SCHOOL BOARD OF BROWARD COUNTY

SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

THURSDAY, MAY 9, 2024
9:31 A.M. - 11:56 A.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 202
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COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
MR. ANDREW MEDVIN
MS. JACLYN STRAUSS
MR. PETER TURSO
MR. LEW NAYLOR

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. DAVE RHODES, Task-Assigned Chief Auditor
MS. ALI ARCESE, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
MR. BRYAN ERHARD, System Support Specialist II
MS. LAURA WRIGHT, Clerk Spec C
MS. WANDA RADCLIFF, Clerk Spec B
MS. ELIZABETH F. GABAY, Auditor III, Internal Funds
MR. JEREMIAH L. CARTER, Auditor III, BTA
MS. MARCIA D. ROSENTHAL, Auditor III, Facilities

DISTRICT STAFF:

DR. JERMAINE FLEMING, Deputy Superintendent, Teaching/Learning
MR. ERNIE LOZANO, Director, Behavioral Threat Assessment
DR. JOSIAH PHILLIPS, Chief Information Officer
MRS. JUDITH MARTE, Deputy Superintendent, Operations

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting
BECON Broadcast
NRO Admin Mtg
Linda Ferrara
Carolyn Krohn

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Thereupon, the following proceedings were had:

- - -

DR. LYNCH-WALSH: Good morning everybody. I guess, are we ready to start? It looks like we have a bunch of people here. Are we missing anybody? A few.

Mr. Rhodes?

MR. TURSO: Excuse me, Madam Chair. Jaclyn, if you can't unmute, it might be because the phone or whatever you're using doesn't have microphone permissions.

DR. LYNCH-WALSH: All right. Well, let's go ahead and start. We'll sort out our technical issues. Mr. -- Mr. Rhodes, are you here?

MR. RHODES: Yes, I am.

DR. LYNCH-WALSH: Okay. Just checking.

All right. So let me go ahead and call this Thursday, May 9th Meeting -- Special Meeting of the Audit Committee to order at 9:31 a.m.

First up is the Pledge of Allegiance. I will not stand because that doesn't work well on Teams.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Okay. Thank you. I love the flag on Teams.

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All right. Mr. Rhodes, can we do a roll call?

MR. RHODES: Indeed. Ruth Carter-Lynch?

(No response.)

MR. RHODES: Okay. Rebecca Dahl?

(No response.)

MR. RHODES: Anthony De Meo?

(No response.)

MR. RHODES: Mary Fertig?

(No response.)

MR. RHODES: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

MR. RHODES: Rob Mayersohn?

(No response.)

MR. RHODES: Andrew Medvin?

MR. MEDVIN: Here.

MR. RHODES: Pavel Menzul?

(No response.)

MR. RHODES: Lew Naylor?

MR. NAYLOR: Here.

MR. RHODES: Phyllis Shaw?

(No response.)

MR. RHODES: Jaclyn Strauss?

MR. TURSO: She's here but she has no audio.

MR. RHODES: Okay. I'll go ahead and mark

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that.

And then Peter Turso?

MR. TURSO: Here.

MR. RHODES: All right. That concludes roll call.

DR. LYNCH-WALSH: Okay. Thank you very much.

It just occurred to me, we used to, when we had traditional minutes, it would list who attended and who wasn't in attendance and the district's been requesting that from other committees. So at some point maybe for the coming school year we need to start doing that again, I think.

Oh, it looks like Ruth is here.

MR. RHODES: All right. I'll notate that.

DR. LYNCH-WALSH: I see her.

Good morning. All right. You're muted, but good morning.

All right. So we can't vote, so I put approval just out of -- because I'm used to putting approval of the agenda, but, basically, we can't vote on Teams, so the agenda is what the agenda is.

Do we have any members of the public on-line to comment in general or anything specific?

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MS. CARTER-LYNCH: Hi. I'm unmuted. Thanks. But, now, I'll mute again.

DR. LYNCH-WALSH: Okay.

MR. RHODES: And I am unaware of any members of the public and we were not contacted by any prior to this meeting.

DR. LYNCH-WALSH: Okay. Thank you. I don't see anybody.

All right. So then I think we are up to the first item. So, Mr. Rhodes, I was going to have you and staff drive the bus on -- on this. So if you guys want to pull up the presentation or the first report? Which we have the BTA Training Program for School Year 23-24 and then -- let's see. And then the July '23 to December '24 -- oh, sorry, July '23 through December '23 is what that should say. So those -- which report do you guys want to do first.

MR. RHODES: We have scheduled for the training program first and then we'll go into -- and then we'll go into the monitoring plan. We -- I'll begin this by handing it over to Elena with Ali also providing any additional information that Elena would turn over to her.

DR. LYNCH-WALSH: Okay. So they're going to

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pull that up on screen; right?

MR. RHODES: I see it on screen here, but I'm not certain who put that up.

MS. ARCESE: I don't see it on screen.

DR. LYNCH-WALSH: Yeah, I don't see it either.

MR. RHODES: Well, hold on one second. You know why? I just realized why. Because when I opened that document it covered my screen and I thought that was on screen. Yet another rookie mistake.

So, Ali or Elena, would you be able to put that up on the screen so that you can walk us through at the pace that you'd like to present and follow-up with audit committee members questions?

MS. ARCESE: So, yes, I can just introduce the report and then I will hand it over to Ms. Pritykina so that she is able to give more detail as, obviously, she is the manager of both of those projects. So the first report that we're going to look at from that is the Behavioral Threat Assessment Training Program. This is more or less traditionally from prior audits. This was the training people did, usually the first

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set of attributes that were tested in the past. So we looked from July of 2023 to December of 2023 to look at the requirements based on the district's requirements and what the state requires and we tried to ensure that those were in place.

Overall, it appears that the entire, just based on the sample that we looked at, so we looked at all 226 locations, slash, schools, and one center. And so based on all of that information I'm just going to scroll down to the summary where it shows that all complied. So the schools were able to -- and, again, Ms. Pritykina can give more detail on all of the different components and what that means, but, ultimately, we do have -- we did provide one recommendation where there was consistency and more or less unity throughout the district as far as what the requirements are. And, obviously, the Behavioral Threat Assessment Team provided a response that they would be making sure that in the upcoming school year that there -- that the requirements is what those prior trainings would be. And, again, Ms. Pritykina if you want to go ahead -- I can start at the beginning, if you want to do

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just a quick summary of what the report overall, what you have done.

MS. PRITYKINA: I'm sorry, Ali, I was hearing you very -- the quality of the way it was transmitted, I didn't -- so could you please repeat what you want me to do, describe what, the whole audit or specific things?

MS. ARCESE: Yeah, pretty much give an overview of the results.

MS. PRITYKINA: Okay. Yes. So, basically, what we did, we concentrated not really on the BTA process, itself, on the threat assessments themselves, but on the items that are required for the district to be done at the beginning of the school year. So, basically, this is all the training for the teams, the assigning, first assigning the BTA teams for each school, and the schools should be consistent of the required members. And then all the teams needed to have the training before the school year began, of the many new team members, within the 90 days of their assignment. And also we were going by the policy that was affected at the beginning of the school year, but keeping in mind the new upcoming law that was effective from January 1st. So we

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did -- the BTA department asked us to include certain things that were not necessarily in the policy at the time. And this is actually to verify that the team assignments were consistent with the new upcoming law. And there are certain things, like, for example, the emergency rule that required the district to have a district threat management coordinator assigned by July 1st. So those things in preparation for transition to the new rule, we looked at those as well.

So, again, this was just concentrated on the assignment of the teams and training of the teams. And then the next step was to look at the BTA training of the teams and the actual student community. And so, basically, the first attributes that we used to have in the prior audit, we concentrated on them in this particular audit.

Are there any questions?

DR. LYNCH-WALSH: Do you guys have any questions? Because I have a couple. I want to give other people a chance.

MR. NAYLOR: Nathalie?

DR. LYNCH-WALSH: Lew, is that you?

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MR. NAYLOR: How is the training offered?

DR. LYNCH-WALSH: Well, which level, Lew?

MR. NAYLOR: Well, they're talking about the required training for all the BTA members, the team members.

DR. LYNCH-WALSH: Gotcha.

MR. LOZANO: Yeah, so I could -- good morning everybody. Ernie Lozano, Director of Behavioral Threat Management in Broward County Public Schools.

So, again, to prepare for January 1st, 2024 we had to retrain the entire district on the new Florida model. From that time period we probably trained over 4,000 individuals. Not only did we train the four required members of the team, we also included -- in Broward County we trained every school administrator, every guidance counselor, every social worker, every psychologist. Because this work is important. And even if you weren't serving on the school-based team, you may be a district person who may need to support a team, so you needed to be in training. So we ran full-day face-to-face trainings from August through December. We were pretty much running them daily to retrain the

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entire district. And then our principals, vice chairs and chairs had to do an additional four-hour role-specific training that we also did face to face. So our principals, chairs and vice chairs pretty much did a full day and another four-hour training to be fully certified. And then your school-based team members had to do a full-day face-to-face training.

MR. NAYLOR: Thank you.

MR. LOZANO: You're welcome.

DR. LYNCH-WALSH: Did that answer your question, Lew?

MR. NAYLOR: Yes. Thanks. Just a second follow-up. Is there a training provided -- I know that each district has it's own BTA program?

MR. LOZANO: No.

MR. NAYLOR: No?

MR. LOZANO: Yeah, so it's state statute. It's State Rule 6A.10019. And all districts in Florida have to implement the Florida model, and those are the required state trainings. So we can't change their trainings.

MR. NAYLOR: Okay. That was my question. Thank you.

MR. LOZANO: Those trainings are developed by

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the State of Florida.

DR. LYNCH-WALSH: Okay. Anyone else have a question?

(No response.)

DR. LYNCH-WALSH: All right. I have a couple of questions on training. Because I guess this is all on training. On page 7, and I'm trying to follow, because I usually rely on Mr. Mayersohn for BTA questions, but 7a, 7b, 7c, so the question was, did the school orient students annually, and all three of these have checkmarks. But then there are process improvement recommendations. It says the delivery methods and content and consider creating a uniform grade level specific content and mandated delivery format.

So then when I started scanning the responses, the response to recommendation 1 says that by July 1 they'll provide uniform, age-appropriate content in recognizing behaviors.

What format will that be?

MR. LOZANO: So we have videos. So we have created, See Something Say Something videos that include threat awareness and threat reporting, the programs we use in Broward County. We are

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working with, gosh, I want to say their title right, Student Climate Equity and Diversity, because there's also requirements they have to do to orient students to the code of conduct. And in one of the new state statutes we have to orient students within the first five days of the school year. So we are creating a uniform presentation for all schools to use so that we deliver a consistent message on this work. Because that was kind of again, now, where schools were kind of taking our programs but putting together their own presentations. So we want to just make sure for consistency purposes as we move into next school year every student receives the same message in Broward County Public Schools.

DR. LYNCH-WALSH: Okay. So thank you for that. As a mother of two teenagers, one is a junior and one is just finishing her first year in college, the one that already completed Broward schools would complain about the videos, not necessarily for this, but for other subjects. So beyond videos, because I would think something hands on, scenarios, are there plans for something beyond videos? Because I can tell you

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that the kids do not find them effective.

MR. LOZANO: So, again, with the video you're going to have staff presenting. That video is one piece of their beginning of the year orientation with students. And we're going to have to continue throughout the year, to exactly what you're saying, provide opportunities to have conversations with students and staff. Because just doing it at the beginning -- and like right now, right, we're a few weeks away, it's important right now to remind students the importance of even making false threats; right? And making sure students understand their supports we have in the district to support students with mental health through the summer.

So we have to work with our guidance counselors and our school-base teams to do exactly what you said, provide some hands-on --

DR. LYNCH-WALSH: Interactive.

MR. LOZANO: Correct. For our students.

MR. TURSO: Madam Chair?

MR. RHODES: Yes. Is there a hand up?

MR. TURSO: Yeah. Well, it's a proverbial hand. It's Peter Turso. I have -- I have a question on this for -- for Mr. Lozano.

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DR. LYNCH-WALSH: Okay. But on the student training?

MR. TURSO: Same exact. Oh, yeah, right where you were with your own children, same exact problem.

DR. LYNCH-WALSH: Okay.

MR. TURSO: So I think Dr. Walsh hit it on the head where, so we have these videos and our kids watch the videos, whoever's watching the videos for that matter, that's great, but I can watch a video on how to build a thermonuclear reactor but I might not understand it.

Is there anything done to gauge if this video is, actually, being absorbed? Because, like I said, and like Dr. Walsh said, we can watch videos, but is there a measure beyond that?

MR. LOZANO: So this is great feedback for us as we develop this part. So we will look to kind of add to get some feedback and get some type of follow-up activity to gauge the understanding of the material and presentations we put together. That's great advice.

MR. TURSO: Okay. Thank you.

DR. LYNCH-WALSH: And that goes across the board. I mean, I would treat this -- this is an

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institution of learning, so I would treat this, I would have a rubric, activities, assessments. It's all -- to me, this is all learning, because it's training, which is just another word for teaching with the goal being some expected learning outcomes. Because I notice the recommendations speak to the student orientation and then the timing, like specific due dates, which I think you've addressed. But then 7b talks about orienting staff. And since their observation about the delivery methods and content of the student orientation varying among the schools and grade levels, will there be uniform training for staff and the community together?

MR. LOZANO: I should put this -- I should put this group on the state committee. So the state is developing a uniform training for all districts to use with staff that we should have at the beginning of this school year to, again, provide a uniform message to all staff in the State of Florida on the effective implementation of the Florida model and then we will have to, obviously, add some additional content to be Broward specific with our specific programs. So

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there is a uniform presentation coming from the state and their goal is to have it to us prior to the start of this upcoming school year.

DR. LYNCH-WALSH: Okay. And then for the community -- like the volunteers that are in the school, you have people that volunteer in the school, you have SAC, SAF, PTA, would the training for those -- I know they're not mandated, because that was one of the things that we were concerned about when the policy was being developed, that volunteers were being held accountable for not reporting something without even having an idea of how to identify the thing that they're being told they have to report. So what -- will the training be similar to staff or, you know, for the adults as opposed to the kids, you know, the non-staff adults, the school community?

MR. LOZANO: Yeah, I think that video should be appropriate for all. So I haven't seen it yet, but we -- between the one for students/staff, we will need to have a coordinated presentation that we deliver to our volunteers in our school communities.

DR. LYNCH-WALSH: Okay. So those were my

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questions.

I admit that I might not have read through -- well, there's not too much in here, so those were my main things, was the training. And --

MR. LOZANO: I think a hand just popped up.

DR. LYNCH-WALSH: A hand just went up? Okay. Oh, it's Mr. Mayersohn. Yes, Mr. Mayersohn.

MR. MAYERSOHN: How are you? How is everybody?

DR. LYNCH-WALSH: Alive.

MR. MAYERSOHN: Yeah. So Mr. Lozano, I've got a question for you. So looking in the backup you have the 2023-2024 procedure manual. Is there a manual for the 2024-2025 year or is there none because it goes to the state plan?

MR. LOZANO: Yeah, so right now we use the -- all districts have to use -- the state has their procedure manual. So what we are looking to do is add some appendices, because we can't change any of the language that the state has. But for our Broward specific processes moving into 24-25 we want to clearly define process and procedures for, again, how to document a behavior threat assessment monthly meeting.

MR. MAYERSOHN: Right. Well, for instance,

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like -- that's my point. I mean, the monthly meetings that you have, so that staff knows that they need to meet monthly, that they need to document the meeting monthly, and that -- I mean, my opinion is you should -- you should have a requirement that by such and such a date those meetings are scheduled. So that if you need to intervene, if you see a school that's having trouble, you guys can hop on a monthly meeting to help them, you know, get a better understanding of how they need either to report, identify, or whatever the case may be.

MR. LOZANO: Yeah, we do that -- we do that now. We monitor -- as the department we monitor all the schools' monthly meetings. We verify that members that are supposed to be there are present and we also verify that they discussed all students who have an active plan and review those plans and those students each month. So we're actively doing that work pretty much every day.

MR. MAYERSOHN: Right. Is this -- is this documented or is it not documented? Like, do you show that -- have a documentation that --

MR. LOZANO: Emergency Suite is the platform

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we use, and all schools document. And then we have a platform for our charter schools and all our charter schools document their monthly meetings and --

DR. LYNCH-WALSH: Uh-oh.

MR. MAYERSOHN: Is that him or me?

DR. LYNCH-WALSH: It might be him. It might be Mr. Lozano. Because we're all here.

MR. TURSO: We lost you, Mr. Lozano.

MR. LOZANO: Can you hear me now?

MR. TURSO: Yes.

DR. LYNCH-WALSH: Yes.

MR. LOZANO: We -- Yes, we monitor through two platforms, one for our traditional schools and one for our charter schools. All schools' monthly meetings, that their members are present and that they have reviewed all the students on active plans and they're implementing the supports they've put in the plan with fidelity.

MR. MAYERSOHN: Okay. So I guess -- so I guess at that point that it is monitored if it was in the audit plan or the audit group wanted to take a look and see, you know, here's a -- although it may not be -- I don't know. Is it part of the attributes to review?

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MR. LOZANO: Yeah. So that's the second piece. We are going to get to that next because that was part of the monitoring plan audit. So we'll kind of get to that in the next iteration of conversation.

MR. MAYERSOHN: Okay. All right. I'm good.

DR. LYNCH-WALSH: You're good? Okay.

I don't see any other hands up, but I have two last things. On page 8 in the process improvement recommendation, one of the recommendations is written, the OCA recommends that the District establish. The other one says the District could consider creating a uniform grade-specific content. Now, obviously, they're saying that they're going to go ahead and do that, but I think the recommendations need to be written consistently. And there's no ambiguity in the OCA recommends, where there is ambiguity in the District could consider. If it were me, I'd go with the OCA recommends. They're either going to do it, not do it, in their response. But when you say could consider, that's a little weaker than a straight-up recommendation. Because it is labeled recommendations. And the thing being recommended makes complete sense. So

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I would just be more direct.

And then as far as threats, is a bomb threat a type of threat that could be made that the BTA team would have to evaluate?

MR. LOZANO: 100 percent. We evaluate all of those as well.

DR. LYNCH-WALSH: And the reason I ask that, and I'm going to share my screen a second, is at DAC last night we had, someone from Discipline was there, and she mentioned the word "bomb", which triggered me because there are all these safety & security policies. This one, the bomb threat procedure, hasn't been touched since 1991. And I'm just wondering, who's responsible for all of these safety & security policies and procedures being updated?

MR. LOZANO: Yeah, so that would be SSEP, not necessarily the BTA Department. Although, we would probably have a hand in this. So I would say the point of contact for this would be Mr. La Rosa, the Director of Safety & Security. And Kim Johnson.

DR. LYNCH-WALSH: All right. Who is Kim Johnson?

MR. LOZANO: She is right now the Director of

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Student Support in SSEP. So she -- she puts together our, like, tabletop drills for schools; she monitors their fire drills; their safety drills; their active assailant drills.

DR. LYNCH-WALSH: Okay.

MR. LOZANO: So she's the director. She's like -- she works side by side with La Rosa.

DR. LYNCH-WALSH: Uh-huh. Okay. Yeah, I was just wondering, because there's a policy review project going on and there are a handful of other safety & security related policies and I don't believe they've been updated either. So it's -- so -- and then if you Google bomb threat policy or bomb threat procedures, out, you know, just on Googling, Homeland Security, I think cyber security agency pops up and everybody seems to have adopted the same checklist except us. So bomb threat procedure, it's, you know, the first thing that pops up. And it's all the same checklist. Like nobody's trying to reinvent -- this one. It doesn't pop up on that one. Hold on. No one's trying to reinvent the wheel. It's the same one that everyone's using. So this would seem to be like an easy fix and it's readily available on the Internet. But -- and

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you could make it a fillable form as opposed to a piece of paper. But I'm just kind of curious as to why these haven't been prioritized given the importance of these -- and there are other -- like that's just one type of threat. What are we doing for other types of threats is what I would be curious to see. So I guess we'll follow up on that so we have an answer before the 16th, when, if we have any -- if we're going to do any motions, they would come on the 16th.

All right. So I think we're good for moving to the next report.

MR. RHODES: Dr. Lynch-Walsh, can I make a comment, please?

DR. LYNCH-WALSH: Sure.

MR. RHODES: I just wanted to let you know that your comment regarding the use of the verbiage, the OCA recommends, that's more active voice and that will be communicated to the entire staff for any report that comes out of this office.

DR. LYNCH-WALSH: Okay. Sounds good to me.

All right. So who's driving on the second report and do they want to share?

MS. ARCESE: Good morning again. So this is

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the second report for the Behavioral Threat Assessment. This was focused on monitoring plans from the period of July 1 of 2023 through October of 2023, and they were traced through December of 2023. The sample size was 35 monitoring plans, of which -- and I'll scroll down so that I can show -- 35 monitoring plans of which 26 were considered very serious. That was all of the very serious threats that were identified in this period. And an additional nine monitoring plans that consisted of serious threats. So the sample focused on very serious and serious.

So the results, ultimately, we did find findings and so that information is within the report. I don't know if Ms. Pritykina wants to add any additional content to that, but I just wanted to give a summary of the report as a whole.

DR. LYNCH-WALSH: All right. Thank you. Does anyone have any questions or does staff have anything you want to add? I'm scrolling through this. I saw 43 percent.

MS. PRITYKINA: That is a comparison to the prior audit on page --

DR. LYNCH-WALSH: So we have gone from 43

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percent to 20 percent.

MS. PRITYKINA: Yes. Yes.

DR. LYNCH-WALSH: So is there an explanation for why -- because I believe this area continues to be problematic. We'd have to go back further. And so you have 7 -- 7 failed this time as opposed to -- well, that's -- wait, you only looked at 7?

MS. PRITYKINA: No, we looked at 35 and 7 of 35 had some issues with the documentation of either logs or CPS, the Collaborative Problem Solving team agendas or missing school-based counseling referrals. So the 7 is actually a combination of all different things that were assigned on the monitoring plan and some of them were missing a piece of information. So, for example, if you had monthly logs and one or two days were missing, we would consider that an exception.

DR. LYNCH-WALSH: Right. Okay.

MS. ARCESE: There's a more -- more explanation on the finding on observation number 2 where it gives more specific examples of the failures.

DR. LYNCH-WALSH: What pages -- what are we

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looking at?

MS. ARCESE: That's page 11.

DR. LYNCH-WALSH: 11; okay. My copy's in black and white so sometimes it's difficult to -- so does anyone have -- does anyone have any specific questions?

MR. NAYLOR: Nathalie?

DR. LYNCH-WALSH: Yes, Lew?

MR. NAYLOR: Just a question. I see that there's some comments about variances between Pinnacle and TERMs attendance records and I'm wondering if the implementation of the new Focus app will alleviate some of those problems?

MR. LOZANO: It should, because it's the same system. So both of those attendances will now sit in -- like Gradebook is Pinnacle and attendance is TERMs, whereas now both of those symptoms sit under Focus. So the system should be uniform. So as we move into next year we're all hopeful, just like you just said, that it will alleviate the discrepancy in the recordkeeping.

MR. NAYLOR: Thank you. And just a housekeeping question. I see on here a completion date of March of '23. Is that a

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scrivener's error or is that when this stuff was done?

MS. PRITYKINA: I'm sorry, I don't see --

MR. NAYLOR: If you look at any in those -- in that table, any of the stuff was completed March 21st of '23, I think. Is that -- is that when this stuff was --

DR. LYNCH-WALSH: That's the last time they looked compared to July through December of '23.

MR. NAYLOR: Okay. Thank you for the clarification.

DR. LYNCH-WALSH: Yeah, it's coming back to me. Because they filled it -- so the only months we don't have results for is May and June of '23, which --

MR. LOZANO: Correct.

DR. LYNCH-WALSH: Right. So that's kind of moot at this point because then we started a whole new system. So then the next audit would then look at, you know, once everything kicked in this January.

All right. I do not see any hands raised, which would suggest nobody has questions or comments. When would the -- when's the next period, refresh my memory, that we're looking at?

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Like what timeframe would the next audit cover?

MS. ARCESE: I believe they are finalized, they're in the finalization of the attributes that were not tested as of yet, so it's -- - and, Elena, do you want to give more insight on that?

MS. PRITYKINA: Yeah, I was just going to ask you if you want me to go over that. We actually are in process of getting the results from the fieldwork that we've done and we took a period beginning January 1st through March 31st of this year. And this is on the new Florida model procedures. So, we did -- we have a meeting coming up with the BTA Department about the findings and we're hoping to finish it soon. So that's going to be just the documentation process of the actual assessments of the threats and concerning behaviors.

And, again, this new model, it's not only threats, it's actually concerning behaviors so it could be different things included in there. It's a slightly different approach.

DR. LYNCH-WALSH: Thank you. All right. I think because everything changed and I don't see that Jaclyn -- I don't see anything in the chat -- Jaclyn, do you have anything? This is

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really weird, you not having audio, but I don't see anything in the chat. So I think we're good on that.

What would be -- so if you're looking at January 1 through March 31st, when would we get -- when would we get that, the March results?

MS. ARCESE: So we are hoping that either by June or depending on what is available to -- because there's a lot of reports and I know that Mr. Rhodes is trying to accommodate that. If not June, then whatever that next audit committee date would be. But, yeah, we're ready to move forward because the next report, we would like to have it presented.

DR. LYNCH-WALSH: Yeah, I think we have a packed agenda for June and this was not scheduled initially. So unless we did a special meeting to go over BTAs, that way we do it before the summer kicks in if there's anything that needs to be addressed prior to the start of the school year, but we can talk about that some more at the regular meeting once people marinate on it. So I'm good on those.

All right. So I guess we're good to move on to the next item. Thank you.

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MS. ARCESE: Thank you.

DR. LYNCH-WALSH: All right. So next up we have the proposed audit plan for Fiscal Year 25 and we wanted to start with a look back at the Fiscal Year 24 Audit Plan, and then, of course, the risk assessment, which there should be a link -- is there a link to that, Mr. Rhodes? Where did we leave off with that?

MR. RHODES: I'm sorry, I was pulling up the prior audit plan. What are you looking for a link for?

DR. LYNCH-WALSH: Oh, it's there. The District-Wide Risk Assessment.

MR. RHODES: Yeah, that's there.

DR. LYNCH-WALSH: Okay. I was just making sure. And then you said you were pulling up Fiscal Year 24. So, Mr. Rhodes, would you like to go over A and B?

MR. RHODES: Sure.

DR. LYNCH-WALSH: The audit plan from Fiscal Year 20 -- I know you didn't do it, you're not responsible for it, but I'm sure you reviewed it.

MR. RHODES: Yeah, let me share my -- my screen.

DR. LYNCH-WALSH: Great.

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MR. RHODES: Okay. So can everybody see that?

MR. NAYLOR: Yes.

DR. LYNCH-WALSH: Yes.

MR. RHODES: Is it large enough for everyone to read?

DR. LYNCH-WALSH: Yeah.

MR. RHODES: Okay.

DR. LYNCH-WALSH: Well, it is for me.

MR. RHODES: So, as you mentioned, this was put together and reviewed May and June of '23, and then, ultimately, approved by the board in July of '23, which was over a month before I began my new employment here with the district. However, one of my first acts of business was to kind of go through this and see what it was that we had completed in the prior year, which was 92 percent of the items that were listed in the audit plan, trying to identify as I went along how things would get rolled over into the next plan as needed, as well as what areas were identified as areas of risk prior to me getting here.

We are currently going through -- I'm going to scroll through this real quickly so we can get

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past the prior and get into the current audit plan. And this is the audit plan that we're going through right now. We're taking a look at this so that we can give a report in the upcoming proposed audit plan to show what was completed out of this audit plan; what is it that we are either going to roll over into the new proposed audit plan; or closeout because they're completed; as well as other items may end up in the long range planning if they have been usurped by items that were identified in what we'll be looking at soon, which is the risk assessment. Because there are items in the risk assessment that appear to be more timely and more in alignment with being a higher priority in the upcoming proposed plan.

So as we go through this, again, I'm unable to give you a percentage of completion of this report right now because we're synthesizing that information right now as we prepare the upcoming proposed audit plan. But what I can tell you is that between the, I'll call them rolling reports that we have to have going, which is our internal funds, our property and inventory, and then the bond oversight type reports, those are constantly

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in motion. We are quickly approaching the 90 percent mark on the internal funds reports that are included in this audit plan, which should be -- at the conclusion of the June 20th meeting it is our goal to have that 90 percent mark met.

The other thing is, is that as we look at and we see what items we have when we put together the upcoming proposed audit plan, we're looking for some possible synergies for any items that may not have been completed in this audit plan with items that are listed in different areas in the audit risk assessment that we just received so that we might be able to capture the items that have been identified as high risk now as well as items that may be able to be incorporated into scopes for the future audits, provided that they are consistently similar and sufficiently similar.

We are currently -- as you see in line item number 3 here, we are currently undergoing a peer review as we speak, which is approximately a year later than it was supposed to have been done. So where they would normally do it every three years, in this case they're doing it as a four-year peer review. So we're looking at all

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four years to get us caught back up. They are in the process of wrapping it up and we expect a -- a preliminary report for us to be able to respond to on or about May 24th. We're looking forward to that because we are in a current -- I guess I would call it a current change with regard to our attention to quality assurance, quality control, as well as processes that need to be updated from where we were before. We have our own ideas, as well, as what we will take into account from the responses and the observations from the peer review firm. And that will help us not only in improving the way that our reports are written, but also our ability to continuously meet the requirements of our audit plan throughout the course of the year.

So this is really looking at things that were put together based on Mr. Jabouin's professional judgment at the time and his assessment of this. I wanted to just let this committee know, and in some ways I have communicated this, but being here for the short period of time and being gone for 12 years, the entire audit universe and the risk associated with that audit universe has shifted from what it is that I recall. It's the

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reason that I reached out to have a firm come in here and do this audit risk assessment so that we can have something that we know that takes into account everywhere from the observations and concerns of audit committee members, board members, and the various crews areas of management so that they can answer that proverbial question, which is, what keeps you up at night? And what is it that you need to be able to better complete your mission?

So as we continue to go through this and audit it, so to speak, we're going to identify the percentage of this that's completed; we're going to identify what of it is going to roll into the new report; and then what of that is going to be in some way synthesized with the risk assessment document?

So if there's any questions about that, I'll be happy to answer that. This document has been out and available for the whole year. So it's probably not that much of a new look. But if there are any questions about it, I'd be happy to give any answers to the best of my ability.

DR. LYNCH-WALSH: All right. Anybody have any questions regarding the preexisting audit

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plan, the Fiscal Year 24 audit plan?

Okay. I don't see a hand. I don't see a chat.

I do have a question. The peer review results, you said you'd have them around the 20th?

MR. RHODES: Around the 24th is when their engagement letter stated that they would be able to provide that, that preliminary for us to respond to.

DR. LYNCH-WALSH: Okay.

MR. RHODES: So, you know, when people ask the question, who audits the auditors, well, this is who audits the auditors.

DR. LYNCH-WALSH: Right. So when would you do your responses and the peer review would be available to the audit committee?

MR. RHODES: What -- I think the way the process is going to work is quite similar to the way that ours work, which is that we would provide our responses to their findings, they would provide us with a final report, and when that report is finalized we would bring that information to your attention and we can get that on the first agenda that's available.

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DR. LYNCH-WALSH: Okay. So considering it wouldn't be May 16th, that would leave June 20th, or, once again, a special -- you know, it winds up in the same place with the next BTA audit, potentially, because we have so many things already on -- we have to discuss the proposed audit plan June 20th; we have the last of the Internal Funds; RSM Roofing; Healthy Vending, Discipline, Property and Inventory; and that's for the June 20th meeting already. So that's kind of sounding like it might need to go wherever the BTA audit goes so we can wrap up the year and not start the next fiscal year with things sort of dangling.

MR. RHODES: Okay. Noted. And also I just wanted to let you know that I think Mr. De Meo had a question.

DR. LYNCH-WALSH: Oh, now, he does. Yes, Mr. De Meo?

MR. DE MEO: Yeah. Mr. Rhodes, how was this report, proposed audit plan, affected by the work that Carr Riggs did? Does it incorporate their work or is it -- was it done before they completed their work?

MR. RHODES: Well, it's for the upcoming year

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so it doesn't have any impact on any of the work that they're currently doing. And we're going to be very selective in what it is that we would use them for if they end up being a part of our upcoming RFP responses and award for that contract.

Am I addressing your question in a way that you intended it?

MR. DE MEO: Well, yeah, I wanted to know if the proposed plan considered any of the information from Carr Riggs, and it sounds like it did not.

DR. LYNCH-WALSH: No, can I clarify? Remember, this is the one Joris did. This is the one preexisting. This is from this, this school year we're in now. So, if anything, the opposite would occur, where Carr Riggs Ingram might have looked at this in doing their risk assessment.

MR. RHODES: Yeah, let me go a little deeper into that. So Carr Riggs looked at a lot of things, including our reports, including this audit program -- audit plan, as well as having all the interviews that they had with the various folks around the district to find out what they needed to know about where the inherent risk is.

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So this is looking backward, what's on the screen right now. What I'm about to put up on the screen when we get done with this conversation will begin to look at what the future is going to look at what the future is going to look like with regard to the audit plan. As -- you'll see this is identified as a risk assessment coming up, as well as they identify it as a proposed audit plan, but it's proposed audits that they have made as recommendations within their risk assessment. We will, actually, through the use of my professional judgment and through the information that's available from the rollover from this current audit plan, as well as the recommendations that they've made in their risk assessment, and including some of the risk that I've been able to assess in the time that I've been here, will all go into hammering out what's going to be the proposed audit plan that's going to be presented to the board at a workshop on May 29th.

DR. LYNCH-WALSH: Okay. We may want to dispense with this, you know, previously developed audit plan and pull up the risk assessment so that we're focused on moving -- on

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forward moving.

MR. RHODES: Okay.

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

MR. RHODES: Oh, great. I have to apologize. No, I went to pull that up and now all of a sudden I got a notification that it's installing an update for -- I think it's done now. Let's see if this works.

Ali, I don't know if you're having the same issue as I am, but if you can pull up the risk assessment and share it on your screen? Mine seems to be having an Adobe update as we speak.

DR. LYNCH-WALSH: And, if not, I'll pull it up.

MR. RHODES: That's the -- I don't know if that's the part that we want to look at. That's the engagement, but the actual districtwide risk assessment was the item that I think we were trying to look at.

DR. LYNCH-WALSH: Well, we can pull up the engagement, because I'm not sure we ever did -- the statement of work, you mean?

MR. RHODES: Yeah. Go ahead and pull the engagement up. Yeah, there you go. And if you can make that a little bit bigger? Does that

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help everybody, that size?

DR. LYNCH-WALSH: Everybody? I'm pulling up something real quick. I want to pull up the audit committee bylaws. Just a second. Can everybody see the statement of work?

MR. NAYLOR: Yeah, if you can make it a little bit larger, that would be great. Thank you.

DR. LYNCH-WALSH: Okay. All right. Mr. Rhodes, do you want to do like a synopsis?

MR. RHODES: Sure.

DR. LYNCH-WALSH: Okay. Thank you.

MR. RHODES: While Mr. Jabouin was on his leave prior to his final separation I was designated as the chief auditor for that period of time. And during that period of time I reached out to Carr Riggs & Ingram to tell them what it was that I wanted to have done; discussed the fact that they had done these for many school districts throughout the state; and that they had ideas of how to do this and how to do this most efficiently. We looked at it, we discussed what it is that he wanted to do. They provided us an initial cost. We negotiated that down to a not-to-exceed and they provided us the report

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that included the different procedures that they looked at and that -- ultimately, the deliverable that we sought. And that gave us a series of audits based on the highest level of risk that have been now spread through a three-year period. Because they know, as we do, that when it comes to internal audits over and above what it is that our -- what I called earlier the rolling type audits, that to fit in 15 to 17 audits with the use of internal and external resources, that was going to be what it is that we were focusing on, and that is what we managed to get in terms of that deliverable.

So the idea here was that it was just a discussion with them about how would we manage to put together a risk assessment for the audit -- upcoming audit plan that would be specific to our district's needs, but also consistent with the way that they've done these engagements with other districts throughout the state.

DR. LYNCH-WALSH: Okay. Thank you.

Anybody got any questions?

(No response.)

DR. LYNCH-WALSH: So then, if not --

MR. DE MEO: Yes, I do.

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DR. LYNCH-WALSH: Yes, Mr. De Meo?

MR. DE MEO: The Appendix A is something, I think, that should be focused on. And it lists the areas and their relative risks. Appendix A is the last four or five pages, six pages of that document. Not that document --

DR. LYNCH-WALSH: Oh, you mean the actual risk assessment?

MR. DE MEO: I'm sorry. Yeah.

MR. RHODES: That's okay. I've managed to get that document up now. If you'd like me to share my screen, I can pull up the proposed risk assessment.

MR. DE MEO: Chair, would you like me to hold my comments until --

DR. LYNCH-WALSH: We get to the -- yes, let's do that.

MR. RHODES: Hang on one second. I'll have that up in just a second.

DR. LYNCH-WALSH: There we go.

MR. RHODES: Okay. So let me kind of go through the idea of what this was. We'll talk about this overview just a little bit as we go through this, because their executive summary really kind of looks at the fact that there's a

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-- there's a recent Florida statute that has been passed that says that now there is a requirement that a comprehensive risk assessment be done every five years. That was implemented July 1st, 2023.

DR. LYNCH-WALSH: 4. Oh, yeah, '23.

MR. RHODES: Yeah, '23. I almost slipped and said 2024, myself.

And so what happened was, our timing was good to be on top of this. It was really kind of just confluence of good fortune for us. Because to get on top of this from the very beginning, I think, is helpful for us and I've already received a couple of calls from other districts that were asking some questions about this because they were being made aware of this new requirement per statute as well.

So between the fact that our audit policy -- audit department policy calls for us to have an annual audit plan, and that it's now also a requirement of the statute, we put these things together and made use of Carr Riggs & Ingram's assistance to help us do that. What they looked at was our entire audit universe, identifying -- I mean, this is a very simple graph to read. I

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think it's great. Understanding the existing risk of the operational environment; rate that -- the risk of the audit universe; and then, ultimately, put together a prioritization list. They've used, as has probably already been seen by anybody who's looked at this, the fact that they're using very easy to read heat maps that show where these risks lie based on the areas that they're looking at, the functional areas that they were looking at one at a time.

So, they're looking at factors that involve governance, turnover in leadership, staffing vacancies in key positions, funding constraints. I mean, everything that we're absolutely going through right now. So this is also very timely with regard to how we would consider those risks in addition to what may have been considered into subjective risks that may have been the case in the past several years when these audit plans were put together.

So, for an example, the heat maps, this is just -- from the executive summary level, this is just a look at the organizational risks that we're feeling. And I think everybody can see that those are all pretty spot on. I'm a little

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bit surprised in our current situation that finance wasn't a little bit higher and a little bit further to the right. But this is all certainly based on questionnaires as well as interviews with audit committee board members and staff. So that is a -- it's still a subjective look of what this is. The fact from my professional judgment is that finance is probably a little bit higher risk than that. It's one of the ways that I was describing before that this is just one of the tools in the box that will help us to be able to put together the proposed audit plan as we bring it forward. So, with that --

DR. LYNCH-WALSH: Mr. Rhodes, if I can interrupt a second? So on the two -- oh, good, Lord, it's too early, axis --

MR. RHODES: Yes.

DR. LYNCH-WALSH: Likelihood is a measure of what and magnitude is a measure of what? Just for the good of the group.

MR. RHODES: So the likelihood is the likelihood of this risk being realized. The magnitude is the likelihood that it would have a greater impact if it was realized. So these are

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the ideas of why we would want to address these in the audit plan, to go out and get a look, make sure the proper controls are in place and to make sure that whatever management is doing is set to address these risks at the level that they've been identified.

And, by the way, I don't disagree with Safety & Security being where it, I just -- while I was talking about Finance. I didn't want to make any implications that I think anything else fell somewhere other than what it might show.

DR. LYNCH-WALSH: Right. No, agreed. Given where we are with the general fund balance and lack of reserves right now, you know, until next year with capital, I was kind of surprised. But it kind of looks like they're all jockeying for the, you know, top right quadrant position, so -- well, once we drill into these, though, we'll get a better sense of what was driving that.

MR. RHODES: So this page, like I said, where they'll call this a proposed audit plan, this is where they would propose the resources would be used for the three years that are listed in the columns here. There always seems to be a pretty high concentration of audit activity that they're

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proposing for the Facilities area and the IT area. I think that makes sense to everybody in this group. I can't speak for everybody in this group, but I think, historically, what it is that we've seen have been items that are pretty routinely in that area and also pretty routinely calls for us to use some of our outside cadre that has the experience to look into those things, the resources and experience to look into those areas specifically.

If I can move on from this page? If there's any questions I'll take those before I move on.

DR. LYNCH-WALSH: I don't see any hands or chat -- chatter.

MR. RHODES: So, we'll move on. What I'm going to try to do is -- if you guys feel that it's important for us to go a little bit deeper into the scope and purpose, I can take a second and talk about this. Otherwise, we can start to go into some of the different functional areas where they give a little bit more detail on the different audits that they're proposing based on the risk. I'll leave that up to the -- to the group to decide.

DR. LYNCH-WALSH: I think we've kind of

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covered this, so we probably want to see what's driving where everything landed, sort of to Mr. De Meo's point.

MR. RHODES: Yeah, this is just a very brief overview of what I've already mentioned. This identifies and it goes into exhibit -- the Exhibit B --

DR. LYNCH-WALSH: B; yeah.

MR. RHODES: -- at the end of this, which really shows, not by name but by position, who all was interviewed for this, the information that they synthesized into this report.

And so we can see there that we've got about 41 individuals that were interviewed. However, I am aware that some of those interviews included more than one individual because they had some of their support staff there in the event that they were going to either provide some additional detailed information or share some things where, for example, let's just say in IT, where the IT chief may have had people that were specific to the security areas of IT, where others may have been in hardware and software, there were more than 41 folks that were interviewed because of those kinds of things.

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And so we'll move down this -- this -- their methodology where they looked at these different functional areas. They reviewed board policies. They reviewed the district's organizational chart. They reviewed the mission statement goals and guardrails. Reviewed the audit committee charter. Reviewed internal and external audit reports. Reviewed management assessment questionnaires. Reviewed board audit committee -- interviewed board audit committee members. Interviewed senior leadership. And identified areas with the greatest risk of exposure. They looked at the inherent risk of these areas that we would normally want to look at, safety, reputational fraud, financial, operational regulatory and IT risk areas. They identified the likelihood of risks, which are ultimately synthesized in these heat maps that we'll be looking at as we go from one area to the next.

So, if it suits the Chair, I'll go ahead and go into those functional areas and we'll start to look at those. Is that okay?

DR. LYNCH-WALSH: All right. Are you guys good with going into the functional areas, I guess?

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Yes?

All right. Hearing no objections, let's keep -- we'll keep going.

MR. RHODES: Okay. So here's where we start to get into these areas. And, again, this is just kind of restating what they did in their executive summary area. Now, we're looking at specifically just the highlights of the governance area here.

This -- I have to state, I think that this dovetails into something that this committee has talked about in several meetings, which is regarding the district adopting some form of top-down framework that would be, you know, consistent with COSO, if not COSO, and I think that this kind of shows that that is an idea that has a lot of merit just based on where the governance risk is listed and where it's juxtaposed in this heat map.

So then when we go into this they're talking about a governance model, and, really, this is something that is a responsibility of the board and the superintendent. So from an audit standpoint what the advice would be -- ultimately, would be more likely for purposes of

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maintaining independence, which is always front and center for what we do is, possibly, having some additional discussion regarding audit committee input on this for what the audit committee believes that the board and the superintendent should be doing with regard to establishing that framework, that model. Because whatever that turns out to be, we are still going to audit it in the same manner that we would audit the way that things are now, because the existing policies and procedures, in addition to the other more concrete forms of criteria, like statutes, administrative codes, standards, whether they be Yellow Book, Red Book, those kinds of things are going to continue to drive our work. But from that governance model, I think that that's something that needs to be done through either an audit committee recommendation. I would like to get your feedback on that because I think that it would be something that I could certainly help to advise the board on, but when it comes to adopting it, that would be something that audit would have to keep its hands very clear of.

DR. LYNCH-WALSH: Right. And I know we're

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just going through this from a preliminary standpoint, and this is going to be on our agenda for the 16th -- well, in June when we talk about the proposed audit plan, so we kind of wanted to get a sense for where the risks were. Hold on, I'm losing track of all of my sheets of paper. So the risks -- so Carr Riggs Ingram is going to be at our meeting next week to discuss this risk assessment. So -- and they will discuss that sort of at the end of the meeting, because we have other audits that may inform further their assessment of risk. So we can kind of just go through, I know Mr. De Meo is talking about Appendix A, but if we want to just kind of quickly go through these? We know governance. We've talked about governance, so I think everyone's clear on that. I'm kind of curious about teaching and learning because that sort of goes into the SAC account, school accountability funds and the school improvement plans to see if that was captured as part of that.

MR. RHODES: Okay. So if we could get a mental snapshot of this heat risk map we can kind of get the idea of student support services, one of the areas of highest risk that they

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identified. Again, I don't find anything in here to necessarily be all that surprising from what it is that they found. It will all be considered at the time that we move into the proposed audit plan.

So we can go in here, and one of the things that they're talking about from a teaching and learning standpoint is to really look at the Focus implementation to ensure that all the data is -- this is part of what I'm inferring from what they've written. And we can certainly have these questions asked of them at the meeting that they show up to on the 16th. But I'm inferring that they're looking at making sure that this is all accurate and very well protected. As well as identifying what does the information tell management about what they have to do to improve their processes, where that teaching and learning process is included and more specific student support services; in my mind?

Now, we have student support and mental health, which kind of ties into some things that we're talking about today with regard to BTA and some of the different aspects and attributes that are contained in that, but they've identified

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different. Again, we can talk to them about that. That may be because of the work that's going into the BTA and maybe giving it a little bit of time to -- to marinate, as well.

So, now, looking at Focus Implementation, Focus was implemented effectively for the district including a line of regulatory requirements consideration of the needs of key user groups, students, parent, instructional staff, district staff integrity. I -- these are the areas that they're identifying as areas that they think should be looked at, specifically, when the audit program for this would be put together. So we'll continue to move on, and as we do, just keep in mind up here there's usually checkmarks that identify which areas of inherent risk are being considered the most in this particular attempt.

DR. LYNCH-WALSH: So I just want to pause for a second on the Focus Implementation and, also, I think this would dovetail into student support. Because next week we're looking at updates on the PCG audits which PCG is the one that had EDPlan, and EDPlan had a case management module which there was a request for a gap analysis so we

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could see what functions as it pertained to ESE case management were being performed by EDPlan, that fell under EDPlan that Focus will not be doing. And we haven't had that gap analysis and we'll have more of a discussion, but we could find that there are features and information that was available to parents, to the school, whatever, to teachers under EDPlan that will not exist -- will not exist with Focus unless they do some heavy customization. That's more of a discussion for next week, but I just wanted to point that out, that this is sort of before we even audit anything in terms of, you know, what Focus is replacing. This has been one of the points of contention is whether it replaced everything that was being done for the ESE community.

MR. RHODES: And to that point, I think that the general nature of their bullet points that they're putting in for scoping consideration, accuracy and completeness of data inputs and outputs would probably be an area where that would be captured as far as putting together an audit program.

DR. LYNCH-WALSH: Right. Once we confirm

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what it is and isn't covering.

MR. RHODES: Right.

DR. LYNCH-WALSH: I'm just grabbing the heat map.

MR. RHODES: Okay. I'll give you guys a chance to take a look at the Safety & Security heat map before we would drill down into that a little bit deeper. And as we can see, again, I have to say, I feel like Safety & Security Operations should likely be a little bit further to the right in this heat map, but I don't disagree with the areas that are primarily in the red area there.

But, with that in mind, we can move into some of the other more detailed areas that they've talked about. District Security Plan, Immediate, I do agree with that, because, although, there are plans in place, it would be a good chance or a good time for us to be able to take a look at that and make sure, especially with the leadership turnover that we're experiencing there, there are a lot of opportunities, historically, that these kinds of plans start to fall through the cracks as new people come in and are a little overwhelmed with what it is that

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they're doing. We might want to make sure that we take a look for that reason; if for that reason.

I'll go down and start taking a look at some of the specific items here. If there's anything in particular -- because this is a 90-page report, if there's anything in particular that you want me to slow down on, I will. Otherwise, I'll go through this a little bit quicker so we can make better use of the time. And, by the way, if there are any specific questions as we go through, for example, Safety & Security, it might be a little bit better use of our time to just see if there are any specific questions that the Chair or any of the audit committee members have about this so we can kind of pinpoint these things as opposed to just meandering through it.

DR. LYNCH-WALSH: Yeah, I -- I think some of my questions are about the things that did not rise to the level of high risk. Like athletics and student activities may not have a high -- you know, it might not be materially significant, but I think we can attest to there being some -- a lot of likelihood of risk that speaks to booster clubs. That's where that would fall, getting

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back to Teaching & Learning. And then Academics & Curriculum, because I'm not quite sure what the risks were that they identified, so do they have an appendix with every -- is that in Appendix A, like did they -- how, whatever it is that they were looking at as a risk for Academics & Curriculum that didn't make it into the high-risk zone?

MR. RHODES: I don't think that information is in there, but let's go down and take a look at it. Because what they did is they identified the things that they did --

DR. LYNCH-WALSH: Oh, here we go. That, we need to blow up.

MR. RHODES: Okay. Hang on one second. Here we go. Is that too much?

DR. LYNCH-WALSH: Hold on. Let me go back. No, I think that's good. I mean, we can't see everything all at once, but at least you can read it.

MR. RHODES: So we'll go down to the Teaching & Learning area that you were talking about and we can go back anywhere else that you'd like at any time. But when we take a look at the area that they did look at, they were focusing on the

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items that were the highest risk within some of these areas that we were just looking at the report one at a time. So in here we do have Athletics & Student Activities as a moderate risk.

DR. LYNCH-WALSH: Right. But I guess what I'm looking for is what is it that's a moderate risk about Athletics & Student Activities?

MR. RHODES: We can ask them. Because I didn't get any additional information on this just yet. We did have a conversation with them, but that part -- that was not part of the discussion that we had. We were looking at more understanding and making sure we had a good grasp of what it was that their maps meant, why they identified areas as being high, and, you know, what it is that -- what it is and how often they've heard these types of things that caused it to rise to the level of a high risk item.

So these are questions that I think would be better asked of them when we talk to them next week to find that out. But, again, at the same time, the -- it's the judgment of the chief auditor and, certainly, I'll always consider the input of the audit committee when -- when

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synthesizing these things to put together that professional judgment. Because I happen to agree that anything that has to do with funding that's raised in or outside of the school, it has to be considered. Whether we have access to it or not, that's a different story altogether and there's a lot of different opinions on that that we're finding out as we speak. But I -- I -- I look at this stuff and I have a slightly different take on it than they do. And that's okay. This tool was used to help us to get an understanding of what staff, the board, and audit committee, and anybody who participated in that way felt were areas of risk. It does not necessarily mean that it reflects the adequate risks. It could be staff is looking at the things that are the most challenging for them, but it doesn't necessarily mean that it captures all the things that are possibly in need of some internal control updates.

DR. LYNCH-WALSH: Right. But what we need is an operational definition of these things. And I would like it for the meeting, not at the meeting. Like they absolutely should have something that qualifies the definition -- what

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do they mean by Academics & Curriculum, that kids aren't being educated? Because I would -- I would -- based on the fact, the school accountability funds and looking at the school accountability improvement policy, which speaks to the school improvement plan, if people are not compliant with the school improvement plan, you could very well run the risk of only 54 percent of your student population reading on grade level. Is that what was meant by Academics & Curriculum? Athletics & Student Activities, are we talking about -- are we sharing the same definition? Does that mean that they don't offer Athletics & Student Activities or does it mean the way that those activities are funded? I don't know because we only have a -- an area without it being quantified or qualified.

So I think it's fair to ask for what was the specific -- you know, was there a theme? How did these -- what qualified these areas to even be areas? What do they mean by Headstart and VPK, is it funding related; or education related; or both?

MR. RHODES: And I'm going to say that, I mean, obviously, primarily it's audit related.

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But what is it that drove the risk level to the area it is. So what I'll do is I'll reach out to the folks at CRI and ask them to be prepared to provide operational definitions of these various areas that they've identified in this particular appendix and we can -- the audit committee can ask them those questions as well as I can get a better understanding of that as we go through this. Because this is -- this report is essentially about, now, six days old, not including I think a weekend. Let me look at that.

DR. LYNCH-WALSH: Right. But, theoretically, in order to assess the risk high, moderate and low they had to have -- they were working off of, you know, what do these things mean, the operational definitions. I mean, Student Services is highest on here. What does -- well, that, I think, based on the italics Focus and Student -- so whenever they're high, that's fairly clear, but it's not clear on moderate to low what they meant -- what these areas were focused on. So I think it's something that should already exist if they were able to prioritize for this appendix and for all of their

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recommendations and everything else. So if they have something already that could be forwarded to us in advance of the meeting that would be great.

MR. RHODES: I will ask them that question and see if they can be prepared for that, whether it's in writing or if it's something that they can prepare for us in writing moving forward.

DR. LYNCH-WALSH: Okay.

MR. RHODES: So now as we go through we can take a look and this does turn out to be probably a better way to look at this data. And we're talking about Safety & Security. Again, as you mentioned and I had asked them the question, specifically, what is it that the italics meant? Did it mean that it was simply a subset of Safety & Security for this particular example, and they said the answer to that is, yes. And they said also if it's italicized but it's not indented that means that there is something specific about that area that doesn't require it to be subset of anything. So Behavioral Threat Assessment is its own thing. District Security Plan, Business Continuity & Disaster Recovery and Community Engagement are all part of the same -- same Safety & Security item.

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Operations, Ariba Implementation, I'm glad that they want to take a look at all these systems as they've been implemented so that we can get a better understanding if they were implemented as purchased, at least, initially. And also if they function as they were designed and intended to function.

DR. LYNCH-WALSH: Where is Building -- so under Operations the Building Department just happens to be -- oh, because it's its own section. Okay.

Right. It needs to have more of a -- especially -- more of a descriptor. You know, under Procurement we have Vendor Database, Ariba Implementation, PPO Contracting and Procurement Follow-Up. Under Building Department, it's not high, it's moderate, but what about the Building Department is a risk? We don't know.

Internal Accounts, we pretty much, you know, have a sense because we look at internal accounts audits.

On the other hand, Student Transportation & Fleet Service, wasted money; lost kids; what is the concern? What is the risk associated with?

MR. RHODES: Yeah, that is one that I thought

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would have been in a higher risk category myself. I was surprised by that one as well. But we already know that, like Internal Accounts, Property & Inventory, the amount of attention that we put to those on a month-by-month basis, I will be prepared to ask that question if the audit committee would prefer or the audit committee, themselves, can ask that question, if that drove that to that moderate level. Because I can understand that something that's getting a lot of attention consistently would be less of a risk than something that's being looked at as a one-off every two or three years.

Finance we can imagine, again, with all these different areas that they're looking at that are listed as high, this is just one more reason why I felt like that part of the overall heat map seemed to have this a little bit further left than it should have been.

But I do understand the things that are being looked at right now as well as things that have been recently looked at would probably have driven some of these things to be high and some of these other -- like I looked at ad valorem millage, I don't know other than what we picked

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up in the reports from our external firms that look at our programs and our large programs that there's really ever much discussion about this other than when we want money as a district. I think that this is an area that should be better understood and could and should merit a look just for that reason. It's something that I think the general public probably doesn't have all that much understanding of what this means and how it assists in funding what it is that we do.

DR. LYNCH-WALSH: Right. But what is the risk?

MR. RHODES: Right. And, again, from a risk standpoint, we'll have to ask them that as we get more in tune with what these operational definitions are. But the idea of it is is that I think the risk there is -- again, from my perspective is, what are we getting; how is it shrinking; is there a possibility that's going to ultimately impact the overall funding that we have and are able to use going forward.

DR. LYNCH-WALSH: Okay. Mr. -- and I know we have a few more pages. Mr. De Meo did you want to ask your questions now or wait until -- we're on 87 of 90.

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MR. DE MEO: No, I think it's really follow-up of what you said, and really to Ms. Strauss had mentioned this, and I think this needs to be address those issues. And the issues are, this is a great list, but, I think, perhaps it needs more detail. And the detail would be the operational function at risk, identify it, and the major controls under each area, identify them, so that a plan can be formulated. And I think that could be done with drop -- drop-down boxes so you don't have to completely make this 900 pages. But without that detail you really can't follow what the plan is. And I think the process requires you to do that to develop a plan. As far as the judgments go, you know, I think, my view on that is the internal audit department, the CFO, the board, the superintendent, and then the major department heads, they're the best judges of the risks. And then the audit committee with our limited scope can certainly contribute. So that's what I was suggesting. And it would be great if we could see the major controls, maybe the top five controls, and the operational processes that are at risk so that we can then follow that through

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the audit plan.

DR. LYNCH-WALSH: That makes sense to me, to sort of -- because, yeah, some of this is sort of like a grocery list under finance, when, in fact, one of the operational processes, you know, it lists the budget process, but there are things that would impact the budget process but they're not necessarily all grouped together as rolling up into the budget process. And then capital budgeting, same thing. Federal programs and grants, and just grouping, like you said, it creates a drop -- this is almost a drop-down, but they're not necessarily all aligned under a specific operational. They are under finance, but then within finance it may not be -- I think it's under finance because of the org chart. And asset management -- fixed assets. You have asset management, you know, the risk there is -- nothing's in Maximo that should be, hardly anything is in Maximo, and when are we ever going to get there? And what was the risk -- are they concerned about assets going missing or that there's a lack of efficiency in terms of maintenance and wasted money because we -- we don't track our major assets as they should be?

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MR. RHODES: And from our own information that we've gathered through various audits and through different means and conversations, we do understand that the fixed assets are quite likely because Maximo wasn't implemented properly and that the assets are not captured properly in there. Technology asset management is one of those under fixed assets as well as asset management.

So the idea of it is, where I look at this, how I internalize this is that this is giving me another tool to identify these areas of risk, but when it comes to putting together an audit plan, generally, I try to keep the line items focused but generic enough to be able to be flexible enough throughout the course and the life of this audit plan so that if something pops up to be a slightly different level of priority but still in the same area, we're not -- we're not hogtied to a specific set of objectives to look at for a line item, but we have the ability to go look into a certain area and develop that audit program as we get there and still be able to say we have completed that part of the audit plan, and where an item is nonnegotiable we would stick

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with that to be, you know, much more, written in a more static manner.

DR. LYNCH-WALSH: Right. I think I saw SAP somewhere, I know we're on page 87, because SAP, finance uses SAP but does SAP fall under IT? Is that to come?

MR. RHODES: SAP, Ariba, so that's --

DR. LYNCH-WALSH: Yeah, but, no, but that's not the only -- Ariba is for procurement. SAP is a whole system. I keep hearing it's outdated. So going back to Appendix A, is it listed under -- because I don't think -- did we get to IT?

MR. RHODES: It did not appear in my search to be in here, so I don't think that it's listed as a specific line item in IT.

DR. LYNCH-WALSH: Okay. So --

MS. HARPALANI: Through the Chair?

DR. LYNCH-WALSH: Okay. Hold on. Wait. Jennifer, I think started talking first and then I'm not sure who the other voice was.

Jennifer?

MS. HARPALANI: Yes, through the Chair. I just -- my -- if we're going to list systems, like, for example, Focus is a system, Ariba is a

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system, I think it was -- what I found, SAP has various modules and those modules address various functions in the district. Like, you know, the hiring module, like Success Factors, it's an SAP module, the payroll module, the finance budget module, I think those also have to be listed, you know. Because I don't think, like you said, this is just a grocery list, and, you know, if we have a breakdown of, okay, here's the function, here's the area, here's the system associated with this area, that will also help us. And then, for example, when I look at like TERMs, when we did the audit of TERMs, we took the system and then we broke it down by, okay, we're going to look at logical access, cyber security, web application, and then we can break it down further, you know, to include in the audit. So those were my thoughts. And I was surprised that SAP and its modules were not listed in here.

DR. LYNCH-WALSH: I think they, potentially, are but just not identified. Ariba as one of the modules is, but wouldn't SAP -- what is SAP considered?

MS. HARPALANI: It's a system.

DR. LYNCH-WALSH: Right. Is it an enterprise

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application?

MS. HARPALANI: Yes, it's an ERP application.

MR. RHODES: Is somebody like feeding back or is that something I'm hearing outside near me?

DR. LYNCH-WALSH: It might be near you. It's not in my mouse.

MR. RHODES: Okay.

DR. LYNCH-WALSH: So I think, to Jennifer's point, enterprise applications, it says high, but no checkmark for when it would be audited, and then what -- it's almost like you need to cross reference, but then we're also getting back to Mr. De Meo's point about the top five controls. And I guess what's the concern with SAP?

Jennifer, are there specific concerns with SAP?

MS. HARPALANI: Yeah, I mean, one of the things -- I mean, when I look at Focus and SAP, they hold data. And Focus holds student data and SAP holds employee data. And when this -- so we need to look at logical access, for example, who has access to this information? Is the access appropriate? Has the onboarding and the offboarding process -- I mean, you know, there's -- there's that whole area of logical

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access. Then there's the cyber security concerns, you know, as far as, you know, how secure, you know, because a lot of these are cloud applications. Are they hosted in -- internally; are they hosted externally? And then, you know, web application testing, a lot of it is accessed, you know, online. You know, are they doing penetration testing; are they doing vulnerable testing? Then there's also the issue about data. Is it garbage in, garbage out? Are they cleaning the data? You know, because these are database systems, and -- and, you know -- so I can go through a whole litany of things and, you know, I mean --

DR. LYNCH-WALSH: They have it here, and maybe they were trying to keep it high level because they do have logical security. And maybe that's why there was no checkmark next to Enterprise Applications, now that I'm looking at it, that they would look at that in the third year. But that's all things in terms of prioritizing.

So I think the things are captured there, they just are not specifically mentioned. Like next to Enterprise Applications it doesn't list

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all of them, like the ones you just rattled off. The only one we see when you do a search is Ariba, and that's certainly not the only one. And yet accounts payable was listed as high risk, but why? Is it the system? Is it the controls?

So I think, to Mr. De Meo's point, and maybe if they -- we're going to have this discussion again with Carr Riggs Ingram, that they then take a list and then before the proposed audit plan comes out -- I would've preferred if they'd sort of grouped it this way for next week's meeting, like take the feedback from today and apply it so that we're not asking them for it fresh next week, but they're responding to the comments from today and trying to add to it for next week's meeting.

MR. RHODES: Well, I think we have to also consider the idea that this is intended to be a high level, because when it comes to the details and identifying and selecting the controls necessary for testing, that would be something that we would necessarily do and that would be something that I don't know that this -- the scope of work that we had asked them to do, I don't think that it asked them or required for

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them to provide us with -- although I agree it's important, but I don't know that we asked them or should have asked them for the top areas of -- the top five internal controls per functional area specifically for a line item in that functional area. I think that's something that now that we have an idea of where these areas of risk have been identified to us by staff, by audit committee, by board members, that we now have the ability to take these areas, identify them, put together an audit program that would have objectives that would include testing for the top five or whatever number of internal controls that we would need to do, I think that's where our work starts and their work ends.

DR. LYNCH-WALSH: Well, it does say prioritize -- I'm looking at their procedures. Prioritize, identify risks, including likelihood and impact, and you would have to have some idea of -- you'd have to have something to -- some details to understand the impact. So, you know, how many dollar amounts, number of employees, things like that.

MR. RHODES: And I think that's -- those are going to be reasonable questions to ask them, but

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at the end of the day, like I said, the idea that this is an assessment of risk across the district, we get the ability as an audit department to be able to put together an audit plan that's going to be working off of these areas that they've identified in addition to other areas that we've identified previously.

And to go back to, just for a moment, a sidebar, to Jennifer Harpalani's comments, she was talking about various different things, but, for example, an HR audit would be just as likely to look at offboarding and the controls that would be in place for an offboarded employee to make sure that we would remove any of their accesses to any of our systems as much as it would be a function of a specific IT audit that might be looking at roles and responsibilities that are -- that are given to employees while they're here. There are several different ways that these things could be captured because these things, they kind or -- they kind of intersect with one another in various different areas. And so the idea of -- where I agree that the idea is that there are areas of different modules that intersect with SAP, an SAP audit would likely be

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looking at a sample of the modules that intersect with SAP while we would be looking at the security and the functionality of SAP as opposed to having just a SAP line item. SAP is the hub of many different modules that we use to run the operations of the district. So I think that it's necessary that we would break it out by SAP and Ariba, SAP and Focus, SAP and any of these other areas that they look at as they're identified as an area of risk.

So I just want to try my best here to -- to provide a little bit of confidence and comfort to the audit committee that where these areas of risks are concerned, that is the starting point for our office to put together a solid audit program to get out and look at these areas of risk and identify the main internal controls and the main criteria being the laws, rules and policies that govern the actions or activities that are associated with these areas of risk.

So, with that in mind, I really do see this as a high-level starting point. I understand the conversation that's been happening here. I think that we can get some additional information from CRI out of that, some up front and some in, you

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know, a question and answer session that we would have with them next week. But I do think that they're -- they went into this with an understanding that they were going to poll the appropriate individuals within the district and the district functions and provide us with the risk as they see it. Because, again, risk assessment always comes down to the one simple question, it's only one question, and that is, what keeps you up at night? These are the areas that keep these people up at night and/or they've identified as areas of risk that keep them from achieving their management objective. And so if we're going to provide them with any type of assistance as well as identify places where there are weak internal controls that could lead to fraud, waste and abuse, these are things that we would put together. I don't think CRI really knows the internal workings of these areas that they've identified as risk well enough to be able to put those areas of internal control together.

DR. LYNCH-WALSH: So, hold on. I think, just like this appendix sort of provides a summary, what it doesn't have that I think would help in terms of Mr. De Meo's point, if you go to slide

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25, back to Governance, because I think they do this for all the high-risk areas, so notice how it checks off the inherent risks, safety, reputational, fraud, financial, operational, regulatory, IT, I think a summary, if they have a way, like, have by row, you have governance module and then you have the inherent risk and a checkmark identifying. So you could look for the most common ones. Do we have, you know, the inherent risk is mostly fraud or financial? I think this gets at providing -- well, this, I think, would only apply, they only did this for the high-risk items. If you go back to the beginning of their presentation they do talk about what they looked at in determining the risk level. I think it's on the inherent risk. Yeah, on page -- let's see.

MR. DE MEO: Inherit risk and likelihood.

DR. LYNCH-WALSH: What slide?

MR. RHODES: What slide is that?

MR. DE MEO: It's -- well --

DR. LYNCH-WALSH: I know I saw it, too, and I lost it. Executive summary, yada-yada, risk process, executive summary systemic risks, organizational risks, proposed audit,

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methodology.

MR. DE MEO: It's on page -- it's magnitude and risk likelihood, page 17.

DR. LYNCH-WALSH: Okay. Yeah. Inherent risks, they go through the risk type and description. That's on slide 15. And the one you just mentioned, 16, and then magnitude -- right. So that gets you to the magnitude and risk likelihood, which the two multiplied together give you overall risk assessment.

So the risk type, safety, reputational, fraud, financial, operational, regulatory and IT, that's identified for the high-risk areas. And I think having that as a summary -- somebody has to leave. Who's leaving? Oh, Ruth. That, as a summary, would probably -- because, right now, it's on each -- it's in each section, but if they could summarize that just like they did -- just like they did for the Appendix A, do something similar to summarize the -- I'm getting all my screens going. The -- I've got to go look at my copy. So just like they did in the individual areas, pluck that out and do a summary. So like the summary that they did for governance, it shows what type of inherent risk. That's, again,

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on page 25. And do that for each area. Because now that we have a definition -- it's sort of to consolidate and summarize, so that at a glance if we're looking at the highest risk areas we know where the inherent risks lie.

We know that there's 90 slides here, so if we're going through each of the functional areas we then have to flip through the individual slides to look at the inherent risks that are applicable to that high-risk area, where they could just pluck that out and put it into a summary on a summary page like they did with Appendix A.

Does that make sense?

MR. RHODES: It does make sense.

DR. LYNCH-WALSH: Okay.

MR. RHODES: I think -- I think off-line I might talk to you a little bit more about that to make sure that my notes line up with what you just said because we're going quickly and I also want to make sure I get this information before we would necessarily get the court reporter's information from this meeting.

DR. LYNCH-WALSH: Okay. Because I think that addresses the more details request. It sort of

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doesn't -- it doesn't give internal controls, but it gets us to -- it does identify the operational processes at risk. It shows you that they're high risk. It gives you more details as to why they're at risk and where the inherent risk is, summarized. Because it's in here, it's just that it's 90 slides that you've got to flip through to find it. So that would just summarize, I think.

Would that work, Mr. De Meo?

MR. DE MEO: Yeah, I think I'd still like to see the controls. Yeah, they have described it, but I'd like to see it associated on that matrix so that one could easily associate, you know, what is being tested. As far as the judgment goes it's hard to supplant our judgment for those that are part of management and deal with this every day. But certainly questioning is a good thing.

DR. LYNCH-WALSH: Uh-huh. Okay. So I think we're good on that. Yeah, we can talk more off-line.

I wanted to pull up -- good Lord. I had another -- yeah, the audit committee bylaws since we don't have a policy yet. In our bylaws we, of course, have to approve the audit plan. We

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review the office of -- so that would be more in June when we've got the proposed plan. I'm just pulling this up real quick. Yeah, I'm sure now that I'm thinking about it Mr. Bass probably wants to strangle us, but -- so the audit committee review and -- blah-blah-blah, financial reports, financial reports. Review the Office of Chief Auditor's plan for the annual audits and make recommendations concerning areas to be emphasized and then periodically evaluate the effectiveness of the internal audit plan from the standpoint of how effectively the Office of the Chief Auditor's available time is being utilized and make appropriate recommendations to the superintendent and the board.

So that -- that's what applies to the audit plan in that policy -- or in our bylaws. Sorry.

All right. So, if we're good, I think we're losing Ruth at 11:30 she said, and the only other thing we have on here is from 2019, those of us who were on here may remember this -- if we're all good, I don't see any hands raised or comments in the chat regarding the risk assessment. So the next thing we had, last thing is -- let's see. This was the DAC motion from

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2019 and the response. I think this was communicated via email so that's why it looks like this. The motion was, we moved that the audit department -- this is from District Advisory Council. We moved that the audit department review the School Advisory Council school accountability funds when they audit the school's internal accounts. It passed unanimously in 2019. I then think it fell into a black hole. This was also during COVID when things tended to fall into a black hole.

So the response was that, you know, it could be -- it could be added to the School Year 22 audit plan where it can be evaluated versus other areas that need to be audited. And nothing ever happened. It never got added to an audit plan. So these are the school accountability funds and DAC brings this up periodically.

MR. RHODES: With regard to the School Advisory Council accountability fund, is there a policy or a set of bylaws that I'm not familiar with that I could begin to look into that?

DR. LYNCH-WALSH: So let me pull up everything. So the answer is, of course, yes. So we have State Statute 1001.42, number 18,

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1008.345, 1001.452. And then locally there is 1403 and 1403(a). So from the state statute level we're going down to -- hopefully, I plucked the right number, number 18, it's down there somewhere --

MR. RHODES: And this will probably answer, but my initial question was, who controls the -- those funds?

DR. LYNCH-WALSH: SAC. I don't know where they live. Presumably, I'm guessing they live at the school level.

MS. ARCESE: I believe they live on the school budget.

DR. LYNCH-WALSH: School budget?

MS. ARCESE: Yeah, they're not in the internal funds. These are funds that are provided to the school through the state. So those are not part of the internal funds, but we can talk about -- Mr. Rhodes, you can talk about it as far as -- because you also need to keep in mind --

COURT REPORTER: Ali, I'm having a hard time understanding you.

DR. LYNCH-WALSH: Yeah, I caught about every eighth word.

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MS. ARCESE: I'm sorry. Apparently, I have some speaker issues. Sorry. I apologize.

DR. LYNCH-WALSH: Yeah. So this statute speaks to the general powers of the school board and the school improvement plan, school improvement and accountability, maintain the system, school improvement, educational accountability. I think it mentions the School Advisory Council improvement plan or that might be the next one. So it goes into school improvement funds, the district school board shall provide funds to schools for developing and implementing school improvement plans. Such funds shall include those funds appropriated for the purpose of school improvements pursuant to state statute 24.121.

Yeah, so this -- the implementation of School Advisor Council member training, staff training. And so this is establishing the School Advisory Council. It starts here in this statute.

MR. RHODES: Now, with that in mind, I think that the idea of looking at it at a time different than looking at the internal accounts, because it's not synonymous with internal accounts based on what I'm hearing and I just saw

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a note that was put into the chat, as well, it might be something that just should merit its own look.

DR. LYNCH-WALSH: Right. It was just, I think when they passed the motion, because that was the only sort of most closely related type of fund, that's the only reason. So this gets more into detail of how you implement the state system of school improvement and educational accountability. I want to say in here it might say that the SAC is the vehicle that's -- you know, the vehicle responsible for implementing the school improvement plan. Review the School Advisory Councils of each district. Blah-blah-blah.

So there are all these rules that are supposed to be happening that speak to compliance with the school improvement plan and per statute before we even get to -- and here's this one, District and School Advisory Councils. This says, the School Board shall establish an advisory council. The School Advisory Council shall be the sole body responsible for final decision making at the school related to the implementation of those or two statutes. It

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speaks to the composition. There is procedures for how you go about spending the money that you get. So these are all the rules there.

Then 1403, School Accountability and Improvement, that's the local policy. And then there's guidelines. And, again, this should mirror -- there shouldn't be anything in here that is in conflict with those state statutes. This is just at the local level.

MR. RHODES: Yeah, this looks like that it would necessarily require a deeper dive and more time on-site than any kind of an internal fund. And I know we've already kind of agreed on this point before, the fact that we got it through a motion that happened to include, you know, looking at it at the same time as internal funds, I understand that that was just the thought at that moment, but this is something that it could surely be looked at as it's own audit line item.

DR. LYNCH-WALSH: Right. On two fronts.

MR. RHODES: The question that I'll have to, like, ponder is how -- how would we get the greatest coverage to develop a full understanding of how this works since it's done at the school level and each school would have their own

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account for this? I guess that would have to be done based on like a sample of locations to be able to look at that particular fund for that sample of occasion.

DR. LYNCH-WALSH: Well, yeah. So I'm noticing both Lew and Robert have their hands up. I guess Lew's first and then Robert and they've both been involved in this.

So, Lew, do you have a question or a comment? I was sharing my screen and when I share I can't see peoples' hands.

MR. NAYLOR: No, no, no, that's fine.

The question I have is, how do the funds come? How do they flow? Do they flow to the district and then 100 percent of what the district is provided goes to the schools or does the district retain a portion of that money for other -- another purpose, such as funding the school accountability office?

MS. ARCESE: So as far as funding the school on that, I don't want to answer until I'm able to actually look into it, but there is guidance in the school budget guidelines. So the dollars come from the state through the FEFP funding. It is passed -- there is a categorical separation of

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these funds. They do not commingle with the regular school budget. And so once whatever the decision may be based on, the SAC committee or the school's voting, whatever their decisions are, then the funding would correspond with the SAC funding.

MR. NAYLOR: I understand. I've been on SAC teams for 30 years, so I understand how that works. My question is whether the funding -- 100 percent of the funding that comes from the state for this purpose goes to the schools? That's the question. Thank you.

MS. ARCESE: And that would be something that we would look at as part of the audit guidelines to ensure that, if that's the requirement of the state based on the statute, we need to ensure that the schools are using those funds consistent with the expectation of the state. I'm sorry.

DR. LYNCH-WALSH: I think Lew is asking, is that how it works? Not from an audit perspective but asking. So that's sort of a question we need --

MR. NAYLOR: Well, that would be part of the audit though; right?

DR. LYNCH-WALSH: That is once we establish

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what the rule is; yeah.

MR. NAYLOR: Thank you.

DR. LYNCH-WALSH: Right. So I think someone needs to confirm that that's the rule and then you would be able to audit to make sure that's happening. And beyond funds, the funding issue, which is what the motion was about, there's also compliance with the school improvement statutes and policy. Because that's not audited, it's more of an operational audit, but it's a compliance audit and I've never seen one of those done. Because there are things other than funds that are of concern.

Robert, you had your hand up, too?

MR. MAYERSOHN: Yeah. I recall this motion and I remember the main issue was that it wasn't about the amount of money, how it gets funded. I think the issue was, how the money is being spent. So, again, the SAC is supposed to approve an expenditure, and there were some expenditures that weren't approved by the SAC, nor was there any, I'll call it detailed accountability of where those funds were going. So, for example, I think -- I think it was changed to that the SAC is supposed to have on their agenda the beginning

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balance, the ending balance, where the funds are going, you know -- and, again, everybody deals with it a different way, but there should be a district template very similar to a district bylaw template that the reporting of the funds are, here's our beginning balance, here's what was spent, here's what was put aside for reserves, and how that money is being utilized and how it then meets the school improvement plan, not that they're paying for, you know, tickets for -- airline tickets for a booster club group to go to Las Vegas for some convention.

DR. LYNCH-WALSH: Right. Linda Ferrara who has been on DAC for a minute since last night is typing into the chat some additional information. If there are funds remaining after the disbursement of recognition awards the district can allocate up to $5 per unweighted full FTE student to be used at the discretion of SAC for implementing the school improvement plan, which starts with $100 per student for qualified schools. That's under state -- Florida Statute 1008.36.

MR. NAYLOR: Is that a misstatement? Because she said recognition funds, we're talking about

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accountability.

DR. LYNCH-WALSH: Linda? She says, oops.

Okay.

MS. FERRARA: I grabbed the wrong one, because that was listed under accountability. Sorry about that. I will find.

DR. LYNCH-WALSH: Okay.

MS. FERRARA: But it included the $5 and the $5 is what the student allocation is.

MR. MAYERSOHN: Right. I think the $5 goes directly to the school and they're not allowed to take anything off the top, but --

DR. LYNCH-WALSH: Right. So the compliance, just from an audit standpoint, the compliance is with, you know, the funds reported -- you know, and are they reporting them? They could do budget to actual. It's not like they don't have that information. And then also compliance with the school improvement plan requirements. So it's both monetary and operational. And I just wanted to -- what is this, who -- oh, Ali, is that you?

MS. ARCESE: Yes, I just provided the snippet from the school -- can you hear me better, by the way? Is this better?

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DR. LYNCH-WALSH: Yes. Yes.

MS. ARCESE: Okay. Great.

All right. This is a snippet from the school's budget guidelines on what they should be following as far as the school -- they call it accountability, but it's for the Florida school Recognition Funds that they receive.

DR. LYNCH-WALSH: Okay.

MS. ARCESE: Okay?

DR. LYNCH-WALSH: Right. And if you guys click on it you can blow it up. So --

MS. FERRARA: I copy and pasted from there. That's what mine said exactly.

DR. LYNCH-WALSH: All right.

MR. NAYLOR: But that's not -- that's not given to every school. It's only when they earned -- when they have the -- they meet the required criteria for earning recognition funds. Because that's 100 dollars per student. That's the school recognition dollars.

MS. ARCESE: Correct.

MS. FERRARA: No, they changed to up to $100. Because the allocation used to be higher and when they changed the language they left the flexibility to allow additional -- less funds to

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be appropriated. Because it says up to. So this is not the other one.

DR. LYNCH-WALSH: Right. So it sounds like we need to do some fact finding. DAC has a meeting on the 30th of this month. And maybe they can revisit the motion for 2024, five years later. Because, actually, the motion was passed -- May 8th, 2019. So five years and a day. So maybe revisit, fine tune it, expand, if necessary. Because if we're considering that for the audit plan and they have another motion for this year that would help.

Linda, is your hand up now or from before?

MS. FERRARA: No, it's up.

DR. LYNCH-WALSH: Yes?

MS. FERRARA: Okay. I am the maker of motion. What we were finding in reviewing, particularly, high schools, because they received the most money, is that the motions that were made to allocated funds did not correlate to the school improvement plan. So when you're spending $5,000 on a microphone to assist 10 students, that's where all this came up in conversation and, therefore, the motion. And, therefore, in subsequent, I mean, I calculated, I mean, close

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to a million dollars of motions that were made that did not correlate back to the school improvement plan.

DR. LYNCH-WALSH: Okay.

MR. RHODES: And, Madam Chair?

DR. LYNCH-WALSH: Yes.

MR. RHODES: Is anybody either on this committee or in this meeting aware of this having been audited at any point in the past?

DR. LYNCH-WALSH: Linda? I'm not.

MS. FERRARA: No, no. It's been -- it's been swept under the carpet.

MR. NAYLOR: And one of the things that Parent Community Involvement Task Force has been looking into is reviewing SAC minutes and seeing if the budget is being presented to the SAC team for approval. So that could be also a component of an audit.

DR. LYNCH-WALSH: The compliance piece.

MR. NAYLOR: Right.

DR. LYNCH-WALSH: So, Mr. Rhodes, why don't we get together off-line and then DAC can sort of consolidate their observations and maybe submit that and then have a discussion at their next meeting at the end of the month so we can sort of

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get more clarity on exactly what issues and look at the rules that are in place to see what would drive a compliance audit and then also as far as the funds go.

MR. RHODES: Is it possible that we would get information from DAC, if they happen to know, so we would have -- because it sounds like we have a pretty solid answer from this group that no audit of this area has been done before. But if DAC has a definitive answer to that, that might be something that they could transmit to us as well.

DR. LYNCH-WALSH: Okay. And that can also --

MR. NAYLOR: Nathalie?

DR. LYNCH-WALSH: Yeah.

MR. NAYLOR: I'm sorry for interrupting you.

DR. LYNCH-WALSH: No, no.

MR. NAYLOR: Could I suggest that you include Mary in this conversation because she's -- she's been looking at this.

DR. LYNCH-WALSH: Well, she is part of the audit committee, too, so, yeah, she would be involved.

MR. NAYLOR: Right. But as far as the -- right. As far as the initial development of information. Thank you.

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MS. FERRARA: And I've been on DAC for 28 years. And this has -- it's come up time after time but no audit has ever been done.

DR. LYNCH-WALSH: Right. Okay. Maybe DAC needs to survey the SAF chairs. Because SAF chairs sit on SAC. And that could be another exercise.

Okay. So I just wanted to bring that up because that's something that got put on a back burner or even taken off the stove altogether and that motion was passed five years ago. So it seemed relevant right now. And it sort of is related to -- it's those funds that you have at schools that impact schools directly. They're not material individually, but collectively they are and related to sort of the booster club issues. So, hopefully, we can get some -- some audits and some structure and some compliance in place for those.

Agenda planning for May 16th.

MR. MAYERSOHN: I just have a follow-up question on this.

So if these funds are held within the school's budget, are they audited when they audit the school's budget? And are they -- or are

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they -- does the state have the ability to audit it or -- because I saw at one point in time, and, again, legislation may have changed, where the accountability piece of this was required to be reported to the Department of Education.

DR. LYNCH-WALSH: Uh-huh.

MR. MAYERSOHN: So I don't know if that still exists in statute, whether those -- because I know everything has morphed and change from what it used to be to what it is now even to the point of, you know, SAC's changed from SAC to SAF, back to SAC.

So I'm wondering, in that line, whether or not these funds are auditable by the state.

DR. LYNCH-WALSH: I think that's a good question. Are they audited with the schools' budgets? Do the schools' budgets get audited? Does anyone from OCA know?

MR. RHODES: I don't know that, but what I can do is I can take a look at some of the prior reports and find out if this has ended up in their scope. Because what I think they generally do is they -- some of these different state and federal audits they look at it by the size of a fund when they're putting together their sample,

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what it is that they're going to look at in addition to those areas that they're required to look at. And I don't know that these funds would rise to the level of being looked at. But if they are required to be reported to the state someone has to be auditing them.

DR. LYNCH-WALSH: Okay. So that sounds like a good follow-up.

So for next week, because of the timing of this meeting, I had to have the agenda done for next week. Hold on. Where did I throw it? I thought I had it open. One second. Sleep depravation is starting to take effect. Because I had it open two seconds ago.

Agenda for next week. So -- and then you should have an agenda planning document as part of the backup for this meeting and that also has May and June in it. So next week we have minutes from April 11th, the follow-up, which includes this discussion, the list of booster clubs by school. If we have any motions related to the BTA training, that would be the time to bring them. We won't rehash everything we discussed today, but if there are any motions, you know, that need to come out of it, then we can vote

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next week. Same here, see if we get some answers to that question about the SAC funds being audited as part of the school's budget.

Mr. Rhodes, is it looking like we're getting the list of booster clubs for next week?

MR. RHODES: I haven't heard anything back yet. I'll follow up on that after this meeting. My recollection is they were supposed to provide at least the list by the 7th. I will reach back out to Dr. Fulton and find out where that is.

DR. LYNCH-WALSH: Okay. Yeah. I just want to make sure so we don't get to next week without even so much as a list.

And then the general fund, the proposed policy changes. I think by tomorrow you'll know so that can be sent out?

MR. RHODES: I'm sorry?

DR. LYNCH-WALSH: So when the agenda goes out we'll either have the one that they worked on prior or if there's any updates you'll know by tomorrow; for the general fund policy?

MR. RHODES: Yeah, I'm going to know that by tomorrow.

DR. LYNCH-WALSH: Okay. And then internal funds and Carr Riggs Ingram. I put the

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district-wide risk assessment at the end in case anything sort of percolated up out of the discussions having to do with the quarterly RSM audit, the Big 3 Audit, the PCG follow-ups. It's a tight agenda so that we can knock these out because they've been, you know, in the pipeline for a while. That's what's on the docket for next week.

And then June we have -- let's see. June, there shouldn't be any surprises there. So May 16, that's all the same stuff. We would discuss the proposed audit plan, the last of internal funds, RSM roofing. This is starting to sound pretty packed. So we may, like with the BTAs and the other items, need like one last special meeting and then we would be all caught up and ready to roll to take the rest of the summer off and get rolling again in August. So that's what we have on June. You should have -- this document is linked online in case there's anything you can think of that was missed.

MR. RHODES: Just a follow-up to that question about the --

DR. LYNCH-WALSH: Yeah, and then Lew has his hand up.

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MR. RHODES: Oh, I'm sorry.

MR. NAYLOR: No, go ahead, finish.

DR. LYNCH-WALSH: Yeah, finish your thought.

MR. RHODES: So I pulled up the email and I think I had discussed this with you previously, that we did receive a response back and I thought it said something different than what I'm reading again. It said, we are happy to comply with your request and after careful review with my team we have developed a strategic plan to gather the requested information and prepare it in a transferable format. We anticipate being able to provide this information by June 27th. That will probably ring a bell with you, as well.

DR. LYNCH-WALSH: Oh, with me?

MR. RHODES: Yeah.

DR. LYNCH-WALSH: Okay. Wait, but that -- so is it going to be the 7th or not?

MR. RHODES: No, that was the previous request, and that was what I was recalling. And this response was to my email to them advising that we had previously had an agreement that it was going to be delivered by the 7th. Remember, there was discussion about breaking it into two parts, the list of the schools and then at a

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later date receiving the revenues and expenditures? This was the most current response that says June 27th.

DR. LYNCH-WALSH: Okay. But you're going to follow up? Because June 27th --

MR. RHODES: I am going to follow up on that and see if there is anything that we can get prior to that date.

DR. LYNCH-WALSH: Okay. Yeah, because I thought I saw something in the atmosphere that they needed to get it sooner. They were serving schools or something.

And then we have -- our motions, so when we do a motion, if we transmit it they have 21 days to respond. But that's been problematic, especially since they're down clerical help in OCA and the timing of minutes. So we'll have to talk about how we -- what we put forward as a motion versus a follow-up. Because we are also covered under the chief auditor's policy, and I just want to make sure we're not getting hung up in this bureaucratic process when we don't have to be for certain things. Because if we're asking for something for the agenda, that 21 days doesn't come into play and we don't need a motion

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for it. But, anyway -- sorry. Lew, you had a question or a comment and then we need to wrap up.

MR. NAYLOR: Yeah, just -- well, a general question. As a new member, I'm trying to get my feet on the ground and I'm trying to understand when the material for the next meeting is available. I'm asking for a hard copy, but if it's also available online, it could allow me to start reviewing the information ahead of time. Thank you.

DR. LYNCH-WALSH: Okay. So, Mr. Rhodes, do you want to answer that?

MR. RHODES: Yeah. One, we can definitely provide you a hard copy. Those generally go out the Thursday before the meeting. But then we also link up the information on the Office of the Chief Auditor's website with all of the electronic documents available on the Friday before the meeting. So for the meeting for the 16th we will have the electronic information available on the Office of the Chief Auditor's website on May 10th. That generally happens somewhere around 2 to 3 p.m. And the other information, if you're requesting it, it sounded

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like you did, I will put you down for a hardcopy packet and we'll use the information we have on file to make sure that gets out to you.

Oh, I just got notified that the hardcopy packets do go out on Friday as well.

DR. LYNCH-WALSH: So that would be tomorrow.

MR. NAYLOR: Right. So that means it would probably be delivered on Monday for a Thursday meeting?

MR. RHODES: Yes. I think -- I can't -- I don't know when they actually deliver, but I know that as long as we get them out on time we haven't had any complaints in terms of the timeliness of the delivery.

MR. NAYLOR: Okay. Thank you, sir.

MS. ARCESE: We can try to get them to everyone by -- I'm sorry, this is Ali Arcese, we can try to get them to everyone by Saturday so it gives you more time to be able to go through those materials going forward.

MR. NAYLOR: Thank you.

MS. ARCESE: You're welcome.

MR. TURSO: Just a note -- just a note for Lew Naylor. Lew, in the end, they mail them out, generally, in my experience, on Friday, and they

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come FedEx next day on Saturday.

MR. NAYLOR: Okay. Thank you, Peter.

MR. TURSO: You're welcome.

DR. LYNCH-WALSH: If everyone's good --

MR. MAYERSOHN: There's one other thing that I just want to add to this, and I don't know how committee members feel and we can discuss it further or whatever next week, but I support the idea of us, and I discussed this Ali and I discussed this with Mr. Jabouin, we have been using a lot of paper. And, obviously, if we're looking at costs, you know, to save that paper would be greatly appreciated. So I don't have a problem using my laptop, but I don't want to sit there and have 20 million gigabytes stored somewhere. So the discussion was to get a device from the district that would cost X amount of dollars and over the course of two years not utilizing paper would get your money back, somewhere where we could write on a screen, write notes, do whatever it is, whether it's, you know, a Microsoft tablet or something. And I don't know how everybody feels. There are some, I know like Rebecca Dahl, that wants paper and pencil. But there may be others that may be willing to, I

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guess, substitute the laptop for sending FedEx and paperwork. So I'm just throwing that out there. We can discuss that later and come up with a possible solution.

MS. ARCESE: Mr. Mayersohn, I believe that was being looked at. I believe that there was something on the follow-up agenda at one point where Dr. Phillips had attended and I think he was going to share information. But I believe that was one of those meetings where we ended up pushing that item to the next meeting and I think it just kind of got dropped. I will make sure that -- or I will, through Mr. Rhodes, we'll reach out to Dr. Phillips again to see if there's a way that they can accommodate that. Because I don't believe it's just the audit committee that's requested that. I think that there are other committees that have requested that. So I think they were looking at possibly providing that service to all committee members throughout the district. So more to come.

MR. MAYERSOHN: Well, I would support rolling it out to the audit committee first as a pilot program.

MS. ARCESE: Got it.

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DR. LYNCH-WALSH: Yeah, I think there was only one other committee. And, remember, you guys got asked about, you were given an email address and I actually had two, one of which I didn't even know I had, because that's never been formally rolled out. And that's not on the audit department, that's whoever's in charge of -- well, whoever's in charge of advisories, which appears to be no one. So I believe they may even have laptops or whatever device available and ready to hand them off to the audit committee, they just -- and they could, you know, just do this -- just send a written update, we have the laptops, shall we come to your next meeting and give it to you, now that it's June and the end of the year. But I believe that everybody was sent an email. This happened a few months ago, with an email address and that was step 1 to them handing out the devices.

So I guess we'll -- we'll look -- we'll look at that. So, Robert, you want one for the June meeting? Or for next year?

MR. MAYERSOHN: No, I mean, I'll take one -- if there's one in June, I'll take one in June.

DR. LYNCH-WALSH: All right. I think there

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may be. They made it sound like it was imminent. But they had the email addresses set up and then the next step was to disseminate these devices. And they mentioned one other committee besides audit. Because, as you might well imagine, you know if you're giving them to everybody on DAC, that gets a little pricey.

All right. Okay. So it's 11:56. If there's nothing else, I'm going to go ahead and adjourn the meeting. Thank you all very much and I'll see you next week in person at KCW.

MR. RHODES: Have a great weekend everybody.

(Meeting was concluded at 11:56 a.m.)

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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

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

TIMOTHY R. BASS
Court Reporter

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