SCHOOL BOARD OF BROWARD COUNTY

SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

THURSDAY, OCTOBER 19, 2023
9:44 A.M. - 10:55 A.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 SE 3rd Avenue, Suite 200

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COMMITTEE MEMBERS IN ATTENDANCE:

MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO
MS. MARY FERTIG
MS. ITOHAN IGHODARO
DR. NATHALIE LYNCH-WALSH
MR. ROBERT MAYERSOHN
MR. ANDREW MEDVIN
MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. JORIS JABOUIN, Chief Auditor
MS. ALI ARCESE, Audit Director
MR. DAVID RHODES, Audit Director
MS. JENNIFER DAILEY, Clerk Spec C
MS. JENNIFER HARPALANI, Manager, Information & Technology Audits
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds
MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
MS. MICHELE MARQUARDT, Executive Secretary

INVITED GUESTS:

MR. TIM BASS, Court Reporter, United Reporting

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Thereupon, the following proceedings were had:

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DR. LYNCH-WALSH: All right, everybody. First order of business is the Pledge of -- where is my flag? I didn't put my flag in. It's in the garage today. The Pledge of Allegiance. There it is.

(Pledge of Allegiance was recited.)

DR. LYNCH-WALSH: Thank you.

Okay. Next up we have roll call.

MR. JABOUIN: Thank you. We have Ms. Ruth Carter-Lynch.

MS. CARTER-LYNCH: Here.

MR. JABOUIN: Ms. Rebecca Dahl indicated she would not be able to attend, so she is excused.

Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Mary Fertig?

MS. FERTIG: Here.

MR. JABOUIN: Ms. Itohan Ighodaro?

MS. IGHODARO: Here.

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

MR. JABOUIN: Mr. Robert Mayersohn?

MR. MAYERSOHN: I'm here.

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MR. JABOUIN: Mr. Andrew Medvin?
MR. MEDVIN: I'm here.
MR. JABOUIN: Ms. Phyllis Shaw?
(No response.)
MR. JABOUIN: Ms. Jaclyn Strauss?
No response.
MR. JABOUIN: Mr. Peter Turso?
MR. TURSO: Here.
MR. JABOUIN: I'm Joris Jabouin, the Chief Auditor. On my team we have Ali Arcese, Director, David Rhodes, Director, Michele Marquardt, Jennifer Daily, Jennifer Harpalani, Assistant Director, Nakia Gouldbourne and Elena Pritykina.
Chair?
DR. LYNCH-WALSH: All right. So the purpose of today's special meeting, because we have such packed agendas at our regular meetings, is to start the process of developing a policy for the audit committee per Policy 1070 which governs all advisory committees. Board established committees are either by resolution or by policy. And we have neither. So we need one or the other.
So 1070, which I think I have up here, and

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we're not going to go re-reading 1070, but, basically, this was redone last year, and so the bylaws haven't been done for anybody for years, but we've never had a policy. So we came fairly close to a policy back in, I think I found -- we found it in 2015 and '16, and it was going to be Policy 1.8. I don't think that numbering convention would still hold. But when you look at -- this was when Pat Riley was here. And when you look at what's written here, it is pulling from the bylaws. It's, actually, the purpose and responsibilities, up until there, basically. That's what was being proposed as a policy.

So if you look at the bylaws, it talks about the appointees, who they are, not receiving any compensation, and then the duties and responsibilities. This is straight out of the bylaws. I would split the screen, but if you read both of them -- the only thing that isn't in here is the superintendent or his and her staff will arrange for clerical services to assist the audit committee. That is in the bylaws and not in what was proposed here, which is probably fine.

So the bylaws are supposed to be,

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essentially, the procedures, the policy are the rules, the purpose, at least the way they have them set up in the district.

So pulling from the bylaws, it talked about the independent audit committee is advisory in nature. Its recommendations will be provided in writing to the school board and the superintendent.

Now, I think at the time this was written, and it never made it past a workshop, I can't find any rationale for why it stopped. It was supposed to go to a workshop and it got yanked and it, apparently, never got put back on. And I just don't remember, I don't know if anyone was on here, because I don't think I was on audit when this happened. I think it was just before I got on. Anyway, it never got approved, clearly.

So I don't know if keeping the word superintendent, because they used -- at the time the chief auditor reported to the superintendent. So it would have made sense to have that there. The superintendent will arrange for clerical -- so, oh, I take that back, it is there. It just moved. The superintendent or his or her staff will arrange for clerical services. All books,

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records, reports, documents, tapes, minutes and other information including special analysis requested by the committee will be promptly provided by the superintendent or his or her staff.

The audit committee is empowered to investigate any financial matters which are of concern to the committee. Additionally, the committee may be requested by the school board or the superintendent to investigate and report on other financial matters.

This is sort of the first stopping point where I wanted to point out, it says investigate any financial matters. We clearly look at other matters because there are audits that cover things that are not strictly financial. I mean, you could tie everything back to being financial, but some things are operational. And so there are other -- in other districts they have expanded upon this. But it's making it sound limited to financial matters. We look at the effectiveness of the audit plan. And so if we're reviewing the audit plan, which has other things other than financial, it makes sense that we would want to look at the word "financial". So

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that's one of the things I wanted to point out, to highlight, to think about what type of matters we are empowered to investigate. Because it should all -- it should be consistent with the function of the Office of the Chief Auditor, it should be consistent with the Audit Plan, it should be consistent with all the audits that go through, not just limited, because it gets a little misleading. And I looked up Palm Beach and Miami-Dade and they have different verbiage.

So, again, the second sentence says, additionally, the committee may be requested by the school board or superintendent to investigate and report on other financial matters.

Miami-Dade has a budget and audit committee, Palm Beach is the audit committee.

All right. The following listing of duties is not intended to be all inclusive and other duties may be subsequently added by the school board. Review in depth -- can everybody, is this big enough or should I make this bigger? I can make it a little bigger. Okay. Review in depth the financial reports prepared by the staff of the Office of the Chief Financial Officer and prepare appropriate commentary to assist the

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board in interpreting these reports.

I think a few years ago I mentioned that we weren't doing that, unless -- let's see, in interpreting these reports. So that's in there.

Review and evaluate the format of financial reports and make recommendations for changes that will enhance the effectiveness of financial reporting. We just had, essentially, this discussion but about behavioral threat assessment audits and reporting. Strictly speaking, I wouldn't think BTAs are financial, so that's why I think we need to look a the word "financial".

MS. FERTIG: I'm just wondering, Nathalie, do you want to just see how this reads if you add operational into each sentence, whether, so we don't have to come back and do every single sentence.

DR. LYNCH-WALSH: Well, whatever we figure out. So I want to show everybody Miami-Dade and Palm Beach. But we can either go through this whole thing. I'm highlighting as I go through the document for future -- you know, to make a note. But I can stop right here and we can look at, you know, the beginning of those two.

So, for instance, Miami-Dade has an Audit &

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Budget Advisory Committee. The Audit & Budget -- the general purpose of the Audit & Budget Advisory Committee is to review and make recommendations to the school board and superintendent on fiscal management matters presented to the committee by either the board or superintendent. I'm guessing perhaps the chief auditor doesn't report directly to the board -- well, I guess their superintendent can bring stuff in.

All right. The Audit & Budget Advisory Committee shall serve as the principal advisory committee to assist the board in fulfilling its fiduciary responsibilities on budgeting, financial reporting and accounting and business policies and practices and is the board's principal agent in ensuring the independence of the district's external and internal auditors. The Audit & Budget Advisory Committee's goals are to assist in, A, strengthening accountability for the stewardship and efficient and effective use of district -- school district funds; B, maintaining transparency of the district's financial and business operations; and, C, promoting an adequate system of internal control.

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So that's purpose and goals from Miami-Dade. Palm Beach, their audit committee hereby establishes and the authority -- now their -- they have an inspector -- Internal Inspector General. So this wouldn't apply, the first sentence here, couple sentences. The audit committee shall serve on behalf of the school board as its oversight of the school boards Inspector General internal audit and investigation functions. Hmm, I wonder what they mean by investigation. Is it something like SIU? I'll have to get clarity. Its members rely on the representations of management, the Inspector General, the General Counsel and other professional consultants. The audit committee shall review and make recommendations to the school board on matters affecting the adequacy of internal controls, accounting procedures, systems and controls and financial reporting in accordance with laws and regulations. Primary responsibility for the district's financial reporting and internal operating controls is vested in senior operating management as overseen by the superintendent. District staff shall provide assurance of the district's compliance

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with pertinent laws and regulations, the management of the district's operations in accordance with sound business practices and accurate and complete financial disclosure. The committee shall ensure the Inspector General's Office obtains all the needed information the committee requires from district employees or vendors for investigations or audits, reviews, and inspections. Not applicable. Whenever a recommendation of the committee on a substantive issue is reported to the school board and the recommendation is not unanimous the basis for the majority and minority positions should be brought to the attention of the school board, basically, the rationale and context.

All right. And then they get into their general responsibilities similar to Dade. Then it gets -- well, actually, let's see. They have membership meeting, authority, duties and responsibilities.

So they are fairly similar but both of them expand on and don't limit their audit committee to how ours is written. Hold on. So -- in terms of the goal of the committee.

So, yeah, we could put operations, but I

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think once we review Palm Beach and Miami-Dade and come to the next discussion of this with some recommendations that we can then pass a motion on.

So today I just wanted to do an overview of where we were with Pat Riley, which, as it turns out, is already in the bylaws and would just have to be plucked out of the bylaws.

MS. FERTIG: So I notice that the other two, and if you could just scroll down a little further so you get all of it on the screen, do we mention internal controls anywhere in this section? Because we've had so many conversations on it and both other districts seem to call it out.

DR. LYNCH-WALSH: Oh, because -- I don't think -- well, this goes on. But, to your point, I don't think internal controls -- even though it's in the job description of the Chief Auditor, in the contract of the Chief Auditor, in the policy of the Chief Auditor, I don't believe it's in our bylaws since we don't have a policy.

And, remember, we are referred to in the Chief Auditor's policy, so we'd also have to pull stuff from there out and put it into policy sort

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of disaggregate. But let's see what it says. I do not see the word -- oh, wait, I take it back. Review the -- well, only from this standpoint. Review the independent accountant's annual management letter recommendations on internal control and accounting procedures and hold timely meetings with the superintendent's staff as needed.

So that annual management letter, I believe that's all over the financial reports. There were something like 20 recommendations from Carr Riggs Ingram on internal controls over what happened with PCG and that whole history. Those were not financial statement internal controls, those were internal controls over procurement and related functions.

So this is limited -- Mr. Jabouin, can you confirm that number 5, review the independent accountant's annual management letter of recommendation on internal control and accounting procedures?

MR. JABOUIN: Yeah, so this is the -- this is the -- in February of every year we have MSL present the financial statements and then they have the management letter. In the past couple

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of years there have not been any findings in that, but that's what the management letter is with the external financial statements.

All of the other findings, they surface in the course of the regular reports that come in front of you.

DR. LYNCH-WALSH: Okay. So to Mary's point, the internal controls referred to here are not all inclusive. They, certainly, wouldn't include Procurement or HR. Because they're not -- not directly anyway.

MR. JABOUIN: Well, not necessarily. So the external auditors have a different angle. It's definitely financially focused, whereas, the rest of our work is financially operational, compliance, and other things that the external auditors would not necessarily find significant for their opinion.

So when they provide the management letter it's usually things that involve the financial statements. There have been procurement issues in the past, there have been other issues, as well, but that's when they're trying to create their opinion.

DR. LYNCH-WALSH: Right. Okay. So you

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just -- so Mary mentioned operations, you mentioned compliance. So in addition to financial we also look at operations and compliance and yet the operations, compliance and internal controls, expanded version, need to work their way into this list.

MR. JABOUIN: And those are the three things, as I'm trying to take my inventory of comments that I'm picking up, is including an operational aspect, including an internal control aspect, and then what we mentioned here, the third, is a compliance aspect of this. Those are the three I've picked up so far.

DR. LYNCH-WALSH: Uh-huh. Right. Because they're not in here. Will timely review all reports. These are things we've seen. 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 board. Monitor corrective action agreed to be taken on internal/external audit recommendations. We talked about the policy that actually applies to follow-up. So maybe we

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mention that here. So -- follow-up -- follow-up policy. So it would say something like, in accordance with the follow-up policy or something so that we have cross-reference.

Review policies and procedures affecting the financial areas, again, our favorite word, and make recommendations to the superintendent and the board as deemed appropriate. So the board governance policies that they have taken to the board would fall sort of under compliance governance, because that's all part of internal controls.

Provide an effective communications link between the external/internal auditors and the school board. So that was where that ended and these are plucked directly from the bylaws under section -- so it was section 1, section 2, section 3 of the bylaws as they are currently approved. That was what was discussed in the policy in 2015.

They do talk about meetings. They kind of compressed that section. So must conduct meetings in accordance with Florida Sunshine Law. Meetings will be scheduled at times and locations convenient for all stakeholders. Meetings and

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other business will be conducted according to School Board of Broward County, Florida Audit Committee Bylaws and the current edition of Robert's Rules. Minutes will be recorded, maintained and available for public view. And that's as far as that got when it was originally proposed. And it's straight out of the bylaws.

So then the bylaws, themselves, get into the nitty-gritty of committee membership. I remember when this was added, that you have to be independent. So this is all sort of the minutia.

The staff liaison is referred to in Policy 1070. Each new member shall receive training on the audit committee's history, mission, purpose. I believe that's in Policy 1070 also.

So there may be additional things in the bylaws that need to appear in policy.

Michele provided a policy template but there wasn't a lot in it and I thought that the district had a more robust looking template.

MR. JABOUIN: Chair, Mr. De Meo has a question.

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

MR. DE MEO: Madam Chair, I think we need to be mindful that the audit committee charter or

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policy --

DR. LYNCH-WALSH: We don't have a policy. That's the thing.

MR. DE MEO: Well, the document that we're reviewing, we should not be responsible for anything, in other words, other than oversight. In other words, we're not responsible for internal controls. That is way beyond the scope of the audit committee. However, the internal auditors guiding document or governing document, what do we call that; policy?

DR. LYNCH-WALSH: Yeah, Policy 1700.

MR. DE MEO: Yeah, that should carefully, and it does, provide for compliance, operational audits and review of internal control. We're just oversight and advising, you know, the school board.

So I think our policy can be relatively simple and what the proposed and what we have with some minor changes, I think, are fine. I mean, there are some changes, you know, that I think should be made, but, again, we're not responsible for internal controls. That is not our job. Way beyond.

DR. LYNCH-WALSH: Oh, no, that's not what any

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of this was saying. But it's limited -- so the Office of the Chief Auditor is responsible for internal controls, compliance, operational --

MR. DE MEO: Well, I think we have to be careful that they're responsible for assessing the risk, providing an audit plan that includes analyses and audits of those areas.

So, internal control is just one of the areas that they're responsible for testing. And the areas they test on an operational audit include internal controls. So it's kind of a package deal.

DR. LYNCH-WALSH: Yeah, I get all that, but what we currently have in the bylaws is, the audit committee is empowered to investigate any financial matters which are of concern to the committee. Additionally, the committee may be requested by the school board or the superintendent to investigate and report on other financial matters.

We already have an audit plan and an Office of the Chief Auditor that does more than just financial audits. So what do we do, not do BTAs? Because those are not financial.

So I'm just saying, the language that we

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currently have does not reflect the function of the audit committee. I don't -- and I guess nobody ever questioned it because it was in the bylaws and we've always been under the umbrella of this Office of the Chief Auditor. So it says, the audit committee shall provide guidance to the OCA. Reports completed by the OCA and external firms, this is imprecise language, shall generally be first presented to the audit committee, that needs to be cleaned up, for its review and recommendations prior to the transmittal to the school board. However, the Chief Auditor may transmit any audit first to the school board if the Chief Auditor determines that it's exceptional. This is when we got bypassed and something got taken and Donna Korn got involved.

So there are elements in here that refer to the audit committee that would then need to be either duplicated or pulled out because it pertains to the audit committee. Like the audit committee shall provide guidance to the OCA would be in both places.

Let's see, what else do we have that refers to audit? District chiefs -- why is this all in

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caps? District chiefs, executive directors, directors and appropriate district staff must attend audit committee and school board meetings whenever their duties and responsibilities or an OCA document concerning their duties and responsibilities will be discussed. Let's see. Individual carrying out OCA objectives. Nothing specific.

I mean, yes, they are responsible for it, but we're providing oversight and guidance, like you said. But it only mentions financial. And I'm looking for -- scrolling through here for any mention of the audit committee.

MS. FERTIG: So if you look at what Miami-Dade had, I think their -- if you can go back to that, there were some, I think, some statements that covered this. But where, if you were to put it in, I would be looking at that section review and you could just expand that section review, financial, operational, internal controls, whatever else, because that actually reflects what we've been actually doing, as opposed to the paragraph above it. I'm sorry, I'm going between Miami and us, but --

DR. LYNCH-WALSH: Do you mean this sentence,

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the Audit & Budget Advisory Committee shall serve as the principal advisory to assist the board in fulfilling its fiduciary responsibilities on budgeting, financial reporting and accounting and business policies and practices? Let's see. Because that's Miami-Dade.

MS. FERTIG: Well, if you look down the audit committee -- Audit & Budget Advisory, and, of course, we're not a budget advisory, are to assist in strengthening accountability and then you go to the, C, promoting an adequate system of internal control.

I think if you look back at the policy we have, it would be very simple to just amend that one paragraph by adding in what we actually talk about in our meetings. If you go to review duties and responsibilities. Number one, review in depth the financial reports prepared by the staff and prepare appropriate --

DR. LYNCH-WALSH: Yeah. I mean, these are -- the laundry list. Where Miami-Dade put that in is sort of as an overview. Let's see. Let's see. The audit committee is empowered to investigate any financial matters which are of concern to the committee. That's sort of the

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general statement. Because then they get into the nuts and bolts of what we would be reviewing. Palm Beach says it a little differently, as well.

MS. FERTIG: I don't think there's was as -- Miami's seems pretty straightforward.

DR. LYNCH-WALSH: Well, how about audit committee shall review and make recommendations to the school board on matters affecting the adequacy of internal controls, accounting procedure systems and controls on financial reporting in accordance with laws and regulations?

MS. FERTIG: Okay.

DR. LYNCH-WALSH: And then, actually, if you read, and this is why I said this could be a fairly short meeting, because if everybody goes back and reads these, Palm Beach says, the responsibility for the district's, you know, whatever it is, A, B and C lies with this person or this department, and then it says, you know, the audit committee will do this. So they're very -- they're clear to point out what management is responsible for and -- versus the audit committee. So theirs is actually longer.

So I think there are things -- there are

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aspects of both of these, both Miami-Dade and Palm Beach, that we could pluck and, you know, borrow from. Internal control, the responsibility of developing and implementing adequate control rests with the management of the district. The audit committee must fulfill it's internal control oversight responsibilities, now, again, we don't have an Inspector General, through the Inspector General without unnecessary or inappropriate intervention in the prerogative of district management. Nevertheless, to carry out its responsibility, the audit committee must, among other actions, assist in determining if any restrictions have been placed by management on the scope of independent investigations, audits, inspections and reviews. The committee should review the results of each peer review of the Office of Inspector General, I guess we could just substitute Office of the Chief Auditor, and discuss the nature of any corrective measures. That puts some teeth into the audit committee. That's just one example.

Let me bounce back to Miami-Dade and see what they say. Let's see. Yes? I can't see. If people have their hands up when I'm sharing a

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screen I can't see, so --

MR. MAYERSOHN: All right. Well, I apologize, I didn't put my hand up. The only thing that I think that we need to add into the policy, because I'm just looking here, audit selection committee, is that -- that you have on the screen, is that Miami-Dade's or Palm Beach?

DR. LYNCH-WALSH: Yes, Miami-Dade's.

MR. MAYERSOHN: Then we have to have that in there, because that statute is now -- we did it last time. I'm not sure if we amended that in on the bylaws, but that's part of Florida statutes that we are the selection committee.

DR. LYNCH-WALSH: I think it's in -- let me check the bylaws. The bylaws were done in 2019. Wait. Hold on. I'm looking. I thought I -- did it not exist in 20 -- well, either way, we know it's a thing now and would need to go in. Absolutely.

MR. MAYERSOHN: Is it a policy as opposed to bylaws?

DR. LYNCH-WALSH: Yes.

MS. FERTIG: There is a broad statement, responsibilities and duties of the audit committee shall be in accordance with Florida

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state statutes. That's in ours. That's in our thing right below duties and responsibilities, just a blanket statement, so you don't have to probably -- so you don't have to change the policy every time a statute is changed.

MR. MAYERSOHN: Right.

DR. LYNCH-WALSH: But that was --

MR. MAYERSOHN: But I would put that in there, so that, again, the process that we have where, again, whether or not, you know, who acts as chair of that committee, who's appointed, I mean, we don't get into the specifics of it, but just as long as it just, in my opinion, is documented, because it's kind of contrarian to what you would think the audit committee would be selecting. And especially the fact that it's got to have a school board member on it.

DR. LYNCH-WALSH: Okay. A policy for auditor selection; okay.

All right. So hold on. So -- yeah, so our bylaws, we, like I said, the purpose and the general responsibilities are already in there. We would add the auditor selection and then this is sort of the minutia. I think the statement about being independent, that's already in the

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overarching rule, but voting, terms of membership, length of membership, you might have a generic statement in the policy, I've seen it in others. But we wouldn't get into the sausage making aspect of all of this stuff. That's what's in the rest of the bylaws.

So -- okay. So we -- So far everybody's good with the policy having the rules that it currently has, these are from bylaws. We would expand financial, because we do look to reflect -- we would expand to reflect what we actually look at and look at Palm Beach and Miami-Dade for sort of inspiration. These are all from the bylaws already. And then there's just this on meetings.

So I think we need sort of terms, you know, whatever all the other policies touch on so that you have an overall idea of what the committee is. And then there's stuff in Miami-Dade and Palm Beach that add to and clarify what we currently do.

The Chief Auditor Policy, Office of the Chief Auditor policy I did find another mention of -- hold on. Let me make sure I'm in the right one. Oh, wrong one.

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Chief Auditor Policy, where are you?

Okay. So, yeah, this is the Office of the Chief Auditor's policy. Functions, authority, powers, I was looking for mentions of the audit committee. So our bylaws -- this says the audit requests of the school board and/or of those of the audit committee which have been approved by the school board. The bylaws which were being proposed to be policy, one of the first things in here is the audit committee is empowered to investigate any financial matters which are of concern to the committee. Additionally, the committee may be requested by the school board or superintendent to investigate and report on other matters.

So this has always been a point of contention. The audit committee can request something that's of concern to be investigated with or without the board approval. So this worked its way into this document, because this is policy, which would then trump the audit committee bylaws. Sorry, I lost where this was. Yep, saying that it's already -- it's been approved by the school board. So that would need some clarity. Because, let's say we found out

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that a school board member was doing something, do we get school board approval? Let's say the majority of the school board was potentially involved in something, they're never going to approve investigating something. I'm not saying this board wouldn't, I'm just sort of suggesting a scenario. So this was -- this got put in and we need clarity on which one is going to prevail. Either the audit committee can request something or it can request something and then the school board has to approve it. The way that the bylaws were written suggests that the audit committee is empowered to investigate any financial matters, and then, additionally, beyond something we might be concerned about, the school board can turn to the audit committee and say, please, investigate A, B and C. That's how I've always read this. I have never read this first sentence to say, upon, you know, approval by the school board. But I know how it worked its way into this policy because of where we were as a district. So that's another mention of the audit committee.

Let's see. So we would have to pull that out or reiterate and in this case get clarity. Chief Auditor -- all right. Upon approval -- this was

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another thing where we passed some motions to change this language. So, basically, this is the audit plan. It isn't clear that, in this policy, that the audit committee reviews the audit plan, it just says, upon approval by the audit committee the proposed audit plan will be transmitted to the school board for approval. The initial proposed audit plan will be provided for the school board's consideration at a workshop conducted by May of each year and for potential approval at a meeting conducted during the following July of each year.

What was being proposed and is current -- has been in our bylaws since the year time began are things like periodically evaluate the effectiveness of the internal audit plan from a standpoint of how effectively the Office of the Chief Auditor's available time is being utilized and make appropriate recommendations. I believe further up, let's see, financial reports -- review the Office of the Chief Auditor's audit plan for the annual audits and make recommendations concerning areas to be emphasized.

So it's clear that we review it, we don't

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just approve it. This is in the bylaws, which would become policy, but is not quite reflected in the Office of the Chief Auditor's policy. I'd have to go back through my records to find when we passed motions that changed the language. It just somehow did not make it into this policy.

Let's see. So then after that, audit plan considerations. Based on the Chief Auditor's professional judgment after the audit plan is approved by the school board an audit investigation, review, examination or analysis of a subject that the Chief Auditor identifies as requiring audit coverage can be added by the Chief Auditor in addition to those specified in the approved audit plan.

This is where we did get that -- oh, wait a minute. The chief -- upon consult -- the Chief Auditor may perform this work upon consultation with the school board chair unless the audit involves law enforcement or regulatory, which would require the assignment to be conducted in a confidential manner. The consultation with the school board chair would serve as a check and balance.

I'm hoping I have not the final version of

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this policy. I'm going to have to pull it up directly. Because I pulled up a copy I had. I thought that we fixed that so that the board chair cannot have an audit happen without the rest of the board agreeing. Will be presented to the audit committee. We had issues about work papers and confidentiality and follow-up. There's a whole policy that hasn't been followed. So we need to make sure we mention School Board Policy 1003. We looked at that a couple meetings ago and what our role is on that.

So in terms of our responsibilities, monitor corrective action agreed to be taken on internal/external audit recommendations and advise the board of any deviations, reasons therefore and possible consequences.

So the other -- so in addition to expanding financial to include what we actually look like and include the statutory requirements as far as auditor's selection, we have to have -- we have to have consistency between the Chief Auditor policy and our proposed policy. We can't have one policy saying this is done this way and the other policy saying this is -- no, this is done this way. They both have to agree so that we

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don't have a conflict between the two different policies that end up getting approved.

So those -- that's what we had as a working document. I can -- I put links in the chat to these to both Miami-Dade. I don't know if anyone tried them to see if they worked. But I also saved them so I can forward them. Because I think these are worth combing through.

The one for Palm Beach is more extensive because it specifies who's responsible for what. District governance, for example, district staff shall provide assurance that the district is in compliance with pertinent laws and regulations relating to accounting and financial matters, is operating in accordance with sound business practices, is conducting its affairs ethically, is maintaining effective controls against employee conflict of interest, errors and fraud, financial mismanagement, waste, and is providing accurate and complete financial disclosure.

Among other responsibilities the audit committee shall provide input to the board in the board's evaluations of the Office of the Chief Auditor's performance, whose written evaluations will be kept on file pursuant to yada-yada.

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The audit committee may review and make recommendations on any proposed disciplinary action upon or termination of the employment of the Office of the Chief Auditor, since we don't have an Inspector General.

In the event of a vacancy in the position of Chief Auditor, the audit committee may review the applicants and provide its recommendations to the school board regarding selection.

So these are all things that are not addressed in what we currently have. But they're pretty clear on, I think, segregating the responsibility of the audit committee from those of management and the Chief Auditor in this policy. They just get more specific. Then they have membership meetings, access to personnel documents. I read internal controls. They did a charter, we do policies. So that's Palm Beach. And then back to Miami-Dade, Dade, I think, uses Neola. They both house their documents in board docs. So Miami-Dade will probably look more like other districts. Palm Beach does not use Neola. So the Miami-Dade one might look more like ours except that they do get more specific.

MS. FERTIG: Just, Nathalie, I was able to

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download the Palm Beach one but not the Miami-Dade; if you could just make sure we have that?

DR. LYNCH-WALSH: Share it again? Yeah. I downloaded them, but let me see.

MS. FERTIG: Yeah, no, that's fine. If you can just send them out that would be great.

I'm wondering if it would be beneficial to have a subcommittee on this to go through all of these and bring back -- bring something back to us in a regular meeting?

DR. LYNCH-WALSH: Yeah.

MR. JABOUIN: I have a process comment that I wanted to mention, though, to the committee. Ultimately, I have a meeting with the superintendent on Monday, he's the person that is responsible for the policies. I think that I should ask him to designate me as the appointee for this policy. Because he can, actually, write policies outside of me or the committee altogether. What I --

DR. LYNCH-WALSH: Hold on. Hold that thought. Hold on. Hold that thought.

So understand that Policy 1070 was done by a work group and the committee comprised of all the

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advisory chairs, basically. Staff did not run the process. It was run by all the advisories. Because anybody -- per the rule making policy, anyone can suggest a policy change. So I'm -- I'm -- I'm not in favor of your suggestion, respectfully. You can certainly participate.

MR. JABOUIN: Certainly. I will say, though, we do need to check with him because the statute does indicate that the superintendent is the one that writes policy.

DR. LYNCH-WALSH: But it is not -- okay. I'm going to stop you again.

MR. JABOUIN: Sure.

DR. LYNCH-WALSH: So let me pull up rule making. Yes, the superintendent makes recommendations for policies. What I am telling you is that it is not just up -- and I don't know why this new system -- hold on. School board policies --

MR. MAYERSOHN: Dr. Lynch-Walsh?

DR. LYNCH-WALSH: Yes, sir.

MR. MAYERSOHN: Just a point of order, I have to jump up off. I'm up in D.C. so I've got some meetings I've got to attend. But whatever you need, I'm available.

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DR. LYNCH-WALSH: Okay. Thank you. Rule adoption, rule making. Hold on.

MS. FERTIG: I don't -- I don't -- I would just like to interject here. Yes, he can do it, but, also, yes, we could have a subcommittee drafting something. And I don't -- I don't think that's a problem because he's new to the district whereas we have a little bit more historical knowledge of what our audit committee has done.

What seems to me -- what I feel like would be a good process is to have a subcommittee on this who wants to go through all the policies and pull out the best language from all of them and bring it back to us in a meeting. And I think that's the most efficient way. He's, obviously, going to have the ability to weigh in and yea or nay it, eventually. But I just -- I think Nathalie has done a lot of research. I say take the best of it all, put it together, and then bring it forward.

DR. LYNCH-WALSH: Right, in a subcommittee. So -- so anyone that's currently on this call, I mean, we're not a huge group, so even if the subcommittee were everybody --

MR. JABOUIN: I have one other thing to

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mention on that process, though. So, ultimately, the superintendent will, obviously, take the advice of the committee and evaluate it and so forth.

Now, what I wanted to mention to the committee, though, from a process standpoint, it is best to work on the bylaws first. Because what I've seen --

DR. LYNCH-WALSH: No.

MR. JABOUIN: No? I'm saying this only because I'm seeing that the policy has been a subset of the -- of the bylaws.

DR. LYNCH-WALSH: Well, no, no, no. And this is where I think Mary's point is well made. There was no policy for this group. Policy 1070, which was done last year, again, with all of the advisories represented on it if they wanted to participate, started with policy and then the bylaws flow from the policy. They get into the meat and potatoes of how the advisory group is run. So we have to have -- we're not even established through anything other than a mention in the Office of the Chief Auditor's policy. So we have a resolution and --

MR. JABOUIN: I think you have to work on

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them both at the same time.

DR. LYNCH-WALSH: Mr. Jabouin, I have the floor. So I am taking Mary up on the suggestion of a subcommittee because we clearly need more discussion around this and we don't have time at regular meetings to spend two hours talking about it. So a subcommittee would, absolutely, be the most efficient way. I'm sorry I didn't pull Miami-Dade and Palm Beach beforehand, but in order to review those -- and I don't think we need to look at 50 districts, because a lot of them are going to be similar, but we could certainly look at a couple more. So then we need to figure out, these subcommittee meetings can be on Teams at a time that's convenient to everybody. So we can sort that out. We can talk about it at our November meeting, scheduling, you know, a series of these. There's no rush to this. We exist. We're in the Office of the Chief Auditor's policy. I think everyone knows we exist. I'd like to see us get it done by yearend and have a recommendation so that for next school year it would take effect. But we start with policy and sort of disaggregate policy from bylaws. There is a bylaws template. I'll

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see if I can get some sample policies that are better developed so we can just sort of plug in our stuff here, at least following the district template. Because the one that they seem to have just has headings, which doesn't help us. I mean, and not all headings, either.

So I will, for our regular meeting, we'll see who wants to serve on the subcommittee. Mary did I hear you volunteer?

MS. FERTIG: Well, if you tell me to, sure.

DR. LYNCH-WALSH: Voluntold.

MS. FERTIG: I thought I heard Mr. De Meo volunteer.

DR. LYNCH-WALSH: He's like, no, I definitely did not volunteer.

Well, we can figure out who wants to be voluntold and volunteer on the subcommittee, but last I checked, you know, we can form a subcommittee, and so we will, and that's how we'll proceed. And we'll figure out when we can schedule some meetings. Because the deadline for November meetings is Tuesday and I don't know that we could sort ourselves out by Tuesday. And meeting in November could be problematic. But if we could do December -- we can try for November,

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but today is Thursday, I don't think we could get ourselves sorted out.

MS. FERTIG: I think what would be helpful, and maybe Phyllis would be on this, too, since she has a different -- she'll have something from her city that would be helpful to probably see, I think what would be helpful, Nathalie, is just to have those other things and we can pick the best out. Their format seems to be very different, so --

DR. LYNCH-WALSH: Yeah, no, I will send --

MS. FERTIG: -- that may be a better template than what we have.

DR. LYNCH-WALSH: Yeah, Miami-Dade, Palm Beach. I mean, the district has policies that are fairly well developed for other advisories. I'll just see what we have that I can send out. So Palm Beach and a sample policy from BCPS. If not, then I'll just send -- you'll just get Miami-Dade and Palm Beach, if I can't get something more fleshed out, but I'm pretty sure I can, from some -- I think TAC has had their policy revised a couple times, so TAC should be fairly up to date in terms of the required elements. All right. So that's what I will get

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to you guys ASAP. And then we'll just sort of formalize it at our next meeting but not discuss -- we won't have time, I don't think, to get into the nitty-gritty on this.

All right. So that's the plan moving forward. Of course, Mr. Jabouin, you can provide input. Everybody that'll be on it will be providing input and we'll start putting together a sample policy.

So does anyone else have any other questions? I think for November we have a fairly packed meeting.

SMART Bond, I did have a question regarding the SMART Bond audit. Will they -- have they looked at the 12-month staffing plan as the board directed last time?

MR. JABOUIN: So those are my instructions to them. So I provided that instruction and they had in my last meeting indicated that they would do so.

DR. LYNCH-WALSH: Okay. So at our last meeting you handed out -- let me stop sharing. Sorry. Share. Let me go to what we got at the last meeting.

For November has anything changed that's

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required? Because we did not get to a couple of things in October. We had to jettison or we moved around, so we should have --

MR. JABOUIN: Why don't you take a look at what I provided for this meeting, which is item number 5. That's the best document to look at.

DR. LYNCH-WALSH: Let's see.

Okay. And what, though, was left over from last time always rolls forward. So we -- did we get through everything? Because we moved --

MR. JABOUIN: Yeah, all those that were looked at we've gone ahead and we've moved them from the document that was presented last week.

So for November those are the audit reports that would be there. So you have the Annual Comprehensive Financial Report, and the timing of that is very important. And then we've got the RSM SMART Bond Quarterly Report. That would include the areas that the board motioned on. And then we do have caps and gowns. I do have some meetings related to that. And then -- and we have a Carr Riggs Ingram report on procurement and contract management.

DR. LYNCH-WALSH: Wait, wait, wait. Slow down. Do you mean the PPO one that's listed

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here?

MR. JABOUIN: Yes, that's the one I'm referring to; yes.

DR. LYNCH-WALSH: Okay. Because you said procurement, I just want to make sure we're talking about the same one. So based on --

MR. JABOUIN: Procurement is part of that, too. So we'll make sure that the title is reflective of that when the report is there.

DR. LYNCH-WALSH: Okay. So looking at this, depending on how long ACFR and the SMART Bond goes, business support center both payroll and internal funds were deferred, so those would take priority over caps and gowns and this PPO contract one.

MR. JABOUIN: Okay.

DR. LYNCH-WALSH: Are there any others that we don't know of that you know about that we don't?

MR. JABOUIN: So, at this time, no; but there are things that occur regularly. I do want to mention that we do have external firms involved with the caps and gowns and the PPO and there is a cost component if we have to have them come back.

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DR. LYNCH-WALSH: Well, then I guess we should endeavor to get through the rest of the agenda. Who's doing the PPO one?

MR. JABOUIN: Car Riggs Ingram.

DR. LYNCH-WALSH: They're doing both caps and gowns and the PPO one?

MR. JABOUIN: Yes.

DR. LYNCH-WALSH: Okay. So it's Carr Riggs Ingram.

MR. JABOUIN: It's PPO and Procurement, as well. I did not label it completely in this document.

DR. LYNCH-WALSH: Yeah, I know, we just discussed that.

MR. JABOUIN: Sure.

DR. LYNCH-WALSH: All right. So then I will do a draft agenda that should reflect what's on this list.

MR. JABOUIN: And, of course, with the -- with the business support center ones, we do want to get those done because some of those, particularly the internal fund one, has been open since August, August 3rd, actually, for the internal funds one.

DR. LYNCH-WALSH: Uh-huh. That's why I'm

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saying they would take priority over Carr Riggs Ingram, so --

MR. JABOUIN: I would say just due to cost, we, obviously, need to make sure we get through all of them, we should get the auditors out the door so that way the meter is not running for us. So we do need to get through all of them, but we do want to get the external people out as Mr. De Meo remembers from his days, those billable hours will add up.

DR. LYNCH-WALSH: Oh, yes, we've spent a lot of money on RSM over the years. Because I've encountered them in the pre-function room.

Okay. So what you're saying is you've told them to come at what time? Because the ACFR is the first thing on the list. Who's doing that?

MR. JABOUIN: Since the meeting starts at 9:30 it's probably best to, that's MSL and the CFO function, the finance function will be there for that, I would say, if the meeting starts at 9:30 and all the administrative things, it's probably best to anticipate the other auditors would be there maybe 20 minutes later. So tell them to get here around 10.

MS. FERTIG: If we could just -- I'm just

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thinking, if we could cut some of the stuff, we seem to spend a lot of time at the front end of our meeting on just administrative stuff that maybe we could move to the back end and just that way we would get to some of the audits and not have to defer them.

MR. JABOUIN: You made a good point.

MS. FERTIG: Is there a way to do that? I mean, I don't -- I just -- I feel like sometimes we really don't get started with the topics until, you know, 30, 45 minutes into it, whereas we could probably cut some of that down.

DR. LYNCH-WALSH: Well, I can cut out the -- well, hold on. The last two agendas, so last agenda we went over open motions. I don't know if we have an answer -- that's why we started on the audits after.

MS. FERTIG: No, that's okay. I understand that part of it.

DR. LYNCH-WALSH: Yeah, I cut out -- we haven't had public comment. If you look at the last agenda, I cut out administrative matters already. And I don't talk about anything except when we were doing the motions, and I cut out the Chief Auditor's comments. So -- and, if

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anything, he can chime in on each of the items as relevant.

But we have Pledge of Allegiance, roll call, approval of the agenda. We can do public comment at the end. I know that hasn't been an issue or as they come up as they pertain to an item, and then we go to approval of the minutes.

MR. JABOUIN: But also -- but let's not forget I haven't, and only because the last meeting just kind of ended, but there were other things the committee wanted a discussion on, particularly, BTA and certain types of things that may also take time. I don't have that list right in front of me from the last meeting, but there are other -- so this is just the reports that I've prepared. There are other things that the committee covers that we should also factor in. Just keep that in mind.

DR. LYNCH-WALSH: I don't have anything -- I don't have anything. I can put the motion follow-up at the end, but I wanted to sort of move us in the right direction and understanding that from here on out if we pass a motion, the motion needs to be captured properly and the response needs to address the motion. I think

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that came across. So we can do that at the end. And, also, discuss the policy subcommittee after we get through the business and then any agenda planning type discussions.

So we should be able to approve -- do the Pledge of Allegiance, roll call, approve the minutes, and start with reports pretty much once the meeting starts. So I would imagine within probably 10 minutes we -- by 9:40 we should be dealing with reports. Give or take.

MR. JABOUIN: All right. So I'll tell MSL 9:45 for the ACFR and then we'll get the other auditors in after that. But, yes, I do believe that all those docs that are there for November 16th need to be covered, and including the business support center, which, Chair, as you and I talked, it's probably best to move them to the end because those are internal people, but we still need to get them done.

DR. LYNCH-WALSH: Right. No, I'm not proposing to not get them done. It was moved from October, if I recall, because Ryan Smith was not available in October. So, hopefully, he's available for this meeting.

All right. So it sounds like we have an

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agenda. And then looking forward, January, again, looks packed and I think you put some stuff into February and April as far as, I don't see -- when would the next RSM SMART Bond audit that needs to get put in somewhere?

MR. JABOUIN: Yeah, we'll get some -- we'll get some feedback from them on the timing of that. Because they owe us four reports and The Big 3 is one of the four.

DR. LYNCH-WALSH: I'm sorry? What do you mean about The Big 3?

MR. JABOUIN: So they owe us four reports. The board had asked for The Big 3 to be covered and they're in the process of doing that.

DR. LYNCH-WALSH: Uh-huh. And I believe we discussed the scope and we never got the sense that anything was moving forward on that.

MR. JABOUIN: They are moving forward with it and they'll be able to talk a little bit more about that.

DR. LYNCH-WALSH: No, no, no. We need the, whatever they have a statement of work, we need to see what the scope is then. I'm requesting that right now so we can have it at the meeting. Not them telling us what it is, but whatever they

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are under the impression they are reviewing. Because we had no idea that this was in play. It's been asked about. I believe Ms. Ighodaro asked about it two meetings ago and I don't remember you telling her that it was already in process.

MR. JABOUIN: It's been in process since we had the different meetings with the different stakeholder groups that we were asked to have. So they've been working on it since then.

DR. LYNCH-WALSH: I distinctly remember a discussion with Mr. De Meo. You know, Mr. De Meo expressed some concerns, we all concurred, and it sounded as though it wasn't moving forward, but, okay.

MR. JABOUIN: No, it's been moving.

DR. LYNCH-WALSH: Okay. So, again, I'm going to say, I'd like the audit committee immediately to have whatever the scope is, the statement of work or whatever it is you provide and you and RSM agreed to so we know exactly what it is that they're doing. Is that a problem?

MR. JABOUIN: I will look for the scope letter, but I know that they're working on it.

DR. LYNCH-WALSH: Okay. Well, that's news to

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us. Thank you.

MS. FERTIG: Can I just jump in and ask something? I'll ask it at the next audit committee anyways, but just so that you have an answer, but I would just like to know, I would like to have comment from RSM on percentage of the projects that are finished as opposed to the projects that are still in the pipeline and where they were originally -- where they were originally scheduled to be, whether they were, you know, one of the first projects to be done but now they've never been done or whether they're on track for what was originally planned.

DR. LYNCH-WALSH: So what you're looking for, there are multiple -- remember the timeline has been reset. We have the original timeline where things were supposed to be done by already.

MS. FERTIG: Right. We know that. Right.

DR. LYNCH-WALSH: Right. So then that's one. Then in 2018 they reset the timeline. And then AECOM reset it. So there's a list of what's out there under the AECOM timeline. But what they would then have to do is do a chart with the projects that are open, what was the original timeline per the bond, per the original process

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per Heery and now per AECOM and where are they in terms of completion.

MS. FERTIG: Right. And then look at the ones that are completed and just kind of -- it just goes to what our priorities have been. I mean, I know we've been through this ourselves, but it would have more meaning if they did it.

DR. LYNCH-WALSH: Right. So I don't necessarily disagree. So we can discuss, please mention that again -- is that -- no, that's not me doing that. Mention that again because that should be fairly straightforward for them to do. The things that have delayed things is poorly defined scopes. If you're an architect, you've gotten five projects, you know, three of them are simple and two of them happen to be Blanche Ely and Stranahan, guess which two you don't work on first because you can't get it through the building department.

MS. FERTIG: And that's kind of, Nathalie, what brought this up. If you're doing a Big 3 audit, I would just -- and just say that were they -- they're, obviously, not on the track that was committed, but a lot of other things that were -- that were to be done afterwards didn't

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get done. So that's something I'm going to be looking for. Or we can do it separately, whichever way works better.

DR. LYNCH-WALSH: Well, they can start with The Big 3 since they're already doing it and look at original, reset and second reset. I think there's only been three -- no, I think there may have been four timelines. The original original, then the first one and then the 2018 and then AECOM. And I don't think AECOM has changed their reset, but that's easy enough to confirm.

All right. So, yeah, make sure you bring that up. I will -- I made a note of -- so completed, not completed, and I'll put that on the agenda, completed, not completed, original 2018, re-baseline, and then AECOM. I think there was an additional one. And then to see plan versus actual in terms of when they were completed. And then the ones that are not completed, when they should have been and where they are currently.

MS. FERTIG: And on completed, I don't want to just see the date they were completed, but I want to see what their priority was in the beginning. In other words, what was the priority

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and did we follow it?

DR. LYNCH-WALSH: Yeah, the original plan completion would have indicated, then what they got changed to in 2018, did they lose time; gain time? Because there were some, you know, projects that were, you know, prioritized, like I think Markham was one where they pulled it forward and we're still, you know, back again.

MS. FERTIG: Yeah. Okay.

DR. LYNCH-WALSH: All right. I made a note.

Anybody have anything else?

MR. JABOUIN: Yes. Also, to the committee, regarding the behavior threat assessment motion, so I have an agenda item that I'm trying to move forward with for the board for November 8th to fund the behavioral threat assessment audit and add it to the audit plan. So you might recall the pricing that RSM mentioned at the last meeting was 258,000, getting funding for that is going to be part of the discussion and I'll be presenting the board with different options with respect to that. So you may remember the audit committee motion, which is in line with what I think, should be August going forward. But the consensus that they provided on October 3rd

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involved going back to March. So all that I'm putting in front of them, because the committee's motion would cost 258, going back to March would cost another 162,000 on top of that. And so I'm going to put that in front of them to see if they want to add that to the audit committee's motion and what they would prefer. So I'm working on that right now.

DR. LYNCH-WALSH: Wait, I'm sorry. Didn't you present the BTA audit to them at the meeting?

MR. JABOUIN: Yes, but now comes the funding part of it.

DR. LYNCH-WALSH: Right. So there was no discussion? Because I presented the motion that we compromised and went with August. So there was no discussion about funding or -- because they had -- they were presented with additional information that we -- we are compromising and not doing March through August. So they didn't have a discussion about that?

MR. JABOUIN: Just the -- they received the report and they accepted it, but that -- that part of it will occur at the November 8th regular school board meeting. So that is a -- that is a bit of a delay and that will be impactful to RSM,

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as well, as far as the timing of the delivery of the report because we can't begin to work on the statement of work until we have the funding and the board has determined the exact scope. And then we develop the SOW and then they can proceed. So -- so that, very likely, RSM might have -- might need a little bit of time -- well, they probably will, given the fact that I was hoping to get that done at Tuesday's meeting but now we're looking at November 8th.

DR. LYNCH-WALSH: Well, what would have held it up at Tuesday's meeting? I mean, so you didn't ask for funding?

MR. JABOUIN: So the -- they received it. So the asking for the funding and also we need additional spend authority as well. So, I have a spend authority increase document at the -- at the November meeting as well.

MS. FERTIG: So you should have it resolved by the next meeting?

MR. JABOUIN: Pardon me?

MS. FERTIG: By the November 16th it should all be resolved; right.

MR. JABOUIN: There will be an update on November 16th; yes. Oh, and this will also

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impact at the November 16th meeting, not recalling the exact wording, the committee wanted to have a discussion on the -- on the -- should I say the plan for that; so the board's decision is going to impact that, as well. Just a brief update since the committee is here.

DR. LYNCH-WALSH: Okay. So I'll put BTA follow -- up on the agenda and see what we get out of that.

All right. If there are no other questions, comment, concerns, then I'll adjourn the meeting at 10:55.

All right. Thanks, everybody. See you guys on the 16th. Have a good one. Take care.

(Meeting was concluded at 10:55 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 30th day of October, 2023, Fort Lauderdale, Broward County, Florida.

TIMOTHY R. BASS
Court Reporter

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