

SCHOOL BOARD OF BROWARD COUNTY

SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

THURSDAY, FEBRUARY 8, 2024  
9:30 A.M. - 12:32 P.M.

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

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. ANDREW MEDVIN  
MR. PAVEL MENZUL  
6 MS. JACLYN STRAUSS  
MR. PETER TURSO

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OFFICE OF THE CHIEF AUDITOR STAFF:

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MR. JORIS JABOUIN, Chief Auditor  
10 MS. ALI ARCESE, Audit Director  
MR. DAVID RHODES, Audit Director  
11 MR. JEREMIAH CARTER, Auditor III  
MR. BRYAN ERHARD, System Support Specialist II  
12 MS. MICHELE MARQUARDT, Executive Secretary  
MS. WANDA RADCLIFF, Clerk Spec B

13

DISTRICT STAFF:

14

MRS. JUDITH MARTE, Deputy Superintendent, Operations  
15 MS. DEBORAH CZUBKOWSKI, Chief Facilities Officer  
MS. ERUM MOTIWALA, Associate Superintendent, Finance  
16 MR. OLEG GOROKHOVSKY, Director, Accounting & Financial  
Reporting  
17 MS. JILL YOUNG, Director, Demographics & Enrollment  
Planning  
18 MR. JOSEPH BECK, Specialist, Demographics/Statistician

19

INVITED GUESTS:

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

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1 Thereupon, the following proceedings were had:

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3 DR. LYNCH-WALSH: Okay. I'd like to call  
4 this special virtual audit committee meeting to  
5 order at 9:30 a.m. on February 8th.

6 First order of business is the Pledge of  
7 Allegiance.

8 (Pledge of Allegiance was recited.)

9 DR. LYNCH-WALSH: All right. Thank you  
10 everyone. If we could have a roll call, please,  
11 Mr. Jabouin?

12 MR. JABOUIN: Good morning.

13 Ms. Ruth Carter-Lynch?

14 MS. CARTER-LYNCH: I'm here.

15 MR. JABOUIN: Ms. Rebecca Dahl?

16 MS. DAHL: Here.

17 MR. JABOUIN: Mr. Anthony De Meo?

18 MR. DE MEO: Here.

19 MR. JABOUIN: Ms. Mary Fertig?

20 (No response.)

21 MR. JABOUIN: Ms. Itohan Ighodaro?

22 (No response.)

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

24 DR. LYNCH-WALSH: Here.

25 MR. JABOUIN: And Mr. Mayersohn will be late.

1 DR. LYNCH-WALSH: No, he is not able to make  
2 it.

3 MR. JABOUIN: I see. Mr. Andrew Medvin?

4 MR. MEDVIN: I'm here.

5 MR. JABOUIN: Mr. Pavel Menzul?

6 (No response.)

7 MR. JABOUIN: Ms. Phyllis Shaw?

8 (No response.)

9 MR. JABOUIN: Ms. Jaclyn Strauss?

10 (No response.)

11 MR. JABOUIN: Mr. Peter Turso?

12 MR. TURSO: I'm here, sir.

13 MR. JABOUIN: And the District, I'm Joris  
14 Jabouin, the District's Chief Auditor until April  
15 11th.

16 If we can recognize some other individuals  
17 from the District? Ms. Czubkowski?

18 MS. CZUBKOWSKI: Here.

19 MR. JABOUIN: Ms. Motiwala?

20 MS. MOTIWALA: Here.

21 MR. JABOUIN: Ms. Marte?

22 MRS. MARTE: Here.

23 MR. JABOUIN: Mr. Carter?

24 MR. CARTER: Here.

25 MR. JABOUIN: Mr. Gorokhovsky?

1 MR. GOROKHOVSKY: Here.

2 MR. JABOUIN: Okay. I believe I have Mr. Tim  
3 Bass is here, Ms. Michele Marquardt, Ms. Wanda  
4 Radcliff, Mr. Bryan Erhard from the Office of the  
5 Chief Auditor.

6 Mrs. Strauss?

7 MS. STRAUSS: Mrs. Strauss is here; yes.

8 MR. JABOUIN: Thank you. Chair, I believe  
9 I've captured as much as I can. If you can  
10 kindly acknowledge those, I'll put information in  
11 the chat for those that we see that join the  
12 meeting so you can announce them.

13 DR. LYNCH-WALSH: Okay. So it looks like we  
14 have Ms. Ighodaro and Ms. Strauss.

15 MR. JABOUIN: Got it.

16 DR. LYNCH-WALSH: Okay. So we're ready to  
17 go.

18 Is there anyone for public comment or is  
19 everyone that's on either staff or an audit  
20 committee member?

21 MR. JABOUIN: The public had options to  
22 provide us with some comments and we've received  
23 none.

24 DR. LYNCH-WALSH: Okay. All right. Good  
25 enough.

1 All right. So first up, I know there's a  
2 presentation. There are some slides from -- in  
3 relation to the information requests regarding  
4 the general fund. I had sent everybody or it was  
5 attached, the workshop presentation, but now we  
6 have more detailed information.

7 MR. JABOUIN: Yes, Chair. So in accordance  
8 to the request from the committee we do have a  
9 document that was prepared by Ms. Motiwala that  
10 is attached and then there's also a portion  
11 that's from Director Jill Young and Ms.  
12 Czubkowski. Do you care to put that on the  
13 screen, Chair?

14 DR. LYNCH-WALSH: Well, who's going to be  
15 speaking to the general fund?

16 MR. JABOUIN: Mostly, Ms. Motiwala and Mr.  
17 Gorokhovsky.

18 DR. LYNCH-WALSH: Okay. Because what we were  
19 concerned about is how we compared -- let me find  
20 the exact language. I think that's in here.

21 So we wanted to look at comparing us to Palm  
22 Beach. Hold on a second.

23 MR. JABOUIN: And Ms. Motiwala has included  
24 that information in her presentation.

25 DR. LYNCH-WALSH: Yes, that's what -- I'm

1 going to pull it up on screen.

2 Okay. So this is what we asked for, so  
3 that's what we'll be sort of starting with. The  
4 information comparing Broward to Palm Beach and  
5 Miami-Dade in a five-year trend with percentages.

6 Okay. I'm not sure about number 2 except --  
7 the causes behind when there was a spike in due  
8 to the referendum and COVID I think is what  
9 number 2 is. Let's see, requesting staff to  
10 start looking at what the actual, demographic  
11 information.

12 Okay. I think I'm going to have to start  
13 raising the follow-up, because this is taken  
14 verbatim and I can't even follow it, but I know  
15 what was meant.

16 Okay. So then the response here -- so let's  
17 start with the general fund, because that's  
18 really where our purview begins and then why  
19 we're seeing things was part of the explanation  
20 last time. So --

21 MR. JABOUIN: So why don't you have Ms.  
22 Motiwala go ahead and take the committee through  
23 that? Ms. Motiwala?

24 MS. MOTIWALA: Yes.

25 DR. LYNCH-WALSH: And before we do that, just

1 because not everybody, and even if they are  
2 accountants, are not necessarily government  
3 accountants, can you describe what unassigned,  
4 assigned, general fund balance, what this means  
5 exactly?

6 MR. JABOUIN: Ms. Motiwala?

7 MS. MOTIWALA: Yes. Thank you. Erum  
8 Motiwala, Associate Superintendent of Finance.  
9 So before GASB 54 you used to have the reserve,  
10 the reserved and unreserved balance. So with  
11 GASB 54 implementation a few years ago there were  
12 additional categories that were added. Or the  
13 breakdown of the fund balance changed so we have  
14 the nonspendable, we have restricted, committed.  
15 Those are not part of the fund balance  
16 percentages. Those are restricted. So what is  
17 left is the assigned and unassigned. And  
18 assigned would include like open POs that are  
19 carried forward and anything that is designated  
20 for like future budget, for the next year's  
21 budget as well. And unassigned is really what  
22 you have available.

23 So, but, Florida statute, the way we  
24 calculate the fund balance percentage, it is  
25 based on the assigned and unassigned general fund



1 balance. So we have provided you on the first  
2 slide with a comparison to Dade, Broward and Palm  
3 Beach. So I don't know if you have any questions  
4 about that.

5 DR. LYNCH-WALSH: Does anyone have any  
6 questions? I mean, we can see from the picture  
7 Palm Beach is in green; Dade is in blue; Broward  
8 is in orange. And we're in 2024.

9 So, looking at Palm Beach, they were at --  
10 that's assigned and unassigned. So let's --  
11 okay. So everything's going to be -- so when we  
12 talk about the minimum of 3.5 that's in policy  
13 and the 3 percent that is required by the state,  
14 that's the assigned and unassigned?

15 MS. MOTIWALA: Correct. And every district  
16 calculates it differently. Like, I mean, they  
17 have their own policies, but per our policy, and  
18 Dade and Palm Beach are comparable, that's how  
19 it's calculated.

20 DR. LYNCH-WALSH: Okay. So looking at this,  
21 Palm Beach is at 12.7 percent.

22 MS. MOTIWALA: Mm-hmm.

23 DR. LYNCH-WALSH: Dade is at 7.4 and I  
24 thought we were at 4.17 at last count.

25 Are we at 4.4 or 4.17?

1 MS. MOTIWALA: That's the 2023 ending. Last  
2 meeting we were talking about the current year.  
3 This is as of end of year 2023.

4 DR. LYNCH-WALSH: Right. But just to bring  
5 us up to date, what is the number?

6 MS. MOTIWALA: It's like four -- close to  
7 4.2.

8 DR. LYNCH-WALSH: So 4.17?

9 MS. MOTIWALA: Yeah.

10 DR. LYNCH-WALSH: All right. I can't -- once  
11 I start driving slides I can't see if people have  
12 their hands up. So someone on staff would have  
13 to tell me that someone would like to speak or  
14 someone else can drive the slides.

15 MR. JABOUIN: Will do. I'll let you know if  
16 people have their hands up, Chair.

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

18 So, looking at this in terms of trends, we  
19 can see there was a high in 2021 for Palm Beach  
20 and Dade. We were not at a high. We went up in  
21 2022. And now we're down. And, as discussed at  
22 the last meeting, the reason for that spike was,  
23 Ms. Motiwala, the referendum?

24 MS. MOTIWALA: Yes. Well, we have provided  
25 the explanations on slides 6 and 7 for each of

1 those years.

2 DR. LYNCH-WALSH: Okay. So let me go to the  
3 next slide. Compared to the legal requirements,  
4 so this is legal requirements --

5 MS. MOTIWALA: This was from the budget  
6 workshop presentation, so this gave you more  
7 years than what was requested which was the first  
8 slide, for Broward.

9 DR. LYNCH-WALSH: Okay. So we can see we're  
10 climbing during COVID and during referendum  
11 years. And we went up slightly in 2024. Is that  
12 because the requirement changed? Because I see  
13 that it's tracking with the requirement.

14 MS. MOTIWALA: No, it's just as of October  
15 31st, 2023 the internal financial statement. So  
16 it could fluctuate during the year.

17 DR. LYNCH-WALSH: Right. But what I'm saying  
18 is, the legal requirement in 2023 was hovering  
19 around 60 million and it seems to have increased.  
20 Like this line, if the legal requirement hasn't  
21 changed or is it because of the --

22 MR. JABOUIN: Chair, I want to acknowledge  
23 Ms. Fertig and also that Ms. Marte is on queue to  
24 speak.

25 DR. LYNCH-WALSH: Okay. Is she speaking to

1 that slide?

2 MRS. MARTE: Madam Chair, I don't need to  
3 speak. You figured it out. It's a function of  
4 the change in increase in revenue. So you  
5 figured it out. I was just trying to offer  
6 clarity.

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

8 All right. So available fund balance  
9 compared to the legal requirements, so the first  
10 one --

11 MS. MOTIWALA: Was the dollar amount.

12 DR. LYNCH-WALSH: Okay. And now we're at  
13 percentages.

14 MS. MOTIWALA: So now you see the flat line  
15 that I think you were expecting to see with the 3  
16 percent.

17 DR. LYNCH-WALSH: Okay. So it hasn't  
18 changed, it's --

19 MS. MOTIWALA: Right.

20 DR. LYNCH-WALSH: Okay. All right. So three  
21 largest -- so this is where I think things are  
22 going to start getting murky.

23 I believe this is also from the presentation  
24 to the board?

25 MS. MOTIWALA: Correct. So this one and the

1 next slide is also from the budget workshop  
2 presentation and Mrs. Marte had explained how  
3 we're different than Miami-Dade and Palm Beach  
4 and the funding that we get per FTE is lower than  
5 our neighboring districts.

6 And then the next slide shows that the  
7 taxable value that we have is much different than  
8 our neighboring districts as well.

9 So if we were to compare to Miami-Dade and  
10 Palm Beach and if we got what Dade gets then we  
11 would receive 88.7 million more and Palm Beach,  
12 if we compared to them we would get 173.5 million  
13 more.

14 DR. LYNCH-WALSH: Okay. So just to review  
15 though, because I don't know that this was  
16 necessarily clear during the board workshop  
17 either --

18 MS. MOTIWALA: Okay.

19 DR. LYNCH-WALSH: -- so the idea that we get  
20 less per FTE is a function of the taxable value  
21 in Broward being different?

22 MS. MOTIWALA: That, and, also, as you can  
23 see on this slide it shows the comparable wage  
24 factor, which is part of the funding formula from  
25 the state. That also shows that, well, we're

1 similar to Miami-Dade but less than Palm Beach.

2 DR. LYNCH-WALSH: And the comparable wage  
3 factor is the factor that's similar cost of  
4 living --

5 MS. MOTIWALA: Yes.

6 DR. LYNCH-WALSH: -- adjustment?

7 MS. MOTIWALA: Mm-hmm.

8 DR. LYNCH-WALSH: Okay. So --

9 MS. MOTIWALA: It's overall that we get less  
10 than Miami-Dade and Palm Beach, so we get 5,258  
11 versus 5,233 and 5,366.

12 DR. LYNCH-WALSH: Okay. So us versus Palm  
13 Beach makes sense, but us versus Dade doesn't --  
14 I mean, they're slightly less. Well, we are  
15 getting more. So I guess I'm trying to --

16 MS. MOTIWALA: But their FTE is also more  
17 than ours. And so that in combination with the  
18 taxable value makes a big difference, because  
19 then overall we get much less than Dade and Palm  
20 Beach. But this is only one slide comparing the  
21 FTE. And then if you see the next slide, that  
22 shows you where the big difference is. And in  
23 combination, plus their fees are higher, they get  
24 more funding than us.

25 DR. LYNCH-WALSH: Okay. And the taxable

1 value difference, what's the explanation for  
2 that?

3 MS. MOTIWALA: So that's not calculated by  
4 us. That's what we get. So I think that will  
5 make more sense with the demographic information  
6 that's provided by Ms. Young.

7 DR. LYNCH-WALSH: But in a summary, the  
8 taxable value, because I think Ms. -- at the last  
9 meeting Mrs. Marte was saying that there's  
10 less -- there's less in the tax base and that's  
11 where Ms. Fertig was sort of questioning how that  
12 could be. We can see that, yes, we are lower  
13 than Palm Beach and significantly lower than  
14 Miami-Dade. So which slide would explain --

15 MS. MOTIWALA: So Mrs. Marte has her hand  
16 raised, but I think once we get into the  
17 demographic details that would make more sense.  
18 But Mrs. Marte has a comment.

19 MRS. MARTE: May I, Madam Chair?

20 DR. LYNCH-WALSH: Yes, Mrs. Marte.

21 MS. MARTE: Thank you. So the tax roll is  
22 provided to every taxing authority --

23 DR. LYNCH-WALSH: Hang on one second. We've  
24 got an echo.

25 MR. JABOUIN: Mrs. Marte, we have some

1 background noise. Thank you.

2 DR. LYNCH-WALSH: It's still there.

3 MR. JABOUIN: I'm going to mute everybody,  
4 Chair, accept from Ms. Marte.

5 MRS. MARTE: I've been on Teams all morning,  
6 it's not me.

7 So, thank you, Madam Chair. The taxable  
8 value is provided to every taxing authority in  
9 the county from the tax assessor's office. So  
10 the district has no control over that number at  
11 all. That's calculated by the county.

12 But, if you look at our county tax -- I'm  
13 sorry, our county calculated tax roll in relation  
14 to the number of students in the county we are  
15 lower than Palm Beach and Miami-Dade. So the  
16 slide --

17 DR. LYNCH-WALSH: Hold on. I'm just trying  
18 to find -- yeah, what slide would that correspond  
19 to?

20 MRS. MARTE: Go back to the slide you were  
21 on, Madam Chair.

22 DR. LYNCH-WALSH: So this one?

23 MRS. MARTE: The one with the base student  
24 allocation and the comparability index. It's  
25 slide number 4 and 5 is where you can understand



1 this. I'm sorry, slide number 4 and 5 in the --  
2 yeah right there.

3 So if you go back to 4, that base --

4 DR. LYNCH-WALSH: I'm on 4.

5 MRS. MARTE: Okay. Thank you.

6 The BSA or Base Student Allocation is funding  
7 from the state. And it is fairly stable for  
8 every one of the 67 school districts,  
9 differentiated by the comparable wage factor,  
10 where some districts in the northern part of the  
11 state are less than one because it's cheaper to  
12 live there. But then that plus the calculations  
13 from the local tax base equals the important  
14 number, which is the funding per FTE, which you  
15 see at the bottom of this slide. 8,500-plus for  
16 Broward, 88 almost had 8,900 for Miami-Dade, and  
17 9,200 for Palm Beach.

18 The big variation lies in the per pupil  
19 funding. It's a factor of the tax roll.

20 DR. LYNCH-WALSH: Okay. So to get from the  
21 BSA including CWF, to get from there to the  
22 Funding per UFTE at the bottom of this slide, the  
23 difference is what's in the middle here?

24 MRS. MARTE: Yeah. You got it.

25 DR. LYNCH-WALSH: Okay.

1 MR. JABOUIN: Chair, Mrs. Ruth Carter-Lynch  
2 is on queue.

3 DR. LYNCH-WALSH: Yes, Ms. Carter-Lynch.

4 MS. CARTER-LYNCH: Yeah, my question, it's  
5 real simple. Isn't it because the tax base in  
6 both Miami-Dade and in Broward -- and Palm Beach  
7 are much higher than the tax base overall in  
8 Broward County? Am I not correct, Ms. Marte?

9 MRS. MARTE: Yes.

10 MS. CARTER-LYNCH: All right.

11 DR. LYNCH-WALSH: Yeah, that's what they're  
12 saying. We're trying to get at why is that. So  
13 that's what we were trying to get an  
14 understanding of. So I think that takes us to  
15 some other slides.

16 If we start with A and add B, it should get  
17 us to C where we start seeing differences in  
18 numbers. Although, hang on. I know it's been a  
19 while since --

20 MRS. MARTE: There's other things in there.  
21 There's categoricals and stuff. So it's not --  
22 you're not going to be able to add the two and  
23 get to the third. There are categoricals.

24 DR. LYNCH-WALSH: Okay. I hear you, but then  
25 that -- so then if we need something like -- if

1 there's a total somewhere, if we start with  
2 5,300, we add 18, obviously, that doesn't get us  
3 to 9.

4 I guess for follow-up we need to get from A,  
5 plus B, plus whatever other letters there are  
6 involved to get to this funding per UFTE.

7 Because if the entire argument -- part of the  
8 argument is that we're getting less per pupil, we  
9 need to see how we get there.

10 MRS. MARTE: So we certainly can do that.  
11 The other factors are all linear, so it's --  
12 every one of us gets the same per pupil for the  
13 teachers' salary allocation, for the safe school  
14 allocation, so -- but we can certainly do a slide  
15 that gets you from the base student allocation  
16 all the way down to the total FTE.

17 DR. LYNCH-WALSH: Yeah, because, you know,  
18 this is getting --

19 MRS. MARTE: But the point we were trying to  
20 make was the tax base, because that's the big  
21 differentiator.

22 DR. LYNCH-WALSH: Well, I'm getting, you  
23 know, there's a bigger lag here, especially in  
24 Palm Beach. They have the smallest in terms  
25 of -- so we have state funding -- so if you're

1 saying the tax base is here --

2 MRS. MARTE: That is -- that is not. I'm  
3 looking at what it is, it's the total FTE funds  
4 in millions. So that is not.

5 We will get you a slide that adds the tax  
6 base factor in and the categoricals.

7 DR. LYNCH-WALSH: Okay. Okay. All right.  
8 Let's see taxable value.

9 Now, here in terms of the taxable value,  
10 which is where we're trying to get to why these  
11 numbers, Palm Beach is 30 million higher,  
12 Miami-Dade is a couple hundred million more  
13 than -- actually, no, that's more than --

14 MRS. MARTE: It's billions.

15 DR. LYNCH-WALSH: Billions; yeah. That's not  
16 a period, that's comma. So 30 billion. So,  
17 yeah, there's huge differences in terms of  
18 taxable value.

19 So is there a slide that basically explains  
20 where these differences are coming from?

21 MRS. MARTE: We don't know. We get that  
22 number of 302 billion from Marty Kiar's office.  
23 And that's what he provides to the state for our  
24 calculations. Our required local effort is based  
25 on that calculation, but we don't make that

1 calculation. We don't even have access to that  
2 data because it's all properties in the county.

3 DR. LYNCH-WALSH: Hmm. Okay.

4 And is -- is the taxable value, is that tied  
5 into the students or how many students would be  
6 generated by the property that the taxable value  
7 is --

8 MRS. MARTE: No.

9 DR. LYNCH-WALSH: Nothing to do with  
10 students? Children? Nothing?

11 MRS. MARTE: No, no, no. It's strictly the  
12 value of real estate less any homestead  
13 exemptions, less any other government exemptions;  
14 all of that stuff.

15 DR. LYNCH-WALSH: That's interesting.

16 So, for instance, if there were more rentals  
17 where people couldn't homestead in Palm Beach  
18 than there were in Broward, that would impact  
19 things. I guess you can't homestead something  
20 you're renting.

21 MRS. MARTE: Anything -- yes. The short  
22 answer to your question is, yes. So, yeah, I'll  
23 leave it at that. The answer is, yes.

24 DR. LYNCH-WALSH: Okay. So now -- so I'm  
25 just trying to logically take people through

1 this.

2 So then we get into what Ms. Motiwala was  
3 saying earlier, that if things were equalized,  
4 then this is what we would be getting. But the  
5 thing is that we're not, if -- you know, if the  
6 biggest difference is the taxable value.

7 MRS. MARTE: So, Madam Chair, and I don't  
8 know if this is going to be a fund balance  
9 discussion or a school funding discussion, so  
10 stop me at any point you feel --

11 DR. LYNCH-WALSH: Fund balance is what we  
12 were going for, but then we have all these  
13 additional -- we did talk about -- we got into  
14 taxable value. So fund balance is what it's  
15 supposed to be about.

16 MRS. MARTE: So, but, the state does equalize  
17 taxable value through millage compression, which  
18 is built into the funding formula. And it's  
19 where the property rich districts are normalized  
20 to share part of their value with less property  
21 rich districts. So Broward, even though our  
22 property values are less than Miami-Dade and Palm  
23 Beach, our values are -- are high. We just have  
24 less property per student. But our property  
25 values are high. So we share in millage

1 compression and Erum can provide the sheet of how  
2 much money goes out of Broward to other counties  
3 north, but that's been in the formula since 1973.

4 DR. LYNCH-WALSH: Okay. All right. So I  
5 think everybody's grasping, because we're just  
6 trying to understand the numbers in terms of why  
7 we're seeing what we're seeing.

8 So on this slide, Additional Broward Funds If  
9 Equalized to Miami-Dade and Palm Beach, what is  
10 this showing? Broward Equalized Funding, what  
11 we're getting; or should get; or what it would  
12 be?

13 MS. MOTIWALA: No, Broward is showing what we  
14 currently get, but if we were to get the same as  
15 Miami-Dade then we would be receiving 88.7  
16 million more. And if we were to equalize ourself  
17 with Palm Beach, we would get 173.5 million more.  
18 So we get, in essence, less funding, so --

19 DR. LYNCH-WALSH: Right. I think everyone's  
20 grasping that.

21 MS. MOTIWALA: So that is just trying to show  
22 how much less than other districts.

23 DR. LYNCH-WALSH: Okay. So but I think  
24 because that hasn't happened -- and what's the  
25 likelihood of that happening?

1 MS. MOTIWALA: Really slim to none.

2 DR. LYNCH-WALSH: Okay. So then we must  
3 focus on what is, which is the general fund  
4 balance as they currently stand.

5 MS. MOTIWALA: Correct.

6 DR. LYNCH-WALSH: Okay.

7 MS. MOTIWALA: So all that impacts the  
8 general fund balance, the bottom line. So that  
9 just kind of ties in together.

10 DR. LYNCH-WALSH: Right. We just don't want  
11 to get distracted by things that may never occur.  
12 Because -- so, truly, this is not relevant, it's  
13 just nice to know but doesn't impact where we are  
14 in terms of the general fund balance.

15 MS. MOTIWALA: No, the last meeting we had  
16 some conversation around it and some of the  
17 committee members were interested in comparing us  
18 to Miami-Dade and Palm Beach so we just wanted to  
19 show the difference.

20 DR. LYNCH-WALSH: Right. No, no, we're  
21 definitely interested from a general fund  
22 balance, but also to understand, since it was  
23 brought up, and I can possibly already hear Mary  
24 making a note about to go digging into the  
25 taxable values. So -- so that's been helpful to



1 gain an understanding of.

2 Okay. So Explanation for the Changes, I see  
3 you guys went all the way back to 2014, '15, '16.  
4 I think we kind of discussed some of the things  
5 that happened in here.

6 Decrease, opting to give -- okay. So 2023,  
7 just to bring us to current, the fund balance  
8 decreased by 27.2 million, 4 percent raises.

9 So --

10 MR. JABOUIN: Chair, Mr. De Meo is on queue.

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

12 MR. DE MEO: Yeah, this is very helpful and  
13 it's very good analysis. Do we -- is there  
14 anywhere in these slides where spending is  
15 compared per capita or per full-time student?

16 MS. MOTIWALA: No, we did not prepare a slide  
17 for that.

18 MR. DE MEO: I think to get the entire  
19 picture, we've got the revenue side, I think it  
20 would be useful to see how much we spend per FTE  
21 compared to the other two counties and to analyze  
22 any differences.

23 DR. LYNCH-WALSH: Sounds like a great idea to  
24 me. Making a note. Okay. Spending per FTE  
25 compared to other counties. Since I don't have a

1 planner anymore I fired up Microsoft To Do, so  
2 now I'm making my own notes on my side that I can  
3 then export. Probably less of an issue for the  
4 audit committee, but I'm tracking now.

5 Okay. So going back to where we were, the  
6 fund balance -- so I believe there's a tentative  
7 agreement on teacher raises. I just saw --

8 MS. MOTIWALA: Uh-huh.

9 DR. LYNCH-WALSH: So, in looking at the fund  
10 balance and where we are, let me just zip back to  
11 that slide, this is in dollars -- so what  
12 impact -- where would that take us, those raises  
13 seeing as this is where we are in terms of the  
14 fund balance? The legal requirement is 3  
15 percent. The policy requirement is 3.5. What  
16 potential impact are the percentages? I'm seeing  
17 something like 3-point-something percent in the  
18 article that just got published?

19 The teacher raises, once that's agreed to,  
20 what does that do to the general fund balance?

21 MS. MOTIWALA: Part of the funding came from  
22 the state for the teacher salary increase  
23 allocation, so that goes to the teachers, and  
24 then --

25 DR. LYNCH-WALSH: What percent -- what

1 percent -- so what is the current tentative --  
2 I'm trying to find the Sun Sentinel story.

3 What is -- what's the tentative agreement?  
4 Because it's out there, it's public. It was  
5 three-point-something.

6 MRS. MARTE: 3.69.

7 DR. LYNCH-WALSH: 3.69. Thank you. And then  
8 the piece that's coming from the state?

9 MRS. MARTE: 1.7.

10 DR. LYNCH-WALSH: 1.7.

11 Okay. So then the difference that would be  
12 not covered by the state equates to what in terms  
13 of dollars? And what will that do to the general  
14 fund balance; roughly?

15 MRS. MARTE: So the other 2 percent, the  
16 board accounted for part of that. They gave a  
17 little bit more than they initially accounted  
18 for. So we're still calculating that. We don't  
19 have that all. We're looking for efficiencies in  
20 other areas to reduce, to offset the difference  
21 between what the board planned and what they  
22 actually did.

23 DR. LYNCH-WALSH: Okay. So what -- in terms  
24 of dollars, how much of what was not planned --  
25 how much can the district then spend of the -- of

1 this fund balance before we get to 3.5 percent  
2 and before we get to 3 -- because it looks like  
3 we're at about a \$20 million difference between  
4 the --

5 MRS. MARTE: No. So those plans -- Madam  
6 Chair, so we'll have to get back to you with that  
7 information once the raises are actually paid  
8 out.

9 DR. LYNCH-WALSH: Right. Just to clarify the  
10 slide that's on screen, if I'm reading the graph,  
11 the chart, the difference between these two lines  
12 would appear to be about \$20 million.

13 MRS. MARTE: Part of the money that we gave  
14 out in salaries was budgeted and already  
15 accounted for.

16 DR. LYNCH-WALSH: No, I get that part.

17 MRS. MARTE: Okay.

18 DR. LYNCH-WALSH: I am saying, like, let's  
19 say somebody -- we had a -- we had a storm, we  
20 have a flood and we have to -- so no matter what  
21 it is we intend to use them for, the difference  
22 between these two lines appears to be probably a  
23 little over 20 million, just reading the graph.

24 MRS. MARTE: That's a correct statement,  
25 Madam Chair.

1 DR. LYNCH-WALSH: Okay. Regardless of --  
2 right. And then I understand, separately, that,  
3 yes, some of the difference between what was  
4 planned and not planned for teacher raises is  
5 already budgeted. So it wouldn't -- even if it  
6 added up to 20 million, some of it is already  
7 planned, so it wouldn't --

8 MRS. MARTE: Most of it is already planned.  
9 Most of it.

10 DR. LYNCH-WALSH: All right. Okey-doke.

11 So does anybody have -- are there any other  
12 slides you guys want to highlight, because we  
13 didn't get to --

14 MRS. MARTE: No, Madam Chair. We just wanted  
15 to be thorough in answering your request for  
16 information. We have a follow-up request and we  
17 will get on it.

18 DR. LYNCH-WALSH: Okay. And I'm sure  
19 everybody's going to finish digesting this and  
20 have more questions at our next meeting for  
21 follow-up. Because this is all the stuff that  
22 Mary was asking about, like the new housing units  
23 and you mentioned that we were built out pretty  
24 much in Broward. I'm not sure where Dade is  
25 still building, but Palm Beach we know has room.

1 MRS. MARTE: Dade is building in Florida City  
2 and Homestead, Madam Chair, in huge numbers.  
3 Huge numbers.

4 DR. LYNCH-WALSH: Is Homestead the place that  
5 was flattened during Andrew?

6 MRS. MARTE: Yes.

7 DR. LYNCH-WALSH: Oh, okay. They have a much  
8 stronger code, so I guess that'll work.

9 All right. So I'm at the end here. So does  
10 anyone have any more questions other than Mr. De  
11 Meo's follow-up, which I think is like a logical  
12 next step?

13 (No response.)

14 DR. LYNCH-WALSH: Or are we good?

15 (No response.)

16 DR. LYNCH-WALSH: We're good.

17 MRS. MARTE: Madam Chair, I'd like to thank  
18 Mr. Gorokhovsky and Mrs. Motiwala for putting  
19 together all this work. It was very helpful and  
20 meaningful, so I want to thank them for that,  
21 Madam Chair.

22 DR. LYNCH-WALSH: Yes, thank you. I was very  
23 happy. I particularly like this slide. I like  
24 that one.

25 MS. MOTIWALA: Thank you.

1 DR. LYNCH-WALSH: You have a lot of  
2 information in there. And, like Mr. De Meo said,  
3 now, we've seen the revenue side, the next step  
4 would be to see the side as far as pending per  
5 FTE.

6 All right. Thank you guys very much.

7 MS. MOTIWALA: Thank you.

8 DR. LYNCH-WALSH: And we're going to move on.  
9 Next item on the agenda is Sunshine Law.

10 So I don't necessarily have anything for  
11 this. It was put on because we had a series of  
12 emails. Basically, the bottom line is that there  
13 was no violation that was occurring. I think  
14 we've all sat on committees long enough to know  
15 what the Sunshine Law is and what we can and  
16 can't do.

17 So unless someone has a specific concern, I'm  
18 ready to move on from this agenda item.

19 MR. JABOUIN: Yeah, I just wanted to advise  
20 the committee, the communications that have been  
21 happening, they're not violations of Sunshine Law  
22 because there was no conversation that occurred.  
23 What we want to do is prevent the possibility and  
24 not expose us to risk. So someone could  
25 potentially make an error and that leads to a

1 concern.

2 DR. LYNCH-WALSH: Mm-hmm. Okay. Thank you.

3 MR. JABOUIN: Yeah. Thank you.

4 DR. LYNCH-WALSH: All right. So next up,  
5 Audit Committee Policy Development. I apologize  
6 for sending the matrix at the very last moment.  
7 I was working on it and I tried to have Bing  
8 Copilot do the work for me, but they couldn't  
9 handle it. So I guess I won't be replaced by AI  
10 any time soon.

11 What I did is took the policies we were  
12 looking at, as discussed, put them into a Matrix,  
13 I looked for common themes, and came up with the  
14 matrix that I sent. Because you haven't had it  
15 but for five minutes, I'm just going to do more  
16 of a high-level.

17 I also wanted us to look at Manatee Bay --  
18 Manatee Bay is a school. Sorry. Manatee County.  
19 They had what they called financial irregularity,  
20 so they implemented an audit committee and I  
21 attached their policy and also in the email put a  
22 link to their page, their web page that describes  
23 the purpose and why they're doing what they're  
24 doing.

25 So this is sort of to give an overview. And



1 then I also did, in response to our motion  
2 regarding the screening process, I have the chief  
3 auditor related items in a separate file I didn't  
4 have a chance to consolidate into this.

5 So this is, like I said, I pulled from the  
6 proposed policy and then there was an additional  
7 policy that we didn't discuss previously which is  
8 School Board Policy 3100, which speaks to the  
9 auditor selection process.

10 MR. JABOUIN: Chair, this is the -- yeah,  
11 that's the auditor that does the financial  
12 statement audit, MSL.

13 DR. LYNCH-WALSH: Yes.

14 MR. JABOUIN: Not the chief auditor, though.

15 DR. LYNCH-WALSH: No, no, no, I am talking  
16 about two different things.

17 MR. JABOUIN: Okay.

18 DR. LYNCH-WALSH: And I'm aware that I'm  
19 talking -- I think everybody's following me. So,  
20 because, I'm letting them know that the items  
21 related to the chief auditor were in with the  
22 letter that I sent to the board chair and I did  
23 not get the consolidated into this matrix that  
24 we're looking at. And then the policy that we  
25 did not discuss prior, possibly because I didn't

1 realize it existed, has to do with the annual  
2 financial audit and selecting the -- yeah,  
3 selecting the external auditor to do that audit.

4 But there's verbiage in here that is not part  
5 of what was the proposed policy for the audit  
6 committee. And it's possible because the  
7 proposed audit committee policy was developed in  
8 2015, and I don't believe that the rules were the  
9 same from the state, as far as the statute.

10 MR. JABOUIN: Ms. Fertig is in line to speak,  
11 Chair.

12 DR. LYNCH-WALSH: Okay. Yes, Ms. Fertig?  
13 Mary?

14 MS. FERTIG: Yeah, I'm trying to locate the  
15 matrix that you're showing. I didn't receive it  
16 in my email. Is there -- can you help me out?

17 DR. LYNCH-WALSH: I sent it -- I, literally,  
18 when I said you've had it for a minute, you've  
19 had it for, you know, an hour and a half, maybe.  
20 So the email would not have come from my AT&T  
21 email, it came from my Outlook one, because I'm  
22 trying to --

23 MS. FERTIG: Yeah, I still don't see it. So  
24 could somebody resend it to me?

25 MR. JABOUIN: Yeah, Ms. Fertig, I have that

1 email at 8:49 a.m. I'll go ahead and send it to  
2 you right now.

3 DR. LYNCH-WALSH: Check -- everybody check  
4 your spam, because I didn't get a bounce-back  
5 from anybody.

6 MR. JABOUIN: I have an address that includes  
7 all of the committee members, and I'm going to go  
8 ahead and send it to everyone in just one moment.  
9 So you'll have it momentarily.

10 DR. LYNCH-WALSH: And if you guys can check  
11 your spam because --

12 MS. FERTIG: I have. I have checked my spam.  
13 Just resend it. That's great. Thank you very  
14 much.

15 DR. LYNCH-WALSH: Right. But I want to make  
16 sure you guys can get emails from that email  
17 address because it's one you may not have ever  
18 gotten an email from before. So it's  
19 nathalie.lynch-walsh@nathalylynchwalshonmicrosoft.  
20 It's very long. It's my Microsoft email.

21 MR. JABOUIN: Okay. I just hit send on that  
22 email to the audit committee. It's the -- it's a  
23 group that we use to send to all -- to send  
24 information to all committee members. So you  
25 should have it shortly.

1 MS. FERTIG: Thank you very much. I  
2 appreciate it. Got it.

3 DR. LYNCH-WALSH: Okay. You got it?

4 Okay. Rebecca, did you get the email I sent  
5 where I resent you the link?

6 MS. DAHL: Actually, I didn't look in the  
7 spam folder. That's where it is. So it is in my  
8 spam folder, but Joris just sent a new one.

9 MS. FERTIG: I'll look in my spam folder too.

10 DR. LYNCH-WALSH: All right. And if you add  
11 that email address to your contacts that won't  
12 happen. Because I blind copied everybody, but it  
13 was sent to the same distribution list. So I'm  
14 not sure why you guys didn't get it.

15 MS. DAHL: It's a total of four documents; is  
16 that correct?

17 DR. LYNCH-WALSH: Yes.

18 MS. DAHL: Okay. Thank you.

19 DR. LYNCH-WALSH: One, two, three, four.

20 Mm-hmm. Yep. Okay. So --

21 MR. MENZUL: Okay. I guess I'm muted.

22 DR. LYNCH-WALSH: Pavel?

23 MR. MENZUL: Yes, Madam Chair, I'm very -- my  
24 apologies. I actually forgot it. I apparently  
25 don't have a subscription on the thing and I --

1 my apologies for the tardiness.

2 DR. LYNCH-WALSH: That's all right.

3 So we're looking right now at the matrix that  
4 has been now sent twice and we'll get into where  
5 my emails are going later.

6 So in terms of the --

7 MR. MENZUL: I have the audio, but I'm going  
8 to work on that. I'm still working on the video.

9 DR. LYNCH-WALSH: Okay.

10 MR. MENZUL: And I'll mute myself.

11 DR. LYNCH-WALSH: Okay. All right. Perfect.

12 All right. So Broward is coming from,  
13 basically, what were the bylaws and the proposed  
14 policy, also School Board Policy 3100;  
15 Miami-Dade, their policy; Palm Beach, their  
16 policy. And that's where I started.

17 So as I combed through each of these, purpose  
18 was an obvious category. Some of them said  
19 authority, but there was a little confusion  
20 between when you -- when you -- when a board  
21 creates a policy there's authority that allows  
22 them to do that. And I'm not sure that that was  
23 interpreted accurately across the board. So I  
24 didn't include that as a category. And I need to  
25 go back and make sure that what they meant by

1 authority is what the meaning of authority is so  
2 that I know where to put some of these.

3 So I rearranged content based on the themes  
4 that came from the different districts.

5 So membership, there were topics like they  
6 each addressed diversity, independence,  
7 qualifications, composition, appointment, terms  
8 of service and then I just copy-pasted, the chair  
9 and vice-chair -- this is more straight out of  
10 the bylaws, not in the proposed policy portions,  
11 so we can certainly go back and add that in. But  
12 most of it was pretty consistent.

13 Then duties and responsibilities, this is  
14 where it got really hairy, but there were general  
15 duties and responsibilities. There were  
16 responsibilities having to do with the external  
17 auditor selection pursuant to state statute  
18 218.391 having to do with the annual financial  
19 audit. Some of them had a section external,  
20 other external auditors, federal and state  
21 audits.

22 MR. MENZUL: Madam Chair, a point of  
23 information?

24 DR. LYNCH-WALSH: Yes.

25 MR. MENZUL: Does the statute -- I believe, I

1 just need to check, does it clearly define what  
2 the definition of advisory is? Because I'm  
3 seeing in some of the policy -- I'm sorry.

4 DR. LYNCH-WALSH: So the statute that I just  
5 mentioned has to do with the auditor selection  
6 and who sits on the committee to select an  
7 auditor. We can go and look at that statute  
8 specifically, but let me finish giving an  
9 overview of the different sections and how I  
10 organized the matrix so when people are looking  
11 at this in more detail they know what the thought  
12 process was.

13 And then I found Manatee County, which had  
14 some irregularities in 2012, they wrote a very  
15 strong audit committee policy and I want to share  
16 that because that would be the next one to  
17 potentially incorporate as another column for  
18 consideration in some of the language, and then  
19 we can go back and look at the statute, because  
20 we didn't -- we mentioned the statute. We know  
21 that we're part of the committee. Everything is  
22 advisory in nature, but some counties take  
23 recommendations more to heart than others.

24 The internal audit function was another  
25 section that each addressed.

1           And when I copied and pasted and dropped  
2 sometimes it merged words. This is Excel, so  
3 it's not a perfect translation.

4           Budgeting and financial management, the  
5 committee in Miami-Dade is actually called the --  
6 they're not just called the audit committee,  
7 they're called the audit and budget advisory  
8 committee.

9           And, Ruth, you may remember, there used to be  
10 a district budget advisory committee, which  
11 conveniently went away before the SMART Bond.

12           MS. CARTER-LYNCH: Yeah, I was on that  
13 committee, as a matter of fact. That's a whole  
14 other story. Another story for another day.

15           DR. LYNCH-WALSH: Yeah, I think that's when I  
16 met you.

17           MR. JABOUIN: Mrs. Fertig has her hand up.

18           DR. LYNCH-WALSH: Mary?

19           MS. FERTIG: I was going to actually mention  
20 that and that may be something the board wants to  
21 consider.

22           DR. LYNCH-WALSH: And that's why I dropped it  
23 in here.

24           MS. FERTIG: Not necessarily combining it  
25 with ours, but creating it as it was.



1 DR. LYNCH-WALSH: So -- but, also, the reason  
2 I dropped this in here is that there is in the  
3 proposed policy, slash, portion of the bylaws for  
4 Broward, because Broward is this first column, we  
5 do address that in terms of the financial  
6 reports. Not in terms of budgeting, but in terms  
7 of the financial reports.

8 So, yeah, to your point, it could be -- it  
9 could be separate. Because that was budget and  
10 this is Miami-Dade's function, where they review  
11 proposed annual budgets, revenues and expense  
12 forecasts, forecast assumptions, budget  
13 amendments, regarding progress reports, regarding  
14 the collection and disbursement of financial  
15 resources, receive periodic reports on the  
16 adequacy of the district's budget and tracking  
17 system, make recommendations to the  
18 superintendent and board to improve the quality  
19 and reliability of budgeting and accounting. So  
20 Miami-Dade does that because they have it as  
21 one -- okay. I think someone needs to mute.

22 Okay. Are we muted?

23 Okay. All right. So then the last column is  
24 Palm Beach. So that's -- that's for further  
25 discussion.

1 MS. FERTIG: Can we just -- can we just say  
2 -- I'm just thinking, I'm glad you brought the  
3 budget advisory up. I thought for a long time it  
4 was strange it stopped and we didn't add it back  
5 in. And that may -- we have so much to do, I  
6 don't know that we want to combine the two roles.  
7 But I think it's an important role. We may want  
8 to make that as one of our recommendations.

9 DR. LYNCH-WALSH: As long as there's a  
10 recommendation for communication that would  
11 probably work. I hear --

12 MR. JABOUIN: Chair, it's Ms. Dahl and then  
13 Mr. Menzul.

14 DR. LYNCH-WALSH: Okay. All right. I've  
15 left on charter schools is the section.

16 Rebecca?

17 MS. DAHL: I'm sorry, but I'm going to have  
18 to jump off. My doctor's office just called.  
19 I'll return; if I can.

20 DR. LYNCH-WALSH: Okay. Thanks for letting  
21 us know. Good luck. Take care.

22 Pavel? Mr. Menzul?

23 MR. MENZUL: Yes, Madam Chair. When looking  
24 at the history of the SMART Bond and everything  
25 that was just mentioned regarding the committees

1 being separated, and just upon analysis of some  
2 of the issues in the district, we have a lot of  
3 compartmentalization. Because, given the school  
4 board members that were involved and ultimately  
5 deciding to separate, and just to be frank, the  
6 sheer amount of incompetence and malfeasance that  
7 was going on with those decisionmakers, we  
8 absolutely, this committee, needs to repudiate  
9 those decisions and consolidate the budget and  
10 advisory committee as it is in Miami-Dade.

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

12 MR. MENZUL: That's what I would be  
13 recommending. I would be making --

14 DR. LYNCH-WALSH: Right. Okay. So I  
15 appreciate you guys mentioning that, but that's  
16 something we could make as a recommendation when  
17 we finalize policy review.

18 MS. FERTIG: And I just would like to say  
19 that the two committees were never combined. It  
20 was always an audit committee and for a while  
21 there was a budget committee. They were not  
22 combined committees. They had separate charges,  
23 so --

24 MS. CARTER-LYNCH: And my hand is up, too.  
25 This is Ruth.

1 DR. LYNCH-WALSH: Okay. So we had Mr.  
2 Menzul. Ms. Carter-Lynch.

3 MR. JABOUIN: And Ms. Marte after Ms.  
4 Carter-Lynch.

5 DR. LYNCH-WALSH: And Ms. Marte.

6 And then I want to finish getting through the  
7 overview of this and then we can dig into certain  
8 sections. So I'm right here on charter schools.

9 So, Ruth?

10 MS. CARTER-LYNCH: I'll wait until you finish  
11 and we'll dig in if we're going to go back to  
12 that budget situation. If not, we can move on.

13 DR. LYNCH-WALSH: Right. The thing with the  
14 budget is I don't think that that's a discussion  
15 for today because you need to look at, you know,  
16 dig into the details of it. That's a  
17 philosophical discussion. I kind of agree with  
18 Mr. Menzul that the more fragmented we are, the  
19 less effective we are. But we can -- that's a  
20 discussion for next time.

21 MS. CARTER-LYNCH: Okay.

22 DR. LYNCH-WALSH: I just want to give an  
23 overview --

24 MS. CARTER-LYNCH: Okay. I'll hold my  
25 thoughts for next time.

1 DR. LYNCH-WALSH: Right. We'll discuss at  
2 the end. Let me get through the overview.

3 Mrs. Marte?

4 MRS. MARTE: Thank you, Madam Chair. I just  
5 wanted to offer some clarity about the Miami  
6 discussion. I was the chief budget officer in  
7 2007 when the title of the audit committee  
8 changed to audit and budget. It was a result of  
9 the fact that -- sorry, just to be very clear, I  
10 became the chief budget officer in September of  
11 2007, but the district in June of 2007 ended the  
12 year with a \$4 million fund balance based on a \$6  
13 billion budget and was in fiscal urgency with a  
14 \$152 million budget imbalance. So the audit  
15 committee felt it was important to look at the  
16 budget. One year later in 2008 a standalone  
17 budget advisory committee, it was actually called  
18 the Parent & Community Budget Advisory Committee,  
19 was formed. The audit committee, beginning in  
20 2008, rarely, if ever, looked at budget. I think  
21 the title just never changed back. But they had  
22 a standalone -- at least when I left Miami-Dade  
23 they had a standalone budget committee, and I  
24 believe they still do.

25 DR. LYNCH-WALSH: I'll look that up. Thank

1 you. This -- I pulled their active policy, so it  
2 does involve budget. It may not be a bad thing  
3 to have more than one group so long as they're  
4 clear on what their roles are.

5 Okay. Getting back to where we are in the  
6 overview, so another common theme was charter  
7 schools. It wasn't in, where we were in 2015, so  
8 that's why there's nothing in the first column.  
9 The other two counties address charter schools  
10 and that's something we can look at more. And I  
11 know that we have charter school audits, but I'm  
12 not sure where the language, it may be in the  
13 office of the chief auditor policy as far as what  
14 the district does in terms of auditing charter  
15 schools. But it was not in the document that I  
16 was starting from.

17 Okay. Next up, there was sort of a catchall  
18 category governance, slash, internal controls.  
19 It had more to do with the follow-up, and this is  
20 sort of where it gets a little messier. I have  
21 this highlighted for Palm Beach because they  
22 started getting into administrative mixed in with  
23 governance and internal controls. So we have  
24 just more monitoring and being an effective  
25 communications link. That's also present in

1 Miami-Dade. In Miami-Dade they speak of periodic  
2 reports, at least annually. We have one that we  
3 do annually but now I'm doing them monthly, so  
4 there's more of a connection between the two  
5 entities. Review and make recommendations to  
6 their policies. Let's see. Reviewing reports,  
7 monitor corrective actions. So monitoring, which  
8 is part of internal controls, is a consistent  
9 theme across the board. I need to go in and  
10 really organize. Because my goal with this is to  
11 have well-defined subject areas in the policy so  
12 that it's clear.

13 One of the takeaways I had from the process I  
14 went through is that sometimes things were under  
15 the wrong headings, there were redundancies. Not  
16 necessarily in Broward, because we were an  
17 exercise in brevity. We had less, where  
18 everybody had a lot more to say about their audit  
19 committee.

20 And then this last piece here had to do with  
21 compliance, the audit committee shall review the  
22 effectiveness of systems for monitoring  
23 compliance with laws, board policies and  
24 regulation, and the results of management  
25 follow-up. So I'm not sure -- I didn't find --

1 these things are probably addressed in  
2 Miami-Dade, but they're commingled in other  
3 sections. Whereas they had a separate section in  
4 Palm Beach. And there is some follow-up in  
5 Broward, but I would then have to go to the  
6 office of the chief auditor policy to see if  
7 there's a reference to the audit committee in  
8 these other sections. And then --

9 MR. MENZUL: Madam Chair?

10 DR. LYNCH-WALSH: Yes.

11 MR. MENZUL: We can review that, but,  
12 technically, I believe, we can double-check, the  
13 audit committee, technically, because this is a  
14 committee created by statute, the chief auditor's  
15 office was created, I believe, in the '70s by the  
16 school board, to my knowledge, and I have to  
17 research, there is no requirement statutorily by  
18 the legislature that there is a chief -- so I  
19 guess my point is, the chief auditor's office  
20 policy does not trump the policy of this  
21 committee.

22 DR. LYNCH-WALSH: No, no. No policy trumps.  
23 It's just where there's no language, that's the  
24 only place I can go to pull language if it's  
25 addressed, because I don't want to contradict or



1 create language that conflicts. I want to get  
2 all the language we currently have.

3 I am pulling in, I'm trying to remember what  
4 number it is here. In the state -- one of the  
5 state statutes having to do with the board's --  
6 oh, here we go, the board's responsibilities, it  
7 speaks to having an internal auditor. Because of  
8 our revenues they must have an internal auditor  
9 and --

10 MR. MENZUL: Absolutely.

11 DR. LYNCH-WALSH: And these are -- so the  
12 rules have sort of -- these are more descriptive  
13 than they were a few years ago. So this looks  
14 at -- so we may want to consider this language --  
15 how this language would impact what the audit  
16 committee is required to do. Because it  
17 specifically mentions the rate of change in the  
18 general fund balance, projected revenues and  
19 expenditures, financial solvency. This all has  
20 to do with what the internal auditor is supposed  
21 to do and what the board -- the scope of the  
22 internal auditor shall not be restricted and  
23 shall include every functional and program of the  
24 school system, and then there's a grocery list of  
25 things. So that's something we need to

1 incorporate. This was another --

2 MR. MENZUL: Right. So the internal auditor  
3 is required. Yes. I completely agree. I didn't  
4 mean to say that it was not. But it doesn't have  
5 to be the chief auditor's office. In the  
6 technical sense, the chief, the internal auditor,  
7 whatever the title, can report to either the  
8 superintendent or CFO. There's no requirement  
9 for a chief auditor's office.

10 DR. LYNCH-WALSH: Well, a lot went into  
11 having the office report to the board. So, I  
12 don't foresee that. And so let me segue to  
13 Manatee County, which, much like what -- much  
14 like what happened in Miami-Dade that Mrs. Marte  
15 was sharing, in Manatee there were financial  
16 irregularities, so they instituted -- they  
17 actually took over the internal auditing  
18 function. So in terms of purpose, Manatee  
19 created this audit committee and they're saying  
20 that they've produced three straight balanced  
21 budgets, met it's fund requirements for three  
22 years in a row and had its financial ratings  
23 upgraded twice in the last three years.

24 MS. STRAUSS: Nathalie, I'm sorry, I just  
25 want to ask about that.

1 DR. LYNCH-WALSH: Hold on. I can't see whose  
2 hands are raised, so as long as --

3 MS. STRAUSS: It's Jaclyn.

4 DR. LYNCH-WALSH: No, I know it's you.

5 I can't tell -- so if no one else's hand is  
6 raise, yes, ma'am.

7 MS. STRAUSS: I don't even know, but I want  
8 to ask a question about this.

9 Do we know if this is a paid committee? Like  
10 are they employed by the district or --

11 DR. LYNCH-WALSH: Where? In Manatee? In  
12 Manatee?

13 MS. STRAUSS: Yeah.

14 DR. LYNCH-WALSH: It says volunteers.  
15 Volunteers. Appointed by school board members.  
16 Volunteers.

17 MS. STRAUSS: Okay. So I just wanted to put  
18 something out on the record. Since we are having  
19 a change in chief auditor responsibilities here  
20 and there will be a new one coming in, I -- I  
21 would like for consideration to be made for  
22 potentially considering a contracted chief  
23 auditor that is of exceptional competence rather  
24 than potentially jumping in on somebody  
25 full-time. So I'd like that to be an option.

1 And, of course, I mean, I know my board member  
2 has already reached out to me as an audit  
3 committee member to be part of the interview  
4 process of the future chief auditor. But I -- I  
5 definitely believe that we need somebody -- I saw  
6 the job description and I have some concerns  
7 about it. So I would definitely like to make  
8 sure that I put on the record that if it takes a  
9 contracted expert that will cost more, because  
10 you get what you pay for, to get things on the  
11 right path, that that's something that I would  
12 like to see.

13 DR. LYNCH-WALSH: Okay. So hold that  
14 thought. Because I think you missed the last  
15 meeting where we addressed not necessarily a  
16 contract, but we've got to take baby steps around  
17 here.

18 So the reason that I don't have this section  
19 filled in on the matrix is because I already did  
20 this in Word, we passed a motion that asked the  
21 board for the audit committee to have an active  
22 role in the chief auditor selection process, and  
23 then I was asked -- I was told to send a letter  
24 to the board chair, which I did, and then I  
25 followed up by attending the meeting, and it was

1 the last item on the workshop last week and I  
2 stayed for the whole day, even when there were  
3 only -- I think we were down to three board  
4 members in the board room.

5 MS. STRAUSS: Yeah, Lori mentioned that she  
6 did bring it up, she just wasn't there; correct?

7 DR. LYNCH-WALSH: Yes, so -- but here's the  
8 thing. So as a result of this, there was some  
9 discussion but not clear-cut steps for staff to  
10 take. And there was a board -- a response from  
11 staff that they would be discussing it at the  
12 workshop, and they did this response, which,  
13 basically, said it was already stale, the  
14 response. But I never got the response. It went  
15 to the board. So they sent the board a stale  
16 response. Because they were telling them  
17 something that was going to happen in the past.

18 So I shared the motion. The screening was  
19 the first step. So before you get to interview  
20 you have to screen. The devil is in the details  
21 around here. Because you could screen out  
22 qualified people and screen in people that aren't  
23 qualified. And I have -- so, because there was  
24 no clear-cut instruction to staff regarding  
25 screening, the interview process, they seem to

1 understand that we could have potential Sunshine  
2 Law violations if we had two or more members in  
3 the room at the same time.

4 MS. STRAUSS: Mm-hmm.

5 DR. LYNCH-WALSH: So there was talk about  
6 incorporating the audit committee into the  
7 selection process -- into the interview process  
8 and the presentation that was done, just so you  
9 understand the timeline --

10 MS. STRAUSS: Well, I just want to add, I  
11 believe Chair Alhadeff was meeting with Mr.  
12 Strauss yesterday to make sure that everything  
13 was clear as far as the directive and the ask for  
14 board members to -- to, you know, work with their  
15 audit committee appointee.

16 DR. LYNCH-WALSH: Well, okay, but here's the  
17 problem with that. The chair of this committee  
18 and the vice-chair of this committee are not  
19 audit -- are not board member appointees. So  
20 that only works for 9 of the 12 people. You also  
21 have -- I'm the DAC appointee. Mayersohn is the  
22 superintendent's appointee, and then there's a  
23 PTA, Phyllis Shaw is from PTA. So it is not  
24 sufficient to say that you're going to work with  
25 your -- yes, there should be communication, no

1       doubt, and that's obviously encouraged, but in  
2       terms of -- my first concern is screening, to see  
3       what we're getting in.

4               So their plan as of the workshop, and this  
5       could change, was that they were going to have it  
6       open until the 11th. Today is the 8th. I did a  
7       public records request because I don't wait for  
8       them -- for a deadline to pass only to find out  
9       that they've moved on to giving the board a list  
10      of purportedly qualified candidates.

11             At that meeting I could not have been more  
12      clear on why you would want to have your audit  
13      committee -- I talked about the background of the  
14      audit committee in other counties, like I said,  
15      in -- I put together a matrix. The selection  
16      process, Miami-Dade serves as the committee to  
17      make recommendations to the board on the person  
18      to fill the position. Palm Beach, they have an  
19      inspector general. It says may, but -- so they  
20      may review the applicants and provide its  
21      recommendations to the school board. Miami-Dade  
22      they're even involved in the contract. And then  
23      we get into evaluations and terminations,  
24      discipline.

25             But in terms of the selection process,

1 Broward does not have any provision. So I made  
2 an argument, and because one board member did not  
3 seem to -- they seemed to want to be -- I mean,  
4 and they were saying it on the dais, they do not  
5 seem to want the audit committee screening. I,  
6 personally, have a problem as one audit committee  
7 member with HR, which does not have the  
8 background to screen, with them being the lone  
9 mechanism for screening.

10 So the public records request that I made is  
11 for everything as it comes in. I have no  
12 interest in sharing people's names and I don't  
13 think anyone on this call does either, but we --  
14 we can screen whether -- we would just have to  
15 come up with our own method for doing that. But  
16 their timeline --

17 MS. FERTIG: Aren't we on another agenda  
18 item?

19 DR. LYNCH-WALSH: Yeah, we kind of jumped.

20 MS. FERTIG: Because I have a lot of comments  
21 on this, and thank you for going to represent us,  
22 but I just -- I didn't know if we wanted to just  
23 finish that and then get to this, because I think  
24 this is an important topic.

25 DR. LYNCH-WALSH: Right. So.



1 MR. MENZUL: Madam Chair, one point of  
2 information that I'd like to add. May I, please?

3 DR. LYNCH-WALSH: Okay. The reason we got  
4 into the next topic, Mary, was because it was  
5 directly related to this section.

6 MS. FERTIG: No, I understand, and I  
7 understand your -- I understand that you're going  
8 to incorporate -- you know, that there -- you  
9 could incorporate this so there wouldn't be a  
10 future question, but I just -- I just think that  
11 one issue is kind of a standalone. You have it  
12 as a different agenda item, so I --

13 DR. LYNCH-WALSH: Right. Yeah, no, sorry.  
14 I, myself, got embroiled in it.

15 MS. FERTIG: I have comments to it.

16 DR. LYNCH-WALSH: So questions related to  
17 this -- to item number 6, getting back solely to  
18 item number 6, Mary, you said you had some  
19 questions.

20 MS. FERTIG: Are we on incorporating  
21 something in the future policy that would mean  
22 the audit committee would be involved in the  
23 process, the future process? Because, obviously,  
24 this would have to pass for selection of an  
25 auditor.

1 DR. LYNCH-WALSH: Okay. So hold on. So you  
2 don't have questions on what we just talked about  
3 in the Excel spreadsheet; your question is on  
4 this section?

5 MS. FERTIG: Well, actually, I do have a  
6 question. I wanted to -- when you had terms of  
7 service and all, isn't that somewhat governed by  
8 Policy 1700, so we don't really have to spend a  
9 lot of time on that?

10 DR. LYNCH-WALSH: Right. That's why I didn't  
11 spend any -- that's what I'm saying. I'm just  
12 showing you --

13 MS. FERTIG: I know we're seeing the other  
14 two counties, but we're governed by Policy 1700,  
15 so we don't really have to go through that  
16 section.

17 DR. LYNCH-WALSH: That's true. As one of the  
18 people who spent almost two painful years on, I  
19 think it's 1070, actually.

20 MS. FERTIG: Oh, yeah, thank you.

21 DR. LYNCH-WALSH: Yeah, so -- but, if there's  
22 anything in here, because 1070's always up for  
23 revision, as well, but, yes, I just put it in  
24 here because it was there. But, no, we're not  
25 looking to change anything there, because, yes,

1 to your point, we have to follow 1070.

2 The same with the chair, vice chair.

3 MR. MENZUL: Madam Chair.

4 DR. LYNCH-WALSH: Hang on one second, because  
5 I'm trying to concentrate on this. So  
6 composition, appointment, that's probably not  
7 going to change. This is specific to -- anything  
8 that is governed by 1070 we're probably not  
9 changing unless there's a good reason to change  
10 it across the board.

11 These first three things are specific to the  
12 audit committee.

13 MS. FERTIG: Okay.

14 DR. LYNCH-WALSH: The first three.

15 Okay. So terms of service, anything else  
16 that has to do with this? For our next  
17 go-around, once you've had a chance to look at  
18 Manatee, the purpose is something I think is  
19 important to nail down. Because it kind of  
20 flows, you know, what is the purpose; why do we  
21 have an audit committee? It's not just to select  
22 the external auditor. That is one of them, but  
23 that's not all that we do.

24 So I don't -- that's why I didn't want to dig  
25 into content since I didn't -- wasn't able to

1 give you guys this ahead of time. But it's just  
2 so you can see the sections and what other  
3 counties are doing. And then when we meet again,  
4 which I think in March we're going to need a  
5 Teams meeting and potentially an in-person  
6 meeting, not for this but some of the other  
7 things.

8 Because if you look at the agenda planning  
9 and the list of things for February, it's like  
10 twice as long as any meeting should be. But  
11 we'll talk about that when we get to it.

12 So do you have any other questions on any  
13 section other than where we're going next?

14 MR. JABOUIN: Chair and the committee as a  
15 whole, what I wanted to mention is, as you  
16 proceed and you get to closure, you'd want to  
17 liaise with the superintendent's office because  
18 the board --

19 MR. MENZUL: Madam Chair, point of order.

20 DR. LYNCH-WALSH: Yes.

21 MR. MENZUL: The chief auditor's office is  
22 out of order. That is not the role of the chief  
23 auditor's office to tell this committee what we  
24 want to do.

25 MR. JABOUIN: No, no, I'm advising you to

1 consider --

2 MR. MENZUL: Madam Chair, point of order that  
3 the chief auditor's office, you weren't  
4 recognized by the board.

5 DR. LYNCH-WALSH: Yeah, Mr. Jabouin, that's  
6 correct. You weren't recognized by the chair.

7 MR. JABOUIN: So noted, Chair. Thank you. I  
8 withdraw my -- my advice. Thank you very much.

9 DR. LYNCH-WALSH: You don't have to withdraw.  
10 You weren't making a motion.

11 MR. JABOUIN: Thank you.

12 MR. MENZUL: You have to be recognized by the  
13 chair to speak.

14 MR. JABOUIN: Thank you, sir.

15 DR. LYNCH-WALSH: It's hard for me to do  
16 while I'm sharing the screen, but you're right.

17 MR. JABOUIN: Thank you.

18 MR. MENZUL: Madam Chair, is the stenographer  
19 present for this meeting?

20 DR. LYNCH-WALSH: Yes, he's here.

21 MR. JABOUIN: The court reporter is here;  
22 yes.

23 MR. MENZUL: Mr. -- Madam Chair, the chief  
24 auditor's office is continuing to speak when not  
25 recognized.

1 DR. LYNCH-WALSH: He's been doing that since  
2 2019, so it's a hard habit to break.

3 MR. JABOUIN: 2018. Thank you.

4 DR. LYNCH-WALSH: No, the reason I gave you  
5 2019 is that we -- the problem kind of started  
6 there.

7 MR. MENZUL: Madam Chair, I would like to  
8 make a motion.

9 DR. LYNCH-WALSH: You can't. You can't.  
10 We're having a virtual meeting. We cannot pass  
11 and make motions. We can't make motions at a  
12 virtual meeting. We have to be in person. So  
13 hold that one for our next meeting.

14 MR. MENZUL: Understood. But I have -- Madam  
15 Chair?

16 DR. LYNCH-WALSH: Yes.

17 MR. MENZUL: So two points on the audit  
18 committee. Well, one, I was present at the last  
19 meeting, I -- I think the recommendations  
20 presented by Jaclyn are actually, I think, in  
21 line with actually some of what I was thinking.  
22 Not completely, but I think we're kind of heading  
23 in the right direction. Because we were also  
24 discussing board members. Now -- and the  
25 function of this committee, you know, in relation

1 to what the legislature had envisioned and what  
2 currently the policies are. I would like to  
3 remind everybody -- well, not remind everybody,  
4 but when I was appointed to this committee by the  
5 board member who put me on this, she told me, do  
6 not worry what I think about anything, and do not  
7 worry about what the board thinks. Just focus on  
8 being independent and doing what's best for the  
9 kids. The children, I believe, is the term she  
10 used. And she said, so your task is to, you  
11 know, look at the finances, right, the audit and  
12 hold everyone's -- hold the board's feet to the  
13 fire, including hers.

14 So I don't think we should be worried about  
15 whether the board will shoot it down or not. If  
16 they do not want to go with our recommendation, I  
17 think it is equally important to put them on the  
18 record -- the recommendation on the record as  
19 these motions were made and they were sent to the  
20 board. Because that's what the legislature  
21 intended when drafting this statute.

22 Thank you, Madam Chair.

23 DR. LYNCH-WALSH: Okay. Yes. And I don't  
24 disagree with you. Your point's well taken.

25 So we're going to -- unless anyone has any

1 more questions related to the general -- what's  
2 in the Excel spreadsheet, we'll now focus on the  
3 chief auditor section.

4 MS. FERTIG: I had my hand raised, Nathalie.

5 DR. LYNCH-WALSH: Oh, I didn't see it just  
6 now. I was looking for hands.

7 MS. FERTIG: Sorry about that. Well, it's  
8 up.

9 DR. LYNCH-WALSH: I believe you.

10 MS. FERTIG: On process here, and I'm  
11 assuming this is where Mr. Jabouin was going, but  
12 what's our deadline on this? And to meet the  
13 deadline to get it to the board in time for  
14 adoption, what's our -- when do we have to have  
15 this done if we're going to meet a certain  
16 deadline? Or do we not have to worry about a  
17 deadline?

18 DR. LYNCH-WALSH: There's no deadline.  
19 Remember, this was an idea that started in my  
20 head.

21 MS. FERTIG: Yeah, I know. I'm just doing a  
22 policy on another one and I just was -- you know,  
23 we had a tentative June, so we have to backtrack  
24 for workshops and everything else.

25 So we don't have to worry about a deadline is



1 what you're saying?

2 DR. LYNCH-WALSH: Right. But here's the  
3 thing.

4 MS. FERTIG: Okay.

5 DR. LYNCH-WALSH: In theory, there's going to  
6 be a new chief auditor. So that kind of makes  
7 this time sensitive but not as time sensitive as  
8 it was when we first started this process.  
9 Because anyone walking in here, it's not like  
10 we're looking necessarily for them to provide  
11 input, but, you know, certainly we may want to  
12 see where this -- this process goes in terms of a  
13 new chief auditor. Because that kind of is taking  
14 precedent over getting a policy change.

15 MS. FERTIG: Yeah. Right.

16 DR. LYNCH-WALSH: And I'm not even sure the  
17 board would go along with changing the policy  
18 without a chief auditor in place. And things may  
19 come up during the process that we want to  
20 incorporate in the policy.

21 So, to that point, I want to bounce back  
22 to --

23 MR. JABOUIN: Chair, Ms. Marte has her hand  
24 up in addition to Ms. Fertig who just spoke.

25 MR. MENZUL: Point of order.

1 DR. LYNCH-WALSH: Hold on one second. I just  
2 want to -- Mary has the floor.

3 MS. FERTIG: Okay. So you've answered my  
4 question, which is we do not have a deadline, and  
5 that's great. So, fine. Thank you very much for  
6 that.

7 And if we -- and if that were to change, if  
8 we're required to have a policy by a certain  
9 date, then I guess we can figure out our meeting  
10 times.

11 DR. LYNCH-WALSH: We'll plan, accordingly.  
12 Right, we'll plan; yes. I think we've all been  
13 sitting on committee's long enough that we  
14 understand. We can look at rule making, that  
15 policy. You know, there's rules regarding how  
16 many times it has to go to the board, the  
17 timeframe for submission, this, that and the  
18 other. So we would work that in.

19 I think, initially, we were trying to get  
20 this passed sooner rather than later, but now  
21 that there's, you know, this whole selection  
22 process with the chief auditor position, it's an  
23 area that we hadn't really discussed because it  
24 wasn't something that we were looking --  
25 anticipating or looking at dealing with. We were

1 focused more on the evaluation piece.

2 MR. JABOUIN: And, Chair, Ms. Marte.

3 DR. LYNCH-WALSH: Yes, I remember. I haven't  
4 gone senile just yet.

5 Mrs. Marte?

6 MRS. MARTE: Thank you, Madam Chair. I  
7 wanted to mention if the committee was not aware  
8 of it that the deregulation bills that are  
9 working their way through the legislative session  
10 right now propose changes in the requirement of  
11 internal audit functions. So as you're looking  
12 at potentially making recommendations for policy  
13 changes, you may want to be monitoring that body  
14 of work.

15 DR. LYNCH-WALSH: Okay. I'll go look up  
16 house bills, or bills.

17 MRS. MARTE: I can get the link sent to you,  
18 Madam Chair, if that helps you.

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

20 MRS. MARTE: You're welcome.

21 MR. DE MEO: Would you also send it to me,  
22 please, or the committee?

23 MRS. MARTE: I will send it to Mr. Jabouin to  
24 transmit if that works for Madam Chair.

25 DR. LYNCH-WALSH: Right. When you say, send

1 it to me, my assumption is that for the purpose  
2 of going to everybody.

3 MRS. MARTE: Yes, ma'am.

4 DR. LYNCH-WALSH: Yeah. Okay.

5 So, as of right now, let me pull up where  
6 they were, this was the plan. It is unclear what  
7 they plan to do next. What I do have is an open  
8 public records request. It is expected that the  
9 window of 2/11 is going to be extended. As of  
10 last week there were two applicants. And in  
11 looking at the job description there's a problem  
12 because neither of them have one of the minimum  
13 requirements, that being a Florida CPA license.  
14 So I don't know what's come in this week. Today  
15 is -- what day are we on? Whatever day of the  
16 week this is.

17 MS. FERTIG: Thursday.

18 DR. LYNCH-WALSH: Thursday? I'm not good  
19 with days, dates.

20 So, today being Thursday, I haven't gotten  
21 another batch. And what I'm looking for is what  
22 do we do with it? Because for us to discuss as a  
23 group, we have to have an advertised meeting.  
24 And I have not heard back from the board in terms  
25 of what they're planning to do. I had some back

1 and forth with Mr. Azzarito, who is the head of  
2 HR.

3 Like I said, they did not seem opposed to the  
4 idea of having a group interview, which would  
5 mean that if they extend this then we would have  
6 a special meeting. I don't know if it would  
7 piggyback. Because, like I said, initially, it  
8 doesn't help, you know, the chair and vice-chair  
9 and three of the audit committee members and then  
10 if we're going to be in a room with one of the  
11 board members, it still doesn't get us through  
12 the screening process.

13 And so just to clarify what the screening  
14 process is, let me go to HR and I'll show you the  
15 job description. Let's see job descriptions  
16 under compensation. And they should really hand  
17 out a certification for being able to search the  
18 BCPS website.

19 So under -- so in this job description, let's  
20 see, Minimum Qualifications and Experience,  
21 that's the screening tool, basically, each of  
22 these things, and then they check off whether you  
23 have it or not.

24 Now, this is kind of goofily written, a  
25 Florida certificate in public accounting.

1           If I could ask Mr. De Meo, what does that  
2 mean to you?

3           MR. DE MEO: Well, I think it's inartful, but  
4 probably a reasonable interpretation would be  
5 somebody licensed and active as a Florida CPA.

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

7           MS. STRAUSS: I'm sorry, somebody in good  
8 standing through the state -- the Florida State  
9 Board of Accountancy.

10          DR. LYNCH-WALSH: But that's not what that  
11 says. So -- but at a minimum I think Mr. De  
12 Meo's definition is probably the intended. It  
13 doesn't say a Florida CPA license, but that would  
14 be the takeaway of a reasonable person, is a  
15 Florida certificate in public accounting, meaning  
16 a Florida CPA.

17          So the problem with this, an earned bachelors  
18 degree from an accredited institution.  
19 Apparently in anything. Then a minimum of seven  
20 years of progressively more responsible  
21 experience and/or training in the field related  
22 to the title of the position such as in one or  
23 more of the following, auditing, budgeting and  
24 accounting, preferably in a governmental agency.  
25 Construction, slash, auditing experience

1 required. And you'll understand better when we  
2 get into some of the responsibilities. So  
3 construction, slash, auditing, so --

4 MR. JABOUIN: Chair, Mr. De Meo had his hand  
5 up.

6 DR. LYNCH-WALSH: Yes, Mr. De Meo. I was  
7 going to call on you.

8 MR. DE MEO: So, you know, I think an  
9 important feature, if this is what we're talking  
10 about now, would be -- and I like the term  
11 strongly preferred or strongly recommended  
12 experience.

13 DR. LYNCH-WALSH: This is what it is now.  
14 This is the job description at -- legal job  
15 description as it stands approved by the board  
16 currently.

17 MR. DE MEO: Yeah, I would add that strongly  
18 recommended or strongly preferred previous  
19 experience with a school district.

20 DR. LYNCH-WALSH: But we can't change -- so,  
21 Mr. De Meo, just to clarify, this is -- they  
22 cannot -- they can -- so this is preferred. They  
23 can say -- they can't make -- they can't change  
24 the minimum or preferred qualifications without  
25 changing the job description. And this is what's

1 in the job description that they will be using to  
2 screen people. So for -- and they start with  
3 minimum. And so construction --

4 MS. STRAUSS: But, Nathalie --

5 DR. LYNCH-WALSH: Wait, wait. Jaclyn, Mr. De  
6 Meo has the floor. I'm just explaining to him  
7 the job description is what it is. And I do want  
8 to hear him finish his thoughts.

9 Sorry, Mr. De Meo. And then we'll go to  
10 Jaclyn.

11 MR. DE MEO: Okay. So the screening process  
12 will be based on this -- is this your opinion or  
13 is --

14 DR. LYNCH-WALSH: No.

15 MR. DE MEO: Okay. So the process will be  
16 based -- the screening process will be based on  
17 this criteria.

18 DR. LYNCH-WALSH: Yeah. I already have the  
19 screening tool. I'm just not sure if I  
20 downloaded, because I'm sharing -- I'm the one  
21 sharing my screen, I have to go -- let me go see,  
22 because I don't want to put the people's names  
23 out there. The screening tool is literally this.  
24 Let me stop sharing my screen for a second.  
25 While you talk let me go see if I can pull the



1 screening tool so I can show you. But, yeah,  
2 that's what they use.

3 And Jaclyn, then Mr. Medvin.

4 Now, that I'm not sharing I can see your  
5 hands up.

6 MR. JABOUIN: In line, Chair, I have Ms.  
7 Strauss, then Ms. Carter-Lynch, then Mr. Medvin  
8 and then Ms. Fertig again. So those are the four  
9 I have in queue.

10 DR. LYNCH-WALSH: Okay. Yeah, now, I can see  
11 that. I don't know why it's -- okay.

12 MS. STRAUSS: So, Nathalie, I understand this  
13 is the criteria, but, first of all, there is a  
14 problem with requiring a Florida CPA. As we  
15 know, unlike the bar exam, okay, you can hold  
16 your CPA in any state and it's interchangeable  
17 and you can practice in any state. So that is a  
18 flaw and we could be screening out extremely  
19 qualified candidates.

20 DR. LYNCH-WALSH: I'm not even going to  
21 disagree with you, but that is what the job  
22 description -- and the board wanted to throw this  
23 out immediately.

24 MS. STRAUSS: Then I believe we need to go  
25 back to the board and we need to reopen the

1 search with a revised document. This is not --  
2 this is insufficient.

3 MR. MENZUL: Absolutely.

4 DR. LYNCH-WALSH: This is not sufficient.

5 Okay. One person at a time.

6 So Mr. De Meo was getting clarification that  
7 this -- yes, this is what it is as it stands.

8 I'm poking through to confirm -- to pull up my  
9 receipts, but I think I may have to download it  
10 because I'm not sure I actually downloaded it  
11 from my Gmail. And I intend to send it out, I  
12 just wasn't sure in what context. And I have to  
13 redact. Because one of the issues I was trying  
14 to explain to HR is, if you send it to us in  
15 response to a request to screen, even though  
16 we're screening with a recommendation or making  
17 additional recommendations, then we're all bound  
18 to confidentiality. If I simply forward my  
19 public records request to everybody the names are  
20 on there and we're -- and I sense -- I don't know  
21 that we're under the same obligation. Even  
22 though I trust the committee not to reveal  
23 people's names, you didn't redact them and you're  
24 not swearing us to confidentiality. So I haven't  
25 heard back from them. But because I issued a

1 public records request they had to respond.

2 So in there is the screening tool which  
3 absolutely consists of those line items and  
4 that's what they'll be screening for. And so  
5 based on the two that came in, neither of them  
6 are Florida CPA. So -- so your point is well  
7 taken. That is a problem, because there are also  
8 other designations that may be relevant that  
9 people may not have, like a CIA or others that we  
10 may want to consider.

11 MS. STRAUSS: Well, I mean, at a bare  
12 minimum, I wouldn't be interested in anybody that  
13 doesn't hold a CPA, period, end of story. I  
14 don't care what other designations you have,  
15 they're all great, but if you do not hold a CPA  
16 in any state in this country, then you are not  
17 qualified to be a chief auditor. That's bare  
18 minimum.

19 And this -- I really would make -- I want to  
20 make a motion to go back to the board to revise  
21 this.

22 DR. LYNCH-WALSH: Okay. We can't make a  
23 motion today, which is -- we can't. We can come  
24 to consensus. I'm not hearing people happy with  
25 this job description so far.

1           Mr. De Meo, did you have anything else to add  
2 before I go to Ruth?

3           MR. DE MEO: Yeah, I think Ms. Strauss is  
4 correct that to exclude somebody from another  
5 state could be a mistake. But I think that's  
6 easily surmountable. I think through reciprocity  
7 you can make the hire conditional upon  
8 reciprocity. For me, and I got reciprocity 500  
9 years ago, it was much more difficult because  
10 Florida was highly protective. They didn't allow  
11 the big 8 at the time. But now it's a matter of  
12 administrative procedure.

13           Anyways, I wouldn't be in favor of -- I'll  
14 just say this and someone else can speak.  
15 Unless -- and I think, Madam Chair, that it's  
16 interesting that you use public records to get  
17 the information, but unless we're officially  
18 charged with that capacity, I wouldn't be  
19 interested in looking at that information.

20           DR. LYNCH-WALSH: Okay.

21           MS. CARTER-LYNCH: Is it my turn?

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

23           MS. CARTER-LYNCH: And I wouldn't be  
24 interested in looking at names. If they didn't  
25 redact names, I wouldn't be interested in looking

1 at it either.

2 Secondly, this whole job description needs  
3 some serious work.

4 DR. LYNCH-WALSH: Have you seen the rest of  
5 it? You haven't seen the rest of it.

6 MS. CARTER-LYNCH: No. If it's any worse  
7 than this one, than what I'm looking at, then it  
8 needs a lot of work; okay?

9 DR. LYNCH-WALSH: Yes. It's heavy on  
10 construction, and, to be honest, it's so heavy on  
11 construction and it hasn't changed. It's been --

12 MS. CARTER-LYNCH: Well, I'm surprised -- I'm  
13 surprised that -- the first thing that caught my  
14 eye is that it does not require a specific  
15 degree. You can have a degree in anything.

16 DR. LYNCH-WALSH: Pretty much.

17 MS. CARTER-LYNCH: So that -- that -- it just  
18 needs a lot of work. And I don't want to belabor  
19 the point and I'm going to let it go. Have a  
20 good one.

21 DR. LYNCH-WALSH: Okay. I'm sorry, I can't  
22 see who was next.

23 MR. MEDVIN: Me.

24 DR. LYNCH-WALSH: Mr. De Meo? I mean, sorry,  
25 Mr. Medvin. Too many M's. Mr. Medvin?

1 MR. MEDVIN: A couple of points. I certainly  
2 concur that a CPA from anywhere could be good in  
3 Florida. I had a previously scheduled meeting  
4 with my board person a day or two before your  
5 letter that went to the board.

6 DR. LYNCH-WALSH: Mm-hmm.

7 MR. MEDVIN: And he asked me, you know, about  
8 things in general and what I thought about what  
9 was going on with this process and I told him I  
10 thought the process, as I understand it at the  
11 time, was absolutely ridiculous. I said it's not  
12 HR's place to come up with this description. I  
13 said that I think the board is making a very  
14 serious mistake not using an outside searching  
15 service to make their additional recommendations  
16 and I also told him that the committee felt that  
17 it was imperative that they have significant  
18 participation in this process, and I felt that  
19 we, as a committee, should be screening and  
20 talking to these people even prior to the board  
21 having their interviews and we can communicate  
22 with our prospective board members. He seemed  
23 interested in that and said he would talk to the  
24 superintendent; whatever that means. But I did  
25 express that opinion and I think the way the

1 tennis match is going as far as process is not  
2 very good and as we can see in this  
3 qualifications and job description there's a lot  
4 of deficiencies. The chief auditor has to know  
5 construction accounting, but that's not his  
6 primary and only position. I believe there's an  
7 advanced certifications in internal and  
8 government auditing which should be a  
9 requirement. I also believe most states require  
10 an advanced degree to get a CPA today.

11 DR. LYNCH-WALSH: In Florida in particular.

12 MR. MEDVIN: Yeah, so, I mean, that's -- this  
13 description is very, very deficient and it's  
14 almost an insult to the position in some ways.

15 Thank you.

16 DR. LYNCH-WALSH: Excellent point, actually.  
17 I don't disagree. But to change a job  
18 description is not unlike changing a policy.  
19 They could expedite it to a certain degree, but  
20 also to -- so what you mentioned about the CPA,  
21 because all three of you have mentioned, you  
22 know, having a CPA in any state, if only it said  
23 that here, or that, you know, you were given time  
24 to obtain, like 18 months to obtain it, you know,  
25 once you take the position, but there's no out

1 here. It's straight-up that's what it says. And  
2 there was never a discussion with the board about  
3 addressing the deficiencies in this job  
4 description. They just tossed it out on the  
5 street.

6 And to that point about tossing it out, and I  
7 know, I think Mary -- Mary, are you next? I  
8 can't tell. Somebody was -- there was somebody  
9 else queued up, I believe.

10 MR. JABOUIN: Yes, Ms. Fertig is next.

11 DR. LYNCH-WALSH: Okay. So when they  
12 mentioned in this presentation, we didn't talk  
13 about the recruiting process, because we've now  
14 talked about the job description, the screening,  
15 use of an outside firm that specializes in this,  
16 they are putting it out there on LinkedIn,  
17 Council of Great City Schools, AICPA, FICPA and  
18 EdWeek, but there are other organizations that  
19 they may be missing. And if anyone has some  
20 suggestions I'll add them to the list.

21 And in the meantime, Mary, you have your hand  
22 up?

23 Hello? Did I lose -- did I freeze?

24 MS. STRAUSS: No, you didn't.

25 DR. LYNCH-WALSH: Okay. Just checking.



1 Mary, did we lose you?

2 MS. STRAUSS: I have my hand up as well.

3 MR. JABOUIN: Yeah, so since Ms. Fertig is  
4 having issues, she's had some issues before, if  
5 you can proceed to Ms. Strauss and I'll check  
6 with her. She just sent me a text -- Ms. Fertig  
7 just sent me a text that she's having microphone  
8 problems, so if we can get back to her.

9 DR. LYNCH-WALSH: Okay. That'll work.  
10 She'll be up once she gets back in.

11 MS. STRAUSS: May I speak, Nathalie?

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

13 MS. STRAUSS: Okay. So I do not believe that  
14 we need a search firm. Okay? I don't want to  
15 pay for it. I don't think it's necessary. I  
16 think that we are very equipped here as  
17 professionals to --

18 DR. LYNCH-WALSH: Can you explain the "we"  
19 though? Because right now it's being done by HR.

20 MS. STRAUSS: Okay. No, but the  
21 recommendation -- I think there was a  
22 recommendation from another colleague here that  
23 we need a search firm. I don't agree with that.  
24 I don't think we do.

25 DR. LYNCH-WALSH: No, no, but -- right. But

1 what I'm trying to get out of you is, if not a  
2 search firm, which "we" are you referring to to  
3 do the screening?

4 MS. STRAUSS: The District. The District.  
5 So if this job description were correct and we  
6 all as an audit committee who are experts in the  
7 area, in the field, put together a -- a -- a --  
8 you know, posting that would capture relevant and  
9 candidates that were of quality and very capable  
10 to do the job, I don't believe we would need a  
11 recruitment firm. Now --

12 DR. LYNCH-WALSH: Okay. I just want to be  
13 clear. I want to make sure that you're crystal  
14 clear and that I'm crystal clear on what you're  
15 saying. You are saying, if the audit committee  
16 weighed in on a job description revision --

17 MS. STRAUSS: Correct.

18 DR. LYNCH-WALSH: Pardon?

19 MS. STRAUSS: Correct.

20 DR. LYNCH-WALSH: And put together -- and  
21 helped put together the listing, which would flow  
22 from the job description -- okay. So you're  
23 looking for audit committee input. Because when  
24 you say "we", you literally mean "we", the audit  
25 committee, not "we" the District by itself?

1 MS. STRAUSS: That's correct.

2 DR. LYNCH-WALSH: Okay.

3 MS. STRAUSS: And when you asked for other  
4 places to post this, you could post this through  
5 the FICPA, the AICPA, those are all places that,  
6 as professionals, okay, there we go, that this --  
7 that this can and should be posted. I also  
8 believe it could be sent out to -- that the HR  
9 division, if they want to leverage LinkedIn, they  
10 could very easily search audit staff at least at  
11 the senior manager level at the Big 4 accounting  
12 firms and try to recruit them themselves.

13 DR. LYNCH-WALSH: And the Big 4 -- well, what  
14 if they don't have K-12 experience.

15 MS. STRAUSS: Well, but they'll be able to  
16 see if they're in education. So a lot of the Big  
17 4 audit firms do have education. Not only the  
18 Big 4, but, you know, like there's, I don't know,  
19 a handful of larger firms that do have education  
20 audit specialists that only work -- like there's  
21 a firm I know that when Detroit Public Schools  
22 was in bankruptcy, they came in, restructured,  
23 got them out and got them on the right path  
24 forward.

25 DR. LYNCH-WALSH: Okay.

1 MR. MENZUL: Madam Chair --

2 MS. STRAUSS: There are several of those  
3 firms that specialize in that.

4 DR. LYNCH-WALSH: Hold on. Hang on a second.  
5 I think I'm hearing Mr. Menzul, but you've got to  
6 raise your hand and get into the queue.

7 MR. JABOUIN: Madam Chair, after Ms. Strauss  
8 I have Mr. Medvin and then Mr. Menzul.

9 MS. FERTIG: I have my microphone fixed, so  
10 if I could --

11 DR. LYNCH-WALSH: Okay. Let's get -- let's  
12 get Mary and then we'll move to Mr. Medvin. And  
13 then, Pavel, I don't see your hand, but I'm going  
14 to take -- for whatever reason I can't see it.

15 MR. MENZUL: It doesn't work right now, but  
16 I'll get it.

17 DR. LYNCH-WALSH: It doesn't work? Okay.  
18 All right.

19 MR. MENZUL: Because I'm on audio but --

20 DR. LYNCH-WALSH: Ah, gotcha. Gotcha.  
21 Okay. Mary?

22 MS. FERTIG: Okay. I have a number of  
23 questions starting with -- well, let me just ask,  
24 when's our next meeting in person?

25 DR. LYNCH-WALSH: The 29th of February.

1 MS. FERTIG: Yeah, so we're kind of coming  
2 out of -- we're getting to the point where the  
3 finalists have been selected now; right?

4 DR. LYNCH-WALSH: In theory. In theory. But  
5 they may extend, so --

6 MS. FERTIG: All right. Who wrote this job  
7 description?

8 DR. LYNCH-WALSH: Somebody in --

9 MS. FERTIG: Was it used based on what was  
10 used historically or did they do this --

11 DR. LYNCH-WALSH: Mary, this job description  
12 has not changed. This is the same job  
13 description. The only thing that changed on this  
14 thing from before Pat Riley was the title changed  
15 in 2004 and an organizational realignment in '22.  
16 But it has not changed in 20 years.

17 MS. FERTIG: Okay. And I would -- I would  
18 suggest that we point that out at some point. I  
19 know we can't vote today, so just if you're  
20 keeping a list of issues that we'd like to  
21 present to the board.

22 We've put a lot of effort, Nathalie, into, as  
23 you know because you've been so active, to ensure  
24 that there's meaningful oversight for the board.  
25 And with the failed attempts of the inspector

1 general to have the auditor's relationship be  
2 with the board, I'm concerned by what I'm reading  
3 in this, as it seems everybody is.

4 And I wanted to ask Ms. Strauss, because she  
5 commented about using an outside auditor, I  
6 didn't know if she was suggesting that another  
7 alternative is to have an outside firm in this  
8 role or not. So can I just ask her that  
9 question?

10 DR. LYNCH-WALSH: Well, no, no, I think you  
11 missed the clarity. Mr. Medvin suggested an  
12 outside firm. Ms. Strauss disagreed but  
13 suggested the audit committee help drive --

14 MS. STRAUSS: No, no, no, Mary -- Mary, I  
15 suggested -- I don't want an outside like  
16 recruiting search firm for this position. I did  
17 mention I would like an outside -- I would like  
18 the consideration of an interim chief auditor  
19 through, you know, a very capable that maybe we  
20 get from an accounting firm that has an audit  
21 department that specializes in education to be  
22 the interim to come in. I would like that for  
23 consideration.

24 MS. FERTIG: Yeah, that's what I was asking.

25 And I don't know that we should just kind of

1 throw that out that. I think maybe that should  
2 be added to our list.

3 DR. LYNCH-WALSH: It's on the list. Nobody's  
4 throwing that out.

5 MS. FERTIG: Yeah. Okay. I just want to --

6 DR. LYNCH-WALSH: She made it -- she made it  
7 earlier -- she made it earlier before I started  
8 the list, so I've now added it to the list.

9 MS. IGHODARO: What are you talking about?  
10 Where are you going?

11 DR. LYNCH-WALSH: Who did we need to mute?

12 MS. FERTIG: So I -- so, all in all, I think  
13 there is real concern about this. I'm glad you  
14 took our thoughts forward to the board and I'm --  
15 unfortunately, we can't vote again until the 29th  
16 on any recommendations we might have.

17 But if we reach consensus today, which it  
18 seems that many of us do have the same thoughts,  
19 that you could take those forward to the board.  
20 That's a question.

21 DR. LYNCH-WALSH: Right. Hold on. My  
22 assistant is here. Hang on.

23 Yes, so so far, from what I've heard, and it  
24 kind of started with -- so the issue is, we have  
25 this timeline and we don't meet again, and we

1 have this timeline that may or may not change. I  
2 believe that it is most likely they will extend  
3 it, but the issue is we have serious concerns  
4 about the job description capturing the right  
5 person. There seems to be consensus on the CPA  
6 requirement, but not necessarily just limit it to  
7 Florida CPAs, period, and then whatever else you  
8 have on top of that is just additional.

9 In this day and age certified fraud examiner  
10 comes to mind, anything having to do with cyber  
11 security would be helpful, CIA, things like that.

12 But you're saying base CPA -- and because the  
13 other half of the job is the financials. The big  
14 part of the job is the financials in addition to  
15 all the operational things.

16 A specific degree, the lack of a specific  
17 degree, you could have a degree in anything.  
18 Although, a degree in anything may make it  
19 difficult to have a CPA, but not necessarily. So  
20 that's a consideration.

21 We're kind of split on a recruiting firm but  
22 I think that -- Mr. Medvin, would you be okay in  
23 lieu of a recruiting firm with what Ms. Strauss  
24 suggested with the audit committee involvement in  
25 the job description and helping write the listing



1 requirements?

2 MR. MEDVIN: Possibly. I don't know if you  
3 recall, when the superintendent addressed us at  
4 the last meeting he was kind of, you know, very  
5 quick about it and implied immediately that they  
6 were in a great rush to do this and HR would be  
7 doing it. And he had no issue and I really took  
8 major issue with that. And seeing the job  
9 description as published just supports my  
10 opinion. And that's why I strongly advocate the  
11 use of an outside screening firm, because they  
12 would take all of this into account. Having a  
13 third party from a consultant, if you will, from  
14 a major firm doing the same function is fine.  
15 But I don't think that the HR or our school board  
16 members are capable of doing this on their own.  
17 And I got the impression that if the audit  
18 committee is going to have any part of this, it's  
19 an afterthought on the board's part. And with  
20 the timing that certainly, you know, proves me  
21 out.

22 DR. LYNCH-WALSH: Oh, no, that was the same  
23 impression I was left with myself. And I --

24 MS. FERTIG: I'm sorry, I wasn't finished so  
25 I just want to make sure.

1 DR. LYNCH-WALSH: I'm sorry.

2 MS. FERTIG: I wanted to add one more thing.  
3 I would like -- I would like in your comments, if  
4 everybody's in agreement, for you to remind the  
5 board, you know, to have qualifications as an  
6 engineer, an architect, and so forth and so on,  
7 ignores, in my mind, that some of the most major  
8 issues that have come before us in the last many  
9 years have not had anything -- have not just been  
10 construction issues. And, certainly, there's no  
11 doubt that many of us have concerns about the  
12 SMART Bond, but we also have concerns about a lot  
13 of other things that have happened in our school  
14 district and this job description seems slanted  
15 in one direction and one direction only and  
16 ignores what I see as our responsibility to be  
17 oversight on all of the issues.

18 So I don't know if I'm saying that well, but  
19 I would just like it conveyed that this is too  
20 narrow of a description to really attract the  
21 type of oversight that we need, which I feel that  
22 both Joris and Pat Riley, you know, went into a  
23 lot of other audits besides construction audits.  
24 So --

25 DR. LYNCH-WALSH: Yeah, we actually almost

1 did no construction audits since I've been on the  
2 audit committee. And certainly not on the SMART  
3 program, ironically enough.

4 So, no, I get what you're saying. I think  
5 everybody else does and it's consistent. But it  
6 would seem our root issue is with the job  
7 description, which I did bring up privately with  
8 board members, but it was already a done deal.  
9 And to Mr. Medvin's, they're kind of just now  
10 because we passed a motion, you know, sort of  
11 seeing where they can cram us into the process.  
12 And the reason other -- in other counties the  
13 audit committee is not an afterthought, they're  
14 at the front end of such a process. So there are  
15 issues, obviously, with each of those line items  
16 and they really need to take a hard look, but it  
17 takes a while to fix the job description.

18 So an interim contractor -- an interim  
19 outside auditor with appropriate experience that  
20 Ms. Strauss mentioned. The screening process.

21 So, yeah, basically what it sounds like as a  
22 whole, what this committee is saying is pump the  
23 brakes on this process that they have going,  
24 which is here, pump the brakes on this timeline  
25 and instead of putting in somebody permanent put

1 in, if everyone's okay and agrees with Ms.  
2 Strauss, the interim, an external interim that's  
3 coming from, say, Big 4 with K-12 experience or  
4 something along those lines, while we then fix  
5 the job description in order to attract an  
6 appropriate permanent person.

7 Does that sound accurate?

8 I'll stop sharing.

9 MS. STRAUSS: Yeah, Nathalie, it does. It  
10 doesn't have to be a Big 4. It can be next tier,  
11 you know, major accounting firm. And to this  
12 point, I do want to ask this in public here, do  
13 you believe or does anybody on this committee  
14 believe that the superintendent, the way he seems  
15 to be rushed, has somebody in mind that he wants  
16 to bring over and he has an agenda and that is  
17 why this process is being so expedited?

18 DR. LYNCH-WALSH: I'm going to hold that  
19 thought. Mr. De Meo had his hand up.

20 You know, the position reports to the board,  
21 but I'll talk about that more.

22 Mr. De Meo?

23 MR. DE MEO: Yeah, I think the board has the  
24 authority within the law to give the  
25 specifications to a search firm, whether it's an

1 accounting firm or professional search firm and  
2 the job description just would have to be  
3 revised. I don't see any conflict there. I  
4 think if tomorrow they wanted to take the  
5 specifications, even if it wasn't -- even if  
6 those specifications weren't consistent with the  
7 job description, you know, I don't think that's a  
8 document that requires anything but somebody to  
9 get in and change it at the board's request.

10 DR. LYNCH-WALSH: So -- well, actually, job  
11 descriptions are approved by the school board,  
12 they do go through a process.

13 MR. DE MEO: Yeah, so I don't see that as  
14 holding things back. What I don't understand is,  
15 is this process fully in place already and coming  
16 to an end on February 11th ?

17 DR. LYNCH-WALSH: I don't think so.

18 MR. DE MEO: No, I think there's plenty of  
19 time. I'd hate to see us go to an interim  
20 because I think that's just, too, too tumultuous,  
21 and I don't think it would be productive from a  
22 dollar standpoint or from an auditing standpoint.

23 So I think, you know, we should make our  
24 recommendations clear to the board and I do think  
25 we should have a search firm or whether it's a

1 consulting firm or a big -- you know, one of the  
2 big national firms. Because I think that will  
3 ensure not only we get what we want, but also it  
4 will be carried out by professionals without any,  
5 let's say, bias in any direction.

6 DR. LYNCH-WALSH: Okay. So we are split on a  
7 couple of points. So I guess I'll start with, we  
8 all agree the job description is insufficient and  
9 problematic for all the reasons identified.

10 MR. MENZUL: Point of order.

11 DR. LYNCH-WALSH: The chair is speaking.  
12 What's the point of order?

13 MR. MENZUL: Somebody muted me.

14 DR. LYNCH-WALSH: Oh, I'm sorry, you were  
15 next. I did not mute you.

16 MR. MENZUL: I think it was somebody else.

17 DR. LYNCH-WALSH: Go ahead.

18 MR. MENZUL: Yes. Okay. Madam Chair, I've  
19 wanted to speak for like 10 minutes.

20 Okay. So maybe it's because I had several --  
21 okay. With regards to some comments. I agree  
22 with Ms. Strauss -- Ms. Strauss, I would just --  
23 actually I agree with Ms. Strauss and Mr. De Meo.  
24 I can't see the names here. I would just point  
25 out one more relevant piece of information.

1       Actually, because I want to also -- and I'll get  
2       to this, Ms. Strauss has said probably the most  
3       relevant thing I have heard in this discussion,  
4       but before I get to that I want to say that -- I  
5       guess how to put it. Okay. The Big 4 must be  
6       non-negotiable as she had said. I mean, so let  
7       the board vote it down and then go to the voters  
8       and explain why they, you know, didn't think Big  
9       4 accounting experience with education was  
10      relevant enough to make this part of the job  
11      description, mandatory.

12           DR. LYNCH-WALSH: No, no, no, she wasn't  
13      suggesting that for the job description, she was  
14      saying for an interim in terms of who would come  
15      in. And she said it is negotiable, that you  
16      could do next tier because Big 4 is not always  
17      possible.

18           MS. STRAUSS: Pavel -- Pavel, I was saying  
19      Big 4 or I'd say from big firms like BMO, Alvarez  
20      & Marsal, you know, the big ones like that.

21           And I wasn't just saying it, Nathalie, for  
22      the interim, I also believe somebody with that  
23      experience is what needs to be hired. I don't  
24      want somebody that only has worked for a  
25      government entity, because, quite honestly, I

1 don't think they're as go-getting, and as  
2 motivated, and proactive as somebody that has  
3 worked at a large public accounting firm.

4 MR. MENZUL: At the next meeting I'm  
5 nominating Ms. Strauss to be considered for this  
6 job.

7 MS. STRAUSS: No, thank you. No, thank you.

8 DR. LYNCH-WALSH: Okay. All right.

9 MR. MENZUL: So another thing regarding the  
10 search --

11 DR. LYNCH-WALSH: Yes.

12 MR. MENZUL: I agree -- I would normally 99  
13 percent of the time agree with Ms. Strauss,  
14 however, I also want to say I do not trust the  
15 employees of this district to execute on this  
16 search with fidelity and competence. So whoever  
17 we get cannot be worse than what's working for  
18 the District. I, actually -- there's been some  
19 miscommunication that, I guess -- I guess going  
20 back, I had sent the chief auditor's office an  
21 email or several emails highlighting my concerns  
22 in general with the process as well as, you know,  
23 in what appeared to just be day-to-day functions,  
24 which I also cc'd the entire Board of Education  
25 on and I invited them to this meeting, I don't



1 know if they're attending, I can't even tell yet  
2 because I had all these technical difficulties,  
3 and, you know, I can say that what I have noticed  
4 so far in my time on the committee has been the  
5 chief auditor's office, and as I wrote in the  
6 email to the Department of Education, there is  
7 obstruction happening with the way these meetings  
8 are happening on and it's coming from, and let's  
9 put this on the record, from the chief auditor's  
10 office. And I will be making motions. And I had  
11 said to the chief auditor's office to reprimand  
12 the chief auditor's office for these  
13 obstructions. And, yes, it worked, so --

14 DR. LYNCH-WALSH: Right. And motions, we  
15 must be meeting in person.

16 MR. MENZUL: Not today.

17 DR. LYNCH-WALSH: Right. Not today. You got  
18 it.

19 MS. STRAUSS: And, Pavel, just to follow up  
20 there because you were addressing me before, I  
21 agree with you. Nobody from this District from  
22 HR should be hiring; okay? It is the job of the  
23 board and there is a dotted line to us as the  
24 audited committee as a whole.

25 So if we in conjunction with the board

1 collaborate on hiring the right candidate, would  
2 you feel comfortable with that?

3 MR. MENZUL: If you -- if you were in the  
4 District, you would have to resign, I understand  
5 that, overseeing this process, maybe. Well,  
6 actually, yes.

7 But what my email had stated to the chief  
8 auditor's office and there were other people in  
9 the District, the obstruction is happening in the  
10 District. And so -- and my concern is that there  
11 is information being filtered out before it ever  
12 gets to the board and the audit committee.

13 DR. LYNCH-WALSH: Okay. And that -- you've  
14 just hit on why I tend to do public records  
15 requests.

16 All right. So getting back to the subject at  
17 hand, because we're trying to kind of summarize,  
18 we seem to be split on search firm, not a search  
19 firm, interim, not an interim. We agree on job  
20 description and the process as it stands not  
21 being a good idea, this timeline that they have  
22 going where we're just going to keep it moving.

23 The chief auditor reports to the board. I  
24 know it's not like that in Palm Beach. And keep  
25 in mind that we expect to see an Office of

1 Inspector General on the ballot in November,  
2 which will be added, another layer of oversight.  
3 But for the meantime, for this process, please  
4 speak individually with your board member. I  
5 will be capturing all of this. I'm going to be  
6 checking in with the board chair and with HR to  
7 see -- because they didn't -- the -- Azzarito  
8 couldn't say one way or the other what the  
9 process was going to be, if they were going to  
10 extend it. But the board meets next week, they  
11 have a workshop, they can't vote either, so I'm  
12 not too clear on what happens with this process,  
13 whether it's HR running it. The board gave them  
14 directions, so I would think that the way the  
15 superintendent is involved is if HR takes all of  
16 this and the board takes it under advisement, and  
17 then they decide to go in a different direction,  
18 so, to Mr. De Meo's point, deciding to go with an  
19 outside search firm because of the candidates  
20 they're getting in, because of the job  
21 description needing the change, so one of the  
22 things we need to understand is how soon can they  
23 revise the job description? Because these are  
24 the mechanics of things that -- you can't just  
25 change a job description and put it out there

1 overnight. There would be timeline involved in  
2 revising the job description.

3 And then because of where we are, it's the  
4 8th of February, and because of where we are in  
5 this District, we could run into a situation  
6 where Mr. Jabouin would depart before this was  
7 all a done deal, in which case there would need  
8 to be a task assignment. All things to discuss  
9 next time, because we do have a couple other  
10 items on this agenda and it's 11:32 and I was not  
11 planning to be here all day with you guys, as  
12 much as I like being with you.

13 So I see Mary and Pavel have your hands up.  
14 Hey, you got your hand working.

15 So, all right, we'll do one more round and  
16 then we've got to move on. I think I'm clear on  
17 where we are, I just need to get some questions  
18 answered.

19 Mary?

20 MS. FERTIG: Yeah, I wanted to just say, I  
21 support Ms. Strauss's suggestion, but I'm not  
22 adverse to also having a search firm. I don't  
23 know that the two are exclusive of each other.  
24 So I just wanted to get that in.

25 I think the overarching thing that's come out

1 through this conversation is that we have grave  
2 concerns with the way it's being handled with the  
3 job description, with the timeframe and so forth,  
4 and that we are very concerned and I --  
5 hopefully, the board will take that to heart and  
6 make some possible changes. And then we're  
7 offering them some suggestions on how it can be  
8 done differently.

9 DR. LYNCH-WALSH: Right. So process,  
10 timeline, job description. And suggestions that  
11 have come out of this meeting. Like the three  
12 areas of concern and how we think that they can  
13 deal with it.

14 Does that sound right, Mary?

15 MS. FERTIG: Thanks. Yes.

16 DR. LYNCH-WALSH: Okay. Got it.

17 All right. Pavel, last time around then  
18 we've got to move on.

19 MR. MENZUL: Okay. Yeah, so -- and regarding  
20 the timeline, I think if we're going -- if the --  
21 if the internal auditor is not just going to be  
22 rolled up into a CFO role --

23 DR. LYNCH-WALSH: That's not happening. No.

24 MR. MENZUL: That's fine. Then I would say  
25 the timeline doesn't matter. It's important we

1 get this right. Look, you want it good, fast and  
2 cheap; right? That's ultimately what you say  
3 with many things. You know -- sorry, the Ring  
4 doorbell went off. Okay. So -- one second.

5 DR. LYNCH-WALSH: All right. While we wait  
6 for him to get back --

7 MR. MENZUL: I'm back.

8 DR. LYNCH-WALSH: You're back.

9 MR. MENZUL: This is important to get right;  
10 right? It doesn't need to be this one. If you  
11 can do it fast, great, but I think given the  
12 District's history and given everything that's  
13 happened, this is not one that you can, you know,  
14 botch twice in a row. So the hire -- and, you  
15 know, the hire needs to be, we're talking like  
16 LeBron James caliber here.

17 DR. LYNCH-WALSH: Agreed. Okay. All right.  
18 Thank you.

19 Mary, did you not put your hand down or is it  
20 back up?

21 MS. FERTIG: No, I was just in the process of  
22 putting it down. Thanks. Sorry about that.

23 DR. LYNCH-WALSH: Okay. Before anybody  
24 raises their hand, are we good for now on this  
25 topic? Like I said, I believe I'm clear on where

1 you guys stand. And we don't agree on  
2 everything. But we can throw both ideas out  
3 there. And then, please, talk to your board  
4 members.

5 All right. So moving on to, next topic was  
6 Agenda Planning. And what I'm going to pull up,  
7 when I read this, this shouldn't take too long.  
8 Okay. So I think we all know that this can't all  
9 occur on February 29th. That would be a  
10 five-hour meeting by my count.

11 MR. JABOUIN: Chair, I have some additional  
12 comments to share.

13 DR. LYNCH-WALSH: Will the comments move some  
14 of these things off of February?

15 MR. JABOUIN: It may assist because I  
16 obviously keep in touch with the fieldwork  
17 subsequent to the printing of this. And so what  
18 I wanted to mention to the committee is that the  
19 audit with respect to discipline, we are in the  
20 midst of fieldwork, we're waiting for responses,  
21 and that could, potentially, be pushed down to  
22 April 11th, Chair.

23 DR. LYNCH-WALSH: Okay. So let me stop you  
24 right there. So the reason that I added on here  
25 that we may need a potential March Teams meeting,

1 it may -- we may need a potential in-person  
2 meeting as well because we have two things going  
3 on here. We need to slash half. So understand  
4 that I keep track of the agenda planning. It  
5 started out on February 29th, internal funds was  
6 the only thing on here. Then we had to push a  
7 couple of things around, like PCG. So then it  
8 was looking like internal funds and PCG. But now  
9 we're looking at internal funds and the first  
10 property and inventory that I've seen in I don't  
11 know how long. Intercom, I don't even know what  
12 that is --

13 MR. JABOUIN: Chair, I can explain why this  
14 happened.

15 DR. LYNCH-WALSH: No, no, that's not really  
16 important. But we're going to start with the  
17 things that are time sensitive or that are near  
18 completion. Because if it's up -- so what I  
19 would do is I would be kicking off Discipline and  
20 BTA and we may need a March meeting. I think one  
21 of the things I've realized from this past year  
22 is we need to be meeting monthly or else we'll  
23 never get through all of our audits. So --

24 MR. JABOUIN: The reason why I wanted to  
25 mention to the committee is, the reports, when



1 they're in fieldwork, it is very difficult to  
2 anticipate when they're going to close, because  
3 we're working with District management on getting  
4 the appropriate responses, making sure that there  
5 are action plans, so --

6 DR. LYNCH-WALSH: Okay. Let me stop you  
7 right there again. I am -- there is no way that  
8 I'm agreeing to an agenda that has all of these  
9 items on it regardless of whether or not some of  
10 these things may not happen.

11 So I'm telling you right now that -- so let's  
12 go down the list. Internal Funds, we just had a  
13 batch --

14 MR. JABOUIN: To make it really quick, Chair,  
15 I can say that the PCG and the Discipline can be  
16 pushed up.

17 MR. MENZUL: Madam Chair, the chief auditor's  
18 office --

19 DR. LYNCH-WALSH: I know, he's doing it.

20 MR. JABOUIN: Sorry about that, Mr. Menzul.  
21 I just wanted to mention --

22 MR. MENZUL: We need proper rules of order.

23 DR. LYNCH-WALSH: Hold on a second. Hold on  
24 a second.

25 MR. JABOUIN: To the chair and to the

1 committee, I just wanted to mention that you  
2 could push three of them further to make it  
3 easier. And I'm sorry, Mr. Menzul, I just wanted  
4 to -- I thought it was important to communicate  
5 this.

6 MR. MENZUL: It's important to follow the  
7 Robert's Rules of Order, which you are not.

8 DR. LYNCH-WALSH: Yes. So -- so Mr. Jabouin.

9 MR. MENZUL: Maybe we should add that to the  
10 job description, understand what Robert's Rules  
11 of Order is. I think that's common sense.

12 DR. LYNCH-WALSH: I think that is. I think  
13 that is probably part of everybody's job  
14 description.

15 So, Mr. Jabouin, here's the thing, this may  
16 be the first time that I'm the chair of this  
17 committee, but it is not the first time I've ever  
18 chaired a committee, and I was going from the top  
19 with the full expectation of going through the  
20 list and identifying the ones that we can push  
21 forward. Because I keep hearing about PCG, I'm  
22 kind of surprised to find it would be those.

23 So what you're saying is PCG can be moved --

24 MR. JABOUIN: Yes.

25 DR. LYNCH-WALSH: -- to a later month. Right

1 now we don't have a March meeting. But they can  
2 be moved. But then if they move, now we've got  
3 more internal funds, we've got potentially RSM  
4 and Healthy Vending. I mean, things just keep  
5 getting shoved down.

6 So so far PCG, both of these would be moved  
7 is what you're saying?

8 MR. JABOUIN: Yes. And the primary reason as  
9 well is whether or not they can actually be  
10 completed knowing the status of the fieldwork  
11 that's going on. And so --

12 DR. LYNCH-WALSH: Okay. That's fine. Okay.  
13 So the intercom, I don't even -- we don't -- this  
14 is the first we're hearing of it. Because I can  
15 see, if we have internal funds and property and  
16 inventory, I also don't know what the discipline  
17 audit is, I don't know if BTA is the actual audit  
18 or just a report. So if you can answer --  
19 internal funds and property and inventory is a  
20 lot just by themselves and then we have to be  
21 very careful about what we add on top of that.

22 So what is the -- and whether these things  
23 are in the audit plan and whether we're pushing  
24 ahead things that aren't in the audit plan and  
25 not doing things that are in the audit plan.

1 MR. JABOUIN: They are in the audit plan,  
2 Chair.

3 DR. LYNCH-WALSH: Discipline is audited?

4 MR. JABOUIN: Yes, it's all part of the  
5 discipline strategy that I've communicated to the  
6 board. So I've -- they're part of the audit plan  
7 and I also communicated to the board our approach  
8 on discipline in November as well.

9 And with respect to the intercom, it was a  
10 board request that we engage somebody to review  
11 them and they're in the fieldwork to be able to  
12 get that done. So there is a high interest from  
13 the board members with respect to the intercom.

14 DR. LYNCH-WALSH: Yes, but last time I  
15 checked they may have high interest -- is  
16 intercom on the audit plan?

17 MR. JABOUIN: I believe it is, but the board  
18 requested it, though, Chair.

19 DR. LYNCH-WALSH: That's nice, but there is  
20 an audit plan. I believe the BTA audit is part  
21 of the audit plan?

22 MR. JABOUIN: Yes, and so is the discipline.

23 DR. LYNCH-WALSH: I hear you.

24 MR. MENZUL: Madam Chair.

25 DR. LYNCH-WALSH: Yes.

1 MR. MENZUL: I have some serious doubts and  
2 concerns regarding any kind of discipline plan  
3 coming out of the chief auditor's office based on  
4 my communication the last few weeks and the chief  
5 auditor's office inability to effectively serve  
6 as a liaison between -- you know, for this  
7 committee.

8 DR. LYNCH-WALSH: Okay. But this -- I  
9 appreciate that, but this is a short-term issue.  
10 So for the rest of the group, are we good with --  
11 and so -- and then if Mr. Jabouin can answer --  
12 so internal funds, that will be ready to go for  
13 the 29th; right?

14 MR. JABOUIN: Yes, because the auditor  
15 general will be here.

16 DR. LYNCH-WALSH: Okay. And property and  
17 inventory will be ready to go for the 29th?

18 MR. JABOUIN: Yes, that is the plan. Now,  
19 these audits are still in fieldwork and we need  
20 to get management responses. But internal funds  
21 and property and inventory, yes, Chair.

22 DR. LYNCH-WALSH: Okay. Well, they either  
23 respond or they don't. As long as they've had  
24 the requisite time to respond, sometimes no  
25 response is the response.

1 MR. JABOUIN: It is, but, unfortunately, I  
2 don't want to include an insufficient response in  
3 a report. But, yes, sometimes we have to go with  
4 insufficient responses.

5 DR. LYNCH-WALSH: Right. If they've had  
6 enough time to respond but have simply failed to  
7 respond, that is the response.

8 MR. JABOUIN: Yes, unfortunately. Yes,  
9 Chair.

10 DR. LYNCH-WALSH: You can't keep holding up  
11 an audit because the -- you know, provided you  
12 gave them enough time. So is everybody --

13 MS. FERTIG: Nathalie, my hand is up if I can  
14 just -- when you're ready. Okay.

15 The item that you mentioned -- that Mr.  
16 Jabouin mentioned that the board asked for and if  
17 it's ready, I would just hope that we would move  
18 ahead with it. Because I don't want to get into  
19 another situation where the board sees it before  
20 we do and our comments are not included in the  
21 response. So I don't know if there's a  
22 possibility -- I'm trying to determine from what  
23 was said whether it's possible that it will just  
24 bypass us and go straight to the board if we  
25 don't handle it and it's ready.

1 MR. JABOUIN: No, we won't do that, Ms.  
2 Fertig. Your comments from the -- the  
3 committee's comments from the last time have been  
4 noted. We'll go through the appropriate  
5 protocols that the committee is familiar with.

6 MS. FERTIG: So the committee will see it  
7 before the board?

8 MR. JABOUIN: Yes, Ms. Fertig.

9 DR. LYNCH-WALSH: What is the scope of that  
10 audit?

11 MR. JABOUIN: It deals with a request for  
12 proposal for an intercom enhancement and  
13 maintenance and the results of the testing with  
14 respect to that.

15 DR. LYNCH-WALSH: The board requested this?

16 MR. JABOUIN: Yes.

17 DR. LYNCH-WALSH: So an intercom  
18 solicitation?

19 MR. JABOUIN: Yes, Chair.

20 DR. LYNCH-WALSH: Okay. So I'm going to say,  
21 Mary, I will look offline into this intercom  
22 solicitation, because it sounds -- it's the first  
23 I'm hearing of it.

24 MS. FERTIG: Yeah, I just wanted to put  
25 forward the concept that we've seen that happen

1 several times and I would hope we would put it in  
2 if there's a chance that it's going to go to the  
3 board before we meet again.

4 DR. LYNCH-WALSH: Right. And I guess I hear  
5 you.

6 So the BTA, this will be the first in-house  
7 BTA audit?

8 MR. JABOUIN: Correct, Chair, it would be.  
9 Yes, it will be; yes.

10 DR. LYNCH-WALSH: Okay. So I think it's  
11 important to keep that one.

12 MR. JABOUIN: And it will be ready as well.  
13 Because part of my comments comes down to whether  
14 or not the report will be ready. And it comes  
15 down to me understanding the fieldwork and  
16 knowing that this will be ready versus some of  
17 the fieldwork challenges.

18 DR. LYNCH-WALSH: Okay. So we know PCG is  
19 off. I'll look into intercom and try to gain a  
20 better understanding of the scope of that. It  
21 would help to have the scope. We know what the  
22 BTA is. I have to look at the audit plan on  
23 discipline, because I can't remember offhand  
24 what -- how that fit into everything.

25 But just having PCG off of there, I think we



1 still have a fair -- you know, at least one too  
2 many on here. Because BTA is like an hour just  
3 by itself. And if internal funds and property  
4 and inventory have a ton of exceptions, then  
5 those turn into at least another hour. And then  
6 we -- we can only add one more discussion and  
7 that's on top of anything else we may need to do.  
8 So I just want to make everybody aware that, you  
9 know, this is what's on there.

10 Okay. Does anyone else have any questions  
11 because what I want to do is move to March to see  
12 what we can agree to as far as meetings.

13 MR. MENZUL: I have a question.

14 DR. LYNCH-WALSH: Yes. Is that you, Pavel?

15 MR. MENZUL: Yes. I would also like for the  
16 next meeting to -- you know, I guess we'll have  
17 to vote on then, of why -- so if the board had  
18 issued, had voted on this and it's not clear if  
19 there was a, you know, price tag attached to it,  
20 or if there was an operating agreement, or this  
21 was just another scope of work that was signed  
22 off on a blank check, this needs to be  
23 communicated to us. So I believe the function,  
24 even according to the fake bylaws that the chief  
25 auditor's office has provided of the chief

1 auditor's office is to serve as a liaison, and as  
2 I wrote in my email to the chief auditor's  
3 office, my concerns are there is very little  
4 going -- there's very little going back and  
5 forth. It shouldn't take -- since Mr. -- or  
6 since the chief auditor's office did not permit  
7 me to record them when, you know, prompted, he  
8 called me several times after my e-mails, and you  
9 had said you would be sharing this information  
10 now, I'm not sure if it was shared before I, you  
11 know, came on the call, I guess my question is,  
12 well, what is the chief auditor's office  
13 understanding of its role here? Because you're  
14 constantly -- it seems the chief auditor's office  
15 is constantly kind of beating us over the head  
16 with information, well, the board, you know,  
17 approved this. Well, the committee should not be  
18 learning about this right now in a meeting  
19 without the relevant information.

20 DR. LYNCH-WALSH: No. So, Mr. Menzul, the  
21 issue is that there's an audit plan and I -- I  
22 can't remember everything on the audit plan and  
23 it's relative significance off the top of my head  
24 and I didn't get a chance to double-check the  
25 audit plan. So, presumably, the things that he

1 says are in the audit plan are, actually, in the  
2 audit plan, I'm just not sure of the scope. And  
3 I think it would be helpful moving forward for  
4 agenda planning for us to have, instead of, you  
5 know, who approved it, is a blurb on the scope  
6 and where it fits into the audit plan or even  
7 just sending us the audit plan as a refresher --  
8 or a link to the audit plan so we can see what  
9 its significance is and make a decision.

10 MR. JABOUIN: The board directly requested  
11 that I do this work, though, Chair.

12 DR. LYNCH-WALSH: Right. So -- but I still  
13 don't know. Because of what you said, I kind of  
14 have a -- I'm not quite sure of the scope.

15 So then when it said high board interest,  
16 then you could reflect, you know, sort of more  
17 detail. Yes, we're clear that the board has high  
18 interest and they requested it, but why, and what  
19 is it, and what does it have to do with? That  
20 would be helpful for us understanding why this is  
21 suddenly on an agenda.

22 MR. JABOUIN: So I could describe this now,  
23 Chair.

24 DR. LYNCH-WALSH: Pardon?

25 MR. JABOUIN: I can describe this now; if

1 you'd like.

2 DR. LYNCH-WALSH: Well, I'll go look it up.

3 MR. MENZUL: We need less talk and we need  
4 more documentation. I'm still waiting on records  
5 I requested a long time ago. And also the scope  
6 of work, just as an example, one of the providers  
7 that you told us you had already signed off on a  
8 year ago, that did not have an operating  
9 agreement attached, it had no price tag attached,  
10 the board, I mean, as I understand it --

11 DR. LYNCH-WALSH: We'll get back to that.

12 That would be a topic for March.

13 Okay. So moving on, you guys, it's 11:50, I  
14 can't tell who's talking over me, but 11:50 is  
15 the time. We have a couple more things to look  
16 at here.

17 So we're right now looking at agenda  
18 planning. March Teams meeting, I was approached  
19 by Cowart & Cowart, they are doing the policy  
20 revisions. And remember when we passed the  
21 motion back in September about the governance  
22 policies looping back to us and to diversity, so  
23 they're planning to loop, and, obviously, our  
24 February agenda is full, so what I wanted to see  
25 is if people were amenable to doing that process

1 at a March Teams meeting like -- much like this  
2 one to go through those policies. It was the  
3 things that govern the board. So it was kind of  
4 important. It gets into board's  
5 responsibilities, meetings, it's all the  
6 governance type policies. We did pass a motion  
7 requesting it.

8 MR. JABOUIN: Chair, if you would recognize  
9 Mr. Menzul and Ms. Fertig's hands are up.

10 DR. LYNCH-WALSH: Okay. Let me go with Mary  
11 because Pavel just spoke.

12 MS. FERTIG: Yeah, Nathalie, I just wanted  
13 to, since -- if we're going to have to vote on  
14 anything, can we just set a quick in-person  
15 meeting so that we -- because otherwise we're  
16 going to be deferring voting until April, so --

17 DR. LYNCH-WALSH: On which -- on what? Oh,  
18 on the March stuff?

19 MS. FERTIG: On March. Just because we have  
20 the time to advertise now and we can do a hybrid,  
21 in-person, whatever, but if we're going to have  
22 to vote we need to just go ahead -- that's just  
23 my thought.

24 DR. LYNCH-WALSH: No, no, that's sort of,  
25 yeah, like the next step is having an in-person

1 meeting sometime in March.

2 So, Mr. Jabouin, if you could send out the  
3 availability of the room in March with potential  
4 dates?

5 MR. JABOUIN: Sure, Chair. I will seek that  
6 out. As you know, Chair, the school district is  
7 on spring break the last week of March.

8 MR. MENZUL: Point of order. It's Madam  
9 Chair, Mr. Jabouin.

10 MR. JABOUIN: Thank you, again, Mr. Menzul.

11 DR. LYNCH-WALSH: I think he did call me --  
12 that's okay. Thank you Mr. Menzul. It's okay, I  
13 think he gets -- it gets confusing. I have long  
14 names.

15 Yes, my child is in school, so I'm aware that  
16 she's on spring break the last week of March. So  
17 that would not be when we could meet.

18 So, right, I don't expect us to hash that out  
19 right now. If people are amenable to March and  
20 if you could just look like you guys normally do  
21 at dates and then send them out and then we'll  
22 poll people --

23 MR. JABOUIN: Yes.

24 DR. LYNCH-WALSH: -- and then we can go from  
25 there.

1           So, Mary, are you saying that you're okay  
2 with a Teams and a quick in-person meeting?

3           MS. FERTIG: Well, I was actually going to  
4 say let's plan it in-person. If somebody can't  
5 attend I know it's a tough month because of the  
6 holidays. I will be out of town over spring  
7 break, hopefully. But other than that I would  
8 try to make myself available because I think what  
9 we're seeing is it's hard on these virtuals to  
10 actually make motions to move the business along.

11          DR. LYNCH-WALSH: Right. Not even legal.  
12 Right. Yeah. And, potentially, when we get into  
13 hot topics, a little harder to manage. So --  
14 yeah, I'm fine --

15          MS. FERTIG: I know we have one in February.  
16 I would just say maybe we can just -- you know,  
17 we have time to advertise, so let's just do it.  
18 And if someone has to attend virtually then we  
19 have that capacity.

20          DR. LYNCH-WALSH: That option.

21          Okay. That sounds good. All right. So, Mr.  
22 Jabouin, that would be for an in-person March  
23 meeting, earlier in March, I would think.

24          MR. JABOUIN: Yes, Chair, I will do that  
25 research and communicate.

1 DR. LYNCH-WALSH: Okay. Perfect. Thank you.

2 Okay. So that -- and that will -- so then we  
3 can let the ladies Cowart & Cowart know that it  
4 would be in person. They can attend virtually,  
5 if they want, but they have the option.

6 I have a note to self about laptops. I --  
7 Mr. Mayersohn asked about providing laptops to  
8 the group. IT has responded. They're polling  
9 everybody. I think they just need phone numbers.  
10 I forwarded that to, Mr. Jabouin, I think to you  
11 and Michele or possibly to Michele, looking for  
12 everybody's phone number to be added and then  
13 sent to Max Rosario who is the person in IT  
14 requesting the information.

15 MS. MARQUARDT: Yes, I can do that. This is  
16 Michele.

17 DR. LYNCH-WALSH: Okay. Did you get the  
18 email?

19 MS. MARQUARDT: I did see the email.

20 DR. LYNCH-WALSH: Okay. He's just looking  
21 for the rest of the information. I popped in  
22 people's names and email addresses. I just  
23 didn't have everyone's phone number readily  
24 available.

25 MS. MARQUARDT: Okay. And I'm just going to



1 double check because I know you mentioned as well  
2 that some people do have more than one email  
3 address they like things sent to, so I was going  
4 to just verify that both email addresses were  
5 provided to Max.

6 DR. LYNCH-WALSH: Okay. Perfect.

7 All right. That -- that's what I have there.  
8 Anybody have any additional comments? And then I  
9 think we're good to go.

10 Mr. Menzul, you have your hand up again or is  
11 that up from before?

12 MR. MENZUL: No, Madam Chair, from the  
13 Robert's Rules, I think it's somewhere in the  
14 12th edition page 611, they have sample, what is  
15 it, virtual meeting bylaws that we can, at a  
16 formal meeting in person, we can adopt that  
17 regulate the flow of conversation and my  
18 recommendation would be to kind of get rid of all  
19 this hand raising stuff, and, you know, so kind  
20 of put in control the chair as far as calling on  
21 people. That way we're not, you know, checking  
22 to see whose hand was raised or whatever. And  
23 it's a very thorough process that can -- you  
24 know, I've taken a look at.

25 DR. LYNCH-WALSH: Yeah, no, I mean, in truth,

1 I have two screens and if I were ever super  
2 organized before a meeting I could set up two  
3 screens. I've done it before, but it just gets a  
4 little discombobulated because I'm also sharing  
5 my screen and then going and pulling things.  
6 That's the reason I can't see hands. But I will  
7 certainly go -- if you send me a link with that  
8 reference I'll go look at it to see what we can  
9 incorporate.

10 MR. MENZUL: Understood. And also one -- and  
11 as I mentioned several times, this committee was  
12 created by statute, and, you know, it's obviously  
13 subject under Sunshine Law. My concern is not  
14 even, actually, just with the chief auditor's  
15 office, I think in general part of the reason  
16 this district has been a dumpster fire and the  
17 laughing stock of the country is because of the  
18 laissez-faire attitude that we're seeing, the  
19 casualness. Right? Being casual, that's for, in  
20 general, when you have a district that is, you  
21 know, doing everything right. And then you  
22 start, you know, Google or Apple, they start  
23 offering little perks and cute little open  
24 offices. When you're -- when you're a dumpster  
25 fire, to, you know, get up, you know, we need to

1 really kind of rein in and get, you know, one  
2 with the Robert's Rules. Chair, sure, you know,  
3 we have to start taking this seriously. Because,  
4 otherwise -- and, also, these employees that  
5 don't show up, I mean, I think the other meeting  
6 we had some people that didn't come, I would just  
7 --

8 DR. LYNCH-WALSH: They weren't required to  
9 come. So --

10 MR. MENZUL: No, but they should want to  
11 come. We're not their friends. This committee  
12 has a role that was intended by the legislature  
13 and I -- and this committee needs to start making  
14 sure that some of these employees -- whether it's  
15 government or private sector, what I've seen, I  
16 mean, it's crazy because you go to these meetings  
17 and, you know, nobody takes anything seriously,  
18 again, coming from the district. So --

19 DR. LYNCH-WALSH: I hear you.

20 I've got Ruth Carter-Lynch and we're going to  
21 finish at noon and I have something I want to  
22 share with you guys and a request to Mr. Jabouin  
23 to send something out. But Ms. Carter-Lynch?

24 MS. FERTIG: And I have my hand up, too.

25 DR. LYNCH-WALSH: Oh, Mary? Okay.

1 MS. FERTIG: Go ahead, Ruth. Sorry.

2 MS. CARTER-LYNCH: That's okay. First of  
3 all, let's just all take a -- take a moment here  
4 and let's just finish the meeting, and let's take  
5 a moment and realize that everybody on here is an  
6 adult. And we're not talking to children here.  
7 And I think we need to just chill out, finish  
8 this meeting, and deal with this stuff face to  
9 face, not on here. Okay? Because I don't have  
10 time anymore. I've got to go after this. But I  
11 would like for us to complete the meeting.

12 DR. LYNCH-WALSH: That is the goal.

13 Ms. Fertig?

14 MS. FERTIG: I just want to, just before we  
15 meet next time and we can discuss this further, I  
16 think, Mr. Menzul, and I'm so happy you're on  
17 here, you're very engaged in what's happening,  
18 but I would refer you back to many of the audits  
19 that have passed through this committee which  
20 have exposed many of the problems that you read  
21 about in the press. So I think -- I've served on  
22 this committee for a while. We've got some great  
23 people on it who are very serious about making  
24 sure that we provide the oversight for the  
25 district and we have worked hand in hand with the

1       auditors to do that. Often what we review is not  
2       popular, but it's necessary. And so I just  
3       wanted to assure you that it is a serious  
4       committee and I think you'll find that out as you  
5       spend more time around us. But I --

6               MR. MENZUL: My concern wasn't the committee  
7       members.

8               MS. FERTIG: I'm glad you're here because we  
9       need -- we need passion. Thank you.

10              MR. MENZUL: My concern wasn't the members of  
11       the committee.

12              MS. FERTIG: Okay. All right.

13              DR. LYNCH-WALSH: Yeah, I got that.

14              All right. So, finally, and it's noon, but  
15       to Mr. Menzul's point, there is a bulletin, Mr.  
16       Jabouin you were copied on this, so if you could  
17       forward it to the audit committee members, the  
18       subject is the state office of inspector general  
19       audit. Apparently the state will be coming in to  
20       conduct an audit on three areas, any intentional  
21       or willful actions to pass the SMART bond with  
22       insufficient or misleading information, personnel  
23       responsible for roofing issues, and those  
24       separation packages from 2023 regarding the three  
25       people that were identified by the OIG, or three

1 of the four. So that's coming. And it's  
2 relevant to this committee. So, Mr. Jabouin, you  
3 were copied on this?

4 MR. JABOUIN: I was copied on the public  
5 records request, as well. So I'll let the  
6 district go through that process, and once that  
7 is done I will forward that to the committee.

8 DR. LYNCH-WALSH: I got it. So, I'm asking  
9 you, who were copied on this bulletin, if you  
10 would forward it. If not, I will happily forward  
11 it. It's up to you.

12 MR. JABOUIN: Yeah, I will forward it, Chair.

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

14 All right. Mrs. Carter-Lynch, is your hand  
15 up from before? Because I'm ready to go, if not.  
16 Ruth?

17 (No response.)

18 DR. LYNCH-WALSH: Okay.

19 All right. So if there's nothing else,  
20 everything else we'll handle off-line. I've got  
21 my marching orders from the group as far as  
22 summarizing today and communicating that to the  
23 board. So I guess we can adjourn this meeting at  
24 12:02 p.m. Thank you everyone for all of your  
25 comments. Thank you to staff, Mr. Jabouin.

1 MR. JABOUIN: Thank you.

2 DR. LYNCH-WALSH: And I think we're good to  
3 go, Mr. Bass.

4 MR. JABOUIN: Take care. Have a great day.

5 DR. LYNCH-WALSH: All right. Take care.

6 MR. JABOUIN: Bye-bye.

7 (Meeting was concluded at 12:02 p.m.)

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REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

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

Dated this 16th day of February, 2024, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter





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