
5 mentioned how the looping process works, and so I
6 went and pulled from the document, the source
7 document itself.

8 DR. WANZA: What I explained at the meeting,
9 and I'll say it again here, is, typically, we
10 start at DAC and from there we go to other
11 advisory bodies. And I gave the one example of,
12 if we were doing a policy revision as it related
13 to the ESE Advisory, we would absolutely start at
14 DAC, but then we would have to go to ESE
15 Advisory. And I know that, you know, all of the
16 advisories are represented at DAC and many
17 advisories say, yes, you do need to come to
18 Diversity, yes, do you need to come to -- so I am
19 hearing this, today, as the audit committee would
20 like to be included in the looping process for
21 the board governance policies, so we certainly --

22 DR. LYNCH-WALSH: All right. Rebecca?

23 MS. DAHL: We don't actually have a seat,
24 Diversity, on DAC. The only reason we have
25 somebody there is because I'm there, I'm Nora

1 Rupert's person, but we do not have a person on

2 --

3 DR. LYNCH-WALSH: DAC for audit. Correct.

4 MS. DAHL: -- DAC for this group.

5 DR. LYNCH-WALSH: Same here. I just happen
6 to be there because I'm a Facilities rep, but
7 it's not because I'm representing audit. Plus,
8 you don't get input from the audit committee by
9 way of DAC.

10 So do I hear a motion, perhaps?

11 MS. DAHL: I'd like to move that the
12 Diversity Committee and the Audit Committee --

13 DR. LYNCH-WALSH: Are included.

14 MS. DAHL: -- are included in the looping
15 policy.

16 DR. LYNCH-WALSH: Not the looping, the board
17 governance and operations.

18 MS. DAHL: Okay. The board governance and
19 operation policy.

20 DR. LYNCH-WALSH: The looping of; okay.

21 MS. CARTER-LYNCH: Second.

22 DR. LYNCH-WALSH: All right. Discussion?

23 (No response.)

24 DR. LYNCH-WALSH: So this is to loop the
25 board governance and operations policies that

1 were presented to the board on the 5th, I've got
2 them up on the screen behind me. There's meeting
3 and rule of order, that's going to DAC, but there
4 are others. You have governing statutes, school
5 board responsibilities and authority, ethics
6 code, student advisory to the board, that might
7 be more relevant to DAC.

8 Was there language for this boardmanship
9 resolution?

10 DR. WANZA: No, there is not language for
11 that, yet, because the board would actually
12 create that prior to their organizational
13 meeting.

14 DR. LYNCH-WALSH: Okay.

15 DR. WANZA: But I do not believe that we are
16 going to DAC next week because we are going to go
17 back and do some work with Dr. Licata and Ms.
18 Batista first before we actually go forward.

19 DR. LYNCH-WALSH: Oh, and then bring it back
20 to the board or then start looping?

21 DR. WANZA: We will probably bring it back to
22 the board and then start looping.

23 DR. LYNCH-WALSH: Okay. That may not jive
24 with the -- our meeting is October 12th and our
25 November agenda is packed with a bunch of

1 requirements. So we can't do it in November.

2 DR. WANZA: So then we may wait until
3 December, Dr. Lynch-Walsh. We certainly know
4 that -- I hear the motion. I'm almost positive
5 it's going to pass. So we understand what we
6 would get as feedback from this group to factor
7 into the work that we have to do.

8 DR. LYNCH-WALSH: Okay. So then it wouldn't
9 go to final board approval before being moved
10 through here and Diversity.

11 DR. WANZA: No. Correct.

12 DR. LYNCH-WALSH: Okay.

13 All right. So all in favor?

14 COMMITTEE MEMBERS: Aye.

15 DR. LYNCH-WALSH: Any opposed?

16 (No response.)

17 DR. LYNCH-WALSH: All right. Hearing none,
18 motion passes unanimously. Head count what do we
19 have, four, five, six -- we have quorum; right?

20 MR. JABOUIN: Yes, six is the quorum number.

21 DR. LYNCH-WALSH: All right. Okay. Motion
22 passes unanimously. So I guess that takes care
23 of that issue.

24 DR. WANZA: May I ask for just a point of --

25 DR. LYNCH-WALSH: Sure.

1 DR. WANZA: So that we all understand
2 everything, it will not come to the October
3 meeting, but it will definitely come to the
4 appropriate meeting before; yes.

5 DR. LYNCH-WALSH: Okay. Right. That's fine.
6 There's nothing stopping this presentation and
7 the appendix which has the policies from being
8 shared out to the group to review immediately.

9 So, Mr. Jabouin, can staff send these to the
10 audit committee members?

11 MR. JABOUIN: Yes, we can send these. I just
12 wanted to mention on the vote, could you -- we
13 didn't get a confirmation from Mr. Mayersohn. I
14 didn't hear him.

15 DR. LYNCH-WALSH: Oh, Mr. Mayersohn?

16 MR. MAYERSOHN: Yes.

17 DR. LYNCH-WALSH: Did you vote yes or no?

18 MR. MAYERSOHN: Yes.

19 DR. LYNCH-WALSH: Yes?

20 MR. MAYERSOHN: Yes.

21 DR. LYNCH-WALSH: Okay. He's a yes. So
22 passes unanimously.

23 MR. JABOUIN: So these documents to the audit
24 committee?

25 DR. LYNCH-WALSH: Yeah, there's two. There's

1 the presentation and the appendix, which is a
2 starting point so people can look at it in
3 advance. And then whenever there are changes
4 that go to the board they would get the revised
5 version.

6 Okay. So that was the only thing I wanted to
7 point out and back to the agenda.

8 All right. So next up we have the Approval
9 of the Minutes for the August 3rd Nominating
10 Committee Meeting and the Approval of the Minutes
11 for the August 3rd Audit Committee Meeting. So
12 first the Nominating Committee Meeting?

13 MS. CARTER-LYNCH: So moved.

14 MR. TURSO: Second.

15 DR. LYNCH-WALSH: Okay. Any discussion?

16 (No response.)

17 DR. LYNCH-WALSH: All in favor.

18 COMMITTEE MEMBERS: Aye.

19 DR. LYNCH-WALSH: Mayersohn?

20 MR. MAYERSOHN: Aye.

21 THE COURT: Okay. Any opposed?

22 (No response.)

23 DR. LYNCH-WALSH: Okay. Motion passes
24 unanimously.

25 Approve the Minutes of the Audit Committee

1 Meeting from August 3rd; we he need a motion to
2 approve.

3 MS. DAHL: So moved. Rebecca Dahl moves.

4 MR. TURSO: Second.

5 DR. LYNCH-WALSH: Okay. Discussion?

6 (No response.)

7 DR. LYNCH-WALSH: All in favor?

8 COMMITTEE MEMBERS: Aye.

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

10 MR. MAYERSOHN: Aye.

11 DR. LYNCH-WALSH: Any opposed?

12 (No response.)

13 DR. LYNCH-WALSH: I don't think there's any
14 other.

15 All right. Motion passes unanimously.

16 We are now on to the RSM Behavioral Threat
17 Assessment Policy and Procedure Audit. We had a
18 special meeting on the 30th to discuss. I think
19 we met for a couple hours. So we had follow-up
20 items that I don't necessarily see here as being
21 provided. So let me get my list.

22 The items that we had for follow-up, we had
23 asked about the mental health positions. There
24 was a PowerPoint that staff presented that
25 explained the positions a bit. But I think we

1 had asked for complete lists. I don't recall
2 getting those, unless -- were those sent?

3 MR. JABOUIN: No, Dr. Lynch-Walsh, we will
4 get those and send those to the committee
5 subsequent to this meeting.

6 DR. LYNCH-WALSH: Okay. The next thing I
7 have --

8 MR. JABOUIN: I do have a -- I believe it's
9 the total that Ms. Hudge presented at the
10 workshop, which I have a physical copy with me.
11 But I will get that out to the committee. That
12 shows the different positions in Ms. Hudge's
13 presentation on Tuesday.

14 DR. LYNCH-WALSH: All right. Then the second
15 thing was we had asked for a breakdown of the
16 \$322,000 cost proposal. We were looking for
17 detail.

18 MR. JABOUIN: Chair, I have the partner from
19 RSM, Jennifer Murtha, to respond to that.

20 DR. LYNCH-WALSH: Is there a document? And
21 the way that came about is we were looking at,
22 Mr. De Meo brought up the cost for the sample
23 sizes and we were trying to reconcile that.

24 MS. MANLOVE: Madam Chair, I'm happy to
25 respond, if you would like RSM to speak to that.

1 DR. LYNCH-WALSH: Sure.

2 MS. MANLOVE: At the request of the committee
3 in our workshop a week ago we have prepared for
4 our own reference today some cost breakdowns for
5 our historical audits that we have presented to
6 Broward Schools on the BTA Threat as well as some
7 "quote" estimated fees options for next steps
8 that we can discuss if the committee would like
9 to.

10 For the specific SOW where we were requested
11 to scope and price a sample size of 356 threats,
12 which were 100 percent of the very serious and
13 serious threats during the scope period our fee
14 estimate was 322,500. I believe this answers Mr.
15 De Meo's question about what was the scope for
16 that fee. But if there are further details that
17 you would like to go through I'm happy to do
18 that.

19 DR. LYNCH-WALSH: Mr. De Meo?

20 MR. DE MEO: 356 of the top two categories,
21 was that --

22 MS. MANLOVE: Yes, it was 100 percent of very
23 serious and serious as well as a sample of the
24 lower risk threats, as well.

25 MR. DE MEO: And over what time did those 356

1 incidences occur?

2 MS. MANLOVE: October of 2022 through March
3 12th of 2023.

4 MR. DE MEO: So annualized that would be more
5 than double?

6 MS. MANLOVE: Yes. Keeping in mind, though,
7 there is a bit of a seasonality to the threat
8 assessment reporting process. Summers and
9 holidays definitely are lower numbers than the
10 school time.

11 MR. DE MEO: So that's to add -- I was under
12 the impression it was like 80, adding 80, because
13 I was just considering the top category. But
14 this is the addition of a couple of hundred
15 items; right?

16 MS. MANLOVE: Yes, sir.

17 MR. DE MEO: And previously the sample sizes
18 were what, 25 for each category?

19 MS. MANLOVE: Yes. One of our reports was a
20 200 sample size. The following one in 2021 was a
21 75 sample size. We started reporting more
22 frequently after that and had a sample size of 35
23 for a partial year and another sample size of 35
24 for a partial year.

25 After the committee's feedback on increasing

1 sample size we did price for the 356 and were
2 engaged to perform an audit of 100 as a sample
3 size.

4 MR. DE MEO: So, presumably, the relationship
5 between what you've been auditing and the cost
6 and the 356 could -- should be some
7 proportionate, I know there's some startup cost
8 and so on in any audit, but once you get rolling
9 and you start picking your samples, this sounds
10 like two or three times the work that you had
11 been performing.

12 MS. MANLOVE: Easily.

13 MR. DE MEO: Easily. Okay. So I don't know
14 what the other committee members or how they
15 feel, but the serious, the very top category, I
16 feel needs to be or I would recommend that we
17 audit those 100 percent. And our chief auditor
18 came up with a strategy whereby we could hire
19 somebody, train them, some of the committee
20 members felt they would prefer to have an outside
21 firm such as yours do it. I think working
22 together we could save money, expand our scope,
23 and I like what we discussed earlier, an ongoing
24 remote on-line realtime audit every day, where
25 you could report probably within a week. I'm not

1 telling you how to do it, but if we had that --
2 if we had that ability to access on-line, you
3 all, and have that as a continual process, I
4 think we could bring the cost down. I think
5 hiring somebody inhouse to collaborate with you,
6 probably under your supervision, I think would be
7 best, I think we could do this in a reasonable
8 time and at a reasonable cost. And I would be in
9 favor of that.

10 So I don't know what the other members think,
11 but that's how I feel.

12 DR. LYNCH-WALSH: All right. Ms. Strauss?

13 MS. STRAUSS: Okay. Thank you very much.

14 So in regards to this, I absolutely do agree
15 and share your same sentiment with the super
16 serious, all these words that we know are going
17 away in January.

18 So with that being said, my question is, I
19 guess for Mr. Lozano, I heard this in the last
20 meeting as you described what's coming in
21 January, will -- and it will be some sort of
22 dashboard component; correct? I mean, we're
23 going to have more realtime data. So are we
24 talking about a solution from now until when that
25 system rolls out? Do you think it will be as

1 labor intensive and as much need for outside
2 auditors? Because I definitely do not -- I want
3 somebody independent doing this. I do not want
4 somebody from our audit team internally doing
5 this by any means. And I would also like to see
6 if there are other firms in addition to RSM that
7 we can consider as well, because I feel that
8 there's -- they're doing a lot and perhaps a
9 fresh eye could be beneficial.

10 So, Mr. Lozano, when we have the new system
11 are we going to need this level or are there
12 going to be controls in place and reporting in
13 place that it is more transparent, or are we
14 still going to need this level of audit
15 engagement?

16 MR. LOZANO: So each audit we've done
17 historically -- good morning, everybody. Ernie
18 Lozano, Director of Behavioral Threat
19 Assessment -- we've gone deeper and deeper into
20 the process of threat assessment. So, initially,
21 2020, 2021 we were looking at compliance.

22 MS. STRAUSS: Correct.

23 MR. LOZANO: Where we're really at right now,
24 if you even look at the current audit, we're
25 really now into looking at the actual plans

1 schools are creating and the implementation of
2 those plans.

3 MS. STRAUSS: Uh-huh.

4 MR. LOZANO: So we pretty much have made it
5 to the place of completing a threat assessment,
6 finding a determination level, you can see fail
7 rates of zero down that audit.

8 Now, we're at, actually, looking at long-term
9 when schools develop the monitoring plan and then
10 the implementation of that plan to the point
11 where in our last conversation we were looking at
12 even daily on a person possession check the
13 attendance.

14 So I think we're at a really good place right
15 now, and I think as we focus now as we transition
16 to January to a whole new model, we'll still --
17 so to what was asked, you're saying in January of
18 a high level, because our new levels are
19 unfounded, low, medium, and high, so it's going
20 to be much simpler in terms of vocabulary and
21 language, so we're saying you want all the high
22 ones audited at 100 percent, and then we can talk
23 medium, low, unfounded; based on budget.

24 It is an extremely time-consuming process to
25 do this audit. So when we did the hundred

1 schools in this last audit, my team had to reach
2 out to those hundred schools, request documents,
3 work with RSM. So it is a labor-intensive
4 process the way we have it designed right now.
5 But if we are going to -- and Dr. Licata has
6 challenged us to be prudent with our finances, if
7 we're moving to a new model in January, do we --
8 are we going to gain any benefit or growth from
9 auditing March, April, May, June of last year
10 when you're going to get that data in February
11 and we're on a new model? So that's some of the
12 conversation I think we have to think about.

13 So I like the conversation of moving to
14 realtime audits, what are we doing right now?
15 Looking at what we're doing right now so we get
16 that information, we get that feedback and we can
17 make changes to make the system better.

18 So -- so I do think we have to have that
19 conversation right now from today to December
20 31st --

21 MS. STRAUSS: Right.

22 MR. LOZANO: When we're living in the CSTAG
23 model, which is being removed January 1st, 2024.
24 If we're going to spend money on an audit, we
25 want to get feedback that's going to make a

1 difference to the system.

2 MS. STRAUSS: Timely. Timely.

3 MR. LOZANO: So how do we look at that
4 process moving forward?

5 MS. STRAUSS: So, Mr. Lozano, and audit
6 committee members, if you remember, I believe
7 when I started in this role, we were getting data
8 like a year later; right? And the whole point of
9 doing more frequent audits and that suggestion
10 and ultimately that change that was made, was
11 because a year later wasn't helping to remove and
12 get you all to zero, right; as far as exceptions
13 and failures, because we don't want to know a
14 year later and a student be sitting in a
15 classroom that is a threat; okay. And so I think
16 the more frequent audits have certainly helped.

17 However, I do -- I do think that we need to
18 find some sort of -- it's an interim solution
19 right now to look at this. So when you said,
20 okay, we're going to look at data from June of
21 last year in February, will that really be
22 relevant? No, it won't, because according to
23 accounting principals that won't be considered
24 timely because systems are changing altogether.

25 However, what do we do in the meantime to

1 make sure nobody and nothing slips through the
2 cracks that will create a security issue? How do
3 we make a realtime dashboard? I mean, obviously,
4 it can't be created over night. So how can we do
5 that and accomplish this in this interim period
6 in a cost effective, being fiscally responsible
7 method, but being effective at the same time?

8 MR. LOZANO: So, again, Ernie Lozano,
9 Director of Behavioral Threat Assessment, we can
10 right now be auditing every school; do they have
11 their school based team established and ready to
12 go; is everybody who's on that team properly
13 trained and met the required trainings? So there
14 are things right now that we, as a system, have
15 in place that you can audit realtime because
16 there are certain statutory requirements that
17 we've already had to do as a district.

18 MS. STRAUSS: No, no, no, I'm sorry. But the
19 kids that are a problem, like we know in another
20 district last week a child stabbed somebody;
21 okay? So I'm talking about, in the meantime,
22 these kids that are at the super high level,
23 whatever they call it now, what are we going to
24 do? Like how are we going to make sure that
25 processes and procedures are being followed as in

1 the interim? Because we are now in a period, an
2 interim period, as we're going to be rolling into
3 a new model, we can't let it slip through the
4 cracks. That's my concern.

5 MR. LOZANO: And you -- you can audit those
6 practices now. Again, we have all the plans in
7 our electronic database now. We have every
8 intervention and action step schools have put in
9 place for every student. And then, again, the
10 BTA department is monitoring and working with
11 those schools daily, following up that the
12 actions they put in place are being implemented
13 for those students. So we are doing all that
14 work daily now. And it's easy for RSM, our
15 internal auditors, to look realtime at those
16 processes and see that those interventions are
17 actually happening.

18 DR. LYNCH-WALSH: So, Ms. Strauss, Mr.
19 Jabouin had a question. I think it's related to
20 your comment.

21 MR. JABOUIN: It is. Thank you, Chair.

22 As Mr. Lozano was talking about, I could
23 collaborate with RSM on identifying those
24 realtime attributes that can be audited and I
25 would recommend to the committee that we -- we

1 start with the current school year. I don't know
2 to what extent it's going to differ from the
3 attributes that we have, though. So -- I mean,
4 so we have a certain number of attributes that
5 are on the report --

6 MS. STRAUSS: Understood.

7 MR. JABOUIN: -- but identifying with Mr.
8 Lozano and RSM what are the realtime attributes
9 and start with the current school year to be able
10 to have a report I'm hoping by maybe the November
11 meeting, Chair, I know you've got some balancing
12 to do, from a period of, let's say, August until
13 October, if I can get some comments on that,
14 Chair?

15 DR. LYNCH-WALSH: Okay. I just wanted to
16 remind everybody that we once upon a time passed
17 a motion to get -- if it wasn't monthly it was
18 definitely quarterly, but I want to say it was
19 monthly reports.

20 MS. STRAUSS: It was monthly.

21 DR. LYNCH-WALSH: All right. Basically, from
22 the BTA team. And then this audit that we've
23 discussed is through March and we would be
24 skipping the end of the school year unless that's
25 being audited, just so we know if things got

1 better, worse or stayed the same from March until
2 the end of the school year.

3 MS. STRAUSS: So, Dr. Lynch, here's what I
4 just wanted to ask RSM and Mr. Lozano. Your team
5 seems to be doing a lot of heavy lifting now that
6 wasn't happening before; right? So you guys are
7 really in there doing a lot of work on your team.
8 So now that heavy lift seems to be coming from
9 you all, shouldn't that, RSM, not increase your
10 workload by three times the amount? If it seems
11 to have been shifted over to Mr. Lozano's team,
12 why would it require three times the amount of
13 work, which is three times the amount of billing?
14 I just, I'm having a hard time understanding
15 that.

16 MS. MANLOVE: Happy to respond. The increase
17 in workload was a combination of adding some
18 testing attributes over the last couple of
19 reports that we previously hadn't done. One
20 example would be our principal calls where we've
21 had some very in-depth collaborative calls with
22 the principals together with Ernie's team to
23 really go through at a very detailed level what
24 is or isn't happening at that school and allow
25 the principal to dig into the files of the

1 students and the records that are being kept
2 together with Ernie's support and with our
3 independent view, come together on, is this
4 really right; is this truly an exception; is
5 there more we need to understand about what
6 happened with this specific case or not? That is
7 a significant increase in effort that we have
8 established in the last round.

9 In addition to that, we also were requested
10 to scope a sample size that was significantly
11 larger than a sample size we have ever audited
12 before, which is why our workload would be
13 increased several times over previous audit
14 reports.

15 We also would very much like to move to this
16 monthly or more frequent model. As we've been
17 discussing, we have -- we have view access to the
18 system today and could easily take a look at the
19 month of August or prior or whatever the
20 committee and Mr. Jabouin decides and provide
21 very frequent audit reports, probably on a
22 monthly basis, within 30 days of the close of the
23 previous month.

24 MS. STRAUSS: And what type of workload would
25 that be in comparison to what you did before?

1 MS. MANLOVE: If the audit committee is
2 recommending that we look at 100 percent of the
3 very serious or serious threats, I think on a
4 month to month basis that workload probably will
5 change. If more threats are identified during
6 the school year and less during the summer, our
7 workload will vary in accordance with how many
8 are reported. But I think that the committee
9 is -- is asking for more frequent auditing and
10 more frequent feedback. I think it compliments
11 the work that Ernie's team is doing in providing
12 that information back to you, and we'd be happy
13 to support that model in whatever way best suits
14 this committee and the district.

15 DR. LYNCH-WALSH: Okay. Ms. Strauss, I've
16 got Peter Turso, then I think Ms. Ighodaro and
17 then I think back to Mr. De Meo.

18 MR. TURSO: So in the interest of being
19 fiscally prudent, when was the last time we
20 reviewed options to RSM? I assume there's other
21 companies out there that perform these tasks; is
22 that correct?

23 Have we reviewed -- you know, it's like
24 shopping for insurance, right; you don't want to
25 stay with the same people forever, because you

1 don't know how you're doing.

2 When was the last time that we looked around
3 to see what our options are, especially in light
4 that we're changing procedures, anyway, shortly.

5 DR. LYNCH-WALSH: I do not think that options
6 were looked at because RSM, they're still just
7 getting traction because this is relatively new.
8 Even though it's changing, it hasn't been in
9 existence that long. It would seem that if we're
10 switching, then that would be a time to look at
11 options. However, I have found, being on here
12 since 2015, that sometimes you get what you pay
13 for, or you don't even get what you pay for with
14 other firms. So, just since 2015, my experience.

15 Are you good or -- do you want to --

16 MR. TURSO: Yeah, I think it sounds like --

17 DR. LYNCH-WALSH: It sounds like something
18 that could be --

19 MR. TURSO: I don't see the harm in making
20 sure that there aren't other options out there,
21 but if there's something since 2015 that you're
22 that we shouldn't be shopping around --

23 DR. LYNCH-WALSH: No, no, I didn't say don't
24 shop, I'm just saying that sometimes you -- with
25 anything in life you get what you pay for.

1 But to your point, Mr. Jabouin, we can pass a
2 motion later, but seeing as everything is
3 switching and I think Ms. Strauss brought this up
4 first, bring some options to the audit committee.

5 MR. JABOUIN: So I just want to mention, the
6 behavioral threat assessment testing has evolved.
7 So RSM was involved with it before I joined the
8 district, and then we've worked together getting
9 comments from the committee and so forth to build
10 our path. Another firm would have to go through
11 a learning curve to do that, which is something
12 that the district could do, but it's something
13 that not too many other firms have developed that
14 practice. But that is something that we could
15 do, obviously. But I just wanted to mention that
16 it would have to be a transition.

17 DR. LYNCH-WALSH: Right. Okay.

18 Ms. Ighodaro?

19 MS. IGHODARO: Yes, my question -- my
20 question is in relation to the last time we had
21 one of these reports we discussed the transfer of
22 students and how that data transfer would go and
23 there were some recommendations made. I just
24 want to get an update on that. Is the process on
25 how the behavior threat is transferred from

1 school to school, is that more streamlined? And,
2 also, from the recommendations we made last time,
3 was that currently tested this time, and how is
4 it doing?

5 MR. LOZANO: Yes. So, again, Ernie Lozano,
6 Director of Behavioral Threat Assessment, and,
7 RSM, I believe, that was attribute 41, so if you
8 want to look at attribute 41 you can see the
9 improvement from the prior audit to this audit.
10 What we did after recommendations from this
11 committee and the work this committee did, my
12 team worked with Veda Hudge's department, we
13 streamlined the processes and protocols, we
14 designed flow charts for schools when a student
15 transfers or registers within the district from a
16 traditional school to a traditional school, the
17 processes for when a student comes from a charter
18 school to a traditional school, and processes for
19 when a student is received from another state.
20 So we streamlined all those processes. We've
21 added to the -- to the electronic databases where
22 information now pops up and alerts the IMTs
23 immediately when a student has an active
24 monitoring plan. So that's another layer. And
25 then for the student that lives within our

1 electronic system an email alert is automatically
2 sent the day the student registers at the next
3 school alerting the school that the student has
4 an active plan.

5 MS. IGHODARO: So in that case is there -- is
6 the transfer more from a -- from a guidance
7 counselor to a guidance counselor? Who receives
8 the student at a new institution?

9 MR. LOZANO: So, again, that happens in
10 multiple, but most students when they're received
11 are received through the IMT. Every school has a
12 front office staff that's assigned to registering
13 new students. So the process is most likely the
14 registrar to the registrar at schools, and then
15 our school administrators and counselors work
16 with the registrar to establish clear processes
17 at the school level once students register and
18 withdraw.

19 DR. LYNCH-WALSH: And, Mr. Lozano, isn't
20 there a manual on how this all works, I thought?

21 MR. LOZANO: Correct.

22 DR. LYNCH-WALSH: And I think we have it as
23 backup?

24 MS. DAHL: We do.

25 DR. LYNCH-WALSH: We do? Okay. That's what

1 I thought. Because there's a lot of detail in
2 each of the processes.

3 All right. I have Mr. De Meo, then Ms. Dahl,
4 and then Ms. Strauss, and then Ms. Fertig.

5 MS. FERTIG: I just have some follow up on
6 what she just asked.

7 DR. LYNCH-WALSH: Sure.

8 MS. FERTIG: It's the same conversation about
9 transferring out of the district. We also talked
10 about the transferring in the district and the
11 different schools that students go to so that
12 they're -- so that we're not placing all of the
13 students that are transferring in one or two
14 schools, and so I don't know if there had ever
15 been any follow-up on that as to where they're
16 transferred and how that's handled. And I'm glad
17 she brought that up because I think that's an
18 important conversation.

19 MR. LOZANO: So I think, Mrs. Fertig, if I
20 can repeat what you said, you're more looking at
21 when we transfer a student from like a
22 traditional school to one of our alternative
23 sites and --

24 MS. FERTIG: If that's where you're
25 transferring them.

1 MR. LOZANO: And there's a lot of factors
2 that go into that. Obviously, our students that
3 have IEPs will be assigned to certain locations.
4 We do manage each situation based on the factors
5 that come with that student and what the next
6 location provides. Can they meet the needs of
7 that student based on the mental health issues or
8 the behavioral issues? So we do look at that as
9 a district before we place students. We have a
10 committee that meets, goes over the plan with the
11 current school and the next location and we put a
12 plan in place. And we also have a plan for when
13 the student transitions back from our
14 nontraditional center locations to one of our
15 traditional sites.

16 MS. FERTIG: And you have a plan to ensure
17 that not all students end up in one or two
18 locations so those locations have a much heavier
19 burden than -- you know, a much bigger job to do
20 than -- than -- you know, I think that was the
21 conversation we had.

22 MR. LOZANO: We use every available resource
23 available in Broward County Public Schools to
24 spread out students as best as we can.

25 DR. LYNCH-WALSH: And those would be

1 procedures that we could get.

2 Dr. Licata?

3 SUPERINTENDENT LICATA: Absolutely. And
4 thank you, Mr. Lozano. Ms. Fertig, I think you
5 also asked a question in there that might have
6 slid by. First and foremost, should we have
7 centers where they're starting to enjoy the
8 larger population of these students, we,
9 obviously, will have to look internally and
10 provide more resources, as you said. Because we
11 want to keep it limited. Dr. Toomer is aware of
12 that as well.

13 The other piece that you asked that I don't
14 think we addressed is, when we have students that
15 move in from other counties that may have an
16 issue, that's always a concern. One of the
17 detriments we have at issue is our lack of
18 updated student information system. It doesn't
19 connect with other counties as well. Previous
20 experience is that was disabling at times. So
21 our communication of students that are coming
22 into the county also is an active, it's one of
23 those weights that Ms. Strauss talked about that
24 you're carrying that you have to, physically, do
25 and get involved in it, versus, potentially, our

1 new system which will integrate immediately with
2 that as they transfer the records, it's through
3 the database and we'll be able to identify those
4 needs, as children sometimes are able to navigate
5 through different -- or families navigate through
6 the system through different counties to avoid
7 certain issues or situations. So if you want to
8 expound on that?

9 MR. LOZANO: And that's what Dr. Licata said,
10 as par of House Bill 543 in 24-25 the state is
11 directed to have one platform that all districts
12 will use for threat management. So in the State
13 of Florida, immediately, district to district,
14 anything in that system, every district will have
15 immediate access to.

16 DR. LYNCH-WALSH: All right. Mr. De Meo?

17 MR. DE MEO: Yeah. I would recommend and
18 if -- I might make a motion that we audit -- the
19 last audit was March, that we audit each month
20 and 30 days after that month we get a report. So
21 by January we're just about caught up, because we
22 have a couple months intervening where we had
23 summer vacation. And then -- and I would do 100
24 percent of the serious only. Because the
25 monitoring plan is required for both serious and

1 very serious. And I think, you know, we have a
2 pretty good handle on what's going on, but we do
3 have to look to the future. So once we get into
4 January and we continue this process of monthly
5 reports, 100 percent of the serious, I would like
6 Mr. Lozano's department, perhaps with our Chief
7 Auditor and RSM, to look at, and I think Mr.
8 Mayersohn raised this, the trends. It's very
9 important. Are we having problems in a certain
10 area? You know, slice it and dice it any way you
11 want, but having this data available is really
12 critical and can be used on a, let's say,
13 prevention basis to predict risk and problems
14 we're having and apply the appropriate resources.

15 So I'd like to get us through this interim
16 period and then continue. And we can revisit
17 this, you know, but I think we should commence
18 immediately monthly audits 100 percent of the
19 serious. The very serious I didn't -- I wasn't
20 thinking about. And let's keep the process and
21 the progress moving. And I'll make a motion,
22 whatever the will of the committee is.

23 MS. FERTIG: And I'll second it.

24 MR. DE MEO: All right.

25 DR. LYNCH-WALSH: Okay. Could you

1 restate for discussion?

2 Give me one sec.

3 Rebecca put her hand up, but I don't know if
4 it's for discussion. But it's been moved,
5 seconded --

6 MR. JABOUIN: I have a question, Chair.

7 DR. LYNCH-WALSH: -- and then discussion.

8 MR. JABOUIN: Thank you. Just a point of
9 clarification from the committee as I have Mr. De
10 Meo indicated that it would be 100 percent of the
11 serious. I would like to get some guidance as
12 far as the other categories from the committee as
13 well -- I'm sorry, Ernie?

14 MR. LOZANO: I think he means very serious.

15 MR. JABOUIN: Of the very serious?

16 MR. DE MEO: The top.

17 DR. LYNCH-WALSH: Very serious; okay. I was
18 going to ask for clarification.

19 MR. JABOUIN: Very serious.

20 DR. LYNCH-WALSH: Okay.

21 MR. DE MEO: And then I would just sample 25
22 of the others until we get into January and see
23 where we're at with the new system.

24 MR. JABOUIN: 25 of the other categories.

25 MR. DE MEO: Yes.

1 MR. JABOUIN: Including transient and
2 unfounded?

3 MR. DE MEO: Yes.

4 MR. JABOUIN: Okay.

5 MS. STRAUSS: No.

6 MR. JABOUIN: No? Okay.

7 MS. FERTIG: Can I just comment on the
8 unfounded, though? Actually, I hadn't thought
9 about this, but I would be curious -- I don't
10 know how you'd do this, but I would be curious as
11 to what an unfounded threat is considered to be
12 and if there's a trend there. I like this trend
13 idea, Mr. De Meo.

14 MR. DE MEO: And I think it's important. I
15 think a sample can be effective and 25 is
16 usually, with this population, a very good
17 predictor. So I think we'd be overdoing it,
18 especially in this interim period, and wasting a
19 lot of money to expand the samples beyond that.
20 The very serious threats or soon to be the
21 maximum, highest, I -- you know, just from a --
22 that's just my gut reaction, not an auditor's
23 reaction, that those should be audited and those
24 monitoring plans should really be looked at,
25 which that's one of the attributes going forward.

1 DR. LYNCH-WALSH: Just a point of further
2 clarification. If you look, and you may not be
3 able to see it, but the transient, the number of
4 transient threats with 1,840 of them for the
5 October through March time period and unfounded
6 was 464. So 25 doesn't seem that out of whack
7 for the population of that size.

8 MR. DE MEO: Yeah, that's 350 per month.
9 Five months? 25, that's, you know -- and then I
10 think we should look at in January when the new
11 regime is in and see if we feel the same way.
12 But I think we need to get going not to hesitate.
13 If we have this capability of on-line realtime
14 ability to look at these records and have it
15 reported 30 days at the end of a month for the
16 previous month, I think we need to get going on
17 that.

18 DR. LYNCH-WALSH: All right. Ms. Dahl?

19 MS. DAHL: I -- personally, I think that the
20 25 for the serious is a little bit small. I
21 would like to see it stay at 50. But my other
22 comment is regarding looking at other options
23 besides RMS [sic].

24 When you have to switch when we're doing all
25 of this stuff and we've worked with RSM for quite

1 a long time now, and they have been very good
2 partners in this, to turn over all of this and
3 have the background information that a new
4 company would have to have, I'm a little
5 concerned about that. Unless we've had some
6 major issues with working with RMS [sic] that I'm
7 not aware of, I'm just concerned about doing
8 that.

9 So that's my opinion. Thank you.

10 DR. LYNCH-WALSH: All right. Ms.
11 Carter-Lynch?

12 MS. CARTER-LYNCH: Well, first of all,
13 there's always a way to fix everything. The
14 first thing I think we ought to do is make sure
15 that we don't put anything in place that's going
16 to hamper Mr. Lozano and his group from doing his
17 job. That's the first thing. Because we don't
18 want to backtrack. The second thing is, we can
19 do both, Rebecca. It doesn't hurt to always
20 check other companies because competition is
21 exciting. But, in the meantime, we need to make
22 sure we keep whatever's in place right now to
23 make sure that Mr. Lozano can do his job. And we
24 don't want to put it in a situation where, you
25 know, we're putting so much in place and we're

1 asking for so much data that we don't get
2 anything.

3 So I would say -- I hope what I'm saying
4 makes sense, but -- because I don't want us to
5 talk it to death, and 25 -- Rebecca, I mean,
6 is -- I think is enough based on the numbers that
7 we have here. So why don't we just stay with
8 that so that way we don't put any more pressure
9 on them.

10 But I think --

11 MS. DAHL: Still 100 percent of the very
12 serious.

13 MS. CARTER-LYNCH: Right. Two things can be
14 true at the same time. Okay? So that's just my
15 little two cents in that.

16 DR. LYNCH-WALSH: Yeah. So I think I heard a
17 friendly amendment on the 50 versus 25 but you're
18 saying 25 is good, so which?

19 MS. DAHL: We can stick with the 25.

20 DR. LYNCH-WALSH: Okay. So we're good on
21 that.

22 So we're gonna need, if there's no further
23 discussion -- and I just, again, want to point
24 out that we passed a motion last year or whenever
25 to get those, I think, monthly reports on what is

1 happening anyway. So that should be happening.
2 And I think you said you have reports. It's not
3 necessarily auditing, it's monthly or quarterly
4 reports on --

5 MS. STRAUSS: Monthly.

6 DR. LYNCH-WALSH: Monthly.

7 MR. DE MEO: Yeah, that's from Mr. Lozano.

8 This would be audit.

9 DR. LYNCH-WALSH: Yeah, yeah, yeah. And they
10 would audit, right, to get us caught up. So,
11 okay, if you can restate? I kind of jotted down
12 what --

13 MS. CARTER-LYNCH: Before you go, Madam Chair

14 --

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

16 MS. CARTER-LYNCH: One other question. I
17 want to know what -- I want explained explicitly
18 to me what an unfounded --

19 DR. LYNCH-WALSH: That's in policy. But Mr.
20 Lozano probably knows it by heart.

21 MR. LOZANO: Yeah, that's really simple. Dr.
22 Toomer was upset with me, he went to somebody and
23 said I threatened to kill him, hurt him, the
24 school did their research, they found out it was
25 never said. That's unfounded.

1 MR. DE MEO: The language in the --

2 MR. LOZANO: An unfounded threat is the
3 threat never existed, it was never made.

4 MR. DE MEO: The language in our policy says,
5 unfounded, no threat. Following a threat
6 assessment the threat could not be corroborated
7 or substantiated.

8 MS. CARTER-LYNCH: Okay.

9 MR. DE MEO: Highly judgmental, not real easy
10 to audit. But judgment has to be exercised. We
11 have to have the right people in place. And the
12 program has to be monitored.

13 MS. CARTER-LYNCH: Yeah. Okay. Thank you.
14 I just wanted to make sure that we are clear on
15 exactly what that is. I kind of knew what it
16 was, but, you know, it helps.

17 MR. LOZANO: And, again, just moving forward,
18 all threats, unfounded, low, medium, or high in
19 January go through a three-step review, the
20 school based team, then the principal, who's not
21 allowed on the school based team anymore, does a
22 review, and then the district team has two days
23 to do a review. So all threats in January,
24 unfounded, low, medium, and high, will go through
25 that three-step process.

1 DR. LYNCH-WALSH: Okay. And transient
2 threats, which are above unfounded, do not
3 reflect a genuine intent to harm, they're often
4 made in the heat of the moment and may be an
5 expression of humor, rhetoric, anger, frustration
6 that can easily be resolved with an apology,
7 retraction or explanation by the person who made
8 the threat. Transient threats can be provocative
9 and disruptive, but from a threat assessment
10 perspective they do not reflect a real intent to
11 harm others. That's probably most teenagers on
12 any given day.

13 MS. STRAUSS: Right. But just everybody keep
14 in mind that all of this confusing language is
15 going away. So it's going to be way clearer,
16 right, and we're not going to have all this all
17 over the board. You're going to fall in one of
18 way few buckets and it's going to be very clear
19 what that is. So I don't think that we need to
20 worry about understanding what each of these are
21 right now because they're going away, and that's
22 just --

23 MS. CARTER-LYNCH: I pretty much understand
24 them. I just think a lot of times it's best to
25 state things so everybody can be on the same page

1 and everybody can be clear.

2 MS. STRAUSS: Okay. And then I just wanted,
3 on discussion, to your point, I wanted to
4 address, you know, not -- you know, the change.
5 And your point, the consideration of looking at
6 other audit teams, right, competition is a good
7 thing, and there's always a negotiation.
8 Everything is negotiable. And I do not think
9 that that has been something this district, at
10 least what I have seen through the audits that we
11 have been reviewing, I've never seen any
12 discussion of putting anything out for bid. In
13 fact, I believe we paid \$40,000 for one audit to
14 audit the exit salary of departing staff members
15 and that audit team was only made up of two
16 professionals. \$40,000. I asked them.

17 And, so, with that being said, I would like
18 competition and bids that will not in any way
19 interrupt Mr. Lozano's work, but, in the
20 meantime, ensuring that we have healthy
21 competition and healthy negotiations.

22 DR. LYNCH-WALSH: Okay. Mr. Turso and then
23 we need -- Ms. Fertig, and then we need to wrap
24 this up because we had sort of an hour, hour and
25 a half for this.

1 Mr. Turso?

2 MR. TURSO: So in the interest of what Ms.
3 Strauss was just saying, should we move forward
4 with a formal motion to do that? I really want
5 to add something to something that Madam Chair,
6 Nathalie Lynch-Walsh, said about getting what you
7 pay for. I think I'd be remiss of me of all
8 people at these tables saying that, historically,
9 Broward County Public Schools doesn't always do
10 the greatest job of getting what we pay for. So
11 to say getting what we paid for as a reason for
12 being complacent is probably not in the best
13 interest of our children. So if there's some
14 formality that needs to be done to review options
15 and, as we indicated, have some competition, I'd
16 like to move forward with that.

17 MR. DE MEO: Madam Chair, I think we should
18 move the question and then that should be another
19 motion.

20 DR. LYNCH-WALSH: Absolutely.

21 All right. So that was -- okay. So, Mr. De
22 Meo, if you can restate the motion and indicate
23 the, I believe it's 20 -- the sample size is 25
24 for everything but very serious and very serious
25 is 100 percent, but if you can, from the top,

1 restate?

2 MR. DE MEO: I move that the district engage
3 RSM to perform a monthly audit starting with the
4 last time we audited in March and to provide us a
5 report within 30 days at the end of each calendar
6 month until January and then we should reconsider
7 the sample sizes and our approach. Also, the
8 sample sizes would be 100 percent of the very
9 serious and 25 of all other categories, with an
10 eye towards collecting data so that it can be
11 analyzed to determine if there are any trends
12 either geographically, demographically, or any
13 other analysis that would be helpful.

14 MS. FERTIG: And I seconded that.

15 DR. LYNCH-WALSH: Okay. All right. No more
16 discussion.

17 All in favor?

18 COMMITTEE MEMBERS: Aye.

19 DR. LYNCH-WALSH: Any opposed?

20 (No response.)

21 MR. MAYERSOHN: I'm an aye.

22 DR. LYNCH-WALSH: You're an aye? Okay. So
23 you're two nos?

24 MS. IGHODARO: I'm a, no.

25 MS. DAHL: I'm not. I'm a yes.

1 DR. LYNCH-WALSH: All right. So we have one,
2 two, three, four, five, six, I'm an aye, seven --
3 so eight yeases, one, no.

4 MR. JABOUIN: I have a point of information,
5 Chair.

6 DR. LYNCH-WALSH: Yes?

7 MR. JABOUIN: Thank you, Chair. So the board
8 would like -- the board members that I've spoken
9 to would like to -- me to bring these to them,
10 which I intend to bring that motion when the
11 report is presented, so that way they can make
12 the decision. Because they have to provide the
13 funding as well. So I've documented the motion.
14 When the report is transmitted I will include the
15 motion as well so that that way they can decide
16 on that. Because sometimes they -- in some
17 meetings they have added things or they have
18 modified things.

19 DR. LYNCH-WALSH: Ms. Fertig?

20 MS. FERTIG: Just a point. And I don't know,
21 but I just feel that the format that Mr. De Meo
22 has outlined here and that we've all adopted will
23 actually maybe save us money because it will
24 sufficiently get us through doing things. I --
25 and I hope the board considers that.

1 Not only is it better from the safety aspect,
2 but I think it could be potentially better from a
3 financial aspect.

4 DR. LYNCH-WALSH: I can't see what other
5 solution they would come up with to audit the
6 interim period.

7 Ms. Ighodaro?

8 MS. IGHODARO: I have a question. What are
9 the chances or -- of a transient escalating up to
10 a very serious? What is the percentage?

11 MR. LOZANO: So, again, every incident is
12 evaluated separately. So what you would have is,
13 the day that first incident happened, it would be
14 transient, the student does something else,
15 that's evaluated separately and that one would be
16 very serious or serious depending on -- so we
17 don't change prior levels from it was this today
18 now tomorrow it's this. Those are evaluated
19 separately.

20 MS. IGHODARO: So, just to clarify --

21 MR. DE MEO: But do you have any data on the
22 migration through those paths?

23 MR. LOZANO: You mean students who repeat?
24 Yeah, we have that data.

25 MR. DE MEO: Do you see any trends where

1 there's migration through the various categories
2 up to very serious? I think that's a very good
3 question.

4 MS. IGHODARO: How often does it escalate?
5 Is there a way that you are currently tracking?
6 Because you're saying you're treating every issue
7 the same. So does every issue start at a
8 transient level and then if it reoccurs it goes
9 up to a serious?

10 MR. LOZANO: No, every issue is -- has total
11 separate documents, evaluations. They're
12 separate.

13 MS. IGHODARO: Got you. I just want to
14 clarify publicly that the reason I voted no is
15 because the amount of transient is extremely
16 large and a 25 sample size of that is
17 ridiculously low for a test sample.

18 MS. FERTIG: So just following what she's
19 saying, do you track how many -- so say you have
20 a student and he's made five transient threats,
21 are you tracking that? And then what -- what
22 resources are you putting in place to make
23 sure --

24 MR. LOZANO: That's exactly -- we look at
25 that data and then we work with the schools to

1 put interventions in place to ensure, you know,
2 that behavior discontinues.

3 MS. IGHODARO: For each behavior or is it all
4 compiled into one? Is it per each offense? Is
5 there a mitigation plan for each offense?

6 MR. LOZANO: Correct. Correct.

7 MS. IGHODARO: Got you.

8 MR. LOZANO: And that will remain consistent
9 in the new model.

10 DR. LYNCH-WALSH: Okay. All right. So Mr.
11 Turso brought up, because I'm trying to get us
12 through motions since we had a special meeting
13 and spent, I don't know, two and a half hours on
14 this last time, maybe three, so, Mr. Turso, you
15 talked about having a -- looking at options,
16 which -- and, actually, Mr. Jabouin just asked
17 whether we could ask RSM for a rough estimate of
18 what the motion we just passed would cost. I
19 don't know if that's something you can do on the
20 fly or if you have to get back to us. It looks
21 like a no, not on the fly?

22 MS. MANLOVE: I think we could give a general
23 range, but we would need to go back and sharpen
24 our pencils to give you an exact.

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

1 that could be forwarded to us.

2 All right. So, Ms. Fertig, and then if you
3 have a motion you want to craft?

4 MR. TURSO: I'll craft; sure.

5 MS. FERTIG: I'm just thinking. I understand
6 if we're embarking on a new period, that's one
7 thing, but we're in September. January is not
8 far away. The process for looking at this will
9 take, if it's school board, 20 years, but maybe
10 only a few months. Sorry, Mr. Jabouin. And so
11 what I'm thinking is let's just get this month to
12 month from RSM. If we're going to make a change,
13 let's make it, you know, next year.

14 The other thing I think would be helpful, Mr.
15 Jabouin, is for you to tell people how often we
16 change our auditors; what you do to select an
17 auditing firm; what they have to do to qualify.
18 I know that we're required to change our main
19 auditing firm every so often and I know you have
20 a process for selecting others. But I think it
21 would be helpful for everybody to know what that
22 is.

23 DR. LYNCH-WALSH: As long as you can do it in
24 like 30 seconds because we're going to go off
25 schedule here pretty quickly.

1 MR. JABOUIN: Sure. Thank you. And this,
2 Ms. Strauss, this helps relate too. There is a
3 process for analyzing, selecting the auditors and
4 there is going to be a new RFP process that will
5 have -- that will involve evaluating all the
6 auditors that do that. So we will involve the
7 audit committee members, maybe one or two, to be
8 part of that process in the selection. I hope we
9 can. I have to check with legal. But there is a
10 whole process where we put the RFPs out and the
11 bids and so forth.

12 DR. LYNCH-WALSH: And you know who's here
13 today who could give us a timeframe, I believe
14 the Director of Procurement is in the back. And
15 so if we, in trying to get answers, because you
16 don't actually have to select one, but I believe
17 we could probably do like an RFI -- we need
18 something where we can get an idea. If we're
19 going to look at options for different auditors
20 for the behavioral threat assessment audit what
21 is the usual timeframe, like three months, from
22 start to finish, Mary; if you don't mind?

23 MS. COKER: Good morning. Mary Coker,
24 Director of Procurement & Warehousing Services.

25 Thank you, Dr. Walsh, for that question. It

1 depends on what you want to do. I know that you
2 are all talking about getting options. We have
3 an RFI, which is Request For Information where we
4 can gather which, you know, gather -- canvass the
5 market, if you will, to understand what different
6 auditors are out there. We can also do an RFP,
7 which is what we've normally done for this type
8 of service. And within that RFP we have a pool
9 of vendors which is what we have currently for
10 the auditor. And then there are several auditors
11 and they use the services amongst the different
12 pool of auditors that are in that pool.

13 DR. LYNCH-WALSH: With an RFI, though, can we
14 get information on price?

15 MS. COKER: You can get information on price.
16 You cannot award.

17 DR. LYNCH-WALSH: No, of course, because it's
18 not an RFP or an RFQ.

19 MS. COKER: Right. So you won't be making
20 any type of evaluation, but if you want to market
21 -- you know, canvass the market you can
22 definitely get pricing to understand, but you
23 will not be awarding. You would still have to do
24 an RFP.

25 DR. LYNCH-WALSH: Right. How quickly can you

1 get response to an RFI, though, seeing as we're
2 in September and we're looking at everything
3 changing in January?

4 MS. COKER: So an RFI, there's no actual
5 limitation as it relates to how long it can be
6 out on the street. Normally, the more time it's
7 on the street the more opportunity that you have
8 to get more vendors that are interested in doing
9 the work. But, you know, through the system that
10 we have and the outreach we normally leave it out
11 for two weeks. Therefore, that's sufficient
12 amount of time. We give them information where
13 they have an opportunity of a window of one week
14 to ask questions and then we'll receive
15 responses. But, again, it all depends on the
16 scope of what you're looking for. Depending on
17 the magnitude of SOW you will be able to gauge
18 whether you want it out on the streets for a
19 week; two weeks; a month.

20 DR. LYNCH-WALSH: And then, of course, first
21 you've got to write it.

22 And Ms. Carter-Lynch?

23 MS. CARTER-LYNCH: I just, Mr. Jabouin, I
24 would like to be a part of that process because
25 that's my background is sourcing vendors. I

1 spent 30 years doing it, so --

2 MS. STRAUSS: I second that.

3 MR. DE MEO: I just question if this is the
4 time to do this. Maybe January or February we
5 definitely should do it, but it's going to impact
6 Mr. Lozano, it's going to impact the Chief
7 Auditor.

8 DR. LYNCH-WALSH: No, this is just to canvass
9 the market; that's all.

10 MR. DE MEO: Where do you think they're going
11 to get the information from? Do you think --

12 DR. LYNCH-WALSH: No, no, no, this is from
13 firms to see how much -- yeah, to get pricing.

14 MR. DE MEO: Where do you think the
15 information about the request is going to come
16 from?

17 MS. STRAUSS: It should come from the Chief
18 Auditor.

19 MR. DE MEO: I think it's going to impact Mr.
20 Lozano and the Chief Auditor.

21 DR. LYNCH-WALSH: Well, we have audits
22 already done. Because if we wait til January --
23 I'm not saying we're trying to switch, I'm just
24 trying to lay out the timeframe, the milestones,
25 timeframe.

1 MR. DE MEO: And all the information is going
2 to change because we have a new system and a new
3 regime in effect in January.

4 DR. LYNCH-WALSH: So we could have them do it
5 within the scope of the changes, which are out
6 there, so they should know. Or else they won't
7 know. So --

8 MS. FERTIG: What Mr. De Meo's saying, and I
9 think -- and this is what I was trying to say is,
10 I don't think we should make a change between now
11 and January.

12 DR. LYNCH-WALSH: We're not. No, but if you
13 don't use your lead time --

14 MS. FERTIG: I understand. I understand. I
15 don't think we should. I think we should make
16 that clear. Because I like what he's laid out as
17 a month to month. And then if you're going to do
18 it in January you can bring the information and
19 then we can all talk about, you know, what
20 experiences we've had and what we haven't, but I
21 think there's going to be a huge learning curve
22 here and -- and I -- on the other hand, it's
23 useful to know how many firms are able to do
24 this.

25 DR. LYNCH-WALSH: Right. And the thing is,

1 you want to have that information as soon as
2 possible rather than waiting. Because we can do
3 two things at one time.

4 MS. FERTIG: I understand. I understand.

5 DR. LYNCH-WALSH: What Mr. De Meo has -- what
6 we just passed a motion on will be happening and
7 at the same time you can canvass the marketplace
8 and either use the results or continue with RSM.
9 It's just so you, you know, have the information
10 in a timely manner.

11 MS. CARTER-LYNCH: And we have established --
12 I'm sorry. Madam Chair?

13 DR. LYNCH-WALSH: No, you're good.

14 MS. CARTER-LYNCH: We have established that
15 we will not do anything to hamper the progress
16 that's already in place for Mr. Lozano and his
17 group; right?

18 DR. LYNCH-WALSH: Yep.

19 MS. CARTER-LYNCH: Okay.

20 DR. LYNCH-WALSH: Okay. So, Mr. Turso, do
21 you have a motion?

22 MR. TURSO: So then to use the proper
23 terminology, I believe the motion would be to
24 craft an RFI, would that be correct -- yeah, to
25 craft an RFI to review options for other auditors

1 other than RSM. Obviously, RSM can put their hat
2 in the ring, I'm certain, for work that will be
3 conducted -- audit work that will be conducted
4 alongside Mr. Lozano with the new January
5 guidelines.

6 DR. LYNCH-WALSH: BTA guidelines?

7 MR. TURSO: Yes, with the new BTA that will
8 begin in January. So nothing will occur with
9 this gap period.

10 DR. LYNCH-WALSH: Right. Okay.

11 MS. FERTIG: Can I -- can I just suggest one
12 thing? Can we ask for people who have experience
13 in doing the behavioral threat assessment audits?

14 MR. TURSO: Sure.

15 DR. LYNCH-WALSH: Well, that's what will come
16 out in the RFI.

17 MS. FERTIG: Well, I just wanted to
18 specifically have that stated, that's what we're
19 -- not that they're auditors, not that they're --
20 that they have specific experience in doing
21 auditing in this.

22 MR. TURSO: And that's a great question is,
23 do we even know how many firms are out there that
24 can do this sort of work?

25 DR. LYNCH-WALSH: No. No, but this is how

1 you find out.

2 MR. TURSO: Thank you. And I want to just
3 add that the key salient point that was being
4 discussed is, we have a new superintendent now,
5 and we haven't had a history of being proactive.
6 I think this is a wonderful message that we're
7 going proactive, that we're looking at something
8 that's going to occur in January in September,
9 instead of waiting until April. Thank you.

10 DR. LYNCH-WALSH: Okay. So to be a motion it
11 needs to be seconded.

12 MS. CARTER-LYNCH: I'll second it.

13 DR. LYNCH-WALSH: Okay. Any further
14 discussion before we take a vote?

15 Ms. Ighodaro?

16 MS. IGHODARO: Is there impact to you in all
17 of this; is there any new information that has to
18 come directly from your office to make this
19 happen?

20 MR. LOZANO: So the sad thing, any time
21 you're doing something new, people are going to
22 ask for information and they'll have to refer to
23 our department. This is a very narrow line of
24 work that not a lot of people -- you know, and
25 RSM in terms of even auditing threat assessments,

1 I don't know how many other districts participate
2 in this type of work to the level we do here in
3 Broward. So -- so, again, will there be an
4 impact as we do this? I'm sure. Will we work
5 through it like we do everything else?
6 Absolutely.

7 MS. FERTIG: Could we have the motion read
8 back?

9 DR. LYNCH-WALSH: I didn't write it down, but
10 --

11 MR. JABOUIN: I have it. Excuse me. Move
12 the district engage RSM to perform a monthly --

13 DR. LYNCH-WALSH: No, we did that one. The
14 one Mr. Turso just mentioned.

15 MR. JABOUIN: Oh, I'm sorry. I missed that.
16 I'm sorry, Mr. Turso. Could you repeat that?

17 MR. TURSO: I can try. You'll have to help
18 me along. I believe it's my first one.

19 MS. MARQUARDT: I have it.

20 DR. LYNCH-WALSH: Michele Marquardt has it.

21 MS. MARQUARDT: To craft an RFI to review
22 options for other audit firms for audit work that
23 will be conducted with the new BTA guidelines and
24 ask for firms that have specific experience in
25 this type of BTA audit work. Is that good?

1 MR. TURSO: That's better than I said it,
2 ma'am.

3 DR. LYNCH-WALSH: Okay. Moved, seconded, and
4 I think she even solidified some thoughts there.

5 All right. Any -- any further discussion?

6 (No response.)

7 DR. LYNCH-WALSH: Okay. All in favor?

8 COMMITTEE MEMBERS: Aye.

9 DR. LYNCH-WALSH: Any opposed?

10 MR. MAYERSOHN: I'm an aye.

11 MR. JABOUIN: I'm sorry, I think a
12 modification is needed because there's a
13 conflict. Can you clarify that?

14 MS. MARTE: Through the Chair, if we could
15 consider taking out "other", "other audit firms"?
16 The motion should say an RFI for audit firms. So
17 anyone can bid on the work.

18 MR. TURSO: Correct. Otherwise it would
19 exclude --

20 MRS. MARTE: If we say "other" it appears to
21 exclude RSM. And I believe that's not the
22 intent.

23 DR. LYNCH-WALSH: Right. And we do not like
24 to exclude in this district.

25 MR. TURSO: So let's strike the word "other",

1 please.

2 DR. LYNCH-WALSH: Okay. All right. So
3 that's a friendly amendment.

4 MS. CARTER-LYNCH: He's good with it?

5 DR. LYNCH-WALSH: You're good with it? He's
6 good with it.

7 MR. TURSO: Yeah.

8 DR. LYNCH-WALSH: All right. Strike "other".
9 We had ayes, including Mr. Mayersohn.

10 Any opposed?

11 (No response.)

12 DR. LYNCH-WALSH: Okay. Motion passes
13 unanimously. And let me just double-check my
14 notes.

15 So we had information that was requested, I
16 think we got through --

17 MR. JABOUIN: I wanted to mention something.

18 DR. LYNCH-WALSH: Internal versus external, I
19 think we kind of answered that by way of both
20 motions on internal versus external.

21 Mr. Jabouin, and then we're going to move on
22 to the next item.

23 MR. JABOUIN: Thank you, Chair. I neglected
24 to say earlier regarding the request for the
25 information, the mental health professionals, our

1 team did put it on the Office of the Chief
2 Auditor website and you'll have that information
3 from Ms. Hudge. And then we also put in the
4 slides that Mr. Lozano presented as well. And I
5 just checked those on the Chief Auditor's
6 website. Thank you, Chair.

7 DR. LYNCH-WALSH: Okay. So that's under --
8 is that under today's or --

9 MR. JABOUIN: It's under August 30th's web
10 page.

11 DR. LYNCH-WALSH: Oh, the special meeting.

12 MR. JABOUIN: Yeah, the special meeting.

13 DR. LYNCH-WALSH: All right. So if you go to
14 the website and to the special meeting it's
15 there?

16 MR. JABOUIN: Yes.

17 DR. LYNCH-WALSH: I did see. Okay.

18 MS. FERTIG: And just to follow up on this
19 conversation, could you prepare a list for us of
20 the auditing firms that you're currently using
21 and what their fees are? I just think that would
22 be good information for the whole group.

23 DR. LYNCH-WALSH: Okay. So moving on, next
24 up we have AppliTrack. We talked about it for
25 five minutes at the last meeting and then we did

1 not transmit it. So we need to transmit. That
2 was the one that was from something like 10 years
3 ago, the findings. Well, we know that this type
4 of thing happens where I think it was Recordex
5 more recently, but, yeah -- yes, Ms. Fertig?

6 MS. FERTIG: Well, I read this and I'm -- you
7 know, I can't -- I know I probably mentioned this
8 last time, but I can't help but reflect on the
9 fact that we asked to have further audits done on
10 the previous Chief Information Officer and it was
11 suggested that we move forward instead of
12 backwards. So when I saw something that was 10
13 years old I'm like, okay, why this? It doesn't
14 mention any names. I'm not looking to mention
15 names. I don't want to say this person did a
16 good job or a bad job, I just want to see if that
17 person is still here and what is being done to
18 ensure this doesn't happen again?

19 DR. LYNCH-WALSH: Mr. Jabouin?

20 MS. FERTIG: What provoked this and --

21 DR. LYNCH-WALSH: Yeah, what provoked this
22 audit?

23 MR. JABOUIN: Thank you, through the Chair.
24 So the selection of AppliTrack, itself, was
25 deemed to be a system that was key to take a look

1 at from that standpoint. So it was selected. It
2 has -- it does go back a while because we've
3 renewed the contract several times. And the
4 exception that's there had to deal with the
5 initial approval and then needing to go back to
6 the board on that end, which is something that
7 somebody mentioned that we had seen before in
8 some other audits as well where there's a
9 requirement to get board approval and individuals
10 have gone underneath that. That was the case
11 with that exception.

12 MS. FERTIG: That was splitting contracts.

13 DR. LYNCH-WALSH: Splitting purchases to stay
14 under the threshold, didn't go to the board.

15 MR. DE MEO: Are the people involved
16 initially and continuously throughout the same or
17 are there others involved? I think -- we want to
18 know that along with the cure that the people
19 that were involved are, you know --

20 MS. STRAUSS: No longer.

21 MR. DE MEO: Well, it depends on --

22 MR. JABOUIN: Ms. Coker didn't hear the
23 question.

24 MS. FERTIG: Either are no longer here or
25 that they have been made well aware of what the

1 penalties are for circumventing the --

2 MR. DE MEO: The IT Director isn't here;
3 right?

4 DR. LYNCH-WALSH: The Chief IT, and I don't
5 think Ms. Coker was here. I know she wasn't here
6 in 2013. So that's not on here either.

7 So the superintendent that was here, the
8 culture -- the culture persists, but a lot of the
9 people are no longer here. So that is -- I
10 believe that was spelled out in policy. We could
11 ask Ms. Coker, but they're having a sidebar.

12 So I think we just need to transmit this --
13 sorry, I'm looking for -- I have too many
14 packets. So we just need a motion to transmit
15 the AppliTrack audit.

16 MS. CARTER-LYNCH: I'll move.

17 DR. LYNCH-WALSH: Oh, yes. I've just been
18 told we didn't approve the BTA, to transmit the
19 BTA? I thought we did that at the special
20 meeting.

21 MS. FERTIG: So moved.

22 DR. LYNCH-WALSH: Okay.

23 MS. CARTER-LYNCH: Second.

24 DR. LYNCH-WALSH: All right. All in favor of
25 transmitting the BTA report?

1 MS. FERTIG: With our motion.

2 DR. LYNCH-WALSH: With our motion attached?

3 COMMITTEE MEMBERS: Aye.

4 DR. LYNCH-WALSH: Any opposed?

5 (No response.)

6 DR. LYNCH-WALSH: Okay. Motion passes

7 unanimously.

8 So now we need a motion and a second for
9 AppliTrack being transmitted to the board. We
10 discussed it at our last meeting, but did not --

11 MS. FERTIG: I think Ruth moved it and I'll
12 second it.

13 DR. LYNCH-WALSH: Moved and second.

14 All in favor?

15 COMMITTEE MEMBERS: Aye.

16 DR. LYNCH-WALSH: Any opposed?

17 (No response.)

18 DR. LYNCH-WALSH: Mr. Mayersohn, for
19 AppliTrack?

20 MR. MAYERSOHN: Yes.

21 DR. LYNCH-WALSH: Aye?

22 MR. MAYERSOHN: That's an aye.

23 DR. LYNCH-WALSH: Okay. Very good. So next
24 up would be the Internal Funds of Selected
25 Schools. That's Dave Thomas is the school.

1 That's item number 9.

2 MR. JABOUIN: Yeah, thank you, Chair. So
3 this is the last remaining school for the
4 previous school year that we needed to get done,
5 was Dave Thomas. The reason for the delay, as
6 you can see, that there are some exceptions that
7 are there regarding disbursements and we needed
8 to get some responses, so we were not able to get
9 that in for the last meeting. So we do have
10 that. Dr. Toomer is here as well to respond to
11 any questions from the committee.

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

13 MS. FERTIG: Yeah, okay. There's some pretty
14 egregious findings here. But let me ask a
15 question. What -- I'm just -- I looked at these
16 findings and I'm wondering why did it happen and
17 what follow up has been done to determine that?

18 DR. LYNCH-WALSH: So just to clarify for
19 everybody, this is a school that was being
20 reviewed, so we would have to go back to the
21 internal funds of the business support center
22 because there's a connection there. And if you
23 look on page 3, there's a lot of different
24 bookkeepers and people that are doing the work.
25 The principal has changed since this audit

1 period. So when they say they go over things
2 with the principal, do you mean the one that the
3 exceptions occurred under or the one that's brand
4 new that had nothing to do with this? So --

5 MS. FERTIG: And where is the one -- where is
6 the person who was there when this occurred?

7 DR. LYNCH-WALSH: Right.

8 MS. FERTIG: But I'm just wondering, like the
9 nursery fund, there seems to be a huge balance.

10 DR. LYNCH-WALSH: So let's go -- yeah, so if
11 we can go in order. Do you have questions on
12 different pages? Because I have one starting on
13 page 2.

14 MS. FERTIG: Yeah.

15 DR. LYNCH-WALSH: Let me pull that up.

16 All right. So your questions are on the
17 nursery?

18 MS. FERTIG: No, I have them -- actually, I
19 have them on almost every one.

20 DR. LYNCH-WALSH: Okay. What's the first
21 page?

22 MS. FERTIG: My first question, of course,
23 was it the same principal throughout this period?
24 And -- and the first one was the disbursements
25 for the luncheons, which I know we used to see

1 this fairly regularly where they would take the
2 funds out of the wrong account. I mean, really,
3 out of Crime Watch?

4 MS. DAHL: And they all voted to do that.
5 All the Crime Watch kids voted to do that.

6 DR. LYNCH-WALSH: Okay. So that was your
7 first question? So the issue here though is, I
8 guess the question -- it is the same principal
9 that this all happened under, this Perry Egelsky.
10 And then there's a new principal as of May 2023.

11 So in here it speaks to going over the
12 different bulletins with the principal. Which
13 principal is that referring to.

14 DR. TOOMER: So that's -- going over the new
15 bulletin is with the new principal. And thank
16 you, Dr. Lynch-Walsh for pointing out the
17 distinction that most of the actions that we're
18 discussing today happened with the previous
19 principal.

20 However, since the new principal has come in
21 and now was responsible we want to make sure that
22 these don't happen again. So I met with her as
23 well.

24 DR. LYNCH-WALSH: That makes total sense, but
25 then where is the prior principal; are they at

1 another school?

2 DR. TOOMER: Retired.

3 DR. LYNCH-WALSH: Oh, retired.

4 DR. TOOMER: Yes.

5 DR. LYNCH-WALSH: So they will not be doing
6 this anywhere else?

7 DR. TOOMER: No.

8 DR. LYNCH-WALSH: Okay. Retired. So that
9 answers that one question.

10 Does anyone else have any other questions?
11 Because I have a couple stickies.

12 MS. FERTIG: Yeah, I have -- I have one in
13 almost every category.

14 DR. LYNCH-WALSH: Okay. All right. So which
15 is yours, you had disbursements?

16 MS. FERTIG: Well, are we good with the
17 luncheon?

18 DR. LYNCH-WALSH: Yeah, mine start on page 2.

19 MS. FERTIG: Okay. So you do you want to go
20 back to page 2?

21 DR. LYNCH-WALSH: Yeah, we can go in order if
22 you're not on page 2.

23 So my question on page 2, and this is maybe
24 more a question for the Office of the Chief
25 Auditor. It says, in planning and performing our

1 examinations we obtained an understanding of the
2 internal control structure established by the
3 administration. I -- are principals responsible
4 for establishing internal controls? Or I thought
5 they were responsible for following them.

6 Because if we're expecting principals who are not
7 CPAs to establish internal controls that might
8 explain a few things that we find in audits.

9 MR. JABOUIN: So the internal controls should
10 be established outside of audit function. So we
11 do look at that. So to some of the schools the
12 business support center creates a lot of the
13 procedures that are followed there. But I think
14 they're mostly completed outside of the schools.
15 The schools don't write the procedures that they
16 follow.

17 DR. LYNCH-WALSH: Right, the business support
18 center does. And so is there a CPA that is
19 establishing these procedures or somebody with
20 audit background? Because --

21 MRS. MARTE: There's a CPA in the business
22 support center.

23 DR. LYNCH-WALSH: But it's not run by a
24 person that's a CPA. So who would be the CPA in
25 the business support center that's establishing

1 these and who's reviewing what they establish?

2 MR. JABOUIN: So if I can ask Ms. Gouldbourne
3 to add to what I have indicated before?

4 MS. GOULDBOURNE: So the standard practice
5 bulletins are written to chapter 8, which is the
6 red book. These are -- it's eight pages long and
7 it's basically a standard that the state gives to
8 how to handle the internal funds. There's no
9 extraordinary accounting principles that are used
10 in the internal funds. There's no financial
11 statement requirements except to basically tell
12 everyone what balance is associated with each
13 fund from the bank account. There's a single
14 bank account. There's single entry debits and
15 credits. There's no due entry. There's no
16 requirements of income statements or balance
17 statements. So this is, in essence, a checkbook
18 register review and audit.

19 So the requirement of a CPA, I'm not really
20 sure, I would just like to know what portion of
21 that you would like to know that a CPA would need
22 to have to develop the standard practice
23 bulletins to -- that have to be developed by
24 policy to adhere to chapter 8.

25 DR. LYNCH-WALSH: No, I'm talking about

1 policy. So, for instance, there's an internal
2 fund policy and then also procedures. Because
3 you want to have an appropriate background to
4 know that you're interpreting a standard practice
5 bulletin correctly. And on --

6 MS. GOULDBOURNE: So the standard practice
7 bulletins are the procedures and policies by the
8 district.

9 MR. DE MEO: Madam Chair, aren't they -- I'm
10 sorry. Aren't they obliged to follow what the
11 district has established?

12 MS. FERTIG: Yeah, that's the word they're
13 missing, district administration.

14 MR. DE MEO: And, hopefully, hopefully, the
15 district has consulted appropriate people,
16 whatever their titles are, to develop these
17 procedures.

18 MS. FERTIG: Yeah, this could be fixed by
19 putting the word district administration in
20 there.

21 MR. DE MEO: Yeah, I think so.

22 MS. FERTIG: And if it's beyond that, in the
23 State of Florida, adding the State of Florida for
24 good measure.

25 MR. DE MEO: Right. Right.

1 DR. LYNCH-WALSH: So I think a point was just
2 made which has been a sticking point with me for
3 every year that I've been on here. The standard
4 practice bulletins cannot be the procedures
5 because the average person at a school is not
6 going to know what all of those words mean. And
7 so you have to have a policy -- you have to
8 have -- you can have the standard practice
9 bulletin, but you have to translate it into
10 language that the average person at a school that
11 is tasked with following it can actually
12 understand. They're not written as procedures
13 for a layperson, they're written as a standard
14 practice bulletin, which you cannot guarantee
15 that even the bookkeeper at the school might
16 understand. So -- but every time I've brought
17 this up I get told that the standard practice
18 bulletins are the procedures.

19 I forget who was --

20 MS. CARTER-LYNCH: Mary.

21 DR. LYNCH-WALSH: Mary? Okay.

22 MS. FERTIG: I think over the years that we
23 have -- that we have asked and we have verified
24 that there is training for each group that's
25 supposed to follow the standard practice

1 bulletin -- right now we're talking about
2 bookkeepers and so forth, but we have had this
3 conversation, say, about coaches or
4 extracurricular activities. There is supposed to
5 be training in place for the bookkeepers, the
6 club sponsors and so forth.

7 Is there training in place for them every
8 year on the standard practice bulletin?

9 MS. GOULDBOURNE: As I understand it; yes.

10 MS. ARCESE: Yes.

11 COURT REPORTER: I'm sorry. Who answered
12 that?

13 MS. ARCESE: We're all saying, yes. Yes,
14 there's lots of training that's provided.

15 DR. LYNCH-WALSH: He wants to know who's
16 saying, yes, though.

17 MS. ARCESE: He can put my name.

18 DR. LYNCH-WALSH: Okay.

19 MS. CARTER-LYNCH: My question.

20 DR. LYNCH-WALSH: Yes, Ruth.

21 MS. CARTER-LYNCH: My question is, I hear
22 everything that everybody's saying, but the
23 question is, who is actually writing the
24 controls?

25 DR. LYNCH-WALSH: That was the question.

1 MS. CARTER-LYNCH: That's the question.

2 That's the answer to the question.

3 DR. LYNCH-WALSH: Yes, Ms. Marte?

4 MRS. MARTE: Thank you, Madam Chair. The
5 business practice bulletin is updated by the
6 business support center and reviewed by Ms.
7 Motiwala. So going forward she will sign off and
8 approve any changes. Ms. Motiwala is a CPA. But
9 she has been reviewing it, historically. She's
10 sitting in the back.

11 MS. CARTER-LYNCH: Because that's -- we just
12 want to make sure that we don't have a principal
13 deciding what the controls should be. That --
14 that was my concern.

15 DR. LYNCH-WALSH: Or someone --

16 MS. CARTER-LYNCH: Yeah, just someone. But
17 now that I know, you answered the question.
18 Thank you. I appreciate it.

19 DR. LYNCH-WALSH: Ms. Strauss?

20 MS. STRAUSS: Yes, I believe in previous
21 meetings I raised the issue that I saw that was
22 glaring with, being that the foundation of a
23 failure of internal controls is -- is part of
24 this district; okay? And it's the internal
25 controls and processes that we need to start over

1 and build, okay, in order for all of these
2 mistakes and errors to end. So, with all due
3 respect, I appreciate that there's a CPA
4 overseeing --

5 DR. LYNCH-WALSH: Reviewing.

6 MS. STRAUSS: Reviewing, I'm sorry, the
7 internal controls put forward, however, I want to
8 take it back to the discussion and remind
9 everybody on the record that my professional
10 opinion is that internal controls need to be
11 established throughout this entire district from
12 a clean slate. Because reports like this and
13 findings, quite honestly, like these are absurd
14 in a lot of cases. They should not be happening.
15 If we don't take it back to the basics and get
16 ourselves a strong foundation of internal
17 controls we are going to continue to put
18 Band-Aids on things and try and fix little parts
19 here and there rather than the systemic problem.
20 And I want to see that done or else, quite
21 honestly, I don't know why I give my time or
22 anybody else here gives their time if we cannot
23 have a large-scale impact to create change and
24 move us forward, then, honestly, I don't see a
25 place for me here any longer.

1 DR. LYNCH-WALSH: Ms. Ighodaro and then Ms.
2 Fertig.

3 MS. IGHODARO: So in the last almost two
4 years now that I've sat in this chair, not this
5 room but being appointed in this meeting, I think
6 I've come to realize that our issue is not
7 internal controls. That is not the issue.

8 When you think about any large body that
9 operates in this manner there's always going to
10 be hiccups. That's why we audit. That's why we
11 audit. That's why we find the loopholes, what's
12 wrong, how can we fix it?

13 The problem is what happens after the
14 recommendation is made; right? We do the audit,
15 we say this is the problem, we identify problems,
16 we make recommendations on how they should be
17 resolved or best practices to move forward, but
18 then no one does the follow up to check if those
19 best practices are being implemented in the right
20 way. And then, in addition to that, there's no
21 update in the business practices of those
22 recommendations to say, we've now seen that
23 following A, B, C resolved these issues, so then
24 let's go back to the original manual and update
25 it with the new recommendations. That's where

1 the gap falls. It's not -- we could develop an
2 entire new system of rules and regulations to
3 follow and it still won't be followed. It's the
4 upkeep and the what happens after that. That's
5 the problem.

6 DR. LYNCH-WALSH: So there is a policy on
7 audited follow-up that hasn't been followed that
8 is a policy that is under the Office of the Chief
9 Auditor. So we'll dig that up as part of our --
10 because internal controls are all of them. It's
11 not just the procedures. It's -- when this group
12 makes recommendations to strengthen internal
13 controls and nobody updates, like you said, the
14 procedures, that is a failure to strengthen your
15 internal controls. And then part of internal
16 controls is the follow-up, which there are
17 policies, at least one, if not two, on audit
18 follow-up. So we'll have to dig into that, but
19 it is, there's a requirement that there's audit
20 follow-up. And it's not optional. It's
21 required.

22 And, to your point, they should be bringing
23 back whatever suggested changes have been made to
24 a practice bulletin or a policy to close the
25 loophole in the internal controls.

1 All right. Ms. Fertig?

2 MS. FERTIG: Okay. I was thinking along the
3 same lines. And, Ms. Strauss, I want to say, I
4 think we've all supported the rewriting of
5 internal controls for the district, and,
6 hopefully, we're going to have that conversation
7 today. So I think we all agree with that.

8 But when I look at this audit I'm kind of
9 thinking, I'm sorry, but everybody knows you're
10 not supposed to have a faculty luncheon from the
11 One Blood account. I mean, that -- that -- that
12 is on those people in that school and I don't
13 want to take away from that. We used to fight
14 this battle all the time in earlier days because
15 it's amazing what you could fund a faculty
16 luncheon out of, you know. Anything but the
17 faculty fund, of course. But I -- I think -- and
18 then I looked at the nursery, I'll just go ahead
19 to the nursery, where they haven't transferred
20 the money since 2020. I mean, I'm sorry, you
21 don't need to be a CPA to know that that money is
22 supposed to be going to the district. The
23 failures in this -- and it worries me when I see
24 this, that we have other schools that are doing
25 it. Because, you know, going back to Mr. Turso's

1 comment of a few months ago, maybe \$40,000
2 doesn't seem overwhelming in a billions of dollar
3 budget, but it's -- to me, if that's what's
4 happening in our schools, the sloppy kind of
5 always taking the money to hold something out of
6 the wrong account, it could be the faculty
7 luncheon or it could be as we've seen running
8 other programs, athletic events, and so forth.
9 And the same thing on the nursery. They knew
10 they were supposed to be moving that money. They
11 just didn't do it.

12 And so I kind of want to know what the
13 follow-up is to ensure, how do we not check every
14 year to make somewhat sure somebody has
15 transferred their money that they're receiving in
16 childcare to the district so it can go where it's
17 supposed to go? Those are -- those, to me, are
18 things that are a separate issue kind of from the
19 internal controls, that is the training that we
20 have asked to have put in place every year at
21 least once a year for the people in schools to
22 know what the rules are.

23 And what I see in this report is -- because I
24 could go on with the next sections, there
25 wasn't -- that wasn't happening.

1 DR. LYNCH-WALSH: So all of those things are
2 internal controls, but, to your point, Ms.
3 Fertig, one of the notes I have written here is,
4 what is the year-end process? Because it sounds
5 like everybody's relying on an audit to tell them
6 what's wrong, going wrong at a school, when not
7 transferring money since 2020 should be part --
8 I'm surprised, I don't know what the year-end
9 process is, but just like you balance a checkbook
10 or do month-end reports in the accounting, in the
11 financial reporting, someone behind me that wants
12 to answer?

13 Yes, so what are the schools required to do
14 at the end of the month?

15 MS. GOULDBOURNE: So because this account was
16 in a club account, we've asked them to change
17 that. It's supposed to be a trust account. And
18 so you can review those trust accounts. So
19 because it was -- the nursery was categorized as
20 a club account, it wasn't required to be zeroed
21 out. We told the school to change that to
22 nursery account as a trust account so that we can
23 review those trust accounts to ensure that they
24 were closed out when they're supposed to be.

25 DR. LYNCH-WALSH: So is that a change being

1 made to a practice bulletin?

2 MS. GOULDBOURNE: That's already part of the
3 practice bulletin. That's already been part of
4 the practice bulletin. That's already part of
5 the standard practice bulletin.

6 DR. LYNCH-WALSH: But it didn't include that
7 type of account is what you're saying?

8 MS. GOULDBOURNE: No, the school did not
9 classify the account correctly.

10 DR. LYNCH-WALSH: Okay. So who's reviewing
11 -- because I'm trying to get an answer to what
12 happens at month end and then at year end, if
13 nothing else, in terms of reconciling accounts,
14 identifying errors? I mean, not transferring
15 funds, who reviews the school's internal funds;
16 at the school level; at the district level?

17 MR. GOLDSTEIN: Chapter 8 says the principal
18 is responsible for those funds.

19 DR. LYNCH-WALSH: But -- and only the
20 principal or does someone at the district level
21 also review?

22 MR. GOLDSTEIN: I believe the district level,
23 all schools, including non-BSC schools have to
24 submit their internal funds, trial balances to
25 the BSC.

1 MS. FERTIG: Okay. Can I just suggest -- can
2 I just cut through this in a very simple way?
3 All right. You're sitting at the district office
4 and you have X number of schools that have a
5 nursery program, and you know that that money is
6 going to come to the district, and you get it
7 from 10 schools, but you don't get it from the
8 11th school, I mean, after year three --

9 DR. LYNCH-WALSH: Well, that's what I'm
10 trying to establish, who's reviewing, who's
11 responsible?

12 MS. FERTIG: Yeah, that's what I'm saying.
13 Why isn't someone looking and saying, we were
14 anticipating this money and we haven't gotten it
15 in one year, two years, three years? That just
16 seems kind of glaring to me.

17 DR. LYNCH-WALSH: Right. So beyond an audit,
18 let's say that they don't get audited, whose
19 responsibility is it per policy? And if it's not
20 in policy, then that sounds like a recommendation
21 for an addition to a policy. Because if you're
22 saying the principal does it, then what's the
23 backup plan to the principal? The principal then
24 turns it over to who at the district level?
25 You're saying the business support center, but

1 whether they're done by the business support
2 center or not, and then beyond the business
3 support center is anyone -- are there area
4 superintendents? We used to have cadre
5 directors. So it goes from the principal to the
6 business support center? So -- because there's a
7 whole structure above principals that should be
8 catching this, not just the business support
9 center, so that you have checks and balances. So
10 nobody beyond the principal is responsible or has
11 been responsible for checking what the school --
12 what the principal is doing, except the business
13 support center?

14 MS. ARCESE: Historically, that's always been
15 the case.

16 DR. LYNCH-WALSH: Okay. That would be a
17 problem.

18 MS. CARTER-LYNCH: Dr. Lynch?

19 DR. LYNCH-WALSH: Yes.

20 MS. CARTER-LYNCH: Let me just chime in here.

21 Well, the first things first. The first
22 thing, from what I'm hearing, that what we --
23 what you all -- what they need to do is make sure
24 the money's in the right pot, because you've got
25 nursery but you're calling it a club account.

1 That's a problem.

2 DR. LYNCH-WALSH: That's how they were
3 identifying it at that school.

4 MS. CARTER-LYNCH: That's what I'm -- but
5 that's a problem.

6 DR. LYNCH-WALSH: Right.

7 MS. CARTER-LYNCH: In order for us to put the
8 money where it's supposed to be we have to
9 categorize it properly.

10 DR. LYNCH-WALSH: I think they had the money
11 in the right place, it was just misidentified, it
12 sounds like.

13 MS. CARTER-LYNCH: That's my point.

14 MS. FERTIG: They had it in a club account.
15 I mean, we all send our kids to clubs, so -- no,
16 I just -- I -- looking at it from the district's
17 standpoint, you're expecting money from any
18 school that's running one of these programs a
19 year, unless they haven't made any money, but
20 wouldn't you want to know that? So isn't there
21 anybody monitoring that the payments have been
22 made at least once a year to the district? I
23 think it's both at the school level and the
24 district level.

25 DR. LYNCH-WALSH: Well, and at the district

1 level it sounds like only the business support
2 center was responsible for that. Nobody above
3 the principal, even though there are many --
4 there are multiple layers of supervision above
5 principals, on the principal side only, there was
6 a total disconnect. So if the business support
7 center isn't doing it and the principal isn't
8 doing it, that's where it ends, apparently.

9 So let's move forward --

10 MR. MAYERSOHN: Dr. Lynch-Walsh, can I chime
11 in?

12 DR. LYNCH-WALSH: Yes, Mr. Mayersohn. Yes.

13 MR. MAYERSOHN: So -- so listening to this I
14 kind of parallel with it with Property &
15 Inventory. At least Property & Inventory you're
16 supposed to do it, you know, when I say,
17 biannually, so this way any problems that until
18 the end of the year audit is done, somebody is
19 accounting for it or should be accounting for it
20 halfway through the year. Maybe there needs to
21 be some sort of internal control that would then
22 document somewhere along, you know, mid-mark
23 through the year that these accounts are properly
24 handled and properly done. Because, as we know,
25 we always see the reports with the response from

1 the principal on up, and I'll call it the, you
2 know, sorry, it will never happen again, and,
3 really, we don't know if there's any progressive
4 discipline; we don't know whether anything has
5 been discussed; we don't know, in essence, of any
6 training that takes place, you know, regarding
7 mandatory training. There is a manual, there is,
8 you know, obviously, an operations end of things
9 that we're assuming people read, but we don't
10 necessarily know whether they're in compliance.
11 So maybe -- and I kind of look to Mr. Jabouin,
12 who was working on something toward internal
13 controls to work on this in the same way to
14 ensure that this is done with fidelity.

15 DR. LYNCH-WALSH: Okay. So you're suggesting
16 something similar to the Property & Inventory
17 where they have to check, verify, reconcile,
18 twice a year, which is, essentially, what, are
19 there month-end procedures, year-end procedures;
20 are there year-end procedures?

21 MS. GOULDBOURNE: Yes, month-end and year-end
22 procedures.

23 DR. LYNCH-WALSH: Okay. So the
24 aforementioned, a principal sends a trial balance
25 to the business support center?

1 MS. GOULDBOURNE: Correct.

2 DR. LYNCH-WALSH: Okay. So I would suggest
3 they're not working.

4 Okay. Who was first, Mary or Rebecca?

5 MS. FERTIG: I was just going to finish my
6 comment that I was being sarcastic about the club
7 remark in case the record didn't reflect that.
8 Because, quite frankly, the running a child care
9 thing is supposed to be in a trust fund and that
10 is a big difference between a club.

11 So I -- I think that there's just multiple
12 failures here and if you look at the all black
13 caps, the only expenditures specified are
14 approved by the superintendent of schools, that's
15 a pretty high-level of approval required. So I
16 find this a serious failure on the part of this
17 school and one we would want to make sure that if
18 it involves childcare it's not happening anywhere
19 else.

20 DR. LYNCH-WALSH: Oh, Dr. Wanza?

21 DR. WANZA: I just wanted to comment on the
22 question about year end and all of that, and I
23 think I'm going to jog Ms. Dahl's memory. Back
24 when we were younger, I'm not going to say how
25 much younger, but back when we were younger and

1 we were principals and there was a department
2 that is no longer with us called Systems and
3 Procedures. I just remember Darlene Steinlage as
4 the Director of Systems and Procedures. And at
5 the end of every school year, as a part of the
6 annual closeout for the school, the principal's
7 check was not released in June until that
8 document was signed off. And it was multiple
9 departments had to sign off, so Internal
10 Accounts, Audit, Property & Inventory. It was a
11 number of reviews that the principal had to go
12 through, you know, toward the end of the year.
13 And I'm not sure why that went away or through
14 what process, but what I will say is, is the
15 principal does do the monthly closeout things for
16 the internals that have to be sent, they're
17 signed off and they have to be sent, and we -- we
18 would get notifications if their monthly bank
19 statement reconciliation was not sent to the
20 business support center if they were a BSC
21 school, and then if they did not send them -- and
22 I think that there's a way and I know that
23 they're working to whether you're a business
24 support or whether you're a school-run
25 bookkeeper, the systems and the processes are the

1 same.

2 But to answer your question, when the
3 department called Systems & Procedures went away,
4 some of this got --

5 DR. LYNCH-WALSH: Lost.

6 DR. WANZA: -- lost.

7 DR. LYNCH-WALSH: Well, you now have area
8 regional superintendents which you would expect
9 would be responsible for their respective
10 principals.

11 DR. WANZA: But I think what people have to
12 understand is the area offices as they are
13 created now are not the same as they were back
14 when I was a principal and we reported to an area
15 office.

16 DR. LYNCH-WALSH: Right.

17 DR. WANZA: The region offices don't have
18 their own business staff. So my business person
19 was Claude Remy. You had Rick Cupo. Rob was up
20 in the north. They do not have all of those
21 functions that were in a region office back when,
22 you know, when I was a principal 20 years ago.

23 So, no, Dr. Toomer doesn't have a business
24 analyst and a -- he has a person who handles his
25 payroll, his ordering, his -- they don't -- she

1 doesn't handle necessarily all of the business
2 functions for the school, for all the schools.
3 When that was my job, because I knew that she had
4 all of that expertise, I paid her overtime to go
5 out to schools and do that training and do that
6 follow-up and do that work. But the region
7 offices of today are not created like they were
8 with what you are thinking of.

9 DR. LYNCH-WALSH: And I'm not necessarily
10 suggesting, but it does then suggest that at the
11 business support center you need to have the
12 expertise.

13 Ms. Dahl and then Ms. Strauss.

14 MS. DAHL: And my -- my other question, and I
15 totally agree with Valerie, Rick Cupo would call
16 me in a heartbeat if he saw something that was
17 wrong. So -- I didn't ever get any calls from
18 him, but he would call you in a heartbeat.

19 My other question is, when was the last time
20 this school was audited? Because it seems to me
21 since it hasn't been caught since --

22 DR. LYNCH-WALSH: 2020.

23 MS. DAHL: -- 2020, why didn't somebody else
24 catch it until now? Because I'm serious when I
25 say, if you have that kind of money in an

1 internal account, the person who came to my
2 school would ask me, what are you doing to get
3 that kind of money? It just feels to me that
4 there was a lack of the auditor that was coming
5 to the school. And I'm not -- and I don't know
6 who it was and I don't care.

7 DR. LYNCH-WALSH: Well, it's a simple
8 question they should be able to answer. When was
9 this school last audited for internal funds?

10 MR. JABOUIN: Chair, so this school was
11 audited every year. We finally have caught up.
12 But one of the things I wanted to mention is,
13 during my review I wanted the team to tighten up
14 on -- on the audits and the testing that was
15 being done and we have tightened that up versus
16 what was done in some previous years. So we made
17 some changes in order to be able to do some more
18 thorough audits.

19 MS. DAHL: But don't you think that kind of
20 money sitting in an internal account would have
21 been sticking out like a sore thumb? And also
22 when they looked at the stuff for the faculty
23 luncheon, that should have stuck out like a sore
24 thumb, too, because you have to show those cute
25 little Crime Stoppers kids, you would have to

1 show that you have a letter from them saying that
2 we agree that we're going to pay for the faculty
3 luncheon. That has to be in -- that's parts of
4 the audit, even --

5 DR. LYNCH-WALSH: So this was for fiscal year
6 '22. And if you look at both the business
7 support center internal funds audit and this one,
8 in fact, on disbursements on page 4, at the very
9 top, the first sentence says, the business
10 support center paid for catering services,
11 decorations and retirement plaques on behalf of
12 Dave Thomas Education Center with checks dated
13 June 13th, 2022. Back here in disbursements in
14 the detail it tells you what's supposed to be
15 attached. So the question I had attached to that
16 sentence is, what did they verify before paying?

17 MS. DAHL: And the other thing I'm going to
18 say is, if I had made a mistake, even one of
19 these mistakes as a principal, I would have at
20 least gotten a letter of reprimand; if not gotten
21 demoted.

22 DR. LYNCH-WALSH: Well, he got a retirement.

23 MS. DAHL: Well, but that's not the same
24 thing.

25 DR. LYNCH-WALSH: Well, sometimes it is.

1 MS. FERTIG: But I think our point is, it
2 should have been caught and something should have
3 been done before it was. And maybe you need to
4 go back to what Dr. Wanza's suggesting as an
5 organization.

6 MS. DAHL: Yes, absolutely. That works.

7 DR. LYNCH-WALSH: So -- well, hold on. But
8 what also works -- remember, Ms. Gouldbourne said
9 that they all get sent to the business support
10 center. So you need to look at, if they're all
11 going there, what is happening? Because there's
12 little difference, from a functionality
13 standpoint, between having it in the different
14 areas and having one centralized office. And
15 this is speaking as someone that did financial
16 accounting at a centralized office. But you need
17 to know what you're doing there. And you need to
18 have -- internal controls need to be the
19 strongest at the office that is responsible for
20 reviewing it.

21 Mr. De Meo?

22 MR. DE MEO: Yeah -- did you want to go
23 first?

24 MS. STRAUSS: Sorry.

25 DR. LYNCH-WALSH: Oh, sorry, I skipped you.

1 I'm sorry.

2 MR. DE MEO: Go ahead.

3 MS. STRAUSS: Okay. This also was brought up
4 in the past. Dr. Wanza, I wanted to clarify with
5 you. We know that in the past schools had an
6 onsite bookkeeper, right, at each school. There
7 are still some that have that. We know that that
8 did and does -- those schools that have an onsite
9 bookkeeper do and have come up as having less
10 failures, exceptions, all of the above, right,
11 because they have greater control, they're
12 actually sitting at the school. Then things were
13 moved to the central business center, and it just
14 seems as if things have gotten out of hand, that
15 they're too far removed from the schools. I
16 understand schools are given a budget and some
17 principals, you know, are more -- are wiser or
18 the way they allocate their money is different,
19 they keep a bookkeeper on part-time in order to
20 be able to keep that control and be most fiscally
21 responsible.

22 So, with all of that, is there consideration
23 to place bookkeepers back in schools and take
24 them out of a central office where control is
25 less?

1 DR. WANZA: So principals have the option of
2 opting in or keeping their own. And that is
3 truly a school-based decision based on the
4 management, the leadership, you know, whatever
5 decision the principal makes. Schools are not
6 forced, if you will, that you will be in. I will
7 say and I'll go on the record, there have been
8 times due to procedures or lack of and things
9 where I actually told principals, because you're
10 having such, we need to put you in the central,
11 centralized plan, and it worked better for those
12 schools for a number of reasons. And then some
13 schools opted out. So right now it is a -- it's
14 still a school-based decision. We, as a
15 district, have not said, you will all be in the
16 business support center.

17 Ms. Marte, is that accurate?

18 Okay.

19 DR. HEPBURN: Yes, just to elaborate, Mr.
20 Jabouin and I have sat down and reviewed some
21 audit concerns for specific schools and that was
22 one of the questions I had, as far as looking at
23 the data, to see what schools are having -- are
24 schools that are getting services from the
25 business support center having more issues than

1 the schools that have bookkeepers?

2 Just a quick glance of that information
3 didn't prove either way. So he's supposed to be
4 going through the information to give me better
5 data to see if that is the case so we can start
6 making better decisions and see if you're going
7 to be serviced better with a bookkeeper on campus
8 or if you're going to be serviced better from
9 getting service from the business support center.

10 So we don't have accurate information to
11 conclude otherwise yet, but that was one of the
12 questions I had coming in.

13 MS. STRAUSS: That's great to hear. And I
14 can tell you that when we did look at this in the
15 past, the conclusion was onsite bookkeepers --

16 DR. HEPBURN: Were better?

17 MS. STRAUSS: Were better. However, I will
18 say, just Dr. Wanza, how you went into schools
19 that were having issues and said we've got to
20 move you to central business, perhaps the schools
21 now that are having issues, it can be vice versa;
22 right? And it's like you really need an onsite
23 qualified bookkeeper, and that may be the
24 recommendation. Because what we're seeing here,
25 like, should not be.

1 DR. LYNCH-WALSH: Mr. -- are you good?

2 MS. STRAUSS: I'm good.

3 DR. LYNCH-WALSH: Mr. De Meo?

4 MR. DE MEO: Dave Thomas is spinning in his
5 grave, first of all.

6 In order to bring this to some reasonable
7 conclusion I'm going to make a motion.

8 DR. LYNCH-WALSH: Okay.

9 MR. DE MEO: The motion is -- first, some
10 observations. The Chief Auditor in his report
11 makes recommendations along the lines, read this
12 policy, the principal should read this policy.
13 Internal controls, there are risks in internal
14 controls. There's inherent risk based on the
15 nature of the item that you're trying to protect.
16 And then there's control risk, that the control,
17 itself, won't be carried out or isn't designed
18 effectively.

19 It's clear to me that we have manual
20 override, we have possible design flaw in the
21 control, and perhaps not sufficient controls.

22 Annually, by law, these accounts are to be
23 audited. And they are. But what happened with
24 that one account obfuscating it and calling it a
25 different name is almost criminal. Then we have

1 the failure of the district, itself.

2 Irrespective of what the department is, the
3 centralized bookkeeping, it's real simple,
4 there's a checklist, all right, 260 schools, this
5 one send, this one sent, this one sent, this
6 one -- how long does that take?

7 So I'm going to remand it back to the Chief
8 Auditor, because we can sit here and speak about
9 this for five hours, and I've come to the
10 conclusion, I'm going to recommend in a motion
11 that the Chief Auditor take this back, confer
12 with the appropriate parties related to this kind
13 of problem, Ms. Marte, the CFO, our accounting,
14 internal accounting, and whatever principals that
15 might be involved in this, and come back with
16 some recommendations about how to fix these
17 controls over these funds. Because 2020, \$60,000
18 in a nursery account? There is definitely a
19 design flaw, something wrong.

20 So Chief Auditor, I'm recommending that Chief
21 Auditor come back to us with a proposed policy at
22 which time we can intelligently discuss a
23 possible remedy to this.

24 MS. FERTIG: Second.

25 DR. LYNCH-WALSH: Second. Any further

1 discussion?

2 (No response.)

3 DR. LYNCH-WALSH: All right. Did you get the
4 motion?

5 MR. JABOUIN: I have it, Chair. It's for the
6 Chief Auditor to confer with the principals and
7 come back with some recommendations on how to fix
8 the controls. Noted.

9 MR. DE MEO: That's good.

10 DR. LYNCH-WALSH: Okay. If there's no
11 further discussion, all in favor?

12 COMMITTEE MEMBERS: Aye.

13 DR. LYNCH-WALSH: Okay. So any opposed?

14 (No response.)

15 DR. LYNCH-WALSH: I am an, aye. So motion
16 passes unanimously.

17 MS. DAHL: And if this ever happens again,
18 seriously, whoever was involved with this, if
19 they don't retire, then they need to be fired.
20 And I think you need to go up the list. Because
21 this is so egregious.

22 DR. WANZA: Coming from a principal.

23 MS. DAHL: Coming from a principal who, Amen,
24 never had an audit exception in my entire life
25 because I knew what to do.

1 DR. WANZA: I never had one either. I never
2 had one.

3 DR. LYNCH-WALSH: Motion to transmit the
4 Internal Funds Audit of Dave Thomas?

5 MS. CARTER-LYNCH: So moved.

6 MR. TURSO: Second.

7 DR. LYNCH-WALSH: Okay. Any further
8 discussion?

9 (No response.)

10 DR. LYNCH-WALSH: All in favor?

11 COMMITTEE MEMBERS: Aye.

12 COURT REPORTER: Nathalie -- Nathalie, I
13 don't know who moved or seconded it.

14 DR. LYNCH-WALSH: Moved by Ruth Carter-Lynch,
15 seconded by Peter Turso, passed unanimously. All
16 right. Transmitted to the board.

17 All right. Next up, and we've got to do this
18 quickly because we have Mr. Castaneda here from
19 MSL to do internal controls. We have Property &
20 Inventory -- Property & Inventory Audits of
21 Selected Locations. Were there any exceptions?

22 MR. JABOUIN: No, Chair.

23 MS. FERTIG: I move to transmit.

24 MR. DE MEO: Just in the superintendent's
25 office.

1 DR. WANZA: There were no exceptions.

2 DR. LYNCH-WALSH: No exceptions. So Mary
3 moved to transmit.

4 MS. CARTER-LYNCH: I'll second.

5 DR. LYNCH-WALSH: Ruth Carter-Lynch to
6 second.

7 Any further discussion?

8 (No response.)

9 DR. LYNCH-WALSH: Okay. All in favor?

10 COMMITTEE MEMBERS: Aye.

11 DR. LYNCH-WALSH: Any opposed?

12 (No response.)

13 DR. LYNCH-WALSH: And we still -- we have
14 quorum, so we're good. Okay. We're legal.

15 Okay. Moving on to, I believe internal
16 controls. Okay. So let me pull up -- so are you
17 ready, Mr. Castaneda?

18 MR. CASTANEDA: Yes. Thank you. Good
19 morning, my name is Eddy Castaneda and I'm an
20 audit senior manager for the district's external
21 audit firm, MSL CPAs & Advisors. Thank you for
22 your time this morning. I would -- I received a
23 call from Mr. Jabouin related to if I could do a
24 quick presentation, a high-level internal
25 controls discussion for the audit committee. So

1 I apologize if this information is rudimentary to
2 all of you, but I was told that it should be
3 high-level, kind of general, and then we could go
4 into any details further. So I'm going to keep
5 it brief.

6 So the purpose of today is to discuss
7 internal controls. Internal controls are
8 basically just the system processes and
9 procedures to ensure that a process or objective
10 is met adequately. If you could go to that --
11 yeah, that slide right there.

12 DR. LYNCH-WALSH: Okay. So this speaks to
13 risk, the risk portion of it; right?

14 MR. CASTANEDA: Well, you -- so that is what,
15 generally what internal controls are, you do
16 start with the risk assessment. The risk
17 assessment is basically where you've
18 identified -- where any particular entity would
19 identify high levels of risk and what that risk
20 appetite is for that particular entity. It's --
21 you analyze the organizational risk. You also
22 include in inherent risk as well on the
23 district's operations. Typically, the most
24 widely accepted system of internal controls is
25 the COSO model. This is something that's been in

1 effect since the '90s, I believe, in implementing
2 internal controls.

3 And then if you go to the next slide? This
4 is the COSO model. So there's five major areas
5 in the COSO model, which are the Control
6 Environment, Risk Assessment, Control Activities,
7 Information and Communication, and Monitoring
8 Activities. I could spend, and I think I have,
9 an hour just on this slide alone. So we could --
10 at your discretion you can let me know if you
11 want to go into something further at a future
12 committee meeting, but this is basically the COSO
13 model. The Control Environment area is typically
14 that phrase that we hear, "tone at the top".
15 This is the Broward School's Board, this is that,
16 this audit committee, you are the tone at the
17 top, per se, so everything kind of flows down
18 from there.

19 The second area is the Risk Assessment. This
20 is where you guys identify what areas of
21 operation tend to be riskier than others.

22 Control Activities is the phase where you
23 actually implement policies or procedures or
24 steps or activities to address those risks, to
25 make sure that those risks are addressed.

1 The fourth is Information and Communication
2 so that those -- those results from your three
3 previous are communicated and disseminated
4 throughout the entire entity to make sure that
5 people are following those Control Activities as
6 well as the Risk Assessment and the Control
7 Environment.

8 And lastly we have Monitoring Activities.
9 This is where you constantly just review your
10 internal controls to make sure that they are
11 operating as intended.

12 DR. LYNCH-WALSH: So I think as luck would
13 have it we saw examples today of each of these.
14 Ms. Ighodaro asked about Monitoring Activities.
15 We saw multiple examples of Control Activities
16 not being followed. And Mr. De Meo did a couple
17 of motions on establishing policies and
18 procedures in terms of the Control Environment.
19 And then relevant information, that
20 internal/external, the BTAs and having the
21 information in a timely manner so that it's
22 relevant to any decision making.

23 I did have -- just to pop this up real quick,
24 I found a website that had more expanded
25 definitions of the Control Environment, Risk

1 Assessment and the internal control framework,
2 which, as you said, starts with the school board,
3 with the audit committee -- actually, the school
4 board, its directed reports, the audit committee,
5 and it references the COSO model as well, that
6 internal control is a process affected by the
7 entity's board of directors, management, other
8 personnel to provide reasonable assurance
9 regarding the achievement of objectives in the
10 following categories. Effectiveness and
11 efficiency of operations, reliability of
12 financial reporting, compliance with applicable
13 laws and regulations. And in the Control
14 Environment you mentioned the tone. And the
15 integrity ethical values and competence of the
16 entity's people. Management philosophy and
17 operating style, the way management assigns
18 authority and responsibility and organizes and
19 develops its people and the attention and
20 direction provided by the board of directors,
21 which would be the school board, I'm thinking.

22 So -- okay. So the next slide -- there's
23 only nine slides, so if we want to go through the
24 rest of the slides and then if we have specific
25 questions, and then I have some examples in

1 addition to what we saw today. So we'll go
2 through the rest of those slides real quick.

3 MR. CASTANEDA: So some quick benefits of
4 implementing the COSO modal, the opportunity for
5 re-evaluating your current and existing control
6 structure. It improves the efficiency and
7 effectiveness of your internal controls. Ensures
8 to keep pace with any changes and evolving
9 business environment and emerging risks, as well
10 as improving risk assessment and antifraud
11 practices.

12 MS. DAHL: Can you speak up just a little bit
13 louder? I can't hear you.

14 DR. LYNCH-WALSH: Yeah, you've got to eat
15 that microphone. I've been bad today, too.

16 MR. CASTANEDA: On the next slide I did want
17 to -- so there is a separate framework for
18 internal controls, which is the GAO, that's the
19 Government Accountability Office, they call it
20 the Green Book, so that's their system of
21 internal controls. They basically just leverage
22 the COSO model, but they incorporate government
23 specific terms, because as everyone here knows,
24 the government entity is very specific and very
25 different from other types of organizations such

1 as a publicly traded company or a nonprofit or
2 privately owned businesses. Government has their
3 own unique set of circumstances as well as
4 accounting. So the GAO puts out this Green Book,
5 which is, like I said, just leverages the COSO
6 model. And to note that that framework is an
7 accepted framework for internal controls
8 regarding your single audit and the uniform
9 guidance requirement. So that's also a plus of
10 implementing GAO Green Book.

11 So if you go to the next slide, it's
12 basically the same thing as the COSO model, the
13 same five major -- major -- major phases of it as
14 well as I did want to point out that the Green
15 Book model does go above the COSO model because
16 it does actually have written in their language
17 design activities for an entity's information
18 system, your IT system. That is definitely
19 something that has to be taken into account for
20 and looked at when you're talking about overall
21 internal controls because what process -- very
22 few processes are not done solely, you know, with
23 paper and pen. Everything processes through a
24 software or some type of program. So the Green
25 Book model does implement that and that is an

1 area to note.

2 And then the last slide here, here's just
3 highlighting some significant audit and financial
4 reporting areas. This is from our view as an
5 external auditor. Internal audit may have a
6 different approach and a different view on what
7 they consider high risk areas or significant
8 areas. That just changes with who views, who is
9 viewing and what the purpose of an audit is.

10 But, obviously, internal controls over financial
11 accounting and reporting, that is something that
12 we're very interested in as external auditors.

13 Your IT systems, the financial statement
14 preparation, capital assets, investment policies
15 and procedures, debt, your net position and fund
16 balance, payroll processing, as well as budgetary
17 compliance, and any compliance with any
18 significant contracts, laws, regulations and
19 grants.

20 So those are the areas that we kind of look
21 at to assess internal controls over the district.

22 And then other than that I'll leave it up to
23 discussion if you have any specific questions or
24 want to get into any specific areas.

25 DR. LYNCH-WALSH: Okay. Anybody have

1 questions; comments?

2 Ms. Ighodaro?

3 MS. IGHODARO: You talked a little bit about
4 the monetary, not specifically in the Green Book
5 model -- actually, before I go into detail on
6 that, what model is the district currently using?

7 MR. CASTANEDA: They use a COSO model. It's
8 not -- these frameworks are just frameworks. It
9 doesn't necessarily say, oh, I've -- we've
10 implemented COSO or we've implemented Green Book.
11 It's also -- like it's a combination of all the
12 systems, the procedures and policies and
13 procedures that the district has in place. But
14 they do follow a COSO model.

15 MS. IGHODARO: Okay. So when we talk about
16 remediating deficiencies, what are some of the
17 ways besides -- because some of the things we've
18 tried here to make recommendations and following
19 through on that step, what are some of the ways
20 you suggest to remediate deficiencies apart from
21 making recommendation and essentially firing?

22 MR. CASTANEDA: The only thing I could
23 suggest for that is that there is some type of
24 continuous follow-up. I believe the discussion
25 on, for example, for one of the internal funds

1 was that perhaps recommendations are being made
2 but they're not necessarily checked to make sure
3 that they got implemented. So, periodically, I
4 would suggest that if there was a finding on a
5 particular school, some -- set some sort of
6 periodic date to follow up to make sure that
7 those processes were actually -- and that
8 recommendation was actually implemented.

9 The good thing about internal funds is that
10 you get a chance the next year to, actually,
11 follow up because they're required to be audited
12 annually.

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

14 MR. DE MEO: How are you doing, Mr.
15 Castaneda?

16 MR. CASTANEDA: Good. How are you, Mr. De
17 Meo?

18 MR. DE MEO: Senior manager? You should be a
19 director by now.

20 MR. CASTANEDA: Yeah, I've been slacking.

21 MR. DE MEO: So I would like to ask our Chief
22 Auditor and Mr. Castaneda what approach they
23 would take to remedy any perceived deficiencies
24 in the district's internal controls? Big
25 question. But I'd like to -- at least I'd like

1 you to flesh out some kind of approach, briefly,
2 just briefly. And I'd like you to consider the
3 nature of the organization and the cost
4 restraints, please.

5 MR. CASTANEDA: I'm not -- so we -- as
6 external auditors we are required to assess the
7 entity we're auditing internal controls. We have
8 not yet found a significant deficiency or a
9 material weakness that would raise to the level
10 of us reporting it in a written report. These
11 areas, as I mentioned, in a significant audit --
12 any deficiencies or material weaknesses in these
13 areas may cause us to issue those, but we haven't
14 found anything in our auditing. And like we've
15 had discussions with this in this committee about
16 how it's limited in scope and what we're actually
17 seeing and what we're actually testing.

18 But if there is a material weakness or a
19 significant deficiency that we did come across,
20 one, well, hopefully, we didn't identify it,
21 right, because if your external auditor
22 identified a material weakness or significant
23 deficiency, that means your internal controls
24 actually failed because an outside party found it
25 as opposed to internally that you found it. So

1 we would have to -- and depending on the nature
2 and severity and what areas that would affect, it
3 would depend on how we would go about that in
4 remedying it. Some are systemic in nature and
5 some are one-time things. For example, this
6 discussion that you had of a nursery being
7 classified as a club seems like, is that systemic
8 or is that just a one-time, they just messed up,
9 for example? So we would have to evaluate it in
10 that way.

11 But without knowing and getting into a
12 specific example, I think that's -- that's the
13 answer I can give.

14 DR. LYNCH-WALSH: Mr. Jabouin?

15 MR. JABOUIN: Thank you, Chair, and Mr. De
16 Meo.

17 So I want to run with some of the points that
18 the committee has made. I think, as Ms. Ighodaro
19 and some other members have said, the follow-up
20 process, itself, is something that we in our
21 group should focus on. I think that some people
22 have mentioned a previous table that used to be
23 put at audit committee meetings, and Ms. Arcese
24 went back and she found a table, like a follow-up
25 table, that used -- some historical members of

1 the audit committee may remember. We'll go ahead
2 and we'll implement that in. So you'll see an
3 inventory of the different things that have come
4 up and see what their status is. So we'll seek
5 to put that into the agenda of every meeting.

6 The follow-up, actually, is easier than doing
7 the work because we know the work, the issues
8 already. And being able to make sure that it's
9 implemented is a little bit easier than
10 discovering it, and then monitoring the changes
11 as well. So some of the things that you see like
12 on the RSM reports that have a follow-up process
13 in the back, it's too specific. With enough data
14 we should be able to look at trends to be able to
15 point us to where some of the heat areas are on a
16 heat map on that front.

17 So those are some of the things that we'll
18 integrate with the district and how we proceed on
19 that.

20 I do think, though, that, as the committee
21 does, you know, the key areas that they should be
22 investing in as far as audits, such as the
23 construction program, which we have RSM, and then
24 later I'll introduce our new audit director on
25 some of the areas that we want to do. IT is

1 another area that we also focus on, as we should.
2 Those are not -- construction and IT risks are
3 not unique just to the district. Every
4 organization faces that. So, you know,
5 continuing to go on those paths and maybe
6 stopping to focus on the follow-up before going
7 into new areas is something to do. Because we've
8 audited a lot of different areas. If we sat back
9 and read them and looked at them to see where
10 management needed to have implemented some
11 controls it would be better for us on that front,
12 Mr. De Meo.

13 DR. LYNCH-WALSH: Ms. Fertig?

14 MS. FERTIG: I -- I had thought, and I'm
15 going to just defer to Ms. Strauss on this, I had
16 thought that we were asking --

17 MS. DAHL: Your mike.

18 MS. FERTIG: Okay. Thank you.

19 I'm deferring to Ms. Strauss, but I thought
20 that we had selected one or two areas to look at
21 internal controls this year to audit.

22 DR. LYNCH-WALSH: We're starting with general
23 and going to specific, which was HR and
24 Procurement.

25 MS. FERTIG: Right. And I thought we were

1 going to be looking at those. So that's my first
2 comment and how is that progressing?

3 My second comment is, I think as we look at
4 these audits we see that if you -- if you don't
5 do the training with people, so I would like to
6 see a schedule of when the training, for example,
7 with bookkeepers was done this year and with club
8 sponsors and so forth. I'd like to see a list of
9 all those trainings, who conducted them, where
10 they were, and the level of participation. And
11 then if there's a requirement for a staff person,
12 which I know there is, for a staff person to
13 attend and make up if they haven't.

14 And then, finally, I -- I -- you know, we can
15 have great controls, but it just looks like a lot
16 of times people just don't follow what they're
17 supposed to. I think Dr. Wanza brought up a
18 really good point about something the district
19 had in place that they discontinued. Maybe we
20 need to relook at that and maybe suggest it.

21 And then you brought up -- Ms. Strauss, you
22 brought up the bookkeeping, the whole bookkeeping
23 process. And I can remember when they instituted
24 the centralized bookkeeping, which I'm going to
25 say, Ms. Marte, was maybe 10 years ago, Dr.

1 Wanza, maybe 10 years ago? And before that
2 everybody had their own bookkeeper. They did it
3 to cure a problem. I'm not sure that the cure
4 worked the way they thought it would.

5 So I think there are four or five really
6 serious things that we need to evaluate.

7 And the final thing is, I'd like to know when
8 each of these policies, each of these standard
9 bulletins was last amended; if we could come up
10 with a list of the standard bulletins and when
11 they were last amended.

12 I know that's a lot of asks, but I think it
13 would help us to --

14 DR. LYNCH-WALSH: Well, does it say on the
15 bulletins when they were last updated?

16 Nope? Okay. That would be an easy way to --

17 MS. FERTIG: Well, that certainly is a start;
18 isn't it?

19 DR. LYNCH-WALSH: Okay. So getting to the
20 training, what is the training? What does the
21 training consist of? I'm kind of a root cause
22 kind of girl. We can have all the trainings in
23 the world, but if the training is ineffective
24 it'll be ineffective every time it's offered. So
25 I don't think we've ever seen the training to see

1 what it consists of. How is it done? Is it done
2 in person; is it done via -- what's our favorite
3 way to do training around here?

4 DR. WANZA: Virtual.

5 DR. LYNCH-WALSH: Virtually?

6 Are people, you know, doing their regular job
7 while watching the training? Are they tested on
8 anything? You know, what is the training that
9 keeps getting done?

10 And then, yeah, the standard bulletin and
11 when those were all last updated would seem to be
12 basic -- I got your first and last things, but I
13 wanted -- so before we got to the specifics we
14 want to make sure we're all clear on internal
15 controls.

16 And then the follow-up that Ms. Ighodaro
17 mentioned, this is the policy follow-up on audit
18 recommendations. There are rules, like within 60
19 days of the issuance of an audit report they
20 furnish a progress report on the action taken.

21 So, for example, the Council of Great City
22 Schools was a review, nobody's seen an update on
23 that in three years.

24 The roofing audit -- the roofing review by
25 RSM done a couple of years ago now, nobody's seen

1 an update on that since it first came here.

2 So none of the -- the follow-up, to your
3 point, is not happening, but it is absolutely the
4 last step in the COSO model. And in any
5 continuous improvement process the last step is
6 monitoring follow-up so that informs what you do
7 the next time.

8 So if this policy is not being followed, and
9 I don't know -- let's see -- I mean, it hasn't
10 been updated -- I was 16 the last time this
11 policy was updated.

12 MS. FERTIG: But I will say for many years we
13 had a really robust follow-up in place and then I
14 don't know -- I don't know, we just seemed --
15 that just seems to have fallen off.

16 DR. LYNCH-WALSH: Okay. So do we need sort
17 of a plan of action? We have the policy but we
18 don't have procedures on follow-up?

19 I mean, this is pretty basic, but I think
20 it's pretty clear what the progress -- when it
21 happened, what it contained, and that they report
22 quarterly on the status of all open
23 recommendations to the superintendent and the
24 school board simultaneously.

25 Now, this is from 1985. Was there an audit

1 committee in 1985? I don't know.

2 Okay. So that would seem to be something
3 that hasn't been implemented but needs to be.

4 So, Mr. Jabouin, is -- what is the plan to
5 get you into compliance and get the district into
6 compliance with this policy?

7 MR. JABOUIN: So, Chair, as I was mentioning
8 earlier and I just happen to have a hard copy of
9 it from a document that was included in the May
10 6th, 2010 audit committee, which inventories the
11 audit, the recommendations, the follow-up
12 dates --

13 DR. LYNCH-WALSH: 2010?

14 MR. JABOUIN: -- and it indicates individuals
15 that will be brought up to the committee meeting
16 to discuss them on that end. So we'll -- I'm
17 thinking that at the next meeting we'll put the
18 first one in place and then it'll be populated
19 through research as well as comments from the
20 committee members as well. But we'll do the
21 first one at the next meeting.

22 DR. LYNCH-WALSH: Okay.

23 MS. FERTIG: And can you go back through our
24 last six months and pick up the items that we've
25 asked for a follow-up on?

1 MR. JABOUIN: Okay. So we'll start off with
2 that, and maybe more, and then we'll build it
3 from there, Ms. Fertig.

4 MS. IGHODARO: I think that would be super
5 helpful, because we talk a lot about new items on
6 our agenda and we also like read a lot of the
7 agenda items, but the follow-up part is a huge
8 component that's missing in this meeting. We
9 lift up a lot of questions.

10 I still have in my notes from over six months
11 ago about the structural bond from the Big 3.
12 That was such a heated conversation in this room
13 and I remember a motion being lifted.

14 DR. LYNCH-WALSH: Passed or not passed, when
15 you say "lifted"? Passed?

16 MS. IGHODARO: I think it was passed. The
17 motion was passed to make a recommendation to the
18 school board, but we never heard any follow-up
19 from that. It's not been discussed, what
20 happened post that.

21 And a few other things as well that we talk
22 about the recommendation but then we don't get
23 any sort of progress report on how --

24 DR. LYNCH-WALSH: Well, right. So they're
25 going to do the first one. They found a 2010

1 model.

2 So it was to audit the Big 3 and we had a
3 laundry list of things. And to Mr. De Meo's
4 point, it could get very expensive.

5 I have found from doing additional research
6 on the Facilities Task Force side, that if you
7 were to audit compliance with the CCC, which has
8 three components, Florida Building Code, SREF,
9 and the board-approved state -- the five-year
10 plan survey, to see if the projects are in
11 compliance, you would effectively tease out
12 whether there was the disparity that we were
13 talking about.

14 Because we're -- we have a growing list of
15 exceptions, the most -- one of the most recent
16 ones is Markham Elementary had the mysteriously
17 shrinking spaces because of this emphasis on
18 budget over compliance with SREF and the state
19 plan survey, which is all part of the CCC.

20 So what happened last year, there was an
21 approved program that had the sizes of the
22 classrooms and other spaces were in compliance
23 with SREF and the plan survey, but in trying to
24 shoehorn it into a budget instead of coming back
25 to the board for more money, the sizes of the

1 rooms kept shrinking. And then this lame excuse,
2 I don't know what else to call it, that the
3 minimum classroom size can be 600 square feet,
4 which is totally not SREF, it's like 200 square
5 feet smaller, and the only place that keeps
6 trying to make things this small is Miami-Dade.
7 And when I looked at two schools that they were
8 citing, it's because they have no room to make
9 them any smaller unless they go up.

10 That's not the problem at Markham. So what
11 wasn't happening is coming back to the board so
12 that they can stay in compliance, and the board
13 keeps inadvertently violating its own legal
14 obligation with the CCC.

15 MS. FERTIG: And I would just like to say, my
16 husband is the attorney for the CCC, and the
17 interpretation you're giving is not always his
18 interpretation or the members of the CCC. So if
19 you're going to make those statements I think
20 it's only right to have them come and explain
21 what the settlement does.

22 DR. LYNCH-WALSH: We know what the settlement
23 does, Mary. It's a state plan survey. It's in
24 the indicators.

25 MS. FERTIG: Okay. You have been told

1 repeatedly by them, Nathalie, and you keep making
2 representations.

3 DR. LYNCH-WALSH: Because I know more than
4 they do about this.

5 MR. JABOUIN: You know more than the
6 attorneys who worked on it for 10 years and have
7 worked on it for 20 years.

8 DR. LYNCH-WALSH: From the facilities
9 standpoint.

10 MS. FERTIG: Okay. All right. No, I
11 understand. You know more than all the members
12 who worked on this, all the people who gave their
13 blood, sweat and tears for all these years, you
14 know more than they do. Regardless of what
15 they've told you, you know more than they do.

16 DR. LYNCH-WALSH: They're not looking at the
17 indicators.

18 MS. IGHODARO: I'm just going to jump in here
19 and say, before things get more heated, it would
20 be great for us to see things like that, updates,
21 and carve out an agenda time to actually discuss
22 it and see where some of the progress in these
23 things that we mentioned are currently.

24 DR. LYNCH-WALSH: So I know he we're not
25 going to have an update on roofing because you

1 would have to -- that would take some time, but I
2 believe we have someone that could help on that
3 front.

4 Council of Great City Schools was PPO, so,
5 once again, I believe Mr. Rhodes can help on that
6 front. But I don't think that would be ready for
7 October.

8 So then the next thing would be the Big 3
9 audit. Because that was something; if it passed.
10 And the board instructed that to occur on the Big
11 3. That was a board directive also.

12 Okay. So as far as HR and Procurement, in
13 terms of assessing the internal controls, I have
14 some -- we've seen multiple examples of
15 procurement issues, but there are policies in
16 place and most of the stuff is from years past.
17 So I will leave that to Mr. Jabouin as far as
18 Procurement goes, because I don't necessarily --
19 I think that they have stitched up most of the
20 holes. But we could bring back the policy having
21 to -- you know, the procurement policy. There
22 are a couple. There is the procurement policy
23 and then there's also the M/WBE piece to it.

24 And then on the HR side, one of the things
25 that happened last October, HR encompasses

1 everything from how they recruit, how they
2 screen, select, evaluate. I think we talked
3 about evaluations and that not happening for an
4 employee of the Office of the Chief Auditor even.
5 Evaluation and then the dismissal and the fact
6 that you can non-renew people and effectively
7 just make them disappear from the organization
8 without it going to the board, which is what
9 happens when you non-renew somebody.

10 And the board is obligated per state statute,
11 I believe 1001.42, to provide for all of those
12 steps, meaning, that they should have policies.
13 The superintendent then would create procedures.

14 But if you don't have a policy sometimes
15 procedure doesn't match the intent of the board.

16 So back in October they had a very detailed
17 policy on the selection of personnel. All of the
18 procedural things were removed from that policy,
19 and then when the procedures came back they had
20 taken out not only community input, entirely, but
21 also it used to stipulate about having expertise
22 on the interview panel, and now it just says, if
23 you don't mind, Mr. De Meo, that one panel member
24 must be from outside the division. So you could
25 have people interviewing for an IT position that

1 are being interviewed by people that have no IT
2 background. Same with facilities, same with an
3 accounting position, anything technical. Because
4 there's no requirement in their procedures
5 because they struck all the specifics from the
6 policy.

7 So these are the -- and this is for ESMAB and
8 PBA positions. And this is from Talent
9 Acquisition. So that's one example.

10 We've talked a lot about the competence of
11 the organization. A few years ago, in 2019
12 actually, they strengthened the job description
13 for the director of the business support center,
14 that was in December of 2019, and created a
15 requirement, even though the person that was
16 there had a degree in, I believe, finance, that
17 required finance, accounting, business
18 administration or related fields to be a minimum
19 qualification. And then there was an attempt to
20 make a principal the director of the business
21 support center. That person's no longer with the
22 district. Because they were using the excuse
23 that the preferred qualifications trump the
24 minimum qualifications.

25 So you could effectively have no background

1 in accounting or finance or business and have a
2 master's degree in anything and be qualified. At
3 least that's the argument that was being made and
4 that's how we wound up where we are today.

5 This is the letter that was sent by the
6 Office of Communications to the Sun Sentinel back
7 in 2021, I believe.

8 So I think we have -- because we're trying to
9 get out of here for 12:30 -- oh, but that's
10 not -- last night, once upon a time another
11 position, you guys may remember when a cadre
12 director became the chief human resource officer
13 and we wondered how they were qualified. So
14 there were two interviews done back then. The
15 top ranked person who received 140 points was not
16 in the second round of interviews. So they had
17 interviews on two different dates in May for the
18 chief human resource officer. The first problem
19 was that the person was never an HR generalist,
20 which is part of the minimum qualifications. But
21 the issue that I discovered last night, because I
22 went and dug through the documents, the highest
23 ranked person was not on the short list of people
24 interviewed the second time, so I dug up his
25 phone number and called him. I said, what

1 happened, they didn't interview you the second
2 time and you had 19 points higher than the second
3 person and over 20 points higher than the third
4 person? His answer, he was never called.

5 Imagine the highest ranked person for a chief
6 position was never called for a follow-up
7 interview back when that position was advertised
8 and we wound up with a former cadre director
9 becoming the HR chief.

10 On top of it there were plenty of people
11 whose entire careers were in HR who were also not
12 considered. And the second and third person had
13 careers in HR. Obviously, so did the highest
14 ranked person.

15 So the selection committee did score
16 appropriately, but somehow that person didn't
17 wind up being considered for the job because they
18 didn't make it past the first interview. They
19 were never called.

20 MS. FERTIG: What agenda item are we on?

21 DR. LYNCH-WALSH: We're on internal controls.
22 So I'm giving examples.

23 All right. So --

24 MR. CASTANEDA: If I may, is there are any
25 questions regarding internal controls as far as

1 my presentation?

2 DR. LYNCH-WALSH: So in terms of HR, what
3 sort of -- because it covers soup to nuts from
4 recruiting to the dismissal, so what we would be
5 looking for, since we're looking at HR and
6 procurement, are some recommendations for both of
7 those -- for both of those areas.

8 I'm providing examples of things you
9 wouldn't, a reasonable person would not think
10 could happen, but they have here.

11 And so how do we close the loopholes? Again,
12 non-renewing employees, they just disappear and
13 cease to exist. Everybody else, if they retire,
14 they resign or they are --

15 MS. FERTIG: But I thought we were doing -- I
16 thought one of the audits we were doing this year
17 is on internal controls and HR. So wouldn't we
18 let the person review the subject and then come
19 to us and tell us what they see?

20 DR. LYNCH-WALSH: But we have to establish
21 what they are first. So they need to make -- how
22 do we know what we're auditing if we don't
23 understand what internal controls are related?

24 MS. FERTIG: I mean, we're not auditing.
25 We've hired -- aren't we hiring? I don't know.

1 I thought we were hiring an auditor to conduct
2 that audit this year. That was our starting
3 place for trying to reform internal controls, was
4 to have an outside audit done so they can tell us
5 what weaknesses they see and so forth.

6 DR. LYNCH-WALSH: Right. But we need -- we
7 should also know what it is we're about to ask
8 them to audit. How can we provide input into the
9 scope?

10 MR. JABOUIN: Through the Chair, I think the
11 general direction or advice from the committee is
12 fine. We can execute the scope of the work.
13 I've picked up the DASA process, the recruitment
14 process, the compensation process and the
15 procedures that the district follows. Some of
16 the things that were pointed up on the screen,
17 are they actually indeed doing that? So we can
18 do that.

19 We'll have to -- just due to our capacity,
20 we'll have to engage a firm and take it up to the
21 board for approval, because they did pass a
22 motion adding it to the plan. So --

23 MR. DE MEO: It sounds like a motion to me.

24 MR. JABOUIN: Sure. But, ultimately, I have
25 to, on all these, they have to be funded. And so

1 the board will -- will need to do so. But they
2 already passed a motion adding it to the plan and
3 we'll build the audit that includes the comments
4 that are here.

5 DR. LYNCH-WALSH: Okay. So I pulled up the
6 state statutes. As far as personnel goes, the
7 school board is, their responsibility is to
8 designate positions to be filled, org chart;
9 prescribe qualifications for those positions, job
10 description; and provide for the appointment,
11 compensation, promotion, suspension and dismissal
12 of employees subject to the requirements of
13 chapter 1012.

14 Mr. Castaneda in the COSO model explained
15 what each -- how that relates to internal
16 controls.

17 So going back to that, if we're demonstrating
18 commitment to integrity and ethical values, the
19 processes have to be -- follow state law, have to
20 follow board policy. We cannot have corruption
21 happening. We can't have unethical behavior.
22 There has to be proper oversight. There has to
23 be internal controls. Policies need to be
24 sufficient. Procedures need to be sufficient.
25 Demonstrate commitment to competence. The

1 organization is only as good as the people that
2 it has. And enforce accountability, which is
3 part of follow-up.

4 What are the risks? Different departments,
5 if you hire the wrong people there may be greater
6 risks. If you non-renew somebody and you didn't
7 follow the procedures to get there, could they
8 sue the district? Because, remember, it's the
9 school board that can be sued. Can sue and be
10 sued. Not just everybody else.

11 So this is the control -- this is the
12 internal control structure. So that is
13 effectively what they would be looking at. I'm
14 just providing examples that I've seen along the
15 way.

16 MR. DE MEO: Madam Chair?

17 DR. LYNCH-WALSH: Yes. Do you have a motion?

18 MR. DE MEO: I move that the Chief Auditor
19 come back to the committee with his plan to audit
20 these two sections, including the scope, so that
21 we can have a brief discussion of the scope. We
22 must rely on his judgment. Of course, it's okay
23 for us to gain an understanding of what it is he
24 is going to audit.

25 So that's my -- that's my motion, that we ask

1 the Chief Auditor to come back with a plan
2 describing what he's going to audit, the scope,
3 the timing and the nature of it and move it from
4 there.

5 MS. FERTIG: Second.

6 DR. LYNCH-WALSH: Okay. Further discussion?

7 MS. CARTER-LYNCH: This is not really
8 discussion, it's a suggestion. Why don't we --

9 MS. FERTIG: Mike?

10 MS. CARTER-LYNCH: Madam Chair, why don't
11 we -- in addition to this, so we won't have to go
12 around this merry-go-round again, why don't we
13 have you send whatever it is that you were
14 reading to Mr. Castaneda so he'll be -- let's
15 give it to Mr. Jabouin and he can add that as one
16 of the specs that we're looking for.

17 DR. LYNCH-WALSH: The area that it relates
18 to.

19 MS. CARTER-LYNCH: Absolutely.

20 MR. JABOUIN: If he feels it's pertinent. I
21 think all of us should do that. Don't you?
22 Don't you think if we all have a point we can
23 send it to him so that when we come back,
24 hopefully, he has --

25 MS. CARTER-LYNCH: But what I'm saying, she's

1 got some specific stuff there.

2 DR. LYNCH-WALSH: Right. Very specific.

3 MS. CARTER-LYNCH: And we just want to not
4 have to go over that again. So why don't we give
5 that to Mr. Jabouin so he will be able to add
6 that in and that'll take care of your motion and
7 then we can go ahead and move on.

8 DR. LYNCH-WALSH: Right. So, for example, is
9 there a procedure or a policy that ensures that
10 the highest ranked person in an interview and
11 also based on their background is shortlisted?
12 And under what circumstances would that not
13 happen? They changed their mind? Sure. You
14 just don't call them to schedule an interview?

15 MS. CARTER-LYNCH: We got you. We got you.
16 Let's -- let's -- let's --

17 DR. LYNCH-WALSH: All right. So any further
18 discussion or we're ready for a vote?

19 (No response.)

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

21 COMMITTEE MEMBERS: Aye.

22 DR. LYNCH-WALSH: Any opposed? Just
23 checking.

24 (No response.)

25 DR. LYNCH-WALSH: All right. Motion passes

1 unanimously.

2 MR. DE MEO: I have a question for Mr.
3 Jabouin. That policy that you had up there,
4 1003, it talks about public -- we're public
5 officials. Is there a definition somewhere in
6 the district about what a public official is?

7 MR. JABOUIN: I'm not able to recite it.

8 DR. LYNCH-WALSH: It's right here.

9 MR. DE MEO: Okay. It is the policy of the
10 school board that school officials as well as
11 heads of administrative activities will follow
12 up. We've talked a lot about follow-up. And
13 then it says what they must do; okay; these three
14 things. They don't have to accept and act on a
15 recommendation, according to this. But they must
16 do these things and consider it.

17 Mr. Jabouin, I don't know how you could audit
18 this, but this is a critical policy. Have you
19 ever audited compliance with this policy? And I
20 don't even know where you'd start. I don't know
21 what a public official is. I mean, somewhere
22 there's the definition.

23 MR. JABOUIN: Well, Mr. De Meo, and to the
24 committee, when the audits are done there are
25 commitments from management on steps that they

1 will take in order to prevent an instance from
2 reoccurring and there should be some milestones
3 for them to accomplish it, and due dates, and so
4 forth, and then whether or not it's effective, so
5 you can do some retesting of samples in order to
6 see if -- if it is indeed occurring. So a
7 process like that, it makes sense for the audit
8 program as well as in addition to it being part
9 of a proper control environment. So we could do
10 that and we should.

11 MR. DE MEO: Well, I think if this policy was
12 followed there would be a lot of things we
13 wouldn't have to discuss here today. Because
14 there would have been follow-up. And, perhaps,
15 you should audit that.

16 I want to make one other --

17 DR. LYNCH-WALSH: Motion?

18 MR. DE MEO: Not a motion. While Mr.
19 Castaneda's here, you've heard me talk about risk
20 assessment. The COSO, Dingle, Mr. Dingle and who
21 else was in that; Moore and Dingle, that founded
22 the COSO committee? Whatever. Dingle was a
23 congressman from Michigan and he had oversight
24 for many, many years and they progressed into the
25 COSO committee and then the SEC and the PCAOB

1 adopted COSO.

2 And aside from that a key function in
3 internal control is first identifying what you're
4 going to audit and why you're going to audit.
5 That's called a risk assessment.

6 And I'm going to urge, again, and I'm going
7 to ask through the Deputy -- I can't see. Let me
8 put my glasses on.

9 DR. LYNCH-WALSH: Well, they're both here.
10 They're both deputies, the deputy of --

11 DR. HEPBURN: You have three of us here.

12 MR. DE MEO: Oh, three deputies. You're
13 all -- round the deputies up. That we be
14 provided with a detailed risk assessment which
15 drives your audit year and programs.

16 Now, Mr. Castaneda, the outside firm, is
17 responsible for auditing the controls and the --
18 the financial statement and controls over the
19 financial statements. That's a financial
20 statement area. That's one separate area.
21 Extremely important.

22 But, Mr. Jabouin, you're charged with, in my
23 opinion, auditing and performing audits of
24 compliance and operating efficiency over all of
25 the rest. And all of the rest has to be

1 determined by a risk assessment that points us in
2 the direction as to what we need to audit.

3 So I'm going to urge, again, that we be
4 provided with a detailed risk assessment. If
5 there are confidential items on there that should
6 not be exposed to the public through this
7 committee, you know, maybe there should be a
8 discussion. But I really think for this
9 committee to discharge its responsibility, for
10 the school board to discharge their
11 responsibility, we must be provided with a risk
12 assessment.

13 One more comment. Public companies are
14 required -- the auditors are required to
15 determine if there is a risk assessment in place,
16 that the audit committee has considered a risk
17 assessment, required by the PCAOB and the SEC.
18 So I'm urging --

19 MR. JABOUIN: I just want to mention, so the
20 auditor general did provide a report where they
21 opined on that that I can send to you with the
22 language on that front. So it is something that
23 does get looked at. And so we will also have a
24 peer review, which is on the plan for this year,
25 where that process can be looked at and reported

1 to the audit committee. In fact, they'll be
2 looking at the audit functions from a lot of
3 different angles.

4 MR. DE MEO: No, the peer review is
5 important. But as an audit committee I just
6 don't think we can do our job properly without
7 knowing what the areas of risk are and then
8 finding out if the audit plan follows that trail.

9 MR. JABOUIN: So the areas of risk have been
10 identified already as far as Construction,
11 Information Technology, Procurement. All of
12 those particular areas have been identified and
13 they're listed in the plan, and then -- and the
14 plan also talks about the probability and impact
15 of those particular areas. So if the audits are
16 covering those particular areas, then, from a
17 risk standpoint, it just comes down to what areas
18 within those areas need to be looked at on that
19 end. So -- so the process is there, so it just
20 comes down to, I mean, are they looking at the
21 right areas in those particular departments? If
22 you can take a look at it and see that the key
23 pillars of the district are getting looked at and
24 they're getting audited, then it comes down to
25 what are the subareas within those areas that

1 need to be looked at? So that process has been
2 looked at by the auditor general and they have
3 opined in it in their public reports.

4 MS. IGHODARO: I mean, in that case, then
5 Finance would be subsection of operational
6 practices.

7 MR. JABOUIN: Finance is one of those areas
8 as well, such as --

9 DR. LYNCH-WALSH: I understand what you're
10 saying, Ms. Ighodaro. My question is on
11 Facilities.

12 But, Mr. Turso?

13 MR. TURSO: So, Mr. Jabouin, you mentioned
14 that there's three key risk areas, IT,
15 Construction or Facilities and Procurement.

16 I believe I'm the least senior member on this
17 audit committee as far as tenure and I want to
18 make sure I'm not missing anything, but how much
19 time have we spent talking about those three key
20 issues? Because I didn't -- I would love to talk
21 about those because I think that's where the real
22 money is to be found for the betterment of our
23 children.

24 So have we discussed that at all and I've
25 missed it? Because, if we have, I'm concerned

1 for myself.

2 MR. JABOUIN: So I have more than those
3 particular key areas. I've got the SMART Bond in
4 addition to Information Technology, Behavioral
5 Threat Assessment, Physical Plant Operations,
6 Construction, Grants and Title I, Transportation
7 and Procurement. You know, we've got other areas
8 such as Travel and the Purchase Cards, the
9 Business Support Center, which is a key control
10 of the district, the warehouse. I mean, those
11 are some of the areas that have risen as a result
12 of the process. It could be from meetings like
13 this, but as well as individual meetings that I
14 have with key individuals throughout the
15 district. And so the plan has to be geared
16 toward those particular areas. And there are
17 audits that are either done or they're in the
18 pipeline or they're in the plan to cover that.
19 But let's also remember, the follow-up process,
20 which is key, takes time.

21 So what I said earlier was that, since work's
22 been done in some of those areas, let's follow up
23 on that. So, you know, moving in the direction
24 as far as the different components that we get
25 information on risk and the committee is part of

1 it, but there's others, too, on that front.

2 So is -- is audit work being done in the key
3 risk areas is what I and everybody else should be
4 asking. And if it's not, we've got to move it in
5 that direction or we've got to get the people and
6 the funding to get that done.

7 DR. LYNCH-WALSH: Okay. We may need a motion
8 for the detailed risk assessment.

9 MR. DE MEO: I'll make a motion.

10 MS. CARTER-LYNCH: I thought he made it
11 already.

12 DR. LYNCH-WALSH: No, he didn't make a
13 motion. I can't make it while holding the gavel,
14 so to speak.

15 MR. TURSO: Go for it.

16 MR. DE MEO: You know, I don't want to be
17 completely at odds by passing a motion, but I do
18 think the risk assessment that we receive is
19 general. And I do understand that you have
20 considered it. I don't know if the school board
21 has considered it because I don't know what
22 detail they see.

23 But I think we -- it would be a valuable tool
24 for us, our input would be valuable, and I think
25 it would give us assurance that the areas that

1 need the most attention are being addressed.

2 So, if it's the pleasure of the committee, I
3 will make a motion. Otherwise, I've said
4 everything I want to say.

5 MS. CARTER-LYNCH: Why don't we just table
6 that until -- do we actually need a motion for
7 that? That's my question.

8 DR. LYNCH-WALSH: Yes.

9 MS. CARTER-LYNCH: We do?

10 DR. LYNCH-WALSH: We need a motion for
11 everything almost. And it -- because it carries
12 the weight of the entire audit committee as
13 opposed to a discussion.

14 MS. CARTER-LYNCH: Okay.

15 MR. DE MEO: All right. I'll move that the
16 Chief Auditor, in preparation for his annual
17 audit plan, provide the audit committee and the
18 school board with a detailed risk assessment
19 matrix covering each and every area that is to be
20 considered and by the nature of the controls.

21 MR. JABOUIN: And that's for the next plan,
22 sir? For the audit plan that would be --

23 MR. DE MEO: Yeah, that you use to consider
24 your audit plan or to develop your audit plan.

25 MS. FERTIG: Is that for the current year or

1 for next year?

2 MS. IGHODARO: No, it would be for next year.

3 DR. LYNCH-WALSH: No, you mean this, now;
4 right?

5 MR. DE MEO: Well, when is the audit plan
6 due?

7 MR. JABOUIN: It has to be presented to the
8 board, I believe, in May.

9 DR. LYNCH-WALSH: He's saying next one for
10 24-25. So we would go this whole year.

11 MR. DE MEO: Well --

12 MS. FERTIG: We have an audit plan for the
13 current year.

14 MR. DE MEO: Yeah, I think that's okay. But
15 I think we -- yeah, I think that's okay.

16 DR. LYNCH-WALSH: Okay. All right.
17 Did we get a second?

18 MS. CARTER-LYNCH: I'll second it.

19 DR. LYNCH-WALSH: Okay. Any further
20 discussion?

21 (No response.)

22 DR. LYNCH-WALSH: Okay. Hearing none, all in
23 favor?

24 COMMITTEE MEMBERS: Aye.

25 DR. LYNCH-WALSH: Aye. And any opposed?

1 (No response.)

2 DR. LYNCH-WALSH: Nope? Motion passes
3 unanimately.

4 Okay.

5 MS. DAHL: I have a question.

6 DR. LYNCH-WALSH: Yes.

7 Thank you, Mr. Castaneda.

8 MR. CASTANEDA: Thank you.

9 MS. DAHL: Since we're so late today and we
10 had at the back of the information that we got
11 was the policy for the Chief Auditor and then the
12 bylaws and Policy 1070, I'm asking that these
13 three things go to the next meeting and that they
14 be the number one thing we talk about. Because
15 we have to get these things done.

16 DR. LYNCH-WALSH: Well, actually, you don't.

17 MS. DAHL: Okay.

18 DR. LYNCH-WALSH: Okay. The thing is the
19 bylaws --

20 MS. DAHL: Okay. We don't have to do new
21 bylaws.

22 DR. LYNCH-WALSH: We don't have a policy yet.

23 MS. DAHL: No, that's why I'm saying, these
24 three things.

25 DR. LYNCH-WALSH: So we don't have a policy.

1 We may very well need a whole special meeting
2 because we have to create an audit committee
3 policy. We're not talking -- I'm not talking
4 about the Officer of the Chief of the Chief
5 Auditor policy. And the reason it was in the
6 backup is to get it to people to start the
7 conversation. You also notice that District
8 Committees and Membership Policy 1070 is in
9 there?

10 MS. DAHL: Yeah.

11 DR. LYNCH-WALSH: Any policy we create cannot
12 be in conflict. And, by extension, neither can
13 the bylaws.

14 What was also -- Michele, do you have -- did
15 you hand out the pipeline, the log? Now would be
16 the exact time. Thank you.

17 And then so item number 12, Agenda Planning -
18 Audit Reports; Required Timing. So already
19 there's two internal funds -- there's internal
20 funds in Property & Inventory that's trying to
21 sneak onto the October agenda, but I don't have
22 any details on that. We made it through
23 September. November has two required, time
24 sensitive requirements. January is the one that
25 has everything and the kitchen sink on it.

1 So for October we already tabled, if you look
2 further down, deferred internal funds -- I
3 thought we deferred, actually, payroll for
4 athletics and the business support center.

5 MR. JABOUIN: You did.

6 DR. LYNCH-WALSH: Okay. And internal funds
7 of the business -- oh, internal funds of the
8 business support center, but -- and internal
9 funds of athletics.

10 So when would payroll for the business
11 support center and athletics be coming forward?

12 MR. JABOUIN: Yeah, so on the document that's
13 being handed out, which I created, on the bottom
14 we've got the different projects that are in the
15 pipeline. So I've split it up between -- if you
16 look at the pipeline, those particular audits,
17 the PPO maintenance contract and the business
18 support center payroll and the athletics, those
19 are possible for October. And the reason why I
20 say that is because we're waiting on a department
21 that was to provide us with information that
22 allows us to test it properly.

23 DR. LYNCH-WALSH: For which of those audits?

24 MR. JABOUIN: For both the payroll business
25 support center and the athletics.

1 DR. LYNCH-WALSH: Okay. Because if we're
2 going to have, like I said before, we deferred
3 the business support center and athletics and
4 student services internal funds, and then you
5 have payroll audit. So it would make sense for
6 all things related to the business support center
7 to come at the same time and for athletics to
8 come at the same time.

9 MR. JABOUIN: That will be the effort that we
10 have. I think that it's probable that we could
11 get that done.

12 Now, let's remember that during the audit
13 fieldwork we may run into certain things that
14 require further investigation or we're not
15 satisfied with the response from a department and
16 so forth. Those are factors.

17 DR. LYNCH-WALSH: Okay. So those are the
18 four things that could conceivably come either
19 October or November. And we already have the
20 ACFR and quarterly SMART Bonds audit in November.
21 October --

22 MS. FERTIG: Can I just say something?

23 DR. LYNCH-WALSH: Yes.

24 MS. FERTIG: Our next meeting is October.
25 We're working our way through the year. I hope

1 we don't delay these too much because we're going
2 to end up with everything being bunched in later,
3 which doesn't give us time for proper things.

4 DR. LYNCH-WALSH: Well, that's why I'm
5 looking at October and November and trying to get
6 those --

7 MS. FERTIG: Yeah, I'm hoping those first two
8 could come as quickly as possible.

9 DR. LYNCH-WALSH: Well, it would be internal
10 funds and payroll for both of those departments.

11 MS. FERTIG: Yeah, I understand. I can read
12 it. I understand what we're talking about.

13 And another point I would like to make is, I
14 would like to see those as early in the year as
15 possible so you can potentially correct anything
16 while we're working our way through the year as
17 opposed to leaving it until later and then we
18 really are seeing the corrections come into the
19 next school year. So I don't see any point in
20 delaying all of this stuff and then we come to a
21 meeting and we're here for 20 hours.

22 DR. LYNCH-WALSH: Well, no, but they -- like
23 he just said, they have to finish. So the
24 payroll, then every effort needs to be made to
25 get those for October.

1 MR. JABOUIN: So we will make every effort.
2 It is important that the internal funds be looked
3 at in October because -- and the property
4 inventory, because those are areas that the
5 auditor general looks at in their audits and
6 they'll be back in April.

7 MS. FERTIG: Great. Then do that and then do
8 the others.

9 DR. LYNCH-WALSH: Right. But get the payroll
10 so that if there's something systemic in either
11 of those departments, and I would expect in
12 athletics that it had to do with the prior
13 director, not the one that was newly minted.

14 MR. JABOUIN: Yeah, so we are almost done
15 with these. What happens here is -- so what
16 could be a factor would be whether or not the
17 work gets done and we get the cooperation and
18 we -- and we don't need to do any more work based
19 on what we see.

20 DR. LYNCH-WALSH: Okay. So we're going to
21 have internal funds, that's already there for the
22 40 schools, property and inventory. But I do
23 think --

24 MR. JABOUIN: Chair, I believe that the PPO
25 maintenance contract one is probable. It has a

1 better percentage of being done. And then I also
2 think the payroll, once -- I think that they have
3 a good chance to, I'm just a little bit --

4 DR. LYNCH-WALSH: But I didn't ask you about
5 the PPO or the disposal of surplus, because if
6 we're looking at internal funds, let's knock
7 those out, and then we have policy issues. But
8 also PPO -- we don't have an update from the
9 Council of Great City Schools to review.

10 MR. JABOUIN: Yeah, but that's not what that
11 covers, though. It identified a particular
12 maintenance contract and it took it over from
13 what's called, from procurement to pay, on a very
14 key contract on that end. And that one will
15 likely be ready for October.

16 DR. LYNCH-WALSH: Okay. So what was the
17 contract then?

18 MR. JABOUIN: I believe it's a lawn and
19 maintenance contract.

20 MS. FERTIG: So we're just going to weigh in
21 because we're really running over. Hey, I say
22 bring both those PPOs at the same time or bring
23 that PPO update on our update list at the next
24 meeting.

25 DR. LYNCH-WALSH: Well, right. He's saying

1 it's not going to be ready. And the lawn and
2 maintenance --

3 MR. JABOUIN: The PPO will likely be ready.

4 DR. LYNCH-WALSH: So then bring back -- if
5 the Council of Great City Schools doesn't have an
6 update, bring -- provide that to the committee.
7 Because all of the services and what the district
8 was paying for them was absolutely part of the
9 Council of Great City Schools review.

10 MR. JABOUIN: So the Council of Great City
11 Schools, we could seek to bring that report back
12 and have the key management people respond to the
13 status of it, but that'll be its own agenda item
14 on that end. That's not what this report covers.

15 DR. LYNCH-WALSH: No, I get that. I'm just
16 saying provide it to the committee for the people
17 that weren't here.

18 Okay. All right. So that's what'll be on
19 the agendas.

20 MR. JABOUIN: Maybe I can stay with you after
21 the meeting just to make sure I've got that
22 squared up.

23 DR. LYNCH-WALSH: Okay. All right.

24 MS. CARTER-LYNCH: We don't have to vote on
25 anything; right? Because I have to go.

1 MS. FERTIG: Yeah, I have to leave to and I'm
2 just wondering, can we just do a motion to
3 adjourn and --

4 MR. JABOUIN: And I can stay with her.

5 MS. FERTIG: Okay. You guys are doing great.

6 DR. LYNCH-WALSH: All right. Well, we're
7 done before 1:00, so --

8 MR. JABOUIN: BECON can cut off the video.

9 MS. FERTIG: Mr. De Meo I'm moving to
10 adjourn. Do you want to second?

11 MR. DE MEO: I'll second it.

12 DR. LYNCH-WALSH: All in favor?

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: All right. Adjourned.

15 (Meeting was concluded at 12:42 p.m.)
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REPORTER'S CERTIFICATE

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STATE OF FLORIDA
COUNTY OF BROWARD

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

Dated this 18th day of September, 2023, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

A				
A.M 1:15	116:14,15 119:17 147:11	air 10:3	apparently 97:8	73:9 84:23 91:20
ability 25:2 47:14	actual 26:25 63:4	alert 39:1	appears 70:20	92:16 116:14
able 32:9 43:3,4 47:3 63:17 65:23 77:8 103:8,17 106:20 125:8,14,14 146:5 147:7	add 23:11 54:5 68:3 82:3 145:15 146:5	alerting 39:3	appendix 18:7 19:1	131:25
absolutely 13:14,24 14:13 25:14 42:3 54:20 69:6 105:6 130:3 145:19 164:8	added 38:21 56:17	alerts 38:22	appetite 114:20	asking 13:7 35:9 49:1 126:16 154:4 157:12
absurd 87:13	adding 23:12 33:17 83:23 142:22 143:2	ALI 2:8	applicable 117:12	asks 128:12
accept 147:14	addition 23:14 26:6 34:9 88:20 94:21 118:1 145:11 148:8 153:4	Allegiance 3:6,8	AppliTrack 72:24 73:24 75:15 76:9,19	aspect 57:1,3
accepted 114:24 119:7	address 11:12 53:4 115:24	allocate 106:18	apply 44:14	assess 120:21 123:6
access 25:2 34:17 43:15	addressed 42:14 115:25 155:1	allow 33:24	appointed 88:5	assessing 136:13
accomplish 30:5 148:3	adequately 114:10	allowed 51:21	appointment 143:10	assessment 2:19 5:2 11:13 20:17 23:8 26:19,20 27:5 30:9 37:6 38:6 51:6 52:9 61:20 67:13 114:16 114:17 115:6,19 116:6 117:1 118:10 148:20 149:5,14 150:1,4,12,15,17 153:5 154:8,18 155:18
account 79:2 82:13 82:14 90:11 91:6 92:15,16,17,20,22 92:22 93:7,9 95:25 96:14 103:1,20 109:24 110:18 119:19	adhere 82:24	allows 159:22	approach 55:7 120:6 122:22 123:1	assessments 68:25
accountability 118:19 144:2	adhere 82:24	alongside 67:4	appropriate 12:3,8,9 18:4 44:14 83:3,15 110:12	assets 120:14
accounting 29:23 82:9 92:10 97:19,19 105:16 110:13,14 119:4 120:11 138:3 138:17 139:1	adjoin 165:3,10	alternative 40:22	appropriately 140:16	assigned 39:12 41:3
accounts 92:18,23 93:13 97:23 100:10 109:22	Adjourned 165:14	altogether 29:24	approval 6:2 17:9 19:8,10 74:5,9 99:15 142:21	assigns 117:17
accurate 107:17 108:10	administration 1:11 81:3 83:13,19 138:18	Aly 4:15	approved 99:14 133:21	Assistant 2:9
ACFR 160:20	administrative 147:11	amazing 90:15	April 28:9 68:9 162:6	Associate 2:17,17 4:24 5:6
achievement 117:9	administrators 39:15	Amen 111:23	Arcese 2:8 4:15,15 85:10,13,17 95:14 124:23	associated 82:12
Acquisition 138:9	adopted 56:22 149:1	amended 128:9,11	area 7:24 44:10 95:3 101:7,12,14 115:13 115:19 120:1 126:1 145:17 149:20,20 155:19	assume 35:20
act 147:14	advance 19:3	amendment 49:17 71:3	areas 105:14 115:4 115:20 120:4,7,8,20 120:24 123:11,13 124:2 125:15,21,25 126:7,8,20 141:7 151:7,9,12,15,16,17 151:18,21,25 152:7 152:14 153:3,7,11 153:16,22 154:3,25 162:4	assuming 98:9
Acting 2:10	advertised 140:7	amount 33:10,12,13 58:15 63:12	asked 13:3 20:23 21:1,15 27:17 40:6 42:5,13 53:16 59:16	assurance 117:8 154:25
action 31:8 129:20 130:17	advice 142:11	analyst 101:24		athletic 91:8
actions 31:12 79:17	advisories 14:16,17	analyze 114:21		athletics 159:4,9,11 159:18,25 160:3,7 162:12
active 38:23 39:4 42:22	Advisors 2:23 113:21	analyzed 55:11		attached 76:2 104:15 104:15
activities 85:4 115:6 115:8,22,24 116:5,8	advisory 12:3 14:11 14:13,15 16:6	analyzing 61:3		attempt 138:19
	affect 124:2	Andrew 4:3		attend 13:7 127:13
	aforementioned 98:24	Andrews 1:24		attendance 2:1 27:13
	agenda 6:2 16:25 19:7 125:5 132:6,7 135:21 140:20 158:17,21 164:13	anger 52:5		attention 117:19 155:1
	agendas 164:19	angles 151:3		attorney 134:16
	ago 22:3 73:3 91:1 101:22 127:25 128:1 129:25 132:11 138:11	annual 100:6 155:16		attorneys 135:6
	agree 25:14 90:7 102:15 104:2	annualized 23:4		attribute 38:7,8
	ahead 90:18 106:2 125:1 146:7	annually 109:22 122:12		attributes 31:24 32:3 32:4,8 33:18 46:25
		answer 86:2 92:12 93:11 101:2 103:8 124:13 140:4		audit 1:4 2:8,9,22 3:5 3:13 4:15,16 11:20
		answered 71:19 85:11 86:17		
		answers 22:14 61:15 80:9		
		Anthony 2:3 3:18		
		anticipating 94:14		
		antifraud 118:10		
		anybody 6:13 87:22 96:21 120:25		
		anymore 51:21		
		anyway 36:4 50:1		
		apart 121:20		
		apologize 11:3 114:1		
		apology 52:6		

11:22 12:9 13:16 14:1,19 15:3,7,8,12 18:10,23 19:11,25 20:17 24:2,8,17,24 26:4,14,16,24 27:7 27:25 28:1,24 29:5 30:15 31:5 32:22 34:13,21 35:1 37:4 38:9,9 43:18,19,19 50:8,10 51:10 53:6 53:13,14,15 55:3 57:5 61:7,20 67:3 69:22,22,25 70:15 70:16 73:22 75:15 77:25 81:10,20 82:18 88:10,11,14 89:17,19 90:8 92:5 94:17 97:18 100:10 104:4,7 107:21 111:24 112:4 113:20,21,25 115:16 117:3,4 119:8 120:3,5,9 123:11 124:23 125:1,24 126:21 129:17,19,24 130:25 131:10,11 133:2,7 136:9 142:2 142:4,8 143:3 144:19,24 145:2 147:17 148:7,15 149:4,4,15 150:2,16 151:1,2,5,8 152:17 154:2 155:12,17,17 155:22,24,24 156:5 156:12 158:2,18 160:5,12,20 audited 27:22 31:24 32:25 34:11 46:23 55:4 89:7 94:18 102:20 103:9,11 109:23 122:11 126:8 147:19 151:24 auditing 24:5 28:9 30:10 35:9 50:3 60:17,19 67:21 68:25 72:20 123:7 123:14 141:22,24 149:17,23 auditor 2:7,8 4:12	5:13,15,17,19,21,23 24:17 44:7 62:10 64:7,18,20 72:2 80:25 89:9 103:4 109:10 110:8,11,20 110:21 111:6 120:5 122:22 123:21 137:4 142:1 144:18 145:1 150:20 152:2 155:16 157:11 158:5 162:5 auditor's 46:22 72:5 auditors 26:2 31:15 60:16 61:3,6,19 62:6,10,12 66:25 67:19 120:12 123:6 150:14 audits 2:9 22:5 28:14 29:9,16 44:18 53:10 64:21 67:13 73:9 74:8 81:8 103:14,18 112:20 125:22 127:4 141:16 147:24 149:23 151:15 153:17 159:16,23 162:5 August 10:23 19:9,11 20:1 32:12 34:19 72:9 authority 16:5 117:18 authorized 166:6 automatically 39:1 available 41:22,23 44:11 Avenue 1:12,24 average 84:5,10 avoid 43:6 award 62:16 awarding 62:23 aware 10:22 42:11 48:7 74:25 aye 6:7 17:14 19:18 19:20 20:8,10 55:18 55:21,22 56:2 70:8 70:10 76:3,15,21,22 111:12,15 112:11 113:10 146:21 156:24,25 165:13 ayes 71:9 Azzarito 2:18 4:22,22	B B 2:12,14 88:23 back 16:17,19,21 19:7 35:12,17 41:13 59:20,23 61:14 69:8 74:2,5 77:20 80:20 86:10 87:8,15 88:24 89:23 90:25 99:23 99:25 101:13,21 104:13 105:4 106:23 110:7,11,15 110:21 111:7 124:24 125:13 126:8 131:23 133:24 134:11 136:20 137:16,19 139:6,14 140:7 143:17 144:19 145:1,23 157:10 162:6 164:4,11 background 48:3 63:25 81:20 83:3 138:2,25 146:11 backtrack 48:18 backup 39:23 94:23 158:6 backwards 73:12 bad 73:16 118:15 balance 78:9 82:12 82:16 92:9 98:24 120:16 balances 93:24 95:9 balancing 32:11 Band-Aids 87:18 bank 82:13,14 100:18 Bardee 2:24 5:9,9 based 27:23 30:11 41:4,7 49:6 51:20 51:21 107:3 109:14 146:11 162:18 basic 129:12 130:19 basically 32:21 82:7 82:11 114:8,17 115:12 118:21 119:12 basics 87:15 basis 34:22 35:4 44:13 Bass 1:23,23 2:25 166:4,14 Batista 16:18	battle 90:14 becoming 140:9 BECON 165:8 begins 12:4 behalf 104:11 behavior 37:25 59:2 59:3 143:21 behavioral 2:19 5:2 11:12 20:16 26:18 30:9 37:6 38:6 41:8 61:20 67:13 153:4 believe 3:7 12:22 13:11 16:15 21:8 22:14 29:6 38:7 53:13 54:23 61:13 61:16 66:23 69:18 70:21 75:10 86:20 93:22 113:15 115:1 121:24 136:2,5 137:11 138:16 139:7 152:16 156:8 162:24 163:18 beneficial 26:9 benefit 28:8 benefits 118:3 best 25:7 35:13 41:24 52:24 54:12 88:17 88:19 better 11:5 28:17 33:1 57:1,2 70:1 107:11 108:4,6,7,8 108:16,17 126:11 163:1 betterment 152:22 beyond 46:19 83:22 94:17 95:2,10 biannually 97:17 bid 53:12 70:17 bids 53:18 61:11 big 99:10 122:24 132:11 133:2 136:8 136:10 bigger 41:19 Bill 43:10 billing 33:13 billions 91:2 bit 20:25 23:7 47:20 118:12 121:3 125:9 163:3 biweekly 8:4 black 99:12	blood 90:11 135:13 board 1:2,11 9:5 11:15 12:12 13:6,8 13:19 14:21 15:16 15:18,25 16:1,5,6 16:11,20,22 17:9 19:4 52:17 56:7,8 56:25 60:9 74:6,9 74:14 76:9 112:16 115:15 117:2,4,7,20 117:21 130:24 132:18 133:25 134:11,12 136:10 136:11 137:8,10,15 142:21 143:1,7,20 144:9 147:10 150:10 154:20 155:18 156:8 board-approved 133:9 boardmanship 16:8 bodies 14:11 body 88:8 bond 132:11 153:3 Bonds 160:20 book 82:6 118:20 119:4,10,15,25 121:4,10 bookkeeper 84:15 100:25 106:6,9,19 108:7,23 128:2 bookkeepers 77:24 85:2,5 106:23 108:1 108:15 127:7 bookkeeping 110:3 127:22,22,24 bottom 159:13 bound 7:4 brand 78:3 breakdown 21:15 breakdowns 22:4 bridge 11:7 brief 6:21 114:5 144:21 briefly 123:1,2 bring 12:7 16:19,21 25:4 37:4 56:9,10 65:18 109:6 136:20 163:22,22 164:4,6 164:11 bringing 12:17 89:22
---	---	---	---	---

brought 10:19 12:1 21:22 37:3 40:17 59:11 84:16 106:3 127:17,21,22 131:15	cadre 95:4 139:11 140:8	123:5 140:24 143:14 145:14 149:16 157:7,8	32:14 45:6 50:13 54:5,17 56:5,7 66:12 70:14 71:23 72:6 73:23 77:2 83:9 86:4 88:4 103:10 111:5 112:22 124:15 131:7 142:10 144:16 145:10 162:24	139:12,18 140:5,9 144:18 145:1 155:16 157:11 158:4,4
Broward 1:2 22:6 41:23 54:9 69:3 115:15 166:3,11	calendar 55:5	Castaneda's 148:19	cat 10:23	child 30:20 99:8
Bryan 2:11 5:18	called 100:2 101:3 139:25 140:4,6,19 149:5 163:13	catch 102:24	catching 95:8	childcare 91:16 99:18
BSC 93:25 100:20	calls 33:20,21 102:17	categories 22:20 45:12,24 55:9 58:1 117:10	categories 22:20	children 43:4 54:13 152:23
BTA 22:6 31:10 32:22 67:6,7 69:23 69:25 75:18,19,25	calling 95:25 109:24	categorize 96:9	challenged 28:6	chime 95:20 97:10
BTAs 116:20	campus 108:7	categorized 92:19	chance 122:10 163:3	circumstances 119:3 146:12
buckets 52:18	canvass 62:4,21 64:8 66:7	category 23:13,18 24:15 80:13	chances 57:9	circumventing 75:1
budget 27:23 91:3 106:16 133:18,24	capability 47:13	catering 104:10	change 29:10 35:5 53:4 57:17 60:12,16 60:18 65:2,10 87:23 92:16,21,25	citing 134:8
budgetary 120:16	capacity 142:19	caught 43:21 50:10 102:21 103:11 105:2	changed 77:25 146:13	City 129:21 136:4 163:9 164:5,9,10
build 7:10 37:9 87:1 132:2 143:3	capital 120:14	cause 123:13 128:21	changes 12:2,2 19:3 28:17 65:5 86:8 89:23 103:17 118:8 120:8 125:10	clarification 45:9,18 47:2
building 9:18 133:8	caps 99:13	CCC 133:7,19 134:14 134:16,18	chapter 82:5,24 93:17 143:13	clarify 57:20 58:14 70:13 77:18 106:4
bulletin 79:15 83:5 84:9,14 85:1,8 86:5 89:24 93:1,3,4,5 129:10	Cards 153:8	cease 141:13	charge 8:25	classified 124:7
bulletins 79:12 82:5 82:23 83:7 84:4,18 128:9,10,15	care 9:5 17:22 99:8 103:6 146:6	center 1:11 41:14 77:21 81:12,18,22 81:25 86:6 94:25 95:2,3,6,9,13 97:2,7 98:25 100:20 102:11 104:7,10,12 105:10 106:13 107:16,25 108:9 138:13,21 153:9 159:4,8,11,18,25 160:3,6	charged 149:22	classify 93:9
bunch 16:25	careers 140:11,13	centers 42:7	chart 143:8	classroom 29:15 134:3
bunched 161:2	carried 109:17	central 106:13,24 107:10 108:20	charter 38:17	classrooms 133:22
burden 41:19	carries 155:11	centralized 105:14,16 107:11 110:3 127:24	charts 38:14	Claude 101:19
business 77:21 81:12 81:17,21,25 86:5,6 88:21 94:25 95:1,2 95:6,8,12 97:1,6 98:25 100:20,23 101:18,18,23 102:1 102:11 104:6,9 105:9 106:13 107:16,25 108:9,20 118:9 138:13,17,20 139:1 153:9 159:4,7 159:8,10,17,24 160:3,6	carrying 42:24	cent 49:15	charge 8:25	clean 87:12
businesses 119:2	Carter-Lynch 2:2 3:14,15 6:4 15:21 19:13 48:11,12 49:13 50:13,16 51:8 51:13 52:23 63:22 63:23 66:11,14,19 68:12 71:4 75:16,23 84:20 85:19,21 86:1 86:11,16 95:18,20 96:4,7,13 112:5,14 113:4,5 145:7,10,19 145:25 146:3,15 154:10 155:5,9,14 156:18 164:24	certains 30:16 32:4 41:3 43:7 44:9 67:2 160:13	charged 149:22	clear 39:16 51:14 52:18 53:1 65:16 109:19 129:14 130:20
bylaws 157:12,19,21 158:13	carve 135:21	certify 166:6	chart 143:8	clearer 52:15
<hr/> C <hr/>	case 34:6 39:5 74:10 95:15 99:7 108:5 152:4	CERTIFICATE 166:1	chart 143:8	Clerk 2:12
C 88:23	cases 87:14	CFO 110:13	charts 38:14	close 34:22 89:24 141:11
cabinet 8:8,9	Castaneda 2:22 112:18 113:17,18 113:19 114:14 118:3,16 121:7,22 122:15,16,20,22	chair 3:12 6:16 21:18 21:24 31:21 32:11	check 27:12 48:20 61:9 88:18 91:13 98:17 100:7	closeout 100:6,15

<p>come 11:22 13:24 14:17,18 18:2,3 34:3 41:5 57:5 64:15,17 67:15 68:18 79:20 88:6 94:6 106:9 110:9,15 110:21 111:7 123:19 125:3 128:9 134:20 141:18 144:19 145:1,23 160:7,8,18 161:8,18 161:20</p> <p>comes 7:16 9:22 38:17 151:17,20,24</p> <p>coming 12:24 25:20 33:8 42:21 103:4 108:12 111:22,23 133:24 134:11 159:11</p> <p>commence 44:17</p> <p>comment 31:20 46:7 47:22 91:1 99:6,21 127:2,3 150:13</p> <p>comments 6:11 32:13 37:9 121:1 131:19 143:3</p> <p>commitment 143:18 143:25</p> <p>commitments 147:25</p> <p>committee 1:4 2:1 3:5 3:13 6:7 10:11 11:21,23 12:3,9,9 13:16 14:1,19 15:8 15:12,12 17:14 18:10,24 19:10,11 19:12,18,25 20:8 21:4,11 22:2,8 24:14,19 29:6 31:25 34:20 35:1,8,14 37:4,9 38:11,11 41:10 44:22 45:9,12 55:18 61:7 70:8 76:3,15 77:11 111:12 112:11 113:10,25 115:12 115:16 117:3,4 123:15 124:18,23 125:1,20 131:1,10 131:15,20 140:15 142:11 144:19 146:21 147:24</p>	<p>148:22,25 150:7,9 150:16 151:1,5 152:17 153:25 155:2,12,17 156:24 158:2 164:6,16 165:13</p> <p>committee's 23:25</p> <p>committees 12:8 158:8</p> <p>communicated 116:3</p> <p>communication 42:21 115:7 116:1</p> <p>Communications 139:6</p> <p>community 7:3 137:20</p> <p>companies 35:21 48:20 150:13</p> <p>company 48:4 119:1</p> <p>comparison 34:25</p> <p>compensation 142:14 143:11</p> <p>competence 117:15 138:10 143:25</p> <p>competition 48:20 53:6,18,21 54:15</p> <p>compiled 59:4</p> <p>complacent 54:12</p> <p>complete 21:1 166:8</p> <p>completed 81:14</p> <p>completely 154:17</p> <p>completing 27:5</p> <p>compliance 26:21 98:10 117:12 120:17,17 131:5,6 133:7,11,18,22 134:12 147:19 149:24</p> <p>compliments 35:10</p> <p>component 25:22 132:8</p> <p>components 11:19 133:8 153:24</p> <p>conceivably 160:18</p> <p>concern 31:4 42:16 86:14</p> <p>concerned 48:5,7 152:25</p> <p>concerns 107:21</p> <p>conclude 108:11</p> <p>concluded 165:15</p>	<p>conclusion 108:15 109:7 110:10</p> <p>conduct 142:1</p> <p>conducted 67:3,3 69:23 127:9</p> <p>confer 110:11 111:6</p> <p>confidential 150:5</p> <p>confirmation 18:13</p> <p>conflict 70:13 158:12</p> <p>confusing 52:14</p> <p>congressman 148:23</p> <p>connect 42:19</p> <p>connection 77:22</p> <p>consider 26:7 70:15 120:7 123:2 147:16 155:23</p> <p>consideration 53:5 106:22</p> <p>considered 29:23 46:11 140:12,17 150:16 154:20,21 155:20</p> <p>considering 23:13</p> <p>considers 56:25</p> <p>consist 128:21</p> <p>consistent 59:8</p> <p>consists 129:1</p> <p>constantly 116:9</p> <p>construction 125:23 126:2 151:10 152:15 153:6</p> <p>consulted 83:15</p> <p>contained 130:21</p> <p>continual 25:3</p> <p>continue 7:10,25 8:1 44:4,16 66:8 87:17</p> <p>continuing 126:5</p> <p>continuous 121:24 130:5</p> <p>continuously 74:16</p> <p>contract 74:3 159:17 162:25 163:12,14 163:17,19</p> <p>contracts 74:12 120:18</p> <p>control 11:18,20 12:12 81:2 97:21 106:11,20,24 109:16,16,21 115:5 115:6,13,22 116:5,6 116:15,18,25 117:1</p>	<p>117:6,13 118:5 144:11,12 148:9 149:3 153:9</p> <p>controls 26:12 81:4,7 81:9 85:24 86:13,23 86:25 87:7,10,17 88:7 89:10,13,15,16 89:25 90:5 91:19 92:2 98:13 105:18 109:13,14,21 110:17 111:8 112:19 113:16,25 114:7,7,15,24 115:2 116:10 118:7,18,21 119:7,21 120:10,21 122:24 123:7,23 126:11,21 127:15 129:15 136:13 140:21,25 141:17 141:23 142:3 143:16,23 149:17 149:18 155:20</p> <p>conversation 27:11 28:12,13,19 40:8,18 41:21 72:19 85:3 90:6 132:12 158:7</p> <p>cooperation 162:17</p> <p>copied 13:5</p> <p>copies 12:13,19</p> <p>copy 21:10 131:8</p> <p>corner 5:3</p> <p>correct 9:16 15:3 17:11 25:22 26:22 35:22 39:21 59:6,6 66:24 70:18 99:1 161:15</p> <p>correcting 9:23</p> <p>corrections 161:18</p> <p>correctly 83:5 93:9</p> <p>corroborated 51:6</p> <p>corruption 143:20</p> <p>COSO 114:25 115:4 115:5,12 117:5 118:4,22 119:5,12 119:15 121:7,10,14 130:4 143:14 148:20,22,25 149:1</p> <p>cost 21:16,22 22:4 24:5,7 25:4,8 30:6 59:18 123:3</p> <p>Council 129:21 136:4</p>	<p>163:9 164:5,9,10</p> <p>counselor 39:7,7</p> <p>counselors 39:15</p> <p>count 17:18</p> <p>counties 42:15,19 43:6</p> <p>county 1:2 41:23 42:22 54:9 166:3,11</p> <p>couple 20:19 23:14 33:18 43:22 80:11 116:16 129:25 136:22</p> <p>course 62:17 63:20 78:22 90:17 144:22</p> <p>Court 1:22 2:25 19:21 85:11 112:12 166:4,14</p> <p>cover 153:18</p> <p>covering 151:16 155:19</p> <p>covers 141:3 163:11 164:14</p> <p>CPA 81:18,21,24,24 82:19,21 86:8 87:3 90:21</p> <p>CPAs 2:22 81:7 113:21</p> <p>cracks 30:2 31:4</p> <p>craft 60:3,4 66:24,25 69:21</p> <p>create 16:12 30:2 87:23 137:13 158:2 158:11</p> <p>created 30:4 101:13 102:7 138:14 159:13</p> <p>creates 81:12</p> <p>creating 27:1</p> <p>credits 82:15</p> <p>Crime 79:3,5 103:25</p> <p>criminal 109:25</p> <p>critical 44:12 147:18</p> <p>cross 7:23</p> <p>CSTAG 28:22</p> <p>culture 75:8,8</p> <p>Cupo 101:19 102:15</p> <p>cure 74:18 128:3,3</p> <p>curious 46:9,10</p> <p>current 26:24 32:1,9 41:11 118:5 155:25 156:13</p>
--	--	---	--	--

currently 10:25 38:3 58:5 62:9 72:20 121:6 135:23 curve 37:11 65:21 cut 94:2 165:8 cute 103:24	44:24 45:9,16,21,25 46:3,13,14 47:8 50:7 51:1,4,9 54:17 54:21 55:2 56:21 57:21,25 64:3,10,14 64:19 65:1,8 66:5 74:15,21 75:2 83:9 83:14,21,25 105:21 105:22 106:2 109:3 109:4,9 111:9 112:24 116:16 122:13,14,16,18,21 124:15 126:12 133:3 137:23 142:23 144:16,18 147:2,9,23 148:11 148:18 149:12 151:4 154:9,16 155:15,23 156:5,11 156:14 165:9,11 deal 74:4 death 49:5 debits 82:14 debt 120:15 December 17:3 28:19 138:14 decide 56:15 decides 34:20 deciding 86:13 decision 56:12 107:3 107:5,14 116:22 decisions 108:6 decorations 104:11 deemed 73:25 deeper 26:19,19 defer 126:15 deferred 159:2,3 160:2 deferring 126:19 deficiencies 121:16 121:20 122:23 123:12 deficiency 123:8,19 123:23 definitely 18:3 23:9 26:2 32:18 62:22 64:5 110:18 119:18 definition 147:5,22 definitions 116:25 degree 138:16 139:2 delay 77:5 161:1	delaying 161:20 demographically 55:12 Demonstrate 143:25 demonstrating 143:17 demoted 104:21 departing 53:14 department 31:10 38:12 44:6 68:23 100:1 101:3 110:2 159:20 160:15 departments 100:9 144:4 151:21 161:10 162:11 depend 124:3 depending 57:16 63:16 124:1 depends 62:1 63:15 74:21 deputies 149:10,12 149:13 deputy 2:14,15,16 4:17,19 149:7,10 described 25:20 describing 145:2 description 138:12 143:10 deserve 9:17 design 109:20 110:19 119:17 designate 143:8 designed 28:4 38:14 109:17 detail 21:17 40:1 104:14 121:5 154:22 detailed 33:23 137:16 149:14 150:4 154:8 155:18 details 22:16 114:4 158:22 determination 27:6 determine 55:11 77:17 150:15 determined 150:1 detriments 42:17 develop 27:9 82:22 83:16 89:1 155:24 developed 37:13 82:23	develops 117:19 dice 44:10 differ 32:2 difference 29:1 99:10 105:12 different 21:12 40:11 43:5,6 61:19 62:5 62:11 77:23 78:12 79:12 105:13 106:18 109:25 118:25 120:6,6 125:3 126:8 139:17 144:4 151:3 153:24 159:14 dig 33:25 89:9,18 Dingle 148:20,20,21 148:22 directed 43:11 117:4 direction 117:20 142:11 150:2 153:23 154:5 directive 136:11 directly 11:17 68:18 director 2:8,9,9,19,20 2:23 4:15,16 5:1,4,8 26:18 30:9 38:6 61:14,24 75:2 100:4 122:19 125:24 138:13,20 139:12 140:8 162:13 directors 95:5 117:7 117:20 disabling 42:20 disappear 137:7 141:12 disbursements 77:7 78:24 80:15 104:8 104:13 discharge 150:9,10 discipline 98:4 disconnect 97:6 discontinued 127:19 discontinues 59:2 discovered 139:21 discovering 125:10 discretion 115:10 discuss 20:18 22:8 110:22 114:6 131:16 135:21 148:13 discussed 24:23	32:23 37:21 68:4 76:10 98:5 132:19 152:24 discussing 13:6 34:17 79:18 discussion 15:22 19:15 20:5 45:1,4,7 49:23 53:3,12 55:16 68:14 70:5 87:8 111:1,11 112:8 113:7,25 120:23 121:24 124:6 144:21 145:6,8 146:18 150:8 155:13 156:20 discussions 8:8,9 123:15 dismissal 137:5 141:4 143:11 disparity 133:12 disposal 163:5 disruptive 52:9 disseminated 116:3 distinction 79:17 district 2:13 30:17,20 35:14 37:8,12 38:15 40:9,10 41:9 43:13 43:13,14 51:22 53:9 55:2 69:12 70:24 83:8,11,13,15,19 86:24 87:11 90:5,22 91:16 93:16,20,22 94:3,6,24 96:22,24 96:25 107:15 110:1 120:21 121:6,13 125:18 126:3 127:18 131:5 138:22 142:15 144:8 147:6 151:23 153:10,15 158:7 164:7 district's 11:17 96:16 113:20 114:23 122:24 districts 43:11 69:1 Diversity 14:18,24 15:12 17:10 division 137:24 document 14:6,7 21:20 97:22 100:8 131:9 159:12
---	---	--	---	--

documented 56:13	66:5,13,18,20 67:6	161:22 162:9,20	emerging 118:9	81:10 83:11 87:11
documents 18:23	67:10,15,25 68:10	163:4,16,25 164:4	emphasis 133:17	establishing 81:4,19
28:2 58:11 139:22	68:13 69:9,13,20	164:15,23 165:6,12	employee 137:4	81:25 116:17
dog 10:24,25	70:3,7,9,23 71:2,5,8	165:14	employees 141:12	estimate 22:14 59:17
doing 6:23 7:17 8:11	71:12,18 72:7,11,13	draft 12:2	143:12	estimated 22:7
14:12 26:3,4,8	72:17,23 73:19,21	drives 149:15	encompasses 136:25	ethical 117:15 143:18
28:14,15 29:9 31:13	74:13 75:4,17,22,24	due 82:15 87:2 107:8	ends 97:8	ethics 16:5
33:5,7 35:11 36:1	76:2,4,6,13,16,18	142:19 148:3 156:6	enforce 144:2	evaluate 124:9 128:6
38:4 47:24 48:7,16	76:21,23 77:10,12	dug 139:22,24	engage 55:2 69:12	137:2
56:24 63:8 64:1	77:18 78:7,10,15,20		142:20	evaluated 57:12,15
67:13,20 68:21	79:6,14,16,24 80:2	E	engaged 24:2	57:18
77:24 80:5 90:24	80:3,4,5,7,8,14,18	ear 8:10	engagement 12:15	evaluating 61:5
95:12 97:7,8 103:2	80:21 81:17,23	earlier 24:23 71:24	13:1 26:15	evaluation 9:1,2
105:17 122:14	82:25 84:1,21 85:15	90:14 131:8 153:21	enjoy 42:7	62:20 137:5
125:6 129:6 133:5	85:18,20,25 86:3,15	early 161:14	ensure 41:16 59:1	evaluations 58:11
141:15,16 142:17	86:19 87:5 88:1	easier 125:6,9	73:18 91:13 92:23	137:3
165:5	89:6 92:1,25 93:6	easily 24:12,13 34:18	98:14 114:9	events 91:8
dollar 91:2	93:10,19 94:9,17	52:6	ensures 118:7 146:9	everybody 3:4 5:25
double 6:25 23:5	95:16,18,19 96:2,6	easy 31:14 51:9	ensuring 53:20	26:17 30:12 32:16
double-check 71:13	96:10,25 97:10,12	128:16	entire 87:11 89:2	52:13,25 53:1 60:21
Dr 2:4,14,15,16,17	98:15,23 99:2,20,20	eat 118:14	111:24 116:4	77:19 87:9 90:9
3:3,9,24,25 4:21,24	99:21 101:5,6,7,11	Eddy 2:22 113:19	140:11 155:12	128:2 141:13
5:11,24 6:6,8,10,13	101:16,17,23 102:9	Education 104:12	entirely 137:20	144:10 154:3
6:17,18 10:14,16	102:22 103:7 104:5	effect 12:19 65:3	entity 114:18,20	everybody's 85:22
11:10 12:17,22,25	104:22,25 105:4,7	115:1	116:4 118:24 123:7	92:5
13:3,10,18,20,21,22	105:25 106:4 107:1	effective 30:6,7 46:15	entity's 117:7,16	evolved 37:6
13:24 14:4,8,22	107:19 108:16,18	148:4	119:17	evolving 118:8
15:3,5,13,16,20,22	109:1,3,8 110:25	effectively 109:18	entry 82:14,15	exact 59:24 158:16
15:24 16:10,14,15	111:3,10,13,15,22	133:11 137:6	environment 11:18	exactly 51:15 58:24
16:17,19,21,23 17:2	112:1,3,7,10,14	138:25 144:13	12:12 115:6,13	examinations 81:1
17:3,8,11,12,15,17	113:1,2,5,9,11,13	effectiveness 117:10	116:7,18,25 117:14	example 14:11 33:20
17:21,24,25 18:1,5	114:12 116:12	118:7	118:9 148:9	121:25 124:5,9,12
18:15,17,19,21,25	118:14 120:25	efficiency 117:11	Erhard 2:11 5:18,18	127:6 129:21 138:9
19:15,17,19,23 20:5	122:13 124:14	118:6 149:24	Ernie 2:19 5:1 26:17	146:8
20:7,9,11,13 21:3,6	126:13,22 127:17	effort 34:7 160:9	30:8 38:5 45:13	examples 116:13,15
21:14,20 22:1,19	127:25 128:14,19	161:24 162:1	Ernie's 33:22 34:2	117:25 136:14
25:12 28:5 31:18	129:4,5 130:16	Egelsky 79:9	35:11	140:22 141:8
32:15,21 33:3 35:15	131:13,22 132:14	egregious 77:14	errors 87:2 93:14	144:14
36:5,17,23 37:17	132:24 134:22	111:21	Erum 2:17 5:6	exception 34:4 74:4
39:19,22,25 40:7	135:3,8,16,24	eight 56:3 82:6	escalate 58:4	74:11 111:24
41:25 42:2,11 43:9	140:21 141:2,20	either 55:12 66:8	escalating 57:9	exceptions 29:12 77:6
43:16 44:25 45:7,17	142:6 143:5 144:17	74:24 75:6 108:3	ESE 14:13,14	78:3 106:10 112:21
45:20 47:1,18 48:10	145:6,17 146:2,8,17	112:1 153:17	ESMAB 138:7	113:1,2 133:15
49:16,20 50:6,9,15	146:20,22,25 147:8	160:18 162:10	especially 36:3 46:18	exciting 48:21
50:19,21 52:1 53:22	148:17 149:9,11	elaborate 107:19	essence 82:17 98:5	exclude 12:6 70:19,21
54:20 55:15,19,22	152:9 154:7,12	electronic 31:7 38:21	essentially 98:18	70:24
56:1,6,19 57:4	155:8,10 156:3,9,16	39:1	121:21	excuse 69:11 134:1
59:10,25 60:23	156:19,22,25 157:2	Elementary 133:16	establish 39:16 81:7	138:22
61:12,25 62:13,17	157:6,16,18,22,25	Elena 2:10 5:22	82:1 94:10 141:20	execute 142:12
62:25 63:20 64:8,12	158:11 159:6,23	email 13:4 39:1	established 30:11	Executive 2:11
64:21 65:4,12,25	160:1,17,23 161:4,9	embarking 60:6	34:8 66:11,14 81:2	exercised 51:10

exist 141:13	failed 123:24	130:12 131:23	131:18,21 132:25	88:23 116:5 117:10
existed 51:3	failure 86:23 89:14	132:3 134:15,25	139:18 140:18	121:18
existence 36:9	99:16 110:1	135:10 140:20	141:21 149:3 161:7	follows 142:15 151:8
existing 118:5	failures 29:13 90:23	141:15,24 145:5,9	fiscal 104:5	Force 133:6
exists 12:16	99:12 106:10	155:25 156:12	fiscally 30:6 35:19	forced 107:6
exit 53:14	fairly 79:1	160:22,24 161:7,11	106:20	foregoing 166:7
expand 24:22 46:19	fall 52:17	162:7 163:20 165:1	five 11:19 17:19 47:9	foremost 42:6
expanded 116:24	fallen 130:15	165:5,9	56:2 58:20 72:25	forever 35:25
expect 101:8 162:11	falls 89:1	fidelity 98:14	110:9 115:4 119:13	forget 84:19
expecting 81:6 96:17	families 9:10 43:5	fields 138:18	128:5	forgot 12:21
expects 10:4	far 29:12 45:12 60:8	fieldwork 160:13	five-year 133:9	formal 54:4
expenditures 99:13	106:15 107:22	fight 90:13	fix 48:13 87:18 88:12	formality 54:14
expensive 133:4	125:22 136:12,17	files 33:25	110:16 111:7	format 56:21
experience 7:18	140:25 143:6	filled 143:8	fixed 83:18	former 140:8
36:14 42:20 67:12	151:10 152:17	final 17:9 128:7	fixing 9:24	Fort 1:12,24 166:10
67:20 69:24	153:24	finally 103:11 127:14	FL 1:24	forth 37:9 61:11 85:2
experiences 65:20	favor 6:6 17:13 19:17	finance 2:17 4:18 5:7	flag 3:7	85:6 91:8 127:8
expertise 102:4,12	20:7 25:9 55:17	138:16,17 139:1	flaw 109:20 110:19	142:5 148:4 160:16
137:21	70:7 75:24 76:14	152:5,7	flesh 123:1	forward 10:8,8,12
explain 81:8 134:20	111:11 112:10	finances 28:6	Florida 1:12 43:13	16:18 29:4 46:25
explained 14:8 20:25	113:9 146:20	financial 57:3 82:10	83:23,23 133:8	51:17 54:3,16 73:11
50:17 143:14	156:23 165:12	92:11 105:15	166:2,5,11	86:7 87:7,24 88:17
explanation 52:7	favorite 129:2	117:12 120:3,10,13	flow 38:14	97:9 159:11
explicitly 50:17	February 28:10	149:18,19,19	flows 115:17	forwarded 60:1
exposed 150:6	29:21 64:4	find 29:18 68:1 81:8	fly 59:20,21	found 36:11 50:24
expound 43:8	fee 22:13,16	88:11 99:16	focal 8:1	116:24 123:8,14,24
expression 52:5	feedback 17:6 23:25	finding 27:6 122:4	focus 27:15 124:21	123:25 124:24
extended 8:9	28:16,25 35:10	151:8	126:1,6	132:25 133:5
extension 158:12	feel 24:15,16 25:11	findings 73:3 77:14	folks 6:23	152:22
extent 32:2	26:7 47:11 56:21	77:16 87:13	follow 40:5 72:18	foundation 86:22
external 71:18,20	feels 103:3 145:20	fine 18:5 142:12	77:17 81:16 83:10	87:16
113:20 120:5,12	fees 22:7 72:21	finish 13:23 61:22	84:25 88:18 89:3	founded 148:21
123:6,21	feet 134:3,5	99:5 161:23	121:14 122:6,11	four 17:19 56:2 128:5
extracurricular 85:4	felt 24:20	finite 9:20	127:16 143:19,20	160:18
extraordinary 82:9	Fertig 2:3 3:20 40:4,5	fired 111:19	144:7 147:11	fourth 116:1
extremely 27:24	40:8,19,24 41:16	firing 121:21	153:22	framework 11:20
58:15 149:21	42:4 44:23 46:7	firm 24:21 37:10	follow-up 20:19,22	117:1 118:17 119:6
eye 26:9 55:10	53:23 55:14 56:19	60:17,19 113:21	40:15 89:7,16,18,20	119:7
	56:20 58:18 60:2,5	142:20 149:16	91:13 102:6 121:24	frameworks 121:8,8
F	65:8,14 66:4 67:11	firms 26:6 36:14	124:19,24 125:6,12	frankly 99:8
faces 126:4	67:17 69:7 72:18	37:13 64:13 65:23	126:6 129:16,17	frequent 29:9,16
facilities 15:6 133:6	73:5,6,20 74:12,24	67:23 69:22,24	130:2,6,13,18	34:16,21 35:9,10
135:8 138:2 152:11	75:21 76:1,11 77:12	70:15,16 72:20	131:11,25 132:7,18	frequently 23:22
152:15	77:13 78:5,8,14,18	first 6:21 13:6 16:18	140:6 144:3 147:12	fresh 26:9
fact 53:13 73:9 104:8	78:22 80:12,16,19	19:12 37:4 42:6	148:14 153:19	Friday 10:24
137:5 151:1	83:12,18,22 84:22	48:12,14,17 57:13	followed 30:25 81:13	friendly 49:17 71:3
factor 17:6 162:16	88:2 90:1,2 92:3	63:20 69:18 78:20	89:3,7 116:16 130:8	front 39:12 125:16
factors 41:1,4 160:16	94:1,12 96:14 99:5	78:22,24 79:7 95:21	148:12	126:11 136:3,6
faculty 90:10,15,17	105:1 110:24	95:21,21 99:4 104:9	following 3:1 8:3	150:22 154:1
91:6 103:22 104:2	112:23 126:13,14	105:23 109:5,9	23:20 31:11 51:5	frustration 52:5
fail 27:6	126:18,25 128:17	127:1 129:12 130:1	58:18 81:5 84:11	function 81:10 149:2

functionality 105:12	61:13 63:12 87:21	99:5,23,24 104:2,17	12:1,5,15 13:17	33:16 35:12
functions 101:21	108:4 124:13	105:11 108:4,6,8	15:4 17:6 18:8	hard 33:14 131:8
102:2 151:2	145:15 146:4	109:7 110:7,10	48:16 66:17 72:22	harm 36:19 52:3,11
fund 78:9 82:13 83:2	154:25 161:3	114:4 126:6,15,23	84:24 89:11 124:21	Harpalani 2:9 5:14
90:15,17 99:9	given 52:12 106:16	127:1,24 132:25	growing 133:14	5:14
120:15	gives 82:7 87:22	134:19 135:18,25	growth 28:8	hat 67:1
funded 142:25	giving 10:15 134:17	137:8 143:17	guarantee 84:14	he'll 145:14
funding 56:13 154:6	140:22	144:24 145:2 149:4	guess 12:16 17:22	Head 17:18
funds 2:10 7:5 76:24	glad 40:16	149:4,6,6 150:3	25:19 79:8	heads 147:11
77:21 79:2 82:8,10	glance 108:2	160:2 161:1 162:20	GUESTS 2:21	health 20:23 41:7
93:15,15,18,24	glaring 86:22 94:16	163:20 164:1	guidance 39:6,7	71:25
103:9 104:7 110:17	glasses 149:8	GOLDSTEIN 93:17	45:11 119:9	healthy 53:20,21
112:4 121:25 122:9	go 8:5,13 9:6,11	93:22	guidelines 67:5,6	hear 8:2 15:10 17:4
158:19,20 159:2,6,7	14:10,14 16:16,18	gonna 49:22	69:23	18:14 74:22 85:21
159:9 160:4 161:10	17:9 19:4 22:17	good 3:3,11,11 6:20	guiding 13:12	108:13 115:14
162:2,21 163:6	30:12 33:23 37:10	12:25 26:17 27:14	gut 46:22	118:13
furnish 129:20	37:22 40:11 41:2	36:15 44:2 46:16	guys 33:6 115:20	heard 25:19 49:16
further 22:16 47:1	50:13 51:19,24	48:1 49:18,20 53:6	139:11 165:5	132:18 148:19
49:22 68:13 70:5	59:23 60:24 72:13	58:2 61:23 66:13		hearing 14:19 17:17
73:9 110:25 111:11	74:2,5,14 77:20	69:25 71:4,5,6	H	95:22 156:22
112:7 113:7 114:4	78:1,10,11 80:19,21	72:22 73:16 76:23	half 53:25 59:13	heart 50:20
115:11 145:6	88:24 90:18 91:16	80:16 83:24 109:1,2	halfway 97:20	heartbeat 102:16,18
146:17 156:19	91:17,24 100:11	111:9 113:14,18	hamper 48:16 66:15	heat 52:4 125:15,16
159:2 160:14	102:4 105:4,22	122:9,16 127:18	hand 45:3 65:22	heated 132:12 135:19
future 44:3 115:11	106:2 107:7 111:20	144:1 163:3	106:14 158:15	heavier 41:18
	114:3,10 115:3,11	gotten 94:14 104:20	handed 11:10 159:13	heavy 33:5,8
G	117:23 118:1	104:20 106:14	handing 12:14	help 12:21 69:17 73:8
gain 28:8 144:23	119:11,15 121:5	Gouldbourne 2:10	handle 44:2 82:8	128:13 136:2,5
GAO 118:18 119:4	124:3 125:1 126:5	5:12,12 82:2,4 83:6	102:1	helped 29:16
119:10	131:23 134:9	85:9 92:15 93:2,8	handled 40:16 97:24	helpful 55:13 60:14
gap 67:9 89:1	145:11 146:4,7	98:21 99:1 105:8	handles 101:24	60:21 132:5
gather 62:4,4	154:15 156:10	governance 13:8,19	happen 15:5 68:19	helping 29:11
gauge 63:17	157:13 164:25	14:21 15:17,18,25	73:18 77:16 79:22	helps 51:16 61:2
gavel 154:13	goes 7:20 41:10 58:8	governing 12:11 16:4	98:2 131:8 141:10	Hepburn 2:15 4:19
geared 153:15	95:5 136:18 143:6	government 118:19	146:13	4:19 107:19 108:16
general 9:3 59:22	going 10:21 12:7,20	118:22,24 119:2	happened 34:6 57:13	149:11
114:3 126:22	16:3,16,16 17:5	grants 120:19 153:6	79:9,18 109:23	hesitate 47:12
142:11 150:20	25:16,23 26:11,12	grave 109:5	130:21 132:20	Hey 163:21
152:2 154:19 162:5	26:14 27:19 28:5,8	gray 7:24	133:20 136:25	hiccups 88:10
generalist 139:19	28:10,24,25 29:20	great 7:17 10:7,9	140:1	high 27:18,19,21
generally 114:15	30:23,24 31:2 32:2	67:22 108:13	happening 31:17 33:6	30:22 51:18,24
genuine 52:3	44:2 45:18 46:25	127:15 129:21	33:24 50:1,1 66:6	114:19 120:7
geographically 55:12	47:12,16 48:15	135:20 136:4 162:7	87:14 91:4,25 99:18	high-level 99:15
getting 6:24 11:3 21:2	52:15,15,16,17,18	163:9 164:5,9,10	105:11 130:3	113:24 114:3
29:7 36:7 37:8 54:6	52:21 60:12,24 61:4	165:5	134:11 137:3	higher 140:2,3
54:10,11 62:2	61:19 64:5,6,10,15	greater 106:11 144:5	143:21	highest 46:21 139:22
107:24 108:9	64:19 65:1,17,21	greatest 54:10	happens 39:9 73:4	140:5,13 146:10
124:11 128:19	68:7,8,21 71:21	Green 118:20 119:4	88:13 89:4 93:12	highlighting 120:3
129:9 151:23,24	79:11,14 84:6 86:7	119:10,14,24 121:4	111:17 137:9	Highly 51:9
girl 128:22	87:17 88:9 90:6,22	121:10	162:15	hire 24:18 144:5
give 45:2 59:22,24	90:25 92:6 94:6	group 7:12 8:20 9:25	happy 21:24 22:17	hired 141:25

hiring 25:5 141:25 142:1	149:3 IEPs 41:3	including 9:4 46:1 71:9 93:23 144:20	intelligently 110:22 intend 56:10	59:1 interview 137:22
historical 22:5 124:25	Ighodaro 2:4 3:22 35:16 37:18,19 39:5	inclusive 12:5 income 82:16	intended 116:11 intensive 26:1	140:1,7,18 146:10 146:14
historically 8:16 26:17 54:8 86:9 95:14	55:24 57:7,8,20 58:4,13 59:3,7 68:15,16 88:1,3 116:14 121:2,3,15 124:18 129:16 132:4,16 135:18 152:4,10 156:2	incorporate 118:22 increase 33:9,16 34:7 increased 34:13 increasing 23:25 incredible 8:20 incredibly 8:7 10:1 independent 26:3 34:3	intent 52:3,10 70:22 137:15 interest 35:18 54:2,13 interested 63:8 120:12 interim 10:24 29:18 30:5 31:1,2 44:15 46:18 57:6	interviewed 138:1 139:24 interviewing 137:25 interviews 139:14,16 139:17
hold 91:5 105:7 holding 154:13 holes 136:20 holidays 23:9 home 9:11 honestly 87:13,21,24 hope 49:3 56:25 61:8 160:25	II 2:11 ill 9:2 Imagine 140:5 immediate 43:15 immediately 18:8 38:23 43:1,13 44:18 impact 64:5,6,19 68:16 69:4 87:23 151:14 implement 115:23 119:25 125:2 implementation 27:1 27:10	indicate 54:22 indicated 12:23 45:10 54:15 82:3 indicates 131:14 indicators 134:24 135:17 individual 153:13 individuals 74:9 131:14 153:14 ineffective 128:23,24 information 28:16 35:12 38:22 42:18 48:3 56:4 62:3,14 62:15 63:12 64:11 64:15 65:1,18 66:1 66:9 68:17,22 71:15 71:25 72:2,22 73:10 108:2,4,10 114:1 115:7 116:1,19,21 119:17 151:11 153:4,25 157:10 159:21	internal 2:10 11:18 11:19 31:15 71:18 71:20 76:24 77:21 81:2,4,7,9 82:8,10 83:1 86:23,24 87:7 87:10,16 88:7 89:10 89:12,15,15,25 90:5 91:19 92:2 93:15,24 97:21 98:12 100:9 103:1,9,20 104:7 105:18 109:13,13 110:14 112:4,19 113:15,24 114:7,7 114:15,24 115:2 116:10 117:1,6 118:7,18,21 119:7 119:21 120:5,10,21 121:25 122:9,24 123:7,23 126:21 129:14 136:13 140:21,25 141:17 141:23 142:3 143:15,23 144:12 149:3 158:19,19 159:2,6,7,8 160:4 161:9 162:2,21 163:6	introduce 125:24 inventories 131:10 inventory 97:15,15 98:16 100:10 112:20,20 125:3 158:20 162:4,22 invested 7:5 investigation 160:14 investing 125:22 investment 120:14 INVITED 2:21 involve 61:5,6 involved 8:7,9 37:7 42:25 74:15,17,19 110:15 111:18 involves 99:18 Irrespective 110:2 issuance 129:19 issue 17:23 30:2 42:16,17 58:6,7,10 79:7 86:21 88:6,7 91:18 123:13 139:21 issues 9:6 41:7,8 43:7 48:6 88:23 107:25 108:19,21 125:7 136:15 152:20 163:7
hours 20:19 59:13 110:9 161:21 house 11:2 43:10 Howard 2:15 4:19 HR 126:23 136:12,24 136:25 139:19 140:9,11,13 141:2,5 141:17 Hudge 21:9 72:3 Hudge's 21:12 38:12 huge 65:21 78:9 132:7 human 139:12,18 humor 52:5 hundred 23:14 27:25 28:2 hurt 48:19 50:23 husband 134:16	importantly 7:2 impression 23:12 improvement 38:9 130:5 improves 118:6 improving 118:10 IMT 39:11 IMTs 38:22 in-depth 33:21 inadvertently 134:13 incidences 23:1 incident 57:11,13 include 12:2 56:14 93:6 114:22 included 11:21 14:20 15:13,14 131:9 includes 143:3	inhouse 25:5 initial 74:5 initially 26:20 74:16 input 11:23 13:17 14:1 15:8 137:20 142:8 154:24 instance 83:1 148:1 instituted 127:23 institution 39:8 instructed 136:10 insurance 35:24 integrate 43:1 125:18 integrity 117:15 143:18	internally 26:4 42:9 123:25 internals 100:16 interpretation 134:17 134:18 interpreting 83:4 interrupt 53:19 intervening 43:22 intervention 31:8 interventions 31:16	involved 8:7,9 37:7 42:25 74:15,17,19 110:15 111:18 involves 99:18 Irrespective 110:2 issuance 129:19 issue 17:23 30:2 42:16,17 58:6,7,10 79:7 86:21 88:6,7 91:18 123:13 139:21 issues 9:6 41:7,8 43:7 48:6 88:23 107:25 108:19,21 125:7 136:15 152:20 163:7 it'll 128:24 131:18 item 71:22 77:1 109:15 140:20 158:17 164:13 items 20:20,22 23:15 131:24 132:5,7 150:5 Itohan 2:4 3:22
<hr/> I <hr/>				<hr/> J <hr/>
idea 46:13 61:18 identified 35:5 114:18 123:22 151:10,12 163:11 identify 43:3 88:15 114:19 115:20 123:20 identifying 31:23 32:7 93:14 96:3				Jabouin 2:8 3:10,11 3:12,16,18,20,24 4:1,3,5,7,9,11,12 5:3 6:12,15 8:6

17:20 18:9,11,23 21:3,8,18 31:19,21 32:7 34:20 37:1,5 45:6,8,15,19,24 46:1,4,6 56:4,7 59:16 60:10,15 61:1 63:23 69:11,15 70:11 71:17,21,23 72:9,12,16 73:19,23 74:22 77:2 81:9 82:2 98:11 103:10 107:20 111:5 112:22 113:23 124:14,15 131:4,7 131:14 132:1 135:5 136:17 142:10,24 145:15,20 146:5 147:3,7,17,23 149:22 150:19 151:9 152:7,13 153:2 155:21 156:7 159:5,12,24 160:9 162:1,14,24 163:10 163:18 164:3,10,20 165:4,8	jump 135:18 June 28:9 29:20 100:7 104:13	85:15 86:17 87:21 90:16,21,25 91:12 91:22 92:8 94:5 96:20 97:16,22,24 98:2,3,4,5,6,8,10 100:12,22 101:22 103:5 105:17 106:5 106:7,17 107:4 112:13 115:10 119:22 125:7,21 126:4 127:12,14 128:7,12 129:6,8 130:9,14,14 131:1 134:2,22 135:3,5,11 135:14,15,24 136:21 141:22,25 142:7 147:17,20,20 150:7 153:7,23 154:16,20,21	layer 38:24 layers 97:4 layperson 84:13 lead 65:13 leadership 107:4 learned 10:10 learning 2:15,18 4:20 37:11 65:21 leave 11:2 63:10 120:22 136:17 165:1 leaving 161:17 legal 61:9 113:14 134:13 let's 9:12,13 32:12 44:12,20 60:11,13 70:25 78:10 88:24 94:18 97:9 130:9 145:14 146:16,16 146:16 153:19,22 160:12 163:6 letter 104:1,20 139:5 level 8:8 26:11,14 27:6,18 30:22 33:23 39:17 58:8 69:2 93:16,16,20,22 94:24 96:23,24 97:1 123:9 127:10 levels 27:18 57:17 114:19 leverage 118:21 leverages 119:5 Licata 2:14 4:13,13 6:18,20 11:10 12:17 12:22 16:17 28:5 42:2,3 43:9 life 9:11,12 10:18 36:25 111:24 lift 33:8 132:9 lifted 132:13,15 lifting 33:5 light 36:3 limitation 63:5 limited 42:11 123:16 line 7:23 68:23 lines 90:3 109:11 list 20:21 72:19 111:20 127:8 128:10 133:3,14 139:23 163:23 listed 151:13	listening 10:13 97:13 lists 21:1 little 9:18 47:20 48:4 49:15 87:18 103:25 105:12 118:12 121:3 125:9 163:3 lives 38:25 living 28:22 location 41:6,11 locations 41:3,14,18 41:18 112:21 log 158:15 long 36:9 48:1 60:23 63:5 82:6 110:6 long-term 27:8 longer 74:20,24 75:9 87:25 100:2 138:21 look 10:8 19:2 26:24 29:3,19,20 31:15 34:18 35:2 36:10 38:8 41:8 42:9 44:3 44:7 47:2,10,14 58:24 61:19 73:25 77:23 81:11 90:8 98:11 99:12 104:6 105:10 108:14 120:20 125:14 126:20 127:3 151:22 159:1,16 looked 8:12,16 36:2,6 46:24 77:15 90:18 103:22 119:20 126:9 134:7 150:23 150:25 151:18,23 152:1,2 162:2 looking 11:16 12:16 13:4 21:16,21 26:21 26:25 27:8,11 28:15 40:20 47:22 53:5 59:15 60:8 63:2,16 68:7 73:14 75:13 94:13 96:16 107:22 127:1 135:16 141:5 141:5 144:13 145:16 151:2,20 161:5 163:6 looks 59:20 127:15 162:5 loop 13:8 15:24 loophole 89:25 loopholes 88:11
Jabouin's 13:15 Jaelyn 2:5 4:7 Jamie 2:24 5:9 January 25:17,21 27:16,17 28:7,23 43:21 44:4 45:22 47:10 51:19,23 55:6 60:7 63:3 64:4,22 65:3,11,18 67:4,8 68:8 158:24 Jennifer 2:9,24 5:10 5:14 21:19 jive 16:23 job 9:15,22,22 41:19 48:17,23 54:10 73:16,16 102:3 129:6 138:12 140:17 143:9 151:6 jog 99:23 joined 37:7 Joris 2:8 3:12 4:11 jotted 50:11 judgment 51:10 144:22 judgmental 51:9 Judith 2:14 4:17	K KC 1:11 keep 42:11 44:20 48:22 52:13 106:19 106:20 114:4 118:8 135:1 keeping 23:6 107:2 keeps 129:9 134:5,13 kept 34:1 134:1 key 68:3 73:25 125:21 149:2 151:22 152:14,19 153:3,9,14,20 154:2 163:14 164:12 kids 30:19,22 79:5 96:15 103:25 kill 50:23 kind 50:11 51:15 71:19 90:8 91:4,12 91:18 94:16 97:14 98:11 102:25 103:3 103:19 110:12 114:3 115:17 120:20 123:1 128:21,22 kitchen 158:25 knew 51:15 91:9 102:3 111:25 knock 163:6 know 6:23 7:1,20,21 8:18,20 9:20 10:6,9 10:17,17 14:15,15 17:3 24:7,13 25:10 25:16 29:13 30:19 32:1,11,25 35:23 36:1 40:14 41:19,20 44:1,10,17 45:3 46:10,21 47:9 48:25 50:17 51:16 53:4,4 56:20 59:1,13,19 60:13,18,19,21 61:12 62:1,4,21 63:9 65:6,7,19,23 66:9 67:23 68:24 69:1 73:3,7,7 74:18 74:19 75:5 78:25 82:20,21 83:4 84:6	knowing 124:11 151:7 knows 50:20 90:9 118:23	L labor 26:1 labor-intensive 28:3 lack 42:17 103:4 107:8 laid 65:16 lame 134:1 language 16:8,10 27:21 51:1,4 52:14 84:10 119:16 150:22 large 58:16 88:8 166:5 large-scale 87:23 larger 34:11 42:8 lastly 116:8 late 9:19 10:19 11:3,6 11:8 157:9 Lauderdale 1:12,24 166:11 laundry 133:3 Laura 2:23 5:8 law 7:4 109:22 143:19 lawn 163:18 164:1 laws 117:13 120:18 lay 64:24	

141:11 looping 11:21,23 12:4 13:1,18,23 14:3,5 14:20 15:14,16,20 16:20,22 lost 10:22,25 101:5,6 lot 6:25 10:10 26:8 33:5,7 40:1 41:1 46:19 52:24 68:24 75:8 77:23 81:12 87:14 126:8 127:15 128:12 132:5,6,9 138:10 147:12 148:12 151:2 lots 85:14 louder 118:13 love 152:20 low 27:19,23 51:18 51:24 58:17 lower 22:24 23:9 Lozano 2:19 5:1,1 25:19 26:10,16,18 26:23 27:4 28:22 29:3,5 30:8,8 31:5 31:22 32:8 33:4 38:5,5 39:9,19,21 40:19 41:1,22 42:4 43:9 45:14 48:16,23 50:7,20,21 51:2,17 57:11,23 58:10,24 59:6,8 64:6,20 66:16 67:4 68:20 72:4 Lozano's 33:11 44:6 53:19 luck 116:12 luncheon 80:17 90:10 90:16 91:7 103:23 104:3 luncheons 78:25 Lynch 33:3 95:18 Lynch-Walsh 2:4 3:3 3:9,24,25 5:11,24 6:6,8,10,13,17 10:14,16 13:3,18,21 13:24 14:4,22 15:3 15:5,13,16,20,22,24 16:14,19,23 17:3,8 17:12,15,17,21,25 18:5,15,17,19,21,25 19:15,17,19,23 20:5	20:7,9,11,13 21:3,6 21:14,20 22:1,19 25:12 31:18 32:15 32:21 35:15 36:5,17 36:23 37:17 39:19 39:22,25 40:7 41:25 43:16 44:25 45:7,17 45:20 47:1,18 48:10 49:16,20 50:6,9,15 50:19 52:1 53:22 54:6,20 55:15,19,22 56:1,6,19 57:4 59:10,25 60:23 61:12 62:13,17,25 63:20 64:8,12,21 65:4,12,25 66:5,13 66:18,20 67:6,10,15 67:25 68:10,13 69:9 69:13,20 70:3,7,9 70:23 71:2,5,8,12 71:18 72:7,11,13,17 72:23 73:19,21 74:13 75:4,17,22,24 76:2,4,6,13,16,18 76:21,23 77:12,18 78:7,10,15,20 79:6 79:16,24 80:3,5,8 80:14,18,21 81:17 81:23 82:25 84:1,21 85:15,18,20,25 86:3 86:15,19 87:5 88:1 89:6 92:1,25 93:6 93:10,19 94:9,17 95:16,19 96:2,6,10 96:25 97:10,12 98:15,23 99:2,20 101:5,7,16 102:9,22 103:7 104:5,22,25 105:7,25 109:1,3,8 110:25 111:3,10,13 111:15 112:3,7,10 112:14 113:2,5,9,11 113:13 114:12 116:12 118:14 120:25 122:13 124:14 126:13,22 128:14,19 129:5 130:16 131:13,22 132:14,24 134:22 135:3,8,16,24 140:21 141:2,20	142:6 143:5 144:17 145:6,17 146:2,8,17 146:20,22,25 147:8 148:17 149:9 152:9 154:7,12 155:8,10 156:3,9,16,19,22,25 157:2,6,16,18,22,25 158:11 159:6,23 160:1,17,23 161:4,9 161:22 162:9,20 163:4,16,25 164:4 164:15,23 165:6,12 165:14 <hr/> M <hr/> M/WBE 136:23 ma'am 50:15 70:2 Madam 21:24 50:13 54:5,17 66:12 83:9 86:4 144:16 145:10 magnitude 63:17 main 60:18 maintenance 159:17 162:25 163:12,19 164:2 major 48:6 115:4 119:13,13,13 making 36:19 62:19 108:6 116:22 121:21 135:1 manage 41:4 management 43:12 107:4 117:7,16,17 126:10 147:25 164:12 manager 2:10,10,22 5:9 113:20 122:18 mandatory 98:7 Manlove 2:23 5:8,8 21:24 22:2,22 23:2 23:6,16,19 24:12 33:16 35:1 59:22 manner 9:13 66:10 88:9 116:21 manual 39:20 88:24 98:7 109:19 map 125:16 March 23:2 28:9 32:23 33:1 43:19 47:5 55:4 market 62:5,20,21	64:9 marketplace 66:7 Markham 133:16 134:10 Marquardt 2:11 5:16 5:16 69:19,20,21 Marte 2:14 4:17,17 70:14,20 81:21 86:3 86:4 107:17 110:13 127:25 Mary 2:3,20 3:20 5:4 61:22,23 84:20,21 99:4 113:2 134:23 master's 139:2 match 137:15 material 123:9,12,18 123:22 matrix 155:19 matter 7:1 maximum 46:21 Mayersohn 2:5 4:1,2 18:13,15,16,18,20 19:19,20 20:9,10 44:8 55:21 70:10 71:9 76:18,20,22 97:10,12,13 mean 8:17 25:22 30:3 32:3 49:5 57:23 78:2 79:2 84:6 90:11,20 93:14 94:8 96:15 130:9,19 141:24 147:21 151:20 152:4 153:10 156:3 meaning 137:12 means 26:5 45:14 123:23 measure 83:24 medium 27:19,23 51:18,24 Medvin 4:3 meet 41:6 meeting 1:4 3:5 6:3 8:4,5 9:9 11:7 12:18 13:8,17,25 14:8 16:2,13,24 18:3,4 19:10,11,12 20:1,18 21:5 25:20 32:11 59:12 72:11,12,14 72:25 75:20 76:10 77:9 88:5 115:12	125:5 131:15,17,21 132:8 157:13 158:1 160:24 161:21 163:24 164:21 165:15 meetings 8:16,19 12:3 56:17 86:21 124:23 153:12,13 meets 41:10 member 8:24 137:23 152:16 members 2:1 3:13 6:7 7:21 9:3 17:14 18:10 19:18 20:8 24:14,20 25:10 29:6 53:14 55:18 56:8 61:7 70:8 76:3,15 111:12 112:11 113:10 124:19,25 131:20 134:18 135:11 146:21 156:24 165:13 Membership 158:8 memory 12:6 99:23 mental 20:23 41:7 71:25 mention 18:12 37:5 37:15 71:17 73:14 73:14 103:12 150:19 mentioned 14:5 69:14 73:7 74:7 117:14 123:11 124:22 129:17 135:23 152:13 mentioning 131:7 Meo 2:3 3:18,19 21:22 22:19,20,25 23:4,11,17 24:4,13 35:17 40:3 43:16,17 44:24 45:10,16,21 45:25 46:3,13,14 47:8 50:7 51:1,4,9 54:17,22 55:2 56:21 57:21,25 64:3,10,14 64:19 65:1 66:5 74:15,21 75:2 83:9 83:14,21,25 105:21 105:22 106:2 109:3 109:4,9 111:9 112:24 116:16
--	--	--	---	---

122:13,14,17,18,21 124:16 126:12 137:23 142:23 144:16,18 147:2,9 147:23 148:11,18 149:12 151:4 154:9 154:16 155:15,23 156:5,11,14 165:9 165:11 Meo's 22:15 65:8 133:3 merry-go-round 145:12 message 68:6 messed 124:8 met 20:19 30:13 79:22 114:10 method 30:7 Miami-Dade 134:6 Michele 2:11 5:16 69:20 158:14 Michigan 148:23 microphone 118:15 mid-mark 97:22 miffed 9:18 migration 57:22 58:1 mike 126:17 145:9 milestones 64:24 148:2 mind 12:14 23:6 52:14 61:22 137:23 146:13 mine 80:18 minimum 134:3 138:18,24 139:20 minted 162:13 minute 9:19 10:4 minutes 6:19 10:15 10:19 19:9,10,25 72:25 misidentified 96:11 missed 69:15 152:25 missing 83:13 132:8 152:18 mistake 104:18 mistakes 87:2 104:19 mitigation 59:5 modal 118:4 model 27:16 28:7,11 28:23 31:3 34:16 35:13 59:9 114:25	115:4,5,13 117:5 118:22 119:6,12,15 119:15,25 121:5,6,7 121:14 130:4 133:1 143:14 modification 70:12 modified 56:18 moment 52:4 momentarily 3:21 monetary 121:4 money 10:2 24:22 28:24 46:19 56:23 90:20,21 91:5,10,15 92:7 94:5,14 96:8 96:10,17,19 102:25 103:3,20 106:18 133:25 152:22 money's 95:24 monitored 51:12 monitoring 27:9 31:10 38:24 43:25 46:24 96:21 115:7 116:8,14 125:10 130:6 month 34:19,23 35:4 35:4 43:19,20 47:8 47:15,16 55:6 60:11 60:12 63:19 65:17 65:17 92:14 93:12 month-end 92:10 98:19,21 monthly 32:17,19,20 34:16,22 44:4,18 49:25 50:3,5,6 55:3 69:12 100:15,18 months 7:19,19 43:22 47:9 60:10 61:21 91:1 131:24 132:10 Moore 148:21 morning 3:3,11,11 6:20 12:25 26:17 61:23 113:19,22 motion 12:19 15:10 17:4,18,21 19:23 20:1,15 32:17 37:2 43:18 44:21 49:24 54:4,19,22 56:10,13 56:15 59:18 60:3 66:6,21,23 68:10 69:7 70:16 71:12 75:14 76:1,2,6,8	109:7,9 110:10 111:4,15 112:3 132:13,17 142:22 142:23 143:2 144:17,25 146:6,25 148:17,18 154:7,9 154:13,17 155:3,6 155:10 157:2 165:2 motions 59:12 71:20 116:17 Motiwala 2:17 5:6,6 86:7,8 move 15:11 34:15 42:15 54:3,16,18 55:2 69:11 71:21 73:11 75:16 87:24 88:17 97:9 108:20 112:23 144:18 145:3 146:7 154:4 155:15 moved 6:4 10:12 17:9 19:13 20:3 45:4 70:3 75:21 76:11,13 106:13 112:5,13,14 113:3 moves 20:3 moving 10:8 28:7,13 29:4 44:21 51:17 72:23 91:10 113:15 153:23 165:9 MSL 2:22 112:19 113:21 multiple 39:10 97:4 99:11 100:8 116:15 136:14 Murtha 2:24 5:10,10 21:19 mysteriously 133:16	155:20 navigate 43:4,5 necessarily 20:20 50:3 98:10 102:1,9 121:9 122:2 136:18 need 7:9 12:19 14:17 14:18 20:1 26:1,11 26:14 29:17 34:5 47:12,16 48:21 49:22 52:19 53:23 53:23 59:23 61:17 73:1 75:12,14 76:8 82:21 86:25 87:10 90:21 95:23 102:11 105:3,10,16,17,18 107:10 108:22 111:19,20 127:20 128:6 130:16 141:21 142:6 143:1 143:23,24 150:2 151:18 152:1 154:7 155:1,6,10 158:1 162:18 needed 70:12 77:4,7 126:10 needing 74:5 needs 24:16 41:6 43:4 54:14 68:11 97:20 131:3 161:24 neglected 71:23 negotiable 53:8 negotiation 53:7 negotiations 53:21 neither 158:12 net 120:15 never 7:15,23,23 50:25 51:3,3 53:11 98:2 111:24 112:1,1 132:18 139:19 140:4,6,19 new 7:21 26:10 27:16 27:18 28:7,11 31:3 36:7 39:8,13 43:1 45:23 47:10 48:3 59:9 60:6 61:4 65:2 65:2 67:4,7 68:4,17 68:21 69:23 78:4 79:10,14,15,20 88:25 89:2 125:24 126:7 132:5 157:20 newly 162:13	night 30:4 139:10,21 nine 117:23 nobody's 129:22,25 Nominating 19:9,12 non-BSC 93:23 non-renew 137:6,9 144:6 non-renewing 141:12 Non-Traditional 2:18 nonprofit 119:1 nontraditional 4:25 41:14 Nope 128:16 157:2 Nora 14:25 normally 6:11 62:7 63:6,10 north 101:20 nos 55:23 Notary 166:4 note 11:10 119:6 120:1 Noted 111:8 notes 71:14 92:3 132:10 166:9 notice 158:7 notifications 100:18 November 16:25 17:1 32:10 158:23 160:19,20 161:5 number 17:20 32:4 47:3 77:1 94:4 100:11 107:12 139:25 157:14 158:17 numbers 23:9 49:6 nursery 78:9,17 90:18,19 91:9 92:19 92:22 94:5 95:25 110:18 124:6 nuts 141:3
<hr/> N <hr/>				
NAKIA 2:10 Nakita 5:12 name 85:17 109:25 113:19 names 73:14,15 narrow 68:23 Nathalie 2:4 3:24 54:6 112:12,12 135:1 nature 109:15 123:3 124:1,4 145:3				
<hr/> O <hr/>				
obfuscating 109:24 objective 114:9 objectives 117:9 obligated 137:10 obligation 7:7 134:14 obliged 83:10 observations 109:10 obtained 81:1 obviously 30:3 37:15				

41:2 42:9 67:1 98:8 120:10 140:13 occur 23:1 67:8 68:8 136:10 occurred 78:3,6 occurring 148:6 October 12:18 13:7 13:16,25 16:24 18:2 23:2 32:13 47:5 136:7,25 137:16 158:21 159:1,19 160:19,21,24 161:5 161:25 162:3 163:15 odds 154:17 offense 59:4,5 offered 128:24 office 2:7 5:12,14,16 5:18,20,22 13:12,13 13:15 39:12 68:18 72:1 80:24 89:8 94:3 101:15,21 105:14,16,19 106:24 112:25 118:19 137:4 139:6 officer 2:18 4:23 73:10 139:12,18 158:4 offices 101:12,17 102:7 official 147:6,21 officials 7:3 147:5,10 oh 16:19 18:15 69:15 72:11 75:17 80:3 99:20 105:25 121:9 139:9 149:12 159:7 okay 5:11,24 6:8,17 8:12 10:16 15:18,20 16:14,23 17:8,12,21 18:5,21 19:6,15,21 19:23 20:5,9 21:6 24:13 25:13 29:15 29:20 30:21 32:15 35:15 37:17 39:25 44:25 45:17,20 46:4 46:6 49:14,20 50:11 51:8,13 52:1 53:2 53:22 54:21 55:15 55:22 59:10,25 66:19,20 67:10 68:10,13 70:3,7	71:2,12 72:7,17,23 73:13 75:22 76:6,23 77:13 78:20 79:6 80:8,14,19 84:21 85:18 86:24 87:1 90:2 93:10 94:1 95:16 98:15,23 99:2 99:4 106:3 107:18 109:8 111:10,13 112:7 113:9,14,15 113:16 114:12 117:22 120:25 121:15 122:13 126:18 128:16,19 130:16 131:2,22 132:1 134:25 135:10 136:12 143:5 144:22 145:6 147:9,13 154:7 155:14 156:14,15 156:16,19,22 157:4 157:17,18,20 159:6 160:1,17 162:20 163:16 164:18,23 165:5 old 73:13 on-line 24:24 25:2 47:13 once 24:8 32:16 39:17 44:3 91:21 96:22 136:5 139:10 163:2 one-time 124:5,8 ones 27:22 133:16 ongoing 24:23 onsite 106:6,8 108:15 108:22 open 130:22 opening 9:19 operates 88:9 operating 116:11 117:17 149:24 operation 15:19 115:21 operational 7:6 152:5 operations 2:10,14 4:18 13:9 15:17,25 98:8 114:23 117:11 153:5 opined 150:21 152:3 opinion 48:9 87:10	149:23 opportunity 63:7,13 118:4 opposed 6:8 17:15 19:21 20:11 55:19 70:9 71:10 76:4,16 111:13 113:11 123:25 146:22 155:13 156:25 161:17 opted 107:13 opting 107:2 option 107:1 optional 89:20 options 22:7 35:20 36:3,5,11,20 37:4 47:22 54:14 59:15 61:19 62:2 66:25 69:22 order 3:5 16:3 78:11 80:21 87:1 96:7 103:17 106:19 109:6 148:1,5 ordering 101:25 org 143:8 organization 105:5 123:3 126:4 137:7 138:11 144:1 organization's 11:19 organizational 16:12 114:21 organizations 118:25 organizes 117:18 original 88:24 ought 48:14 outlined 56:22 outreach 63:10 outside 24:20 26:1 81:10,14 123:24 137:24 142:4 149:16 overall 119:20 overdoing 46:17 override 109:20 overseeing 87:4 oversight 9:25 143:22 148:23 overtime 102:4 overwhelming 91:2 owned 119:2 owner 13:11	P p.m 1:15 165:15 pace 118:8 packed 16:25 packets 75:14 page 52:25 72:10 77:23 78:13,21 80:18,20,22,23 104:8 pages 78:12 82:6 paid 6:24 53:13 54:11 102:4 104:10 panel 137:22,23 paper 119:23 par 43:10 parallel 97:14 part 10:20 11:25 61:8 63:24 86:23 89:9,15 92:7 93:2,3,4 99:16 100:5 132:7 133:19 139:20 144:3 148:8 153:25 164:8 part-time 106:19 partial 23:23,24 participate 69:1 participation 127:10 particular 114:18,20 122:5 151:12,15,16 151:21 153:3,16 159:16 163:11 parties 110:12 partner 5:10 21:18 partners 48:2 parts 87:18 104:3 party 123:24 pass 12:19 17:5 37:1 142:21 passed 32:16 49:24 59:18 66:6 112:15 132:14,14,15,16,17 136:9 143:2 passes 17:18,22 18:22 19:23 20:15 71:12 76:6 111:16 146:25 157:2 passing 154:17 path 37:10 paths 57:22 126:5 pay 36:12,13,25 54:7 54:10 104:2 163:13 paying 104:16 164:8	payments 96:21 payroll 101:25 120:16 159:3,10,18 159:24 160:5 161:10,24 162:9 163:2 PBA 138:8 PCAOB 148:25 150:17 peed 11:1 peer 150:24 151:4 pen 119:23 penalties 75:1 pencils 59:24 people 2:18 4:22 5:25 8:20 9:9 19:2 35:25 51:11 54:8 60:15 67:12 68:21,24 74:15,18 75:9 77:24 83:15 90:12 91:21 98:9 101:11 116:5 117:16,19 124:21 127:5,16 129:6 135:12 137:6,25 138:1 139:23 140:10 144:1,5 154:5 158:6 164:12 164:16 perceived 122:23 percent 22:12,22 24:17 27:22 35:2 43:24 44:5,18 45:10 49:11 54:25 55:8 percentage 57:10 163:1 perform 24:2 35:21 55:3 69:12 performing 24:11 80:25 149:23 period 22:13 30:5 31:1,2 32:12 44:16 46:18 47:5 57:6 60:6 67:9 78:1,23 periodic 122:6 periodically 122:3 Perry 79:9 persists 75:8 person 8:25 15:1,1 27:12 52:7 73:15,17 78:6 81:24 84:5,10 101:18,24 103:1
--	---	--	--	---

127:11,12 129:2 138:15 139:15,19 139:23 140:3,4,5,12 140:14,16 141:9,18 146:10 person's 138:21 personal 10:18 personally 47:19 personnel 117:8 137:17 143:6 perspective 52:10 pertinent 145:20 Peter 2:6,14 4:9,13 35:16 112:15 phase 115:22 phases 119:13 philosophy 117:16 phone 2:5 4:1 139:25 phrase 115:14 Phyllis 4:5 physical 21:10 153:5 physically 42:24 pick 131:24 picked 142:13 picking 24:9 piece 42:13 136:23 pillars 151:23 pipeline 153:18 158:15 159:15,16 place 9:11 26:12,13 27:5,14 30:15 31:9 31:12 41:9,12 48:15 48:22,25 51:11 58:22 59:1 66:16 85:5,7 87:25 91:20 96:11 98:6 106:23 121:13 127:19 130:13 131:18 134:5 136:16 142:3 150:15 placed 13:16 placing 40:12 plan 27:9,10 38:24 39:4 41:10,12,12,16 43:25 59:5 94:23 107:11 130:17 131:4 133:10,19,23 134:23 142:22 143:2 144:19 145:1 150:24 151:8,13,14 153:15,18 155:17	155:21,22,24,24 156:5,12 planning 80:25 158:17 plans 26:25 27:2 31:6 46:24 Plant 153:5 plaques 104:11 platform 43:11 please 9:8,8 71:1 123:4 pleasure 155:2 Pledge 3:6,8 plenty 140:10 plus 15:7 119:9 point 8:1 17:24 19:2 19:7 27:10 29:8 37:1 45:8 47:1 49:23 53:3,5 56:4 56:20 68:3 84:1,2 89:22 92:2 96:13 105:1 119:14 125:15 127:18 130:3 133:4 145:22 161:13,19 pointed 142:16 pointing 79:16 points 124:17 139:15 140:2,3 150:1 polices 14:1 policies 11:16,22 12:11 13:9,19,20 14:21 15:25 18:7 83:7 89:17 115:23 116:17 120:14 121:12 128:8 136:15 137:12 143:23 policy 11:15,23 12:1 13:1,11,13,17 14:3 14:12 15:15,19 20:17 50:19 51:4 75:10 82:24 83:1,2 84:7 89:6,8,24 94:19,20,21 109:12 109:12 110:21 129:17 130:8,11,17 131:6 136:20,21,22 137:14,17,18 138:6 143:20 146:9 147:3 147:9,18,19 148:11	157:11,12,22,25 158:3,5,8,11 163:7 pool 62:8,12,12 pop 116:23 pops 38:22 populated 131:18 population 42:8 46:16 47:7 portion 82:20 114:13 position 120:15 137:25 138:3 139:11 140:6,7 positions 20:23,25 21:12 138:8 143:8,9 positive 17:4 possession 27:12 possible 66:2 109:20 110:23 159:19 161:8,15 post 132:20 pot 95:24 potentially 42:25 57:2 161:15 PowerPoint 20:24 PPO 136:4 159:17 162:24 163:5,8,23 164:3 PPOs 163:22 practice 37:14 82:4 82:22 83:4,6 84:4,8 84:14,17,25 85:8 86:5 89:24 93:1,3,4 93:5 practices 31:6 88:17 88:19,21 118:11 152:6 predict 44:13 predictor 46:17 prednisone 11:1,4 prefer 24:20 preferred 138:23 preparation 120:14 155:16 prepare 72:19 prepared 22:3 prepped 12:23 prescribe 143:9 Present 4:8 presentation 18:6 19:1 21:13 113:24 141:1	presented 16:1 20:24 21:9 22:5 56:11 72:4 156:7 pressure 49:8 presumably 24:4 pretty 27:4 44:2 52:23 60:25 77:13 99:15 130:19,20 prevent 148:1 prevention 44:13 previous 34:13,23 42:19 47:16 73:10 77:4 79:18 86:20 103:16 116:3 124:22 previously 23:17 33:19 price 22:11 24:1 62:14,15 pricing 62:22 64:13 principal 33:20,25 51:20 77:25 78:2,23 79:8,10,12,13,15,19 79:20,25 86:12 93:17,20 94:22,23 94:23 95:5,10,12 97:3,5,7 98:1,24 100:11,15 101:14 101:22 104:19 107:5 109:12 111:22,23 138:20 principal's 100:6 principals 29:23 33:22 81:3,6 95:7 97:5 100:1 101:10 106:17 107:1,9 110:14 111:6 principles 82:9 prior 16:12 34:19 38:9 57:17 79:25 162:12 Pritykina 2:10 5:22 5:22 privately 119:2 proactive 68:5,7 probability 151:14 probable 160:10 162:25 probably 16:21 24:25 25:6 34:21 35:4 50:20 52:11 54:12	61:17 73:7 problem 7:15 13:10 30:19 87:19 88:13 88:15 89:5 95:17 96:1,5 110:13 128:3 134:10 139:18 problems 7:9 44:9,13 88:15 97:17 procedural 137:18 procedure 7:6 20:17 137:15 146:9 procedures 8:4 10:2 13:9 30:25 36:4 42:1 81:13,15,19 83:2,7,17 84:4,12 84:18 89:11,14 98:19,19,20,22 100:3,4 101:3 107:8 114:9 115:23 116:18 120:15 121:12,13 130:18 137:13,19 138:4 142:15 143:24 144:7 proceed 125:18 proceedings 3:1 166:7 process 11:21,25 12:4 14:5,20 23:8 25:3 26:20 27:24 28:4 29:4 37:24 39:13 44:4,20 51:25 60:8 60:20 61:3,4,8,10 63:24 92:4,9 100:14 114:9 117:6 119:21 124:20 125:12 127:23 130:5 142:13,14,14 148:7 150:25 151:19 152:1 153:12,19 processes 13:23 30:25 31:16 38:13 38:17,18,20 39:16 40:2 86:25 100:25 114:8 119:22,23 122:7 143:19 processing 120:16 procurement 2:20 5:5 61:14,24 126:24 136:12,15,18,21,22 141:6 151:11
---	--	---	---	---

152:15 153:7 163:13 productive 8:6 professional 87:9 professionals 53:16 71:25 program 51:12 94:5 119:24 125:23 133:21 148:8 programs 91:8 96:18 149:15 progress 44:21 66:15 129:20 130:20 132:23 135:22 progressed 148:24 progressing 127:2 progressive 98:3 project 11:16 projects 133:10 159:14 promotion 143:11 proper 66:22 143:22 148:9 161:3 properly 30:12 96:9 97:23,24 151:6 159:22 property 97:14,15 98:16 100:10 112:19,20 158:20 162:3,22 proportionate 24:7 proposal 21:16 proposed 13:8 110:21 protect 109:15 protocols 38:13 prove 108:3 provide 34:20 42:10 55:4 56:12 117:8 137:11 142:8 143:10 150:20 155:17 159:21 164:6,16 provided 20:21 85:14 117:20 149:14 150:4,11 provides 41:6 providing 35:11 141:8 144:14 provocative 52:8 provoked 73:20,21	prudent 28:6 35:19 public 6:11,16 7:2,11 7:22 9:2,9 10:4 12:15 13:1 41:23 54:9 147:4,4,6,21 150:6,13 152:3 166:5 publicly 58:14 119:1 pull 78:15 113:16 pulled 10:3 14:6 143:5 Purchase 153:8 purchases 74:13 purpose 114:6 120:9 put 10:23 31:8,12 41:11 45:3 48:15,24 49:8 59:1 61:10 67:1 72:1,3 85:17 87:7,17 91:20 96:7 107:10 124:23 125:5 131:17 149:8 puts 119:4 putting 48:25 53:12 58:22 83:19	80:10 107:22 108:12 117:25 120:23 121:1 132:9 140:25 quick 108:2 113:24 116:23 118:2,3 quickly 60:25 62:25 112:18 161:8 quite 47:25 87:13,20 99:8 quorum 11:13 17:19 17:20 113:14 quote 22:7	159:19 reasonable 25:7,8 109:6 117:8 141:9 reasons 107:12 Rebecca 2:2 3:16 14:22 20:3 45:3 48:19 49:5 99:4 recall 21:1 receive 63:14 154:18 received 38:19 39:10 39:11 113:22 139:15 receives 39:7 receiving 91:15 recite 147:7 recited 3:8 recommend 24:16 31:25 43:17 110:10 recommendation 88:14 94:20 108:24 121:21 122:8 132:17,22 147:15 recommendations 37:23 38:2,10 88:16 88:22,25 89:12 109:11 110:16 111:7 121:18 122:1 129:18 130:23 131:11 141:6 recommended 10:11 recommending 35:2 110:20 reconcile 21:23 98:17 reconciliation 100:19 reconciling 93:13 reconsider 55:6 record 87:9 99:7 107:7 166:8 Recordex 73:4 records 34:1 43:2 47:14 recruit 137:1 recruiting 141:4 recruitment 142:13 red 82:6 redlined 12:15 refer 68:22 reference 22:4 references 117:5 referring 79:13 reflect 52:3,10 73:8	99:7 reform 142:3 regarding 47:22 71:24 77:7 98:6 117:9 119:8 140:25 Regardless 135:14 regards 25:14 regime 47:11 65:3 region 101:17,21 102:6 regional 101:8 register 39:17 82:18 registering 39:12 registers 38:15 39:2 registrar 39:14,14,16 regular 129:6 regularly 79:1 regulations 89:2 117:13 120:18 relate 61:2 related 11:17 14:12 31:19 110:12 113:23 138:18 141:23 160:6 relates 63:5 143:15 145:17 relation 37:20 relationship 24:4 relatively 36:7 released 100:7 relevant 16:7 29:22 116:19,22 reliability 117:11 relook 127:20 rely 144:22 relying 92:5 remain 59:8 remaining 10:25 77:3 remand 110:7 remark 99:7 remediate 121:20 remediating 121:16 remedy 110:23 122:23 remedying 124:4 remember 5:25 29:6 100:3 105:8 125:1 127:23 132:13 139:11 144:8 153:19 160:12 remind 8:23 32:16
	Q	R		
	qualification 138:19 qualifications 138:23 138:24 139:20 143:9 qualified 108:23 139:2,13 qualify 60:17 quarterly 32:18 50:3 130:22 160:20 question 7:13 22:15 25:18 31:19 37:19 37:20 42:5 45:6 50:16 54:18 57:8 58:3 61:25 64:3 67:22 74:23 77:15 78:22 79:7,8 80:9 80:23,24 85:19,21 85:23,25 86:1,2,17 99:22 101:2 102:14 102:19 103:8 104:15 122:25 147:2 152:10 155:7 157:5 questions 63:14 77:11 78:11,16	R 1:23 166:4,14 Radcliff 2:12 5:20,20 raise 123:9 raised 44:8 86:21 range 59:23 ranked 139:15,23 140:5,14 146:10 rates 27:7 re-evaluating 118:5 reach 28:1 reaction 46:22,23 read 69:7 73:6 98:9 109:11,12 126:9 132:6 161:11 reading 145:14 ready 13:22 30:11 113:17 136:6 146:18 163:15 164:1,3 real 51:9 52:10 110:3 116:23 118:2 152:21 realize 88:6 really 26:23,25 27:14 29:21 33:7,23 34:4 44:11 46:24 50:21 54:4 79:2 82:19 98:3 108:22 127:18 128:5 130:13 145:7 150:8 161:18 163:21 realtime 24:24 25:23 28:14 30:3,15 31:15 31:24 32:8 47:13 reason 14:24 54:11 58:14 77:5 158:5		

87:8	92:20 99:15 122:11	results 66:8 116:2	52:16,21 53:6 54:21	room 1:11 88:5
remiss 54:7	123:6 138:17	retesting 148:5	55:15 56:1 59:10,25	132:12 134:8
remote 24:24	150:14,14,17	retire 111:19 141:13	60:2 62:19,25 65:25	rooms 134:1
remove 29:11	158:18,23	retired 80:2,3,8	66:17 67:10 70:5,23	root 128:21
removed 28:23	requirement 7:7 74:9	retirement 104:11,22	71:2,8 72:13 75:3	rosy 9:23
106:15 137:18	82:19 89:19 119:9	retraction 52:7	75:24 77:12 78:7,16	rough 59:17
Remy 101:19	127:11 138:4,15	review 11:16 18:8	80:14 81:17 83:25	round 34:8 139:16
renewed 74:3	requirements 17:1	51:19,22,23 54:14	83:25 85:1 88:14,19	149:13
reoccurring 148:2	30:16 82:11,16	66:25 69:21 82:18	90:1 94:3,17 95:24	RSM 2:23,24,24 5:8,9
reoccurs 58:8	143:12 158:24	92:18,23 93:21	96:6,11 101:16	5:10 20:16 21:19,25
rep 15:6	research 50:24	103:13 116:9	106:6,10 107:13	26:6 28:3 31:14,23
repeat 40:20 57:23	131:19 133:5	129:22,24 141:18	108:22 110:4 111:3	32:8 33:4,9 35:20
69:16	resign 141:14	150:24 151:4 163:9	112:16,17 114:11	36:6 37:7 38:7 44:7
repeatedly 135:1	resolution 16:9	164:9	114:13 123:21	47:25 55:3 59:17
report 24:25 32:5,10	resolved 52:6 88:17	reviewed 35:20,23	126:25 132:24	60:12 66:8 67:1,1
43:20 55:5 56:11,14	88:23	77:20 86:6 107:20	134:20 135:10	68:25 69:12 70:21
75:25 91:23 109:10	resource 41:22	reviewing 53:11 82:1	140:23 142:6 146:2	125:12,23 129:25
123:10 129:19,20	139:12,18	86:9 87:5,6 93:10	146:8,17,20,25	rudimentary 114:1
130:21 132:23	resources 42:10	94:10 105:20	147:8 151:21	rule 16:3
150:20 164:11,14	44:14 58:22	reviews 93:15 100:11	155:15 156:4,16	rules 9:15 89:2 91:22
166:7	respect 8:2 9:8,13,17	revised 19:4	162:9 163:25	129:18
reported 35:8 47:15	87:3	revising 12:1	164:18,23,25 165:6	run 7:8 81:23 124:17
101:14 150:25	respective 101:9	revision 14:12	165:14	160:13
Reporter 1:22,23	respond 10:21 21:19	revisit 44:16	ring 67:2	running 11:8 91:7
2:25 85:11 112:12	21:25 33:16 77:10	rewriting 90:4	risen 153:11	96:18 99:8 163:21
166:4,14	164:12	RFI 61:17 62:3,13	risk 22:24 44:13	Rupert's 15:1
REPORTER'S 166:1	response 3:23 4:4,6	63:1,4 66:24,25	109:14,16 114:13	Ruth 2:2 3:14 76:11
reporting 1:23 2:25	6:9 12:17 15:23	67:16 69:21 70:16	114:13,16,16,19,19	85:20 112:14 113:5
23:8,21 26:12 92:11	17:16 19:16,22 20:6	RFP 61:4 62:6,8,18	114:21,22 115:6,19	
117:12 120:4,11	20:12 55:20 63:1	62:24	116:6,25 118:10	S
123:10	70:6 71:11 76:5,17	RFPs 61:10	120:7 148:19 149:5	sad 68:20
reports 23:19 32:19	97:25 111:2,14	RFQ 62:18	149:14 150:1,4,11	safety 57:1
33:19 34:14,21	112:9 113:8,12	rhetoric 52:5	150:15,16 151:7,9	salary 6:25 53:14
37:21 44:5 49:25	146:19,24 156:21	Rhodes 2:9 4:16,16	151:17 152:14	salient 68:3
50:2,4 87:12 92:10	157:1 160:15	136:5	153:25 154:3,8,18	sample 21:22 22:11
97:25 117:4 125:12	responses 63:15 77:8	Rick 101:19 102:15	155:18	22:23 23:17,20,21
152:3 158:18	responsibilities 16:5	ridiculously 58:17	riskier 115:21	23:22,23 24:1,2
representations	responsibility 94:19	right 3:3,9 6:2,6,10	risks 109:13 115:24	34:10,11 45:21
135:2	117:18 143:7 150:9	7:17 8:5,23 11:9	115:25 118:9 126:2	46:15 54:23 55:7,8
represented 14:16	150:11	13:2,3,21 14:22	144:4,6	58:16,17
representing 15:7	responsible 30:6	15:22 17:13,17,19	Riveting 8:17	samples 24:9 46:19
reprimand 104:20	79:21 81:3,5 93:18	17:21 18:5 19:8	RMS 47:23 48:6	148:5
reputations 9:10	94:11 95:10,11 97:2	20:15 21:14 23:15	Rob 101:19	sarcastic 99:6
request 22:2 28:2	101:9 105:19	25:12 26:23 27:14	ROBERT 2:5	sat 88:4 107:20 126:8
62:3 64:15 71:24	106:21 149:17	28:4,14,15,19,21	robust 130:13	satisfied 160:15
requested 11:20	rest 4:11 117:24	29:8,12,19 30:10,14	role 8:13 29:7	Saturday 10:8
12:18 22:10 34:9	118:2 149:25,25	32:21 33:6 34:4	roll 3:10,12	save 24:22 56:23
71:15	restate 45:1 50:11	35:24 37:17 40:3	rolling 24:8 31:2	saw 73:12 86:21
require 33:12 160:14	54:22 55:1	43:16 44:24 47:18	rolls 25:25	102:16 116:13,15
required 30:13 43:25	restraints 123:4	48:10,22 49:13	roofing 129:24,24	118:1
60:18 89:21 92:13	result 153:11	50:10 51:11 52:13	135:25	saying 27:17,21

36:24 49:3,18 54:3 54:8 58:6,19 64:23 65:8 85:13,16,22 93:7 94:12,13,22,25 104:1 145:25 152:10 156:9 157:23 163:25 164:16 says 51:4 80:25 93:17 104:9 137:22 147:13 schedule 60:25 127:6 146:14 school 1:2 9:5 12:11 16:4 23:10 30:10,11 32:1,9,24 33:2,24 35:6 38:1,1,16,16 38:18,18 39:3,3,11 39:15,17 40:22 41:11 50:24 51:20 51:21 60:9 76:25 77:3,4,19 80:1 84:5 84:10,15 90:12 92:6 92:21 93:8,16 94:8 95:11 96:3,18,23 99:17 100:5,6,21 102:2,20 103:2,5,9 103:10 106:6,12 117:2,3,21 122:5 130:24 132:18 143:7 144:9 147:10 147:10 150:10 154:20 155:18 161:19 school's 93:15 115:15 school-based 107:3 107:14 school-run 100:24 schools 2:14,18 4:25 22:6 27:1,9 28:1,2 31:8,11 38:14 39:14 40:11,14 41:23 54:9 58:25 76:25 81:11 81:14,15 90:24 91:4 91:21 92:13 93:23 93:23 94:4,7 99:14 102:2,5 106:5,8,15 106:16,23 107:5,12 107:13,21,23,24 108:1,18,20 110:4 129:22 134:7 136:4	162:22 163:9 164:5 164:9,11 scope 22:11,13,15 24:22 34:10 63:16 65:5 123:16 142:9 142:12 144:20,21 145:2 score 140:15 screen 16:2 137:2 142:16 se 1:12 115:17 seasonality 23:7 seat 14:23 sec 45:2 148:25 150:17 second 6:5 10:5 15:21 19:14 20:4 21:14 44:23 48:18 64:2 68:12 75:23 76:8,12 76:13 110:24,25 112:6 113:4,6 115:19 127:3 139:16,24 140:1,2 140:12 145:5 156:17,18 165:10 165:11 seconded 45:5 55:14 68:11 70:3 112:13 112:15 seconds 60:24 Secretary 2:11 sections 91:24 144:20 security 30:2 see 7:21 13:4 20:20 26:5 27:6 31:16 36:3,19 38:8 45:22 47:3,11,21 57:4,25 64:13 72:17 73:16 77:6 78:25 87:20,24 90:23 91:23 97:25 107:23 108:5,6 125:2,4,11 126:9 127:4,6,8 128:25 130:9 133:10 135:20,22 141:19 142:5 148:6 149:7 151:22 154:22 161:14,19 162:19 seeing 37:2 63:1 108:24 123:17 161:18	seek 125:4 164:11 seen 53:10,11 74:7 88:22 91:7 128:25 129:22,25 136:14 144:14 select 60:16 61:16 137:2 selected 74:1 76:24 112:21 126:20 selecting 60:20 61:3 selection 61:8 73:24 137:17 140:15 send 18:9,11 21:4 96:15 100:21 110:5 145:13,23 150:21 sending 13:5 sends 98:24 senior 2:22 113:20 122:18 152:16 sense 49:4 79:24 148:7 160:5 sensitive 158:24 sent 21:2 39:2 100:16 100:17,19 105:9 110:5,5 139:5 sentence 6:22 104:9 104:16 sentiment 25:15 Sentinel 139:6 separate 58:11,12 91:18 118:17 149:20 separately 57:12,15 57:19 September 1:14 3:4 60:7 63:2 68:8 158:23 166:10 serious 22:12,13,23 22:23 24:15 25:16 35:3,3 43:24,25 44:1,5,19,19 45:11 45:14,15,17,19 46:20 47:20 49:12 54:24,24 55:9 57:10 57:16,16 58:2,9 99:16 102:24 128:6 seriously 111:18 servants 7:3 service 1:23 62:8 108:9 serviced 108:7,8	services 2:20 5:5 61:24 62:11 104:10 107:24 160:4 164:7 set 9:4 119:3 122:5 settlement 134:21,22 seven 9:19 10:19 56:2 severity 124:2 share 25:15 shared 18:8 sharpen 59:23 Shaw 4:5 shifted 33:11 shoehorn 133:24 shop 36:24 shopping 35:24 36:22 short 139:23 shortlisted 146:11 shortly 36:4 show 103:24 104:1 shows 21:12 shrinking 133:17 134:1 sic 47:23 48:6 side 97:5 133:6 136:24 sidebar 75:11 sign 86:7 100:9 signed 9:24 100:8,17 significant 34:7 120:3 120:7,18 123:8,11 123:19,22 significantly 34:10 similar 98:16 simple 50:21 94:2 103:7 110:3 simpler 27:20 simultaneously 130:24 single 82:13,14 119:8 sink 158:25 sir 23:16 155:22 sit 110:8 sites 40:23 41:15 sitting 29:14 86:10 94:3 103:20 106:12 situation 41:4 48:24 situations 43:7 six 17:19,20 56:2 131:24 132:10 size 22:11 23:20,21 23:22,23 24:1,3	34:10,11 47:7 54:23 58:16 134:3 sizes 21:23 23:17 55:7,8 133:21,25 skipped 105:25 skipping 32:24 slacking 122:20 slate 87:12 sleep 10:24 slice 44:10 slid 42:6 slide 114:11 115:3,9 117:22 118:16 119:11 120:2 slides 72:4 117:23,24 118:2 slip 31:3 slips 30:1 sloppy 91:4 small 47:20 134:6 smaller 134:5,9 SMART 153:3 160:20 sneak 158:21 software 119:24 solely 119:22 solidified 70:4 solution 25:24 29:18 57:5 somebody 14:25 24:19 25:5 26:3,4 30:20 50:22 74:7 81:19 91:14 97:18 102:23 137:9 144:6 somewhat 91:14 soon 46:20 66:1 sore 103:21,23 sorry 12:21 14:2 30:18 45:13 60:10 66:12 69:15,16 70:11 75:13 83:10 85:11 87:6 90:9,20 98:2 105:24,25 106:1 sort 25:21 29:18 53:24 67:24 97:21 122:5 130:16 132:23 141:3 sounds 24:9 36:16,17 92:4 94:20 96:12 97:1 142:23
---	---	---	---	---

soup 141:3	128:8,10 129:10	sticking 84:2 103:21	submit 93:24	supposed 7:14 84:25
source 14:6	standpoint 74:1	stipulate 137:21	subsection 152:5	85:4 90:10,22 91:10
sourcing 63:25	96:17 105:13 135:9	stitched 136:19	subsequent 21:5	91:17 92:17,24 96:8
South 1:24	151:17	Stoppers 103:25	substantiated 51:7	97:16 99:9 104:14
SOW 22:10 63:17	stands 11:24	stopping 18:6 126:6	sue 144:8,9	108:3 127:17
spaces 133:17,22	start 3:6 10:19 11:24	strategy 24:18	sued 144:9,10	sure 7:4,8,9,25 8:1,3
speak 9:2 13:15	13:23 14:10,13	Strauss 2:5 4:7,8	sufficient 63:11	8:15,22 9:12,13
21:25 110:8 118:12	16:20,22 24:9 32:1	25:12,13 26:22 27:3	109:21 143:24,24	17:25 22:1 30:1,24
154:14	32:9 58:7 61:22	28:21 29:2,5 30:18	sufficiently 56:24	36:20 40:7 48:14,22
speaking 105:15	80:18 86:25 108:5	31:18 32:6,20 33:3	suggest 67:11 94:1	48:23 51:14 58:23
speaks 79:11 114:12	114:16 128:17	34:24 35:15 37:3	99:2 102:10 121:20	60:4 61:1 67:14
Spec 2:12	132:1 147:20 158:6	40:4 42:23 46:5	121:23 122:4	69:4 79:21 82:20
special 20:18 59:12	started 23:21 29:7	50:5 52:13 53:2	127:20	86:12 91:14 95:23
72:11,12,14 75:19	starting 19:2 42:7	54:3 61:2 64:2,17	suggested 73:11	99:17 100:13
158:1	55:3 78:12 126:22	74:20 86:19,20 87:6	89:23	115:25 116:4,10
Specialist 2:11	142:2	90:3 102:13 105:24	suggesting 98:15	122:2,6 125:8 128:3
specific 22:10 34:6	starts 12:13 117:2	106:3 108:13,17	102:10 105:4	129:14 142:24
67:20 69:24 107:21	startup 24:7	109:2 126:15,19	suggestion 29:9 145:8	146:13 152:18
117:24 118:23,24	state 38:19 43:10,12	127:21	Suite 1:24	164:21
120:23,24 124:12	52:25 82:7 83:23,23	streamlined 38:1,13	suits 35:13	surplus 163:5
125:13 126:23	133:9,18 134:23	38:20	Sullivan 13:14	surprised 92:8
146:1,2	137:10 143:6,19	street 63:6,7	Sullivan's 13:12	survey 133:10,19,23
specifically 13:4	166:2,5	streets 63:18	summer 35:6 43:23	134:23
67:18 121:4	stated 67:18	strengthen 89:12,14	Summers 23:8	suspension 143:11
specifics 129:13	statement 82:11	strengthened 138:12	Sun 139:6	sweat 135:13
138:5	100:19 120:13	strike 70:25 71:8	super 25:15 30:22	switch 47:24 64:23
specified 99:13	149:18,20	strong 87:16	132:4	switching 36:10 37:3
specs 145:16	statements 82:16,17	strongest 105:19	superintendent 2:14	system 2:11 25:25
spelled 75:10	134:19 149:19	struck 138:5	2:14,15,16,17,17	26:10 28:17 29:1
spend 28:24 115:8	static 8:19	structural 132:11	4:13,14,18,20,25	30:14 34:18 39:1
spent 59:13 64:1	status 125:4 130:22	structure 81:2 95:7	5:7 6:18,20 12:22	42:18 43:1,6,14
152:19	164:13	118:6 144:12	42:3 68:4 75:7	45:23 63:9 65:2
spinning 109:4	statute 7:4 137:10	stuck 103:23	99:14 130:23	73:25 89:2 114:8,24
split 159:15	statutes 12:10,11	student 16:6 29:14	137:13	118:20 119:18,18
splitting 74:12,13	16:4 143:6	31:9 38:14,17,19,23	superintendent's	systemic 87:19 124:4
spoken 56:8	statutory 7:7 30:16	38:25 39:2,3,8	112:24	124:7 162:10
sponsors 85:6 127:8	stay 35:25 47:21 49:7	40:21 41:5,7,13	superintendents 95:4	systems 29:24 100:2
spread 41:24	74:13 134:12	42:18 57:14 58:20	101:8	100:4,25 101:3
square 134:3,4	164:20 165:4	160:4	supervision 25:6 97:4	120:13 121:12
squared 164:22	stayed 33:1	students 31:13 34:1	support 2:11 34:2	
SREF 133:8,18,23	Steinlage 100:3	37:22 39:10,13,17	35:13 77:21 81:12	T
134:4	stenographic 1:23	40:11,13 41:2,9,17	81:17,22,25 86:6	table 124:22,24,25
stabbed 30:20	166:9	41:24 42:8,14,21	94:25 95:1,3,6,8,13	155:5
staff 2:7,13,16 4:21	stenographically	57:23	97:1,6 98:25 100:20	tabled 159:1
8:24 9:3,6 12:4,17	166:7	stuff 47:25 103:22	100:24 102:11	tables 54:8
12:21 18:9 20:24	step 31:8 121:19	136:16 146:1	104:7,10 105:9	take 9:5 11:25 34:18
39:12 53:14 101:18	130:4,5	161:20	107:16,25 108:9	60:9 68:14 73:25
127:11,12	steps 22:7 115:24	style 117:17	138:13,21 153:9	79:1 87:8,15 90:13
standard 82:4,7,22	137:12 147:25	subareas 151:25	159:4,8,11,18,25	106:23 110:6,11
83:4,6 84:3,8,13,17	stick 49:19	subject 141:18	160:3,6	122:23 136:1
84:25 85:8 93:5	stickies 80:11	143:12	supported 90:4	142:20 146:6 148:1

151:22	118:23 136:13	41:20 42:4,14 44:1	51:5,5,6 52:8,9	166:14
taken 119:19 129:20	141:2	44:7,17 45:14 46:14	61:20 67:13 68:25	Title 153:6
137:20	test 58:17 159:22	46:15,17 47:10,12	153:5	titles 83:16
takes 17:22 98:6	tested 38:3 129:7	47:16,19 48:14 49:6	threatened 50:23	today 14:19 22:4
153:20	testing 33:18 37:6	49:10,16,25 50:2	threats 22:11,13,24	28:19 34:18 57:17
Talent 138:8	103:14 123:17	52:19,24 53:8 54:7	35:3,5 46:20 47:4	61:13 79:18 90:7
talk 10:18 27:22 49:5	thank 3:9 6:22,22	54:17 57:2 58:2	51:18,23 52:2,8	102:7 114:6 116:13
65:19 121:15 132:5	25:13 31:21 42:4	59:22 60:14,20	58:20	118:1,15 139:4
132:21 148:19	45:8 48:9 51:13	64:10,11,14,19 65:9	three 10:15 24:10	148:13 157:9
152:20 157:14	56:7 61:1,25 68:2,9	65:10,15,15,21 68:6	33:10,12,13 56:2	today's 6:3 72:8
talked 40:9 42:23	71:23 72:6 73:23	70:4,11 71:16,19	59:14 61:21 94:8,15	told 6:18 75:18 84:17
59:15 72:24 121:3	77:2 79:15 86:4,18	72:21 73:4 74:17	116:2 129:23 133:8	92:21 107:9 114:2
137:2 138:10	113:18,21 124:15	75:5,12 76:11 81:13	147:13 149:11,12	134:25 135:15
147:12	126:18 157:7,8	83:21 84:1,22 88:5	152:14,19 157:13	tomorrow 57:18
talking 12:10 14:2	158:16	88:8 90:4,7,17	157:24	tone 9:4 115:14,16
25:24 30:21 31:22	thereof 166:9	96:10,23 99:11,23	three-step 51:19,25	117:14
62:2 82:25 85:1	thing 11:11 19:6 21:6	100:22 101:11	threshold 74:14	tool 154:23
119:20 133:13	21:15 48:14,17,18	103:19 105:1	thumb 103:21,24	Toomer 2:17 4:24,24
152:19 158:3,3	53:7 60:7,14 65:25	111:20 115:8	THURSDAY 1:14	42:11 50:22 77:10
161:12	67:12 68:20 73:4	116:12 124:12,18	tighten 103:13	79:14 80:2,4,7
talks 147:4 151:14	91:9 95:22 99:9	124:21 125:20	tightened 103:15	101:23
Task 133:6	104:17,24 119:12	127:3,17 128:5,12	TIM 2:25	top 22:20 23:13 24:15
Task-Assigned 2:10	121:22 122:9 128:7	128:25 130:19	time 8:22 9:17,19	45:16 54:25 104:9
tasked 84:11	136:8 157:14,18	132:4,16 134:19	10:14 22:25 23:10	115:14,17 139:15
tasks 35:21	things 7:22 8:14,22	136:6,19 137:2	25:8 30:7 32:16	140:10
taxpayer 7:5	10:9 30:14 32:25	139:8 141:9 142:10	33:14 35:19 36:2,10	total 21:9 58:10
Teaching 2:15,17	49:13 52:25 56:17	145:21,22 148:11	37:20 38:2,3 47:5	79:24 97:6
4:20	56:18,24 66:3 78:1	150:8 151:6 152:21	48:1 49:14 55:4	totally 102:15 134:4
team 26:4 28:1 30:11	81:8 87:18 91:18	154:18,23,24	59:14 63:6,12 64:4	tough 9:22
30:12 32:22 33:4,7	92:1 95:21 98:8	156:14,15,15	65:13 66:3,7 68:20	track 58:19
33:11,22 35:11	100:15 103:12	160:10 162:23	73:8 84:16 87:21,22	tracking 58:5,21
38:12 51:20,21,22	106:12,14 107:8	163:2,2	90:14 102:19	traction 36:7
53:15 72:1 103:13	121:17 124:5 125:3	thinking 44:20 60:5	110:22 113:22	traded 119:1
teams 53:6	125:11,17 128:6	60:11 90:2,9 102:8	128:24 130:7,10	traditional 38:16,16
tears 135:13	129:12 132:21	117:21 131:17	135:21 136:1	38:18 40:22 41:15
tease 133:11	133:3 134:6 135:19	third 140:3,12	139:10,24 140:2	traffic 11:7
technical 138:3	135:20,23 136:24	Thomas 76:25 77:5	152:19 153:20	trail 151:8
Technology 151:11	137:18 141:8	104:12 109:4 112:4	158:16,23 160:7,8	train 11:7 24:19
153:4	142:16 147:14,16	thorough 103:18	161:3 163:22	trained 30:13
Ted 2:17 4:24	148:12 157:13,15	thought 14:2 39:20	time-consuming	training 84:24 85:5,7
teenagers 52:11	157:24 160:6,13,18	40:1 46:8 75:19	27:24	85:14 91:19 98:6,7
tell 60:15 82:11 92:5	161:3	81:4 126:14,16,19	timeframe 61:13,21	102:5 127:5,6
108:14 141:19	think 5:24 8:6,10,13	126:25 128:4	64:24,25	128:20,20,21,23,25
142:4	9:3 10:12 12:8,13	141:15,16 142:1	timely 29:2,2,24	129:3,7,8
telling 25:1	13:5 20:13,18,25	154:10 159:3	66:10 116:21	trainings 30:13 127:9
tells 104:14	24:21 25:4,4,6,7,10	thoughts 70:4	times 8:17 24:10	128:22
tend 115:21	25:25 27:14,15	threat 2:19 5:2 11:13	33:10,12,13 34:13	transcript 166:8
tenure 152:17	28:12,12,18 29:15	20:16 22:6 23:7	42:20 52:24 74:3	transfer 37:21,22
terminology 66:23	29:17 31:19 35:3,8	26:18,20 27:5 29:15	107:8 127:16	39:6 40:21 43:2
terms 27:20 68:25	35:10,16,17 36:5,16	30:9 37:6,25 38:6	timing 145:3 158:18	transferred 37:25
93:13 116:18	37:3 39:22 40:17,19	43:12 46:11 51:2,3	Timothy 1:23 166:4	40:16 90:19 91:15

transferring 40:9,10
40:13,25 92:7 93:14
transfers 38:15
transient 46:1 47:3,4
52:1,8 57:9,14 58:8
58:15,20
transition 27:15
37:16
transitions 41:13
translate 84:9
transmit 73:1,1 75:12
75:14,18 112:3,23
113:3
transmitted 56:14
76:9 112:16
transmitting 75:25
transparent 26:13
Transportation
153:6
Travel 153:8
treating 58:6
trend 46:12,12
trends 44:8 55:11
57:25 125:14
trial 93:24 98:24
tried 121:18
true 49:14 166:8
truly 34:4 107:3
trump 138:23
trust 7:10 92:17,18
92:22,23 99:9
trusts 7:22
try 69:17 87:18
trying 12:5 21:23
59:11 61:15 64:23
64:24 65:9 93:11
94:10 109:15
133:23 134:6 139:8
142:3 158:20 161:5
Tuesday 21:13
turn 11:4 48:2
turns 94:24
Turso 2:6 4:9,10
19:14 20:4 35:16,18
36:16,19 53:22 54:1
54:2 59:11,14 60:4
66:20,22 67:7,14,22
68:2 69:14,16,17
70:1,18,25 71:7
112:6,15 152:12,13
154:15

Turso's 90:25
twice 98:18
two 6:19 18:25 22:20
24:10 40:13 41:17
49:13,15 51:22
53:15 55:23 56:2
59:13 61:7 63:11,19
66:3 88:3 89:17
94:15 126:20 134:7
139:14,17 144:20
158:19,23 161:7
type 34:24 62:7,20
69:2,25 73:3 93:7
119:24 121:23
types 118:25
typically 14:9 114:23
115:13

U

Uh-huh 27:3
ultimately 29:10
142:24
unanimously 17:18
17:22 18:22 19:24
20:15 71:13 76:7
111:16 112:15
147:1 157:3
underneath 74:10
understand 8:15 9:14
9:14 17:5 18:1 34:5
52:23 60:5 62:5,22
65:14,14 66:4,4
84:12,16 85:9
101:12 106:16
135:11 141:23
152:9 154:19
161:11,12
understanding 33:14
52:20 81:1 144:23
Understood 32:6
unethical 143:21
unfounded 27:19,23
46:2,8,11 47:5
50:18,25 51:2,5,18
51:24 52:2
uniform 119:8
unique 119:3 126:3
United 2:25
update 37:24 88:21
88:24 129:22 130:1
135:25 163:8,23,23

164:6
updated 42:18 86:5
128:15 129:11
130:10,11
updates 89:13 135:20
upkeep 89:4
upset 50:22
urge 149:6 150:3
urging 150:18
use 41:22 43:12 62:11
65:13 66:8,22 121:7
155:23
useful 65:23
usual 61:21
usually 7:16 9:23
10:18 46:16

V

vacation 43:23
Valerie 2:16 4:21
102:15
valuable 9:20 154:23
154:24
values 117:15 143:18
various 58:1
vary 35:7
Veda 38:12
vendors 62:9 63:8,25
verified 84:23
verify 98:17 104:16
versa 108:21
version 19:5
versus 42:25 49:17
71:18,20 103:15
vice 108:21
video 165:8
view 34:3,17 120:4,6
viewing 120:9
views 120:8
violating 134:13
Virtual 129:4
Virtually 129:5
vocabulary 27:20
volunteer 6:24
volunteered 8:21,22
vote 18:12,17 68:14
146:18 164:24
voted 58:14 79:4,5

W

wait 11:1 17:2 64:22

waiting 66:2 68:9
159:20
Walsh 61:25
Wanda 2:12 5:20
want 7:20,20 8:15,19
8:23 26:2,3 27:21
28:25 29:13 32:18
35:24 36:15 37:5,24
38:8 42:11 43:7
44:11 48:18,24 49:4
49:23 50:17,17 54:4
58:13 60:3 62:1,20
63:18 66:1 68:2
73:15,16 74:17
79:21 80:19 83:3
86:12 87:7,20 90:3
90:13 91:12 96:20
99:17 105:22
115:11 117:23
118:16 119:14
120:24 124:17
125:25 129:14
146:3 148:16
150:19 152:17
154:16 155:4
165:10
wanted 13:25 18:12
19:6 32:15 33:4
37:15 51:14 53:2,3
67:17 71:17 99:21
103:12,13 106:4
129:13
wants 85:15 92:11
Wanza 2:16 4:21,21
12:22,25 13:10,20
13:22 14:8 16:10,15
16:21 17:2,11,24
18:1 99:20,21 101:6
101:11,17 106:4
107:1 108:18
111:22 112:1 113:1
127:17 128:1 129:4
Wanza's 105:4
warehouse 153:10
Warehousing 2:20
5:5 61:24
wasn't 10:20 29:11
32:17 33:6 44:19
75:5 91:25,25 92:20
134:11
wasting 46:18

Watch 79:3,5
watched 8:17
watching 10:13 129:7
way 7:17 9:3 15:9
21:21 28:4 35:13
44:10 47:11 48:13
49:8 52:15,18 53:18
56:11,15 58:5 71:19
88:20 94:2 97:17
98:13 100:22
106:18 108:3
117:17 124:10
128:4,16 129:3
144:15 160:25
161:16
ways 121:17,19
we'll 3:6 27:16 43:3
63:14 89:9,18 118:1
125:1,2,4,17 131:16
131:17,20 132:1,2
142:19,20 143:3
we're 7:14 8:11 25:22
26:23,24 27:8,14,21
28:7,11,15,22,24
29:20 31:2 36:4,9
40:12 43:21 44:14
45:23 47:24 48:25
48:25 49:20,22
52:16 60:6,7,12,18
60:24 61:18 63:1,2
64:23 65:12 67:18
68:6,7 71:21 79:17
81:6 85:1,13 90:6
98:9 104:2 108:24
113:14,14 120:12
123:7,16,17 126:22
129:14 133:14
135:24 139:8
140:21 141:5,22,24
142:7 143:17
145:16 146:18
147:4 157:9 158:3
159:20 160:1,14,25
161:1,12,16,21
162:20 163:6,20,21
165:6
we've 26:16,19 30:17
32:22 33:20 34:16
37:8 38:20 47:25
48:5 56:22 62:7
65:20 74:2 88:22

90:4 91:7 92:16 108:19 112:17 121:9,10,17 123:14 126:7 128:25 131:24 136:14 138:10 141:25 147:12 153:7 154:4 154:5 159:14 weakness 123:9,18 123:22 weaknesses 123:12 142:5 weaned 11:4 web 72:9 website 72:2,6,14 116:24 week 16:16 22:3 24:25 30:20 63:13 63:19 weekly 8:4,5 weeks 8:12 63:11,19 weigh 163:20 weight 155:12 weights 42:23 welcome 10:16 went 14:6 50:22 100:13 101:3 108:18 124:24 139:22 weren't 164:17 whack 47:6 whatever's 48:22 widely 114:24 wind 140:17 window 63:13 wiser 106:17 withdraw 39:18 wondered 139:13 wonderful 68:6 wondering 77:16 78:8 165:2 word 70:25 83:12,19 words 25:16 84:6 work 7:16 9:12 16:17 17:7 24:10 28:3 31:14 33:7,13 35:11 38:11 39:15 53:19 58:25 63:9 67:2,3 67:24 68:24 69:2,4 69:22,25 70:17 77:24 98:13 102:6	125:7,7 142:12 154:2 162:17,18 work's 153:21 worked 37:8 38:12 47:25 107:11 128:4 135:6,7,12 working 24:21 31:10 48:6 98:12 99:3 100:23 160:25 161:16 workload 33:10,17 34:12,24 35:4,7 works 13:13 14:5 39:20 105:6,8 workshop 11:15 21:10 22:3 world 128:23 worries 90:23 worry 52:20 worse 33:1 wouldn't 12:14 13:10 17:8 96:20 141:9,17 148:13 wound 139:4 140:8 wrap 53:23 WRIGHT 1:11 write 63:21 69:9 81:15 writing 85:23 written 82:5 84:12,13 92:3 119:16 123:10 wrong 79:2 88:12 91:6 92:6,6 102:17 110:19 144:5	158:10 159:12 161:7,11 162:14 163:10 165:1 year 23:23,24 28:9 29:8,11,14,21 32:1 32:9,24 33:2 35:6 49:24 60:13 77:4 84:3 85:8 91:14,20 91:21 93:12 94:8,15 96:19,22 97:18,20 97:23 98:18 99:22 100:5,12 103:11 104:5 122:10 126:21 127:7 133:20 141:16 142:2 149:15 150:24 155:25 156:1,2,10,13 160:25 161:14,16 161:19 year-end 92:4,8 98:19,20,21 years 7:18 60:9 64:1 73:2,13 84:22 88:4 94:15,15 101:22 103:16 127:25 128:1 129:23,25 130:12 135:6,7,13 136:16 138:11 148:24 Yep 66:18 yeses 56:3 younger 99:24,25,25	1070 157:12 158:8 11 7:19,19 11th 94:8 12 158:17 12:30 139:9 12:42 1:15 165:15 12th 12:18 13:7 16:24 23:3 13th 104:13 140 139:15 15 12:13 15th 13:25 16 130:10 18th 166:10 19 140:2 1985 130:25 131:1 1st 10:23 28:23	55:5 60:24 64:1 30th 20:18 30th's 72:9 31st 28:20 322,000 21:16 322,500 22:14 33301 1:24 35 23:22,23 350 47:8 356 22:11,20,25 24:1 24:6 3rd 1:12 19:9,11 20:1
				4
				4 104:8 40 162:22 40,000 53:13,16 91:1 41 38:7,8 464 47:6
				5
				50 47:21 49:17 500 1:24 543 43:10 58 10:7 5th 16:1
				6
				60 10:7 11:25 129:18 60,000 110:17 600 1:12 134:3 60th 10:7 633 1:24 6th 131:10
				7
				75 23:21 7th 1:14 3:5
				8
				8 82:5,24 93:17 80 23:12,12
				9
				9 77:1 9:07 1:15 90s 115:1
				3
				3 77:23 132:11 133:2 136:8,11 30 34:22 43:20 47:15
				2
				2 78:13 80:18,20,22 80:23 20 54:23 60:9 101:22 135:7 140:3 161:21 200 23:20 134:4 2010 131:10,13 132:25 2013 75:6 2015 36:12,14,21 2019 138:11,14 2020 26:21 90:20 92:7 102:22,23 110:17 2021 23:20 26:21 139:7 2022 23:2 104:13 2023 1:14 23:3 79:10 166:10 2024 28:23 22 104:6 24-25 43:10 156:10 25 7:19 23:18 45:21 45:24 46:15 47:6,9 47:20 49:5,17,18,19 54:23 55:9 58:16 260 110:4 29 7:18
				Z
				zero 27:7 29:12 zeroed 92:20
				0
				1
				1,840 47:4 1:00 165:7 10 73:2,12 94:7 127:25 128:1 135:6 100 22:12,22 24:2,17 27:22 35:2 43:23 44:5,18 45:10 49:11 54:25 55:8 1001.42 137:11 1003 147:4 1012 143:13
				X
				X 94:4
				Y
				yeah 18:25 36:16 43:17 47:8 49:16 50:7,9,9,21 51:13 57:24 64:13 66:24 71:7 72:12 73:5,21 77:2,13 78:10,14 80:12,18,21 83:12 83:18,21 86:16 94:12 105:22 114:11 118:14 122:20 129:10 155:23 156:14,15