

Page 1

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 11TH, 2024  
9:43 A.M. - 1:20 P.M.

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

Page 2

1 COMMITTEE MEMBERS IN ATTENDANCE:  
2 MS. RUTH CARTER-LYNCH (Telephonic)  
3 MS. REBECCA DAHL  
4 MR. ANTHONY DE MEO  
5 MS. MARY FERTIG  
6 DR. NATHALIE LYNCH-WALSH  
7 MR. ROBERT MAYERSOHN (Telephonic)  
8 MR. ANDREW MEDVIN  
9 MR. PAVEL MENZUL  
10 MS. JACLYN STRAUSS  
11 MR. PETER TURSO

12 OFFICE OF THE CHIEF AUDITOR STAFF:  
13 MR. JORIS JABOUIN, Chief Auditor  
14 MS. ALI ARCESE, Audit Director  
15 MR. DAVID RHODES, Audit Director  
16 MS. JENNIFER HARPALANI, Assistant Director IT Audits  
17 MR. GABRIEL CARVAJAL, Manager, Property & Inventory  
18 Control  
19 MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds  
20 MS. ELENA PRITYKINA, Task-Assigned Manager, Operations  
21 MR. BRYAN ERHARD, System Support Specialist II  
22 MR. JEREMIAH CARTER, Auditor III  
23 MS. MICHELE MARQUARDT, Executive Secretary  
24 MS. WANDA RADCLIFF, Clerk Spec B  
25 DISTRICT STAFF:  
26 MRS. JUDITH MARTE, Deputy Superintendent, Operations  
27 DR. JOSIAH PHILLIPS, Chief Information Officer  
28 DR. DEBORAH CZUBKOWSKI, Chief Facilities Officer  
29 MS. ERUM MOTIWALA, Associate Superintendent, Finance  
30 MR. MARK DORSETT, Executive Director, Physical Plant  
31 Operations  
32 MS. SHELLEY MELONI, Executive Director,  
33 Pre-Construction  
34 MS. JENNIFER ANDREU, Executive Director, Operations  
35 MR. RYAN SMITH, Director, Business Support Center  
36 MS. MARY COKER, Director, Procurement & Warehousing  
37 Services  
38 MS. GERRILYN ARLOTTA, Assistant Director, Accounting &  
39 Financial Reporting  
40 MR. DALE SPEAR, Area Manager, Physical Plant  
41 Operations  
42 MR. TODD CHELIBASHKI, Treasury Manager, Treasury

Page 3

1 INVITED GUESTS:  
2 MS. KATHLEEN LANGAN, AECOM  
3 MS. ASHLEY CARPENTER, Atkins  
4 MS. KAYLA SPELLMAN, CRI  
5 MR. ROB BROLINE, CRI  
6 MS. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &  
7 Advisors  
8 MR. MATTHEW BLONDELL, Business Risk Consulting, RSM  
9 MR. CHRIS GUMS, Manager, Risk Consulting, RSM  
10 MR. TIM BASS, Court Reporter, United Reporting

Page 4

1 Thereupon, the following proceedings were had:  
2  
3 ---  
4 DR. LYNCH-WALSH: All right. Good morning  
5 everybody. I think I forgot how to chair a  
6 meeting. It's been a while. Happy New Year.  
7 Welcome to -- I'd like to call the -- what is  
8 today? Today is not November 16th. It is, I  
9 believe, January 11th meeting of BCPS Audit  
10 Committee Meeting to order.  
11 First order of business is the Pledge of  
12 Allegiance. The flags are behind us or behind  
13 me. All rise.  
14 (Pledge of Allegiance was recited.)  
15 DR. LYNCH-WALSH: All right. Thank you. We  
16 need seven for quorum, we're at six, but we  
17 expect seven soon, so we're going to go ahead.  
18 We cannot conduct business meeting, we can't vote  
19 until we have quorum. Did I hear a door?  
20 Do you want to be an audit committee member  
21 for today?  
22 All right. So roll call is the first order  
23 of business and today we have a new member. So,  
24 Mr. Jabouin, can your staff do roll call?  
25 MR. JABOUIN: Yes. Thank you. Good morning,  
Chair.

<p style="text-align: right;">Page 5</p> <p>1 Ms. Ruth Carter-Lynch on the phone?  2 MS. CARTER-LYNCH: Here.  3 MR. JABOUIN: Ms. Rebecca Dahl?  4 MS. DAHL: Here.  5 MR. JABOUIN: Mr. De Meo is in transit.  6 Ms. Mary Fertig on the phone?  7 BECON: Negative.  8 MR. JABOUIN: Okay. I understand she'll be  9 here soon.  10 Ms. Itohan Ighodaro is in transit, as well.  11 Dr. Nathalie Lynch-Walsh?  12 DR. LYNCH-WALSH: Here.  13 MR. JABOUIN: Mr. Robert Mayersohn on the  14 phone?  15 MR. MAYERSOHN: I'm here.  16 MR. JABOUIN: Mr. Andrew Medvin.  17 MR. MEDVIN: Here.  18 MR. JABOUIN: Mr. Pavel Menzul?  19 MR. MENZUL: Present.  20 MR. JABOUIN: Ms. Phyllis Shaw is excused.  21 Ms. Jaclyn Strauss?  22 MS. STRAUSS: Present.  23 MR. JABOUIN: Mr. Peter Turso?  24 MR. TURSO: Here.  25 MR. JABOUIN: And amongst District staff, I</p>	<p style="text-align: right;">Page 7</p> <p>1 the Chief Auditor.  2 MR. ERHARD: Bryan Erhard, Office of the  3 Chief Auditor.  4 MS. MARQUARDT: Michele Marquardt, Office of  5 the Chief Auditor.  6 MS. PRITYKINA: Elena Pritykina, Office of  7 the Chief Auditor.  8 MS. RADCLIFF: Wanda Radcliff, Office of the  9 Chief Auditor.  10 MS. HARPALANI: Jennifer Harpalani, Assistant  11 Director, Audits.  12 MS. GOULDBOURNE: Nakia Gouldbourne, Office  13 of the Chief Auditor.  14 MR. JABOUIN: Ms. Marte?  15 MRS. MARTE: Judith Marte, Deputy  16 Superintendent Finances and Operations.  17 MR. JABOUIN: Ms. Coker?  18 MS. COKER: Good morning, Ms. Coker, Director  19 of Procurement &amp; Warehousing Services.  20 MR. JABOUIN: Chair, I wanted to mention to  21 those here that there are some documents that are  22 in the front of the audit committee members'  23 areas. There is a memorandum from Ms. Marte's  24 office on fund balance.  25 DR. LYNCH-WALSH: Oh, that was the first</p>
<p style="text-align: right;">Page 6</p> <p>1 am Joris Jabouin, the District's Chief Auditor.  2 MS. ARCESE: Ali Arcese, Audit Director.  3 MR. RHODES: Dave Rhodes, Audit Director.  4 DR. PHILLIPS: Dr. Joe Phillips, Chief of IT.  5 MS. ARLOTTA: Gerri Arlotta, Assistant  6 Director of Financial Reporting. I'm designee  7 today for Oleg Gorokhovskiy, Director.  8 MS. MOTIWALA: Erum Motiwala, Associate  9 Superintendent of Finance.  10 MS. ANDREU: Jennifer Andreu, Executive  11 Director, Operations.  12 MS. CZUBKOWSKI: Deborah Czubkowski, Chief  13 Facilities Officer.  14 MR. JABOUIN: The back row, please? The  15 gentleman on the right?  16 MR. PROANO: Jim Proano AECOM.  17 MR. SPEAR: Dale Spear, Physical Plant  18 Operations.  19 MR. DORSETT: Mark Dorsett, Executive  20 Director, Physical Plant Operations.  21 MR. SMITH: Ryan Smith, Director of Business  22 Support Center.  23 MR. CARTER: Jeremiah Carter, Office of the  24 Chief Auditor.  25 MR. CARVAJAL: Gabriel Carvajal, Office of</p>	<p style="text-align: right;">Page 8</p> <p>1 question I was going to ask.  2 MR. JABOUIN: There also are documents that  3 we sent subsequent to delivery of the package  4 that we've included here for the committee. And  5 then we also have some pages to Agenda Item  6 Number 10. These are pages 6 and pages 12 from  7 that report when that comes up.  8 I also wanted to mention that Deputy  9 Superintendent Marte, Executive Director Andreu  10 and Director Smith and Dorsett need to leave at  11 noon and this impacts Agenda Items 7, 8, 10, 11  12 and 12. And Ms. Marte will serve as the  13 Superintendent's designee as well as Dr.  14 Phillips. And if they need to leave I'll take  15 notes for the Superintendent, Chair.  16 DR. LYNCH-WALSH: Okay. Well, let's start by  17 introducing our newest member and then we need to  18 approve the agenda because I wanted to shift  19 number 7 around. So -- and we just got another  20 member, so we now have quorum.  21 All right. Good. We have quorum and we have  22 a new member. So we have Mr. Pavel Menzul?  23 Menzul?  24 MR. MENZUL: Yes.  25 DR. LYNCH-WALSH: Okay. Please, if you</p>

Page 9

1 could, introduce yourself to the group as this is  
 2 your first meeting.  
 3 MR. MENZUL: Hello. Hi. My name is Pavel  
 4 Menzul and I'm happy to be on this committee. My  
 5 background is, actually, in supply chain and  
 6 finance and I was a consultant before and, you  
 7 know, it's awesome to be here.  
 8 DR. LYNCH-WALSH: Okay. Welcome.  
 9 All right. So next up on the agenda,  
 10 Approval of the Agenda. So today, because the  
 11 last time we did follow-up items and I've got, we  
 12 have some issues on the follow-up items, we may  
 13 never get to the items that we need to approve if  
 14 we do 7 before we do those. So what I was  
 15 looking to do is, except where they relate to an  
 16 agenda item, move number 7 to after 12 on the  
 17 agenda. And then as the things pertain to agenda  
 18 items we'll pull from there. Because there are  
 19 some things, like RSM is here, so we can ask  
 20 about that, Business Support Center, but there  
 21 are some things in here, like the HR and  
 22 Procurement Plan, if we start talking about that,  
 23 we're never going to get to Item Number 8. So  
 24 that's the change that I'd like to make here.  
 25 And, otherwise, is there anything else on the

Page 10

1 agenda or are we good with the rest of it?  
 2 So I just want to move 7 down to after 12.  
 3 MS. FERTIG: Okay.  
 4 MS. STRAUSS: Okay.  
 5 DR. LYNCH-WALSH: Okay? So you're seconding?  
 6 MS. STRAUSS: Yes.  
 7 DR. LYNCH-WALSH: All in favor?  
 8 COMMITTEE MEMBERS: Aye.  
 9 DR. LYNCH-WALSH: Any opposed?  
 10 (No response.)  
 11 DR. LYNCH-WALSH: Okay. Passes unanimous.  
 12 So the agenda is now approved.  
 13 Do we have anyone for public comment?  
 14 MR. JABOUIN: We do not. Ms. Arcese will  
 15 check outside while she's looking.  
 16 DR. LYNCH-WALSH: Next up we have the minutes  
 17 from October 12th and October 19th. As soon as  
 18 we get confirmation about public comment. And  
 19 then, of course, the public can comment on any of  
 20 the agenda items, but this is just if someone is  
 21 there with a general comment.  
 22 MS. ARCESE: No.  
 23 DR. LYNCH-WALSH: Okay. Good.  
 24 All right. So I need a motion to approve the  
 25 minutes for October 12th.

Page 11

1 Okay. Moved by Ms. Strauss. Second by  
 2 Fertig?  
 3 MS. FERTIG: Yes.  
 4 DR. LYNCH-WALSH: All right. All in favor --  
 5 any discussion on the minutes?  
 6 (No response.)  
 7 DR. LYNCH-WALSH: We're good?  
 8 All right. All in favor of approving the  
 9 October 12th minutes?  
 10 COMMITTEE MEMBERS: Aye.  
 11 DR. LYNCH-WALSH: Any opposed?  
 12 (No response.)  
 13 DR. LYNCH-WALSH: Okay. October 12th is  
 14 approved.  
 15 October 19th minutes, need a motion to  
 16 approve.  
 17 MS. FERTIG: So moved.  
 18 MS. STRAUSS: Second.  
 19 DR. LYNCH-WALSH: Okay. Moved by Fertig,  
 20 seconded by Strauss.  
 21 Any discussion?  
 22 (No response.)  
 23 DR. LYNCH-WALSH: All right. All in favor of  
 24 approving the October 19th minutes?  
 25 COMMITTEE MEMBERS: Aye.

Page 12

1 DR. LYNCH-WALSH: Any opposed?  
 2 (No response.)  
 3 DR. LYNCH-WALSH: All right. We moved Item  
 4 7, so that brings us to the MSL Annual  
 5 Comprehensive Financial Report.  
 6 MR. JABOUIN: Chair, we have Mr. Castaneda  
 7 here to go over the documents. As we know from  
 8 the committee these were presented on November  
 9 16th. The Board needed to approve those at their  
 10 December meeting and they have moved forward with  
 11 that. But Mr. Castaneda is here for this  
 12 presentation.  
 13 DR. LYNCH-WALSH: Okay. So, again, because  
 14 of timing, this went to the Board. When we met  
 15 in December we talked about the fund balance. So  
 16 that's one of the follow-up items that would be  
 17 relevant to this area and that we received a memo  
 18 on. We had asked for an explanation and I hope  
 19 Mr. De Meo is okay because I think he was the one  
 20 that wanted the explanation.  
 21 The explanation would tell us where we are.  
 22 So it looks like in June -- so as of these  
 23 financial statements the fund balance was at 4.36  
 24 percent for the assigned and unassigned.  
 25 MR. JABOUIN: Ms. Motiwala?

<p style="text-align: right;">Page 13</p> <p>1 MS. MOTIWALA: Yes, that's correct.  2 DR. LYNCH-WALSH: Okay. And then between  3 June and September 30th, 2023 we're now at 4.15  4 percent.  5 MS. MOTIWALA: Correct.  6 DR. LYNCH-WALSH: Okay. I appreciate that  7 you guys brought the Florida Statutes because I  8 went and pulled that last night, and then the  9 policy. So -- but it's no longer September. So  10 we're now in January.  11 MS. MOTIWALA: So the October interim  12 financial statements will be presented to the  13 Board this month on the 23rd.  14 DR. LYNCH-WALSH: Okay. And do we have what  15 was projected previously? Because that'll be  16 where we are, actually, as of October; right?  17 MS. MOTIWALA: Right.  18 DR. LYNCH-WALSH: Do we have projections as  19 to where we're going? Like a projection for  20 where we would be?  21 MS. MOTIWALA: It was still above 4 percent.  22 DR. LYNCH-WALSH: 4 percent for October?  23 MS. MOTIWALA: No, for the year you're  24 asking?  25 DR. LYNCH-WALSH: Oh, to be 4 percent for</p>	<p style="text-align: right;">Page 15</p> <p>1 someone explain the significance of this since we  2 just got the memo and it can be -- I know Mr.  3 Castaneda, I don't know, because Mr. De Meo is  4 usually the one that has the most questions for  5 you and he's not here, and this already went to  6 the Board --  7 MR. CASTANEDA: Correct. Since all of our  8 communications have been communicated both to the  9 audit committee as well as the Board, we never  10 had a formal meeting because the one in November  11 got cancelled, so I'm just here to -- if there's  12 any questions or concerns with the ACFR that was  13 presented in November -- in December.  14 DR. LYNCH-WALSH: Yes, Mary.  15 MS. FERTIG: Can I just ask a quick question?  16 I'm asking a quick question.  17 I'm looking at all the papers, I printed off  18 everything that was sent to us yesterday.  19 DR. LYNCH-WALSH: This is from this morning.  20 MS. FERTIG: And this is from this morning.  21 So if I could just request, I know this is  22 difficult because this is a January date, but,  23 you know, I think for most of us we try to print  24 it off and read it before we get here.  25 Is it possible that we could receive these --</p>
<p style="text-align: right;">Page 14</p> <p>1 June 30th, 2024?  2 MS. MOTIWALA: Yes, it's above 4 percent.  3 DR. LYNCH-WALSH: Okay. That's the  4 projection, and we're at 4.15.  5 So what you're saying is that, in theory,  6 we're expected to go from 4.15 to 4 percent --  7 MS. MOTIWALA: No, I'm just saying it's  8 expected to be above 4 percent. So it's in line  9 with the projection for the year, the 4.15  10 percent as of September.  11 DR. LYNCH-WALSH: Uh-huh. Okay. And  12 then we'll find out as of October at the 23rd  13 meeting. So is that backup available yet?  14 Because the agenda's on-line.  15 MS. MOTIWALA: The interim financials are  16 posted --  17 DR. LYNCH-WALSH: Okay.  18 MS. MOTIWALA: -- already, based on the  19 agenda item.  20 DR. LYNCH-WALSH: Okay. So then what's the  21 October?  22 MS. MOTIWALA: It's 4.17 percent.  23 DR. LYNCH-WALSH: 4.17?  24 MS. MOTIWALA: Yes.  25 DR. LYNCH-WALSH: Okay. All right. And can</p>	<p style="text-align: right;">Page 16</p> <p>1 I know this isn't exactly on your point, but --  2 MR. CASTANEDA: No, your fine.  3 MS. FERTIG: -- is it possible that we could  4 receive these, you know, the day before so that  5 we have an opportunity to review them?  6 MR. JABOUIN: Yeah, so, Ms. Fertig, yes. So  7 there is some -- due to the cancellation and the  8 holiday factor, the normal delivery practices  9 where we send the documents out the Friday  10 before, we couldn't follow that to a -- to a T.  11 But, obviously, for future meetings we will  12 operate in that spirit.  13 MS. FERTIG: And I don't have a problem with  14 the fact that you couldn't deliver it the week  15 before, it's just we got a number of attachments  16 yesterday and I printed them off, went over them.  17 I just -- we were just sitting here trying to  18 figure out which one of those documents you were  19 on and this is a new one. So I would just  20 request that all of them come to us prior to a  21 meeting so we have time to review them.  22 MR. JABOUIN: So noted.  23 MS. FERTIG: Thank you.  24 DR. LYNCH-WALSH: Yeah, I think, to your  25 point, the reason this occurred is, remember,</p>

1 everybody was off until the 8th. And by  
2 "everybody", I mean the District. So then if  
3 they got updates subsequent to going off-line on  
4 the 18th, I'm guessing this is what caused this.  
5 So we, in theory, shouldn't see this again, where  
6 we're getting stuff the night before and the day  
7 of because there isn't a holiday break in  
8 between.

9 MS. FERTIG: Yeah, it's just this is dated  
10 8th and --

11 MR. JABOUIN: That is correct. So with most  
12 of staff returning on Monday, a lot of these were  
13 compiled on Monday and Tuesday before this  
14 meeting. But this is not a usual situation, Ms.  
15 Fertig.

16 MS. FERTIG: I recognize that. I just -- my  
17 point being, that we got a lot of attachments  
18 yesterday. This, I think, could have come at the  
19 same time. And I know several times this has  
20 happened. That's not a criticism. I know how  
21 hard your staff works. But I just think that  
22 it's -- for what we're doing, it's important that  
23 we have time to review it the night before.

24 DR. LYNCH-WALSH: Yeah, and, actually, to  
25 Mary's point that she pointed out, it was dated

1 the 8th. Because I hadn't looked at the date. I  
2 started from the back. You would expect the  
3 date, since we're getting it this morning, to be  
4 this morning, except for the part that I  
5 distinctly remember asking -- we asked for the  
6 explanation at our meeting on the 20th. So,  
7 right, that could have been done, but it wasn't.  
8 So we have it now and the interim financials at  
9 4.17.

10 So then I guess we're back to the question,  
11 if no one has any questions for Mr. Castaneda, my  
12 question is, I guess, Mr. Castaneda, this is part  
13 of the financials, so is this lower? Because  
14 what we don't have is a historical look at this  
15 percentage. Historically, where has this been?

16 MR. CASTANEDA: Historically, since we've  
17 been conducting the audit, it's hovered over 3  
18 percent. It's never gone down below the minimum  
19 fund balance policy that the District has.

20 DR. LYNCH-WALSH: I'm asking, specifically,  
21 if we've been normally 5; 4.5; 5-and-something?

22 MR. CASTANEDA: I don't have that off the top  
23 of my head.

24 DR. LYNCH-WALSH: Okay. Yeah, I would -- I  
25 think I would have noticed if it had fallen at

1 3.5 or 3 percent, it would have been complete  
2 chaos.

3 Yes, ma'am?

4 MS. STRAUSS: I just wanted to ask, do we  
5 have a basic standard that other districts  
6 maintain as far as their percentage is concerned?

7 DR. LYNCH-WALSH: That's my next question.

8 MS. STRAUSS: And I want to know how we  
9 compare to that, please.

10 DR. LYNCH-WALSH: You mean like Palm Beach  
11 and Dade?

12 MS. STRAUSS: Yeah. Well, just, you know,  
13 the districts, I guess, even across the nation  
14 that operate in more effective efficient ways  
15 than this district does.

16 MR. CASTANEDA: It's kind of hard to -- I  
17 wouldn't benchmark Broward schools with other  
18 districts unless it's like the higher ones; like  
19 Miami-Dade; or LA County; or Texas.

20 MS. STRAUSS: Great. Yes.

21 MR. CASTANEDA: But those -- those are out of  
22 state and Florida's very specific with its own,  
23 the Florida DOE has it's own set of rules that  
24 other states do not, as well as Florida statutes  
25 that -- so it's hard -- it's --

1 MS. STRAUSS: So what about Miami-Dade?  
2 Let's start there.

3 DR. LYNCH-WALSH: And Palm Beach, just for  
4 fun.

5 MR. CASTANEDA: I don't have that  
6 benchmarked. But I don't like to compare, me,  
7 personally, as an auditor, to see if you're on  
8 the right path because your entity is your own  
9 entity and you kind of benchmark against yourself  
10 and see if, for example, the minimum fund  
11 balance, if it's going down or up, historically,  
12 within the district. But we can definitely pull  
13 those benchmarks and we could present to you next  
14 meeting or --

15 MS. STRAUSS: That would be great. As a  
16 previous auditor, myself, I would always look  
17 within industry, as well, as that is one of our  
18 standards; right?

19 MR. CASTANEDA: Sure.

20 MS. STRAUSS: Audit standards. So you said,  
21 as auditor, you only like to look within. I  
22 don't agree with that methodology. I like to  
23 look intra and intercompany as well as outside  
24 market. So I would definitely like to know what  
25 that -- what that standard is and what others

1 have been maintaining at. Because I have  
2 concerns for Broward. And, obviously, this --  
3 this percentage seems pretty low to me.  
4 Especially with the size of our district, the  
5 population and the tax -- the tax bill that is  
6 disproportionately given to Broward schools over  
7 other things. It's the highest portion of our  
8 tax bills, our property tax bills.

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

10 MS. FERTIG: Yeah, I guess I'm -- I'm not  
11 trying to be unreasonable, but I would think -- I  
12 mean, Ms. Marte, can you answer that question?  
13 There's got to be a file somewhere that's pretty  
14 easily accessible that we would be able to find  
15 this information out today? Didn't we discuss  
16 this prior?

17 DR. LYNCH-WALSH: We did.

18 MS. FERTIG: Okay. I would just be  
19 interested in knowing the last, at least last  
20 year's, but I would say five years. Yeah.

21 MRS. MARTE: Through the Chair?

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

23 MRS. MARTE: So in 2017, I don't have the  
24 percentages, I do have a graph that trends. This  
25 is not the lowest the fund balance has been in

1 the district. In 2018 the fund balance was  
2 lower. Although it was above the required 3  
3 percent. I would have to do the calculations of  
4 the percentages. But in 2018 and '19 it was  
5 lower. We got the fund balance up in 2020, '21  
6 and '22 significantly higher than it had been  
7 since 2014. And then last year, the size of  
8 raises and the significant increase in the SRO  
9 contracts that were not contemplated when the  
10 budget was developed caused a significant  
11 reduction.

12 Again, we're not as low as we were in 2018  
13 and 2019. I've expressed to the Board, very  
14 publicly, my concern about fund balance. How do  
15 we compare to Miami-Dade, where you all know I  
16 have significant history, and Palm Beach, we are  
17 significantly lower, ma'am. Yes, we are.

18 MS. STRAUSS: What does "significantly lower"  
19 mean?

20 MRS. MARTE: Significantly lower, I would  
21 have to go look, but I believe both of them are  
22 above 5 percent, possibly above 6.

23 MS. STRAUSS: Wow.

24 MR. JABOUIN: They also get significantly  
25 more funding from the State of Florida than we

1 do. So in the current governor's proposed budget  
2 Palm Beach gets \$751 more per student than  
3 Broward. Miami-Dade gets 300-plus, I don't  
4 remember the exact number, but more than 300 more  
5 per student.

6 What does that translate into? If we were to  
7 be funded the way Palm Beach was, we would have  
8 an additional \$173 million in our budget. If we  
9 were funded the way Miami does, we would have an  
10 additional 88 million.

11 And why do I know all these things in my  
12 head? Because we're actually working on a  
13 presentation because I share the audit  
14 committee's concern around fund balance and have  
15 expressed that very, very clearly to the board.

16 MS. FERTIG: No, I'm glad you're working on a  
17 presentation because it seems like if they're  
18 making more that we might need to change some of  
19 our strategies in working in Tallahassee and all.

20 Is there an explanation why Palm Beach County  
21 gets so much more?

22 MRS. MARTE: So, yes, yes. So the base  
23 student allocation is similar. Although, for  
24 some reason, and they don't call it the DCD  
25 anymore, Erum, they call it the commodities index

1 factor? Help me?

2 MS. MOTIWALA: Yes. The wage factor.

3 MRS. MARTE: So they changed the DCD to a new  
4 name last year. For some reason both Palm Beach  
5 and Miami-Dade get a higher DCD than we do. But  
6 that's a small amount of the issue.

7 The issue is the tax base as it relates to  
8 the number of students in the school. Both Palm  
9 Beach and Miami-Dade still have significant land  
10 to grow and increase their tax base. Miami-Dade  
11 is exploding down south near Homestead and  
12 building houses like crazy. Palm Beach is still  
13 building out west. We're at capacity. So our  
14 tax base per student is significantly lower than  
15 theirs.

16 MS. FERTIG: If you lived in Fort Lauderdale,  
17 and perhaps you do, you would not think that we  
18 are built out with what we see on a daily basis.

19 MRS. MARTE: So -- so what is happening --  
20 you're right Mrs. Fertig, but what is happening  
21 is the units being built in Fort Lauderdale are  
22 not necessarily the units that attract growing  
23 families. It's millennials and retirees.

24 MS. FERTIG: And I've heard this -- I've  
25 heard this for a very long time. And I think if

1 you look at some of the demographics in some of  
2 the eastern schools, where they were 15 years ago  
3 and where they are today, that you might question  
4 that. I've always questioned it because all  
5 around the world people live in these high-rise  
6 apartments and high-rises, and so I don't know  
7 that we should discount it, but it might be an  
8 argument that we could work-up and move forward.  
9 But, in any event, I'll let that go.

10 DR. LYNCH-WALSH: Yeah, we have the same  
11 issue in Plantation. They always say, oh,  
12 singles, you know, young professionals. I go,  
13 they could have kids to get to the schools.

14 So the -- I think you asked most of the  
15 questions related to why.

16 My question is whether the referendum dollars  
17 impacted the fund balance since it went up  
18 after -- in 2018-19?

19 MRS. MARTE: So that had some impact on the  
20 fund balance during those years, but part of the  
21 impact during those years was the fact that we  
22 were closed for COVID and discretionary spending  
23 went down and was put into fund balance.

24 DR. LYNCH-WALSH: Okay. So we stopped  
25 spending like drunken sailors is the explanation.

1 So for our next meeting -- when is that going  
2 to the Board?

3 MRS. MARTE: January.

4 MS. MOTIWALA: January 30th.

5 DR. LYNCH-WALSH: Oh, that workshop?

6 MRS. MARTE: Yes, ma'am.

7 DR. LYNCH-WALSH: So it's going to the  
8 workshop January 30th, 1/30. When is our next --

9 MR. JABOUIN: January 25th.

10 DR. LYNCH-WALSH: Oh, so it would be  
11 available. Because if it's going to the workshop  
12 on the 30th, the materials --

13 MRS. MARTE: It posts Tuesday, this coming  
14 Tuesday.

15 DR. LYNCH-WALSH: Okay. All right. So --  
16 oh. Well, when we look at our agenda for the  
17 25th we might be able to squeeze it in. Because  
18 then we don't meet -- we do meet February 8th  
19 though. Oh, no, that's the special meeting.  
20 Then February 29th is our regular meeting.

21 MS. FERTIG: Actually, that might be a good  
22 time to do it because maybe we'll have a little  
23 more time to discuss.

24 DR. LYNCH-WALSH: What, at the 8th?

25 MS. FERTIG: Yeah.

1 Okay.

2 MRS. MARTE: Well, that's not what I said.

3 DR. LYNCH-WALSH: No, I know. I'm drawing --  
4 they couldn't spend. Yeah, we all did that,  
5 basically. What were we spending money on except  
6 Amazon?

7 So, Mr. De Meo, we're on your favorite topic,  
8 the audited financial statements, and we were  
9 looking at today's handout, which is the  
10 explanation for the general fund balance. We  
11 just got a handout this morning. And because the  
12 interims are on-line for the 23rd meeting, we're  
13 currently at 4.15 percent down from 4.36 from to  
14 the financials, but they're at 4.17 as of  
15 October. So that gets us through October. And  
16 Mrs. Marte was just explaining that we are lower  
17 than Palm Beach and Miami-Dade. They're at 5 and  
18 possibly 6 percent, but she was giving an  
19 explanation of why. So Ms. Strauss had asked for  
20 like a five-year history comparing us, you know,  
21 what are we; Palm Beach; Miami-Dade? And then  
22 that explanation, I think, would be great, to  
23 explain the tax base. She mentioned higher DCs,  
24 so sort of explain -- and they are putting a  
25 presentation together for the Board.

1 DR. LYNCH-WALSH: At the special meeting?

2 MS. FERTIG: We can talk about that at the  
3 end.

4 DR. LYNCH-WALSH: Okay. Yeah, we'll discuss  
5 that.

6 But that's basically where we are on that  
7 item.

8 I thought I saw a phantom arm up.

9 Pavel?

10 And we have a new member.

11 You're good? Okay. Yes.

12 MRS. MARTE: So the presentation to the Board  
13 is Budget Workshop Number 1. You don't want to  
14 do the whole presentation. It's the governor's  
15 budget; proposed legislation; all that, as well.

16 You want to hone in on fund balance and you  
17 want additional information; correct?

18 DR. LYNCH-WALSH: Right.

19 MRS. MARTE: You want information comparing  
20 us to Palm Beach and Miami-Dade and a five-year  
21 trend with percentages; that's what you're  
22 looking for?

23 DR. LYNCH-WALSH: And an explanation for, you  
24 know, when its gone up, like you were talking  
25 about what caused it.

1 MRS. MARTE: Okay.  
 2 DR. LYNCH-WALSH: Basically, capturing what  
 3 you just said.  
 4 MRS. MARTE: But with those additional pieces  
 5 of information that Mrs. Strauss and Mrs. Fertig  
 6 wanted.  
 7 DR. LYNCH-WALSH: Yes, the past five years.  
 8 MRS. MARTE: Okay. Thank you. I just want  
 9 to be clear that I understand the mission.  
 10 DR. LYNCH-WALSH: Yep. That is it.  
 11 MS. FERTIG: I don't know if this is possible  
 12 to do by when you present that to us, but I would  
 13 like someone to start looking at what the actual  
 14 -- we now have a trend of a couple decades to see  
 15 what's coming out of high-rises, for example, in  
 16 Fort Lauderdale. I'd kind of like to see us look  
 17 at some of that demographic information and see  
 18 if what everybody's theory is is born out in  
 19 reality. So --  
 20 DR. LYNCH-WALSH: Because they -- so,  
 21 basically, when they build them they're not  
 22 identified as being family so they don't project  
 23 students from those units. But what Mary is  
 24 saying is, in fact, has that been happening the  
 25 past 20 years?

1 MRS. MARTE: So we certainly can get with  
 2 Jill Young and Joe and see what type of data they  
 3 have.  
 4 MS. FERTIG: I also have --  
 5 MRS. MARTE: I need -- I want to be very  
 6 clear though. We get funded for actual students.  
 7 So whatever materializes, we get funded for. The  
 8 issue is the tax base, not the FTE in those  
 9 buildings. So we don't have the tax base growth  
 10 that both Palm Beach and Miami-Dade have.  
 11 DR. LYNCH-WALSH: But that's what Mary's  
 12 saying is, they have room to build out. Broward  
 13 is continuing to rebuild and create new homes  
 14 that are potentially going to have families. So  
 15 we don't have all this empty land, but they have  
 16 things they're tearing down and rebuilding. And  
 17 there are high-rises that are occurring.  
 18 MRS. MARTE: So we certainly can try to put  
 19 that together. But I think the slide that would  
 20 be helpful for you to understand is the taxable  
 21 value as the factor of student count. We're also  
 22 in significantly declining enrollment.  
 23 MS. FERTIG: And I just read an article  
 24 today, which I will be glad to send to you, that  
 25 this is a nationwide issue, not a Broward County

1 issue.  
 2 MRS. MARTE: So, it is, but it is a bigger --  
 3 so from last year to this year Miami-Dade, I'm  
 4 talking the traditional head count in seats, not  
 5 charter schools, not the vouchers, Miami-Dade  
 6 lost a little over a thousand students in their  
 7 traditional schools. Palm Beach grew, I'm doing  
 8 round numbers, about 800 students. We lost  
 9 6,000.  
 10 MS. FERTIG: Okay. I'm going to send you  
 11 this article, which is actually very interesting  
 12 looking at some of the highest growth, like Clark  
 13 County and all, that you can see this is a  
 14 nationwide trend. But I'm not -- I don't want to  
 15 go on with this. We have so much to do. I think  
 16 this is an issue worth pursuing and maybe we set  
 17 this on the 8th. And I will, meanwhile, give you  
 18 a call to give you some of the documents.  
 19 I just want to say one thing. I have sat on  
 20 Planning & Zoning of Fort Lauderdale for -- I'm  
 21 terming out my second six-year period. So I just  
 22 -- I just want to say that I've watched this  
 23 conversation go on for a long time about what the  
 24 high-rises were going to mean, and then I look at  
 25 our schools and I see where we are. And I just

1 -- I think in looking overall at schools; where  
 2 students are; who's coming and so forth; we need  
 3 to re-evaluate whether or not the theories of the  
 4 early 2000s have become -- are reality or not.  
 5 And I'm not sure they are.  
 6 DR. LYNCH-WALSH: All right. Thank you.  
 7 Ms. Strauss?  
 8 MS. STRAUSS: Yes, just two final comments.  
 9 Number one, from my own personal experience, I  
 10 know that there is a large high-rise near Bayview  
 11 Elementary, for example, that many families  
 12 purposely move to and rent. It's only for rent.  
 13 They purposely move there so they can get into  
 14 Bayview Elementary School. So there are tons of  
 15 children in these high-rise buildings. So that  
 16 definitely needs to be assessed.  
 17 Number two, I just want to put it on the  
 18 record, the huge lack of enrollment by Broward  
 19 Schools in comparison to our neighbors to the  
 20 north and the south, I think everybody in the  
 21 room everybody at the district needs to ask  
 22 themselves, why? Why? Why is that going on?  
 23 And my theory is not because of the vouchers.  
 24 Because at the end of the day that program was  
 25 put into place so we step up our game so students



Page 33

1 and parents don't want to leave Broward Schools  
 2 because first class education is being given in  
 3 this district. However, it's not, obviously,  
 4 being given, and, therefore, parents are opting  
 5 to cash out and go to a school of their choice.  
 6 So, if we want money, if we want to generate  
 7 money, if we want to get above this 3 percent or  
 8 whatever this pitiful number is in reserves, then  
 9 we need to keep students here and attract more  
 10 students.  
 11 DR. LYNCH-WALSH: Okay. Thank you.  
 12 I've got one question. Lapsed salaries,  
 13 would that impact -- because they're sitting  
 14 there as expenses, is that going to have an  
 15 impact on this percentage?  
 16 MRS. MARTE: So lapsed salaries are not  
 17 sitting there as a percentage. Lapsed salaries  
 18 is built into the budget. When we build the  
 19 budget, we budget lapse as a contract to the  
 20 budget and we look at past history around  
 21 vacancies and all of that. So how much the lapse  
 22 varies absolutely affects the projections.  
 23 The Superintendent announced to the Board  
 24 last week that we are -- a memo will come out  
 25 next week, there will be a hard hiring freeze.

Page 34

1 We need to look at downsizing the District to  
 2 address those 6,000 students we lost. That will  
 3 favorably affect lapse and, hopefully, get fund  
 4 balance to trend upward.  
 5 DR. LYNCH-WALSH: Right. But are there  
 6 positions where they've been vacant and they're  
 7 just sitting there like a rainy day fund, so to  
 8 speak? Because there was talk about --  
 9 MRS. MARTE: They were budgeted. They  
 10 were -- so we -- when we build the budget like  
 11 every other large school district in the country,  
 12 you build or factor into your budget knowing  
 13 there will be a certain percentage of positions  
 14 that sit vacant all year.  
 15 DR. LYNCH-WALSH: Okay. We'll probably  
 16 revisit that.  
 17 Okay. Anybody have any other questions  
 18 related to Item Number 8?  
 19 Oh, Mr. De Meo does.  
 20 MR. DE MEO: I noted that the financial  
 21 statements preparation were awarded both the  
 22 state and I guess another level of recognition.  
 23 That's commendable.  
 24 But I wanted to focus on the MD&A. I thought  
 25 that, perhaps, I would just comment that MD&A is

Page 35

1 something that we look at for underlying trends  
 2 and information that support financial  
 3 statements. I don't think it would hurt us to  
 4 expand it a little bit. It's kind of broad.  
 5 It's several pages. But just some thought.  
 6 Maybe a little more -- you know, down -- down to  
 7 some of the line items explain -- I know the  
 8 broad stuff that was explained, the ad valorem  
 9 taxes and so on. But I think it would be useful  
 10 for people to read this in conjunction with the  
 11 financial statements to get a better  
 12 understanding of what's going on. So that's my  
 13 comment.  
 14 DR. LYNCH-WALSH: Thank you.  
 15 Any other comments?  
 16 (No response.)  
 17 DR. LYNCH-WALSH: All right. So we're going  
 18 to have that for -- so we're trying for January  
 19 25th meeting to have what we requested, what Ms.  
 20 Strauss and Ms. Fertig requested?  
 21 MRS. MARTE: Yes, ma'am.  
 22 DR. LYNCH-WALSH: Okay.  
 23 MS. FERTIG: I would just -- can we talk at  
 24 the end about whether the 8th might be a better  
 25 time to have that kind of presentation?

Page 36

1 DR. LYNCH-WALSH: Yeah, I'm not sure if the  
 2 8th is on Teams. So, yeah, we'll talk at the end  
 3 and confirm exactly which meeting so you know.  
 4 MRS. MARTE: They'll let me know. Again, I'm  
 5 leaving at 12.  
 6 DR. LYNCH-WALSH: All right. So the  
 7 whispering before, because we have Procurement,  
 8 Mrs. Marte, we're going to move RSM down a little  
 9 bit and go with CRI Procurement and Physical  
 10 Plant Operations, Business Support Center items  
 11 because they're here and some of them have to  
 12 leave at noon.  
 13 Although, on the SMART Bond program we would  
 14 still need Ms. Andreu because there is an item  
 15 that relates to that in here.  
 16 MR. JABOUIN: Oh, does number 8 need a vote?  
 17 MS. FERTIG: I mean, why would we transmit  
 18 something that's already been --  
 19 DR. LYNCH-WALSH: Transmitted to the Board.  
 20 MS. FERTIG: Yeah. I was going to ask you  
 21 that, but I don't think we need a motion on it.  
 22 Do we? Was there any change between when the  
 23 Board saw it?  
 24 DR. LYNCH-WALSH: You know what, well, the  
 25 fund balance letter, but they already know, in

Page 37

1 theory. Does the Board have this document; like  
 2 they have the explanations?  
 3 MR. JABOUIN: Does the Board have this  
 4 memorandum?  
 5 DR. LYNCH-WALSH: The memo.  
 6 MR. JABOUIN: I do recommend that the  
 7 committee --  
 8 MRS. MARTE: It is not copied to the Board so  
 9 they don't have it.  
 10 MS. FERTIG: All right. I'll move to  
 11 transmit the old material and the new material.  
 12 DR. LYNCH-WALSH: Okay. We need a second.  
 13 Motion to transmit moved by Ms. Fertig. Seconded  
 14 by De Meo. Any further discussion?  
 15 (No response.)  
 16 DR. LYNCH-WALSH: All right. All in favor of  
 17 transmitting the old material and new material to  
 18 the Board for Item Number 8? All in favor?  
 19 COMMITTEE MEMBERS: Aye.  
 20 DR. LYNCH-WALSH: Any opposed?  
 21 (No response.)  
 22 DR. LYNCH-WALSH: Okay. It passes  
 23 unanimously. Okay. Thank you, Mr. Castaneda.  
 24 All right. So we're shifting, moving RSM  
 25 down slightly. The next item then would be the

Page 38

1 Carr Riggs, Ingram.  
 2 What, are they not ready?  
 3 MR. JABOUIN: They're on their way in.  
 4 DR. LYNCH-WALSH: Because I don't know that  
 5 this bond -- what time is it? We could be fine.  
 6 MR. JABOUIN: Chair, are we at Agenda Item  
 7 number 10?  
 8 DR. LYNCH-WALSH: In theory.  
 9 MR. DE MEO: Madam Chair?  
 10 DR. LYNCH-WALSH: Yes, sir.  
 11 MR. DE MEO: In the meantime, I apologize for  
 12 being late, but in the financial statements there  
 13 are a list of the officers and so on. And do we  
 14 have a new chief financial officer?  
 15 DR. LYNCH-WALSH: New facilities officer.  
 16 MR. DE MEO: Do we have a chief financial  
 17 officer?  
 18 DR. LYNCH-WALSH: Not that title.  
 19 MR. DE MEO: That's not the title in the  
 20 report.  
 21 MRS. MARTE: The title is Associate  
 22 Superintendent for Finance.  
 23 MR. DE MEO: Okay. Is that -- so did we  
 24 change --  
 25 MRS. MARTE: We changed titles?

Page 39

1 MR. DE MEO: Yeah.  
 2 MRS. MARTE: Yes.  
 3 MR. DE MEO: Okay. So same position;  
 4 different title?  
 5 MRS. MARTE: The Chief Financial Officer  
 6 position was sunset under Dr. Smiley's org chart  
 7 and Erum's title changed to Associate  
 8 Superintendent for Finance.  
 9 MR. DE MEO: Duties and responsibilities the  
 10 same?  
 11 MRS. MARTE: Exactly the same.  
 12 MR. DE MEO: Thank you.  
 13 DR. LYNCH-WALSH: I didn't understand why we  
 14 switched titles, but they did. It'll probably  
 15 change, you know, next year.  
 16 All right. Okay. So Item Number 10.  
 17 MR. JABOUIN: Madam Chair?  
 18 DR. LYNCH-WALSH: Yes.  
 19 MR. JABOUIN: So this is one of two audits  
 20 that will be done in the procurement process.  
 21 There are two pages that are included in the  
 22 audit committee's area as it relates to this.  
 23 This is pages 6 and 10. If you could please look  
 24 at those as CRI, we have partner Rob Broline is  
 25 here as well as manager, Kayla Spellman, to go

Page 40

1 over this report.  
 2 DR. LYNCH-WALSH: Okay. So the first one PPO  
 3 and Procurement, yeah, that's the only -- CRI  
 4 just did the PPO one. And there's an updated  
 5 response on that, as well. All right.  
 6 MR. JABOUIN: And the reason for the update,  
 7 of course, is because time has lapsed since  
 8 November 16th and we wanted to make sure that the  
 9 audit committee, and this will be included in the  
 10 Board package, has this information.  
 11 DR. LYNCH-WALSH: Okay. So rather than have  
 12 them go through -- does anyone have -- it usually  
 13 seems to work better if we go through our  
 14 questions. Unless they want to summarize very  
 15 quickly the findings. So the purpose; the  
 16 findings; if you read this initially back in  
 17 November.  
 18 MS. FERTIG: Just going through the update on  
 19 this, maybe it would be wise if they just  
 20 summarized quickly the findings and where they  
 21 are. I know that, for example, one was to have  
 22 an estimated completion date of January 2024. So  
 23 we should -- that's going to be one of my  
 24 questions to update, whether that's been done.  
 25 So maybe they could, just, quickly.

1 DR. LYNCH-WALSH: All right. So just kind of  
2 a quick summary and then we can look at the  
3 current status.

4 MR. JABOUIN: Mr. Broline?

5 MR. BROLINE: So, basically, our report kind  
6 of covered two broad areas. We looked at -- is  
7 my mike on? Can you guys hear me okay? There we  
8 go. Is that better? Yes.

9 So good afternoon. I guess, good morning.

10 DR. LYNCH-WALSH: Good morning.

11 MR. BROLINE: So, basically, you know, this  
12 is to audit the procurement function and the  
13 focus was from looking at the initial procurement  
14 process, itself, through the issuance of a  
15 purchase order, or in cases where there was a  
16 formal contract executed, that was the scope of  
17 our -- of our internal audit. So we looked at a  
18 selection of contracts, as you saw on there, and  
19 we focused -- we really took a deep dive on terms  
20 of the competitive solicitation process, took a  
21 deep dive in those three contracts, as you can  
22 see by the findings related to that. We also  
23 took a broader view of purchase orders across the  
24 District and did a sample of those, as well.  
25 And, so, that's the two main parts and focus in

1 MR. TURSO: Madam Chair?

2 DR. LYNCH-WALSH: Yes.

3 MR. TURSO: I have a more, general, broad  
4 question. And that is, when you are presented  
5 with purchase orders, walk me through, are you  
6 allowed to look at all of them and then you  
7 randomly pick; or are you presented with a sample  
8 upon which you draw from?

9 MR. BROLINE: Right. So, yes, in terms of  
10 the process, we get the whole population for that  
11 period of time and then we select the sample  
12 ourselves.

13 MR. TURSO: So you get every purchase order  
14 for --

15 MR. BROLINE: For that time period.

16 MR. TURSO: -- for that time period and  
17 you're free to pick whichever one you want?

18 MR. BROLINE: Correct. Yes. Correct.

19 MR. TURSO: Okay. Thank you.

20 MR. BROLINE: Sure.

21 DR. LYNCH-WALSH: All right. Yes, Rebecca?

22 MS. DAHL: Just a note, when we have a new  
23 member, it would be nice if we're looking at a  
24 packet that happened before that our new member  
25 get the packet. Because I'm sharing with him at

1 terms of the scope of our audit. And then in  
2 terms of a very high level, you see the summary  
3 of our findings, our observations, on pages 3 and  
4 4. We had a total of seven. And we broke it out  
5 by kind of three basic sections, kind of what's  
6 overall in terms of our observations to kind of  
7 more broadly overall in terms of that area of  
8 procurement as a whole. And then we have  
9 specific observations related to our purchase  
10 order sample testing as well as the competitive  
11 solicitation testing, itself. And you can see we  
12 had a number of observations related to that in  
13 each of those areas.

14 In terms of, I don't have much detail, I  
15 mean, really, to get into the detail we'd have to  
16 go back to the matrix, itself, if you want to do  
17 that.

18 Do you want me to go through each one at a  
19 high level and tell you what they are or how do  
20 you want to proceed?

21 DR. LYNCH-WALSH: No, I have questions and  
22 things I'd like explained, so -- but I'll let, if  
23 other people have -- which is your preference?  
24 Because they could be here for an hour going  
25 through --

1 the moment and there's a lot of things he needs  
2 to look at. So, if we could provide that for  
3 them, I would greatly appreciate it.

4 MR. JABOUIN: Yeah, so, Ms. Dahl, this is  
5 only a -- this won't reoccur through our normal  
6 process that you're familiar with.

7 MS. DAHL: I'm just asking.

8 MR. JABOUIN: Sure.

9 DR. LYNCH-WALSH: So was he not provided this  
10 report electronically?

11 MR. JABOUIN: So Judith --

12 MS. DAHL: We're looking at a packet from  
13 last month. We're looking at a lot of stuff from  
14 last month.

15 MS. FERTIG: We brought our packets from  
16 November.

17 DR. LYNCH-WALSH: Well, yeah, I did, too.

18 MS. FERTIG: So he wasn't -- yeah.

19 MR. JABOUIN: This is really just a function  
20 of his recent appointment. Obviously, for future  
21 meetings he'll have a full package.

22 MS. DAHL: Okay. Thank you.

23 MR. JABOUIN: And it looks like we have a  
24 package that we'll be able to provide him right  
25 now, some extra documents.

<p style="text-align: right;">Page 45</p> <p>1 DR. LYNCH-WALSH: Okay. Yes, Mr. De Meo?</p> <p>2 MR. DE MEO: I'm sorry, sir, what is your</p> <p>3 name?</p> <p>4 MR. BROLINE: Rob Broline.</p> <p>5 MR. DE MEO: The objective was to -- one of</p> <p>6 the objectives was to assess whether the system</p> <p>7 of internal controls were adequate over this</p> <p>8 area. Is that expressed anywhere in -- your</p> <p>9 conclusion expressed anywhere in this document?</p> <p>10 MR. BROLINE: Well, yeah, so each of the</p> <p>11 observations is a reflection of some kind of</p> <p>12 weakness in the controls or -- there's two</p> <p>13 aspects to the report. As you point out, one of</p> <p>14 those is how are the controls in terms of over</p> <p>15 this function. And the second piece is</p> <p>16 compliance oriented. And then along with that,</p> <p>17 as part of our recommendations we'll often</p> <p>18 provide what we, in addition to remediation for</p> <p>19 control weaknesses or issues or a lack of</p> <p>20 compliance with policy, we'll state that in the</p> <p>21 recommendation. Also, we'll often, where</p> <p>22 applicable, offer up what we consider process</p> <p>23 improvements.</p> <p>24 So each of those, the fact that you have</p> <p>25 those observations is a reflection of and within</p>	<p style="text-align: right;">Page 47</p> <p>1 not adequate. Hence, the -- you know, the</p> <p>2 recommendation, itself, is meant to address that.</p> <p>3 Here's what you need to do to remediate this</p> <p>4 breakdown in the control. It could be a lack of</p> <p>5 control we're saying needs to be there; right?</p> <p>6 Or it could be there's a control there, but it's</p> <p>7 not operating well because people aren't</p> <p>8 consistently utilizing that control. Again, or</p> <p>9 it could be a compliance issue with the policy.</p> <p>10 MR. DE MEO: Are these material weaknesses,</p> <p>11 most of these?</p> <p>12 MR. BROLINE: Well, so we -- that's an</p> <p>13 external audit assessment. We don't use that.</p> <p>14 And this was an internal audit. We don't talk</p> <p>15 about material weaknesses or significant items.</p> <p>16 Each item addresses that within the nature of the</p> <p>17 observation. So we don't assess it from that</p> <p>18 perspective. That's an external audit</p> <p>19 requirement, which you're about to receive with</p> <p>20 the ACFR.</p> <p>21 MR. DE MEO: And so I'm still stuck with the</p> <p>22 objective, that is, internal controls, that they</p> <p>23 are adequate and appropriate for promoting and</p> <p>24 encouraging the achievement of management's</p> <p>25 objectives. It still doesn't answer that</p>
<p style="text-align: right;">Page 46</p> <p>1 it'll describe whether it's a compliance, a</p> <p>2 policy compliance issue; or a weakness; or a</p> <p>3 breakdown in internal controls that needs to be</p> <p>4 remediated.</p> <p>5 MR. DE MEO: So is your assessment that the</p> <p>6 controls are not adequate?</p> <p>7 MR. BROLINE: So we don't do -- we speak with</p> <p>8 respect to controls for that particular area.</p> <p>9 So, for example, it'll be -- it'll be stated</p> <p>10 within each observation and the observation</p> <p>11 recommendations will describe what the breakdown</p> <p>12 and weakness is and how to remedy that.</p> <p>13 MR. DE MEO: Okay. So what I'm trying to</p> <p>14 find out for this group, we deliberate on these</p> <p>15 on matters like this to determine what action we</p> <p>16 should take. And your observations are detailed</p> <p>17 and they're very helpful, the recommendations are</p> <p>18 helpful. But, from my standpoint, just in</p> <p>19 general, I'd like to know what you think about</p> <p>20 the controls over this area; if you think they're</p> <p>21 adequate or not, in general.</p> <p>22 MR. BROLINE: Yeah. Well, I'm not sure what</p> <p>23 you mean by "in general". Within those areas</p> <p>24 wherever we have a finding we're saying the</p> <p>25 controls -- if it's a control-related issue, it's</p>	<p style="text-align: right;">Page 48</p> <p>1 question for me. Maybe it's not intended to,</p> <p>2 but --</p> <p>3 MR. BROLINE: Yeah, I understand what you're</p> <p>4 saying, and, I guess, just, to repeat myself,</p> <p>5 just, we answered that within each -- by virtue</p> <p>6 of each of those findings is -- is the evidence</p> <p>7 that in those areas we've noted that they're not</p> <p>8 adequate. By virtue of having that exception</p> <p>9 make it to the report, in those areas we've</p> <p>10 identified, those controls, if it's related to a</p> <p>11 control issue, are inadequate.</p> <p>12 MR. DE MEO: So if you were opining, and</p> <p>13 apparently you didn't, if you were opining on the</p> <p>14 internal controls of this area, then you would</p> <p>15 have a finding of whether or not it was adequate</p> <p>16 or not.</p> <p>17 MR. BROLINE: Right. So the language -- and</p> <p>18 you might, you mean that more in an informal</p> <p>19 sense, is we don't issue an opinion. As you</p> <p>20 know, with an external audit, they actually issue</p> <p>21 an opinion. This is not a testation function</p> <p>22 where we issue an opinion, but we are presenting</p> <p>23 our -- I'd rather use the word our auditor's</p> <p>24 judgment with respect to those -- that system of</p> <p>25 internal controls.</p>

Page 49

1 MR. DE MEO: Okay. I would just suggest, I  
 2 don't want to tell you how to run your shop or  
 3 anything, but this looks more like you did some  
 4 testing and you're reporting the results. Your  
 5 objective was never to determine whether or not  
 6 internal controls is adequate and appropriate. I  
 7 mean, if it were, you would probably express an  
 8 opinion. I don't want to belabor this, but just  
 9 from the standpoint of this committee, what do we  
 10 do with this information? This doesn't give us  
 11 the tool that, you know, we think we need.  
 12 MR. BROLINE: I understand. Just -- again,  
 13 just to put it from our perspective, by virtue of  
 14 those recommendations, those are the actionable  
 15 items that we expect to be done. So, to us, that  
 16 is exactly what -- and, therefore, there's a  
 17 required management response to that. So we do  
 18 see there's as actionable items to remedy these  
 19 findings.  
 20 MR. DE MEO: Yeah, and they're well laid out.  
 21 Thank you.  
 22 MR. BROLINE: Okay. Sure.  
 23 DR. LYNCH-WALSH: Ms. Fertig?  
 24 MS. FERTIG: Yeah, I'm just looking at number  
 25 1, I'm just probably -- I'm sorry to take the

Page 50

1 time, but I probably want to go through most of  
 2 these, which kind of summarizes a lot, the  
 3 purchase order creation and competitive  
 4 solicitation process processes were not  
 5 consistent, organized, complete, current, or easy  
 6 to use. That would suggest that there needs to  
 7 be some pretty major changes, to me, there. But  
 8 -- and as you go down, there were -- awards were  
 9 made to vendors --  
 10 MR. BROLINE: I'm sorry. What page are you  
 11 on?  
 12 MS. FERTIG: Oh, I'm so sorry. Page 3 of the  
 13 executive summary.  
 14 MR. BROLINE: Okay. Okay.  
 15 MS. FERTIG: I think Nathalie's got it up,  
 16 but it's hard to even read there.  
 17 So the next one, awards were made to vendors  
 18 whose bids were incomplete. I guess we can have  
 19 all the rules we want, but if we don't enforce  
 20 them -- and I think that was your point, if you  
 21 don't follow what you're supposed to do, which  
 22 kind of, as you go down here, approval of  
 23 purchase order requisition was not part of the  
 24 workflow.  
 25 I'm just going to go to number 3 because

Page 51

1 that's the first one that was to be complete,  
 2 January 2024. And can you -- without going --  
 3 there's like multiple charts in front of us, can  
 4 we just ask Ms. Coker where we are in the process  
 5 of number 3, which is, the ITB items were not  
 6 sufficiently specific to ensure consistency among  
 7 vendors.  
 8 MR. JABOUIN: Ms. Andreu, through Ms. Coker?  
 9 Or Ms. Andreu?  
 10 MS. ANDREU: Thank you, Madam Chair, for the  
 11 question. So we have revised our ITB and our RFP  
 12 templates recently. We worked with Procurement &  
 13 Warehouse Services, Ms. Coker and her team, as  
 14 well as EDDC, Economic Development Diversity  
 15 Compliance, and made revisions to the template.  
 16 They were actually given to General Counsel  
 17 Monday, January 8th, for their review and  
 18 approval. They will also be shared, obviously,  
 19 with Mr. Jabouin for his review and approval, and  
 20 then they will go be launched live for use by our  
 21 vendors.  
 22 DR. LYNCH-WALSH: Mary, let me stick a pin  
 23 right in that.  
 24 MS. FERTIG: Yeah.  
 25 DR. LYNCH-WALSH: So, if I'm not -- I know

Page 52

1 I'm not mistaken on this and usually I'm dealing  
 2 with this on the facilities side, when you have  
 3 template, like a standard RFP, RFQ, ITB, that  
 4 goes before the board for approval. I didn't  
 5 hear that in the process. Well, in an abundance  
 6 of caution they have.  
 7 They do -- they are required in policy for,  
 8 like I said, usually on the facilities side, but  
 9 there's nothing, because this would also touch on  
 10 facilities, there's nothing preventing, if this  
 11 is a template, it from being approved as a  
 12 standard going to the Board. We didn't get the  
 13 proposed template for review here. That would  
 14 have been helpful to have to see what the changes  
 15 are.  
 16 MRS. MARTE: These are operational process  
 17 templates. They are not policies. So this is  
 18 operational practice. So, I mean, I've been --  
 19 DR. LYNCH-WALSH: It literally says  
 20 solicitation templates. So, when -- when --  
 21 MRS. MARTE: Yes. Which is an operational  
 22 practice. It's not a policy.  
 23 DR. LYNCH-WALSH: In Policy 7003, I believe  
 24 it's 7003, when procurement does a standard RFQ,  
 25 RFP form and its the first time they've created

Page 53

1 one, it has gone to the Board for approval. So  
 2 that's the comparison I'm making.  
 3 MRS. MARTE: For construction.  
 4 DR. LYNCH-WALSH: Yes, but there is  
 5 nothing -- these are actually from PPO. And,  
 6 yes, for construction when they're doing  
 7 solicitations for that.  
 8 In an abundance of caution, given where we  
 9 are, I would have expected this to go before the  
 10 Board, as well. And certainly go beyond internal  
 11 so that we can see what the improvements -- if  
 12 you're responding to an audit finding and stating  
 13 that you've made changes and coming to the audit  
 14 committee, my expectation would be to see the  
 15 changes. So that's all. Back to you.  
 16 MS. FERTIG: Well, I'm just going to say,  
 17 that may be part of what we want to make as our  
 18 motion when we transmit, to include that. I  
 19 don't know.  
 20 DR. LYNCH-WALSH: This was a note that I had  
 21 when I was looking through this, that we hadn't  
 22 seen the templates.  
 23 Mr. Menzul.  
 24 MR. MENZUL: Yes, I had a question about what  
 25 you guys are -- yes, I had a question. Sorry, I

Page 54

1 can't -- your name, Mrs. --  
 2 MRS. MARTE: Mrs. Marte.  
 3 MR. MENZUL: Mrs. Marte, okay, yes. I've got  
 4 the glasses, I still can't see.  
 5 You guys, sorry, Ms. Walsh and Ms. Marte, you  
 6 were discussing -- so I'm new here, so, you know,  
 7 sorry if this is not the best question, but you  
 8 -- there was -- it seems to be there's a  
 9 discrepancy. You were speaking about practices  
 10 and you are speaking about procedures?  
 11 DR. LYNCH-WALSH: About a document, actually,  
 12 a template. Typically, a template is a document,  
 13 I believe.  
 14 MR. MENZUL: Is it part of SOP?  
 15 DR. LYNCH-WALSH: It should be. Well,  
 16 they're proposing to make it part of standard  
 17 operating procedure, but it's a solicitation  
 18 template, which means this is what they would use  
 19 when they do these types of solicitations in the  
 20 future. Every time I've heard the word  
 21 "template" it applies to a document.  
 22 MR. MENZUL: Do we have a copy of this?  
 23 DR. LYNCH-WALSH: No, that's what I was  
 24 getting at. Not yet.  
 25 MR. MENZUL: So I think, in reference to sort

Page 55

1 of this seems like, you know, when we're looking  
 2 at observations on page 3, on number 1, we're  
 3 mentioning policies and procedure and I think  
 4 I've heard that, you know, I think we need to get  
 5 all of this, but there's nothing here about -- so  
 6 I guess I'm not clear on the difference between  
 7 policies, procedures, and practice -- practices,  
 8 as you have mentioned.  
 9 DR. LYNCH-WALSH: Oh, don't get me started on  
 10 the differences between those because I did a  
 11 whole handout. I don't think you're confused.  
 12 The District is sometimes confused. But I kind  
 13 of jumped from Mary to you, so --  
 14 MR. MENZUL: Sorry about that.  
 15 DR. LYNCH-WALSH: Yeah, let me get back to  
 16 Mary and then I can come back to you.  
 17 Mary, you were on 3?  
 18 MS. FERTIG: Okay. I was on 3. I mean, now  
 19 hearing an explanation of what you're doing for  
 20 that, I'm probably, and maybe that's coming  
 21 forward, because some of these I see are not --  
 22 we don't have an estimated completion date until  
 23 June 2024. Though I hope on number 1 that that  
 24 could move a little faster. And on number 2,  
 25 awards were made to vendors whose bids were

Page 56

1 incomplete. I mean, I don't -- why would you  
 2 wait until August 2024, if it was simply that  
 3 they weren't -- they were incomplete or did not  
 4 conform with all the material?  
 5 MRS. MARTE: Madam Chair?  
 6 DR. LYNCH-WALSH: Yeah, you have this matrix,  
 7 too; right?  
 8 MS. FERTIG: Okay. Well, I do. That's why I  
 9 was asking for their participation.  
 10 DR. LYNCH-WALSH: I'm not saying the dates  
 11 are sooner, I'm just saying --  
 12 MS. FERTIG: It's just easier to read the one  
 13 than it is the other.  
 14 DR. LYNCH-WALSH: I'm with you.  
 15 Yes, Mrs. Marte, were you responding?  
 16 MRS. MARTE: Thank you, Madam Chair.  
 17 So in the case of the first item, the revised  
 18 templates are with the attorney. They were  
 19 delivered on January 8th.  
 20 MS. FERTIG: Okay.  
 21 MRS. MARTE: So, to answer your question  
 22 about the dates, we are working as expeditiously  
 23 as we can to get them done before these dates.  
 24 Mrs. Andreu, who has been with the District, five  
 25 or six weeks now, and her and Ms. Coker have been

Page 57

1 spending a great deal of time working through  
 2 these together to make sure that we address the  
 3 concerns in this report and these issues.  
 4 So these are dates, but we intend to do our  
 5 very best, as you said, Mrs. Fertig, to do them  
 6 sooner than that. Once the auditor -- I'm sorry.  
 7 Once the attorney makes their comments on the  
 8 templates Mrs. Andreu and Ms. Coker will meet  
 9 with Mr. Jabouin, make sure he goes through them,  
 10 and then we are more than happy to make sure that  
 11 they're shared with the audit committee.  
 12 MS. FERTIG: Okay. So this second one, which  
 13 was a, it looks to me like people just didn't  
 14 follow what they were supposed to do, that is in  
 15 the process of a revised checklist to tell people  
 16 what to do?  
 17 MRS. MARTE: Yeah.  
 18 MS. FERTIG: And that has to go to the  
 19 attorney?  
 20 MRS. MARTE: So the second one is just  
 21 revising a checklist. I'm talking, when I say  
 22 going to the attorney, actually is at the  
 23 attorney, I was speaking to number 1.  
 24 MS. FERTIG: Okay. And I'm just going to  
 25 say, to me, there's a difference between having

Page 58

1 to revise what your procedures are and having to  
 2 follow your procedures.  
 3 DR. LYNCH-WALSH: Well, that -- at the end  
 4 we'll circle back to Mr. De Meo's comment.  
 5 Because this audit is addressing symptoms which  
 6 are, you know, instances where people didn't do  
 7 stuff, but he's speaking to the internal control  
 8 system, which is whether, you know --  
 9 MS. FERTIG: Right. But, I mean, I think  
 10 number 1 does get to some of the things that --  
 11 the fact that they -- they needed to make changes  
 12 within that, the processes, but number 2, to me,  
 13 is just people weren't following what was in  
 14 place. There's a big difference between not  
 15 having proper procedures and not following the  
 16 procedures.  
 17 DR. LYNCH-WALSH: And not having them at all.  
 18 MS. FERTIG: To me, there's a huge difference  
 19 in that.  
 20 DR. LYNCH-WALSH: Right.  
 21 MS. FERTIG: So I would not see any delay in  
 22 requiring people to follow what's already  
 23 required.  
 24 Okay. I'll let somebody else pick up here,  
 25 but --

Page 59

1 DR. LYNCH-WALSH: Yeah, because, to your  
 2 point, number 2 says August 2024 and it's not  
 3 clear -- well, it does say that -- yeah, the  
 4 revised checklist -- yeah, the templates are in  
 5 number 2.  
 6 MS. FERTIG: Yeah, it's revised and at the  
 7 attorney, but that would -- if it's revised, that  
 8 would imply to me there was a problem with it in  
 9 the first place, so I'm just kind of --  
 10 DR. LYNCH-WALSH: And that's kind of what  
 11 we'd like to know.  
 12 MRS. MARTE: If I may, Madam Chair?  
 13 DR. LYNCH-WALSH: Yes.  
 14 MRS. MARTE: Part of the date is to ensure --  
 15 so part of the remedy for this concern is  
 16 training. And some of our staff have their  
 17 training over the summer. So they'll get memos  
 18 telling them, this is the checklist, you must  
 19 follow this. Ms. Coker's staff will be diligent  
 20 in making sure it's followed, but part of that  
 21 date is to make sure we have 100 percent of the  
 22 people who do requisitioning trained, re-trained.  
 23 There's training constantly. There's on-line  
 24 training. We, because of this issue, have agreed  
 25 that we want to bring all the clerical in over

Page 60

1 the summer and do live training. So that's why  
 2 the date is that date.  
 3 MS. FERTIG: Okay. And I guess I can see  
 4 that. Only that just goes to another question of  
 5 how you're bringing people on board and not doing  
 6 training in the first place.  
 7 MRS. MARTE: That's -- that's -- that's not  
 8 what I said. So everybody who's brought on board  
 9 with the -- with the -- who's allowed to  
 10 requisition gets training. Ms. Coker's staff has  
 11 done a great job of that for a very long time.  
 12 I'm talking about retraining everybody to make  
 13 sure that they understand, again, what they've  
 14 previously been trained on.  
 15 DR. LYNCH-WALSH: That might get to Mr.  
 16 Mayersohn's point that he's always jumping up and  
 17 down about.  
 18 Mr. Menzul?  
 19 MS. FERTIG: Okay. And I just want to say, I  
 20 know that we've made a lot of progress and I've  
 21 been on this audit committee a long time, so I  
 22 know we always find -- there's always going to be  
 23 something of noncompliance. But when you're  
 24 seeing it to the point where it's necessary to  
 25 retrain everybody in the District, that, to me,

1 is a different -- a whole different message.

2 So, again, we can have all the procedures in  
3 the world, we can have all the controls, but if  
4 somebody doesn't do it, I --

5 DR. LYNCH-WALSH: But that also gets to the  
6 sufficiency of your internal controls. Because  
7 if they weren't good in the first place you're  
8 going to have to keep updating, making them  
9 stronger and then training the people on the  
10 revised, you know, controls.

11 MS. FERTIG: I understand that. They -- they  
12 -- yeah.

13 MR. MAYERSOHN: Madam Chair, can you put me  
14 in the queue?

15 DR. LYNCH-WALSH: Yes, you'll be after Mr.  
16 Menzul.

17 Mr. Menzul?

18 MR. MENZUL: Yes. Are you able to identify  
19 all the single point of failures in number 1?  
20 Because if you're speaking about requisition, it  
21 would be good to see -- well, one, it would be  
22 good to see like a flowchart and to see, you  
23 know, from requisition, you know, once it starts  
24 flowing, where exactly is -- you know, where  
25 exactly is the process failing?

1 employee accommodations. And, you know, I'm just  
2 curious because there's --

3 DR. LYNCH-WALSH: I think that's a different  
4 audit. That's the internal funds one.

5 MR. MENZUL: Right.

6 DR. LYNCH-WALSH: And we'll get to that.  
7 Yeah, I think I know what you mean.

8 MR. MENZUL: Right. But, I mean, yeah, it is  
9 different, but it's still getting at the same  
10 issue, because I'm -- you know, I'm kind of  
11 seeing a consistent, you know, point of failure  
12 in these processes. And it seems that we need to  
13 know who's approving them, how -- how -- how are  
14 all of these, you know -- I guess I'll just put  
15 it this way. There seems to be quite a bit of --  
16 one, we need to see the documents. I guess I'd  
17 like to see all of the templates or, you know,  
18 all SOPs.

19 DR. LYNCH-WALSH: The supporting documents.

20 MR. MENZUL: Right.

21 DR. LYNCH-WALSH: And exhibits, a flow chart  
22 showing more clarity around where the failures  
23 are occurring in the process.

24 MR. MENZUL: Right. And the actual failures,  
25 too. So, for example, I think, you know, we have

1 Because it's not clear -- you know, from  
2 reading this, it's not clear where the mistakes  
3 are happening. And I agree with Ms. Shaw -- I  
4 think --

5 DR. LYNCH-WALSH: Fertig? Oh, put Phyllis's  
6 sign --

7 MR. MENZUL: Sorry about that. I agree with  
8 Ms. Fertig in -- because I don't necessarily  
9 think -- training, I would say, is a part of  
10 this, but this can't be all training. Some of  
11 this, I would also imagine, and, again, I'm new  
12 here and I would have to take a look, but, I  
13 mean, I'd like to see this purchasing manual, the  
14 current one, and the one that's being developed.  
15 And I think some of this would also lead into,  
16 you know, questions in accounting. Because if --  
17 if in our systems every PO is tied to, you know,  
18 a cost account, then there theoretically should  
19 be no way for some of the stuff that I see here  
20 happening; right? Because I kept -- I think it's  
21 not -- I don't see it here, but I saw it in the  
22 email where there was -- it's not in the same  
23 line item, but there was, you know, it said that  
24 some -- some funds that were supposed to be used  
25 for students in schools were being used for

1 this PO that was issued incorrectly, because that  
2 sounds like some of what's happening here is the  
3 requisitions and it would be nice to see examples  
4 of them. And, also, going back to, you know, the  
5 30 I think Mr. -- Mr. -- the person that  
6 mentioned 30, or was questioning about the  
7 policy, I think we'd like to see maybe, you know,  
8 more than 30 of these. You know, I understand  
9 that --

10 DR. LYNCH-WALSH: In the sample size?

11 MR. MENZUL: Yeah, in the sample size. And I  
12 think there has to be some control for how those  
13 get picked as well. So I think this committee,  
14 maybe I'm speaking for myself, I don't know if I  
15 should speak for the committee, I've got to still  
16 do these rules, but, you know, to me, it seems  
17 that I don't know that this, based on what I'm  
18 seeing here, I feel like there's more issues here  
19 that were -- that we have not identified just  
20 based on what I'm reading here.

21 DR. LYNCH-WALSH: Well, yeah, I think --  
22 well, the overarching theme is lack of internal  
23 controls.

24 MR. MENZUL: Right. Right.

25 DR. LYNCH-WALSH: Okay. Now, let me move to



<p style="text-align: right;">Page 65</p> <p>1 Mr. Mayersohn because we do have people that need  2 to leave at noon, and I know that's more than an  3 hour off, but you'd be surprised.  4 Mr. Mayersohn?  5 MR. MAYERSOHN: Yes, just -- I mean, and I'm  6 going to give a broad observation and an opinion  7 or maybe more detailed in some instance, but it's  8 frustrating for me, I think, Madam Chair, as you  9 had explained, if people are trained, a lot of  10 these things that are missing, looking at item  11 number 2 here where it says that a vendor -- none  12 of the awarded vendors provided safety -- this is  13 on page 25 where it's testing exceptions. So  14 none of them provided safety data sheets and  15 chemical labels for all pest control and termite  16 prevention treatment and chemicals included in  17 their bid submission. So they didn't submit it  18 in their bid, nor did they submit it when they  19 were awarded. I don't understand how that gets  20 through the cracks. And to the point of internal  21 controls, if we can't rely on human capital to be  22 able to do that, maybe we would need to rely on  23 some form of computer software that doesn't allow  24 you to submit a bid until those checklist items  25 are presented. And there may be other</p>	<p style="text-align: right;">Page 67</p> <p>1 implemented?  2 MRS. MARTE: Yes.  3 DR. LYNCH-WALSH: What's the timeframe for  4 implementation.  5 MRS. MARTE: June 30.  6 DR. LYNCH-WALSH: Of this year?  7 Of 2024?  8 DR. PHILLIPS: Sorry. So -- Dr. Joe  9 Phillips, Chief of Information &amp; Technology. So  10 some modules of Ariba will be stood up by June of  11 2024, however, the full project of all the  12 modules we're looking at December of 2024.  13 DR. LYNCH-WALSH: Well, the one that would  14 fix this problem -- so that to Mr. Mayersohn's  15 point, if you can -- you have to check off like  16 they submit and then the system, itself, checks  17 off they've submitted this, they've submitted  18 that. Yes, a human would, in theory, have to  19 review it at some point, but you shouldn't be  20 able to submit a bid. Will it avoid some of  21 these audit findings?  22 DR. PHILLIPS: It will once it's fully  23 implemented. I'll have to do a follow-up on that  24 module, specifically, and what the timeline is  25 for it.</p>
<p style="text-align: right;">Page 66</p> <p>1 governmental agencies that have these things in  2 place. So I would suggest that that might be  3 looked at as opposed to, we're making a  4 checklist, and somebody says, well, I forgot to  5 check it off.  6 So, I mean, there are, as I said -- and the  7 other part is, which I'm also kind of concerned,  8 is why are these, you know, some of these target  9 dates are in June and, obviously, this one is  10 August. My personal opinion, again, is that they  11 should all be done in June or the beginning of  12 the fiscal year so we're starting off on the  13 right foot. But that's -- that's all I've got to  14 say about that.  15 DR. LYNCH-WALSH: All right. Thank you.  16 To follow up, Ariba, does that have the  17 ability to automate some of these  18 check-a-box-type things?  19 MRS. MARTE: Yes.  20 DR. LYNCH-WALSH: Yes?  21 MRS. MARTE: Yes.  22 DR. LYNCH-WALSH: Did we buy the module or  23 the capability to do that?  24 MRS. MARTE: Yes.  25 DR. LYNCH-WALSH: And is it being</p>	<p style="text-align: right;">Page 68</p> <p>1 DR. LYNCH-WALSH: Okay. So either June or  2 hopefully December?  3 DR. PHILLIPS: Yes.  4 DR. LYNCH-WALSH: Okay. Mr. Turso and then  5 Mr. Menzul.  6 MR. TURSO: So this is a somewhat simplistic  7 question for the auditor. And that is --  8 DR. LYNCH-WALSH: Is your mike on?  9 MR. TURSO: Yeah. Let's try it again. One,  10 two? No? No, it's not. How about now? Now?  11 DR. LYNCH-WALSH: Green light and everything?  12 MR. TURSO: I've got a green light. Yeah,  13 no, I hear myself. There we go. They did  14 something in the wheelhouse there.  15 So this is a sort of a simplistic question  16 for the auditor and it's twofold. And the easier  17 of the two is, so what are the ramifications of  18 these shortcomings? And, if I can kind of bait  19 it a little bit, are the ramifications,  20 conceivably, that we're paying too much for  21 things; and/or we may not be getting what we  22 should be getting; or not getting the best for  23 our money? Is that, conceivably, the  24 ramifications of these findings?  25 MR. BROLINE: Yes.</p>

Page 69

1 MR. TURSO: Thank you. I think that we need  
 2 to make sure everybody heard that. Because that  
 3 fits in with everything that has to do with  
 4 Broward County at the current time.  
 5 DR. LYNCH-WALSH: Yes. Mr. Menzul, back to  
 6 you.  
 7 MR. MENZUL: So which specific modules are we  
 8 having an issue with in Ariba, in terms of  
 9 getting them up and running? Because I'm -- I'd  
 10 like to write this down.  
 11 DR. PHILLIPS: So I wouldn't -- I wouldn't  
 12 say "issues", per se. What I'll say is, we're  
 13 having an Ariba re implementation process  
 14 happening right now. So we had some modules of  
 15 Ariba that we had already purchased, some we had  
 16 not purchased. But what we've ended up doing now  
 17 is procuring all of the Procure-To-Pay modules  
 18 inside of Ariba as well as the implementation  
 19 module back to SAP and we're doing it almost like  
 20 a new project. So we're re-implementing the  
 21 modules that we've already implemented just to  
 22 make sure that they're done appropriately and up  
 23 with industry best practices and that kind of  
 24 thing, and then we're also implementing the rest  
 25 of those that we have procured.

Page 70

1 MR. MENZUL: Can we see the list of these  
 2 modules, like the specific --  
 3 DR. LYNCH-WALSH: Contract? You want the  
 4 contract?  
 5 DR. PHILLIPS: Yeah, I can share the  
 6 contract, which will outline the modules.  
 7 DR. LYNCH-WALSH: Yeah, I think --  
 8 MR. MENZUL: Right. And the practices.  
 9 Well, because what -- what are we using right  
 10 now?  
 11 DR. LYNCH-WALSH: Well, that's why you need  
 12 the existing contract.  
 13 MR. MENZUL: Right. So I think we need to  
 14 see what's being, you know, what's being used now  
 15 and what we're aspiring to so those two don't get  
 16 conflated.  
 17 DR. LYNCH-WALSH: Right. But there's some --  
 18 yeah, so you want the contracts. So you're  
 19 saying in the newest contract, the  
 20 re-implementation includes the additional. So  
 21 whatever contract is live now speaks to what we  
 22 currently have and will be implementing?  
 23 DR. PHILLIPS: Yeah, I think probably the  
 24 best thing to provide the committee with would be  
 25 the contract as well as the scope of work

Page 71

1 document that will kind of outline the entirety  
 2 of the project and what all the different parts  
 3 and pieces are.  
 4 MR. MENZUL: Well, that makes sense, but, you  
 5 know, if these due dates are in June, so what are  
 6 people doing right now is the other side that we  
 7 also need to look at.  
 8 DR. PHILLIPS: Understood. I'd have to look  
 9 at the project plan to see what modules we're  
 10 currently --  
 11 DR. LYNCH-WALSH: I think to answer your last  
 12 question, the SOPs in place now related to those  
 13 processes. Yeah, so those three things, the  
 14 contract, scope of work and the SOP related to  
 15 the processes that Ariba is part of. So that  
 16 should do it?  
 17 MR. MENZUL: I mean, yes, but how -- it would  
 18 also be good to see how -- how does it -- how are  
 19 we using it in relation to Maximo as well; right?  
 20 DR. LYNCH-WALSH: How it interphases with  
 21 Maximo? That should be in the SOPs.  
 22 MR. MENZUL: It should; I would think.  
 23 DR. LYNCH-WALSH: It should.  
 24 MR. MENZUL: And the roll -- I guess it would  
 25 be also good to the specific -- because you

Page 72

1 can -- you know, you can assign -- are we -- it  
 2 sounds like it might just be an issue -- in some  
 3 ways it might just be an issue, are we  
 4 assigning -- who has roles assigned, it would be  
 5 good to know, in Maximo? Because, you know --  
 6 and how many people, I guess, are added to a  
 7 typical project, you know, to sign off on  
 8 approval in these systems?  
 9 DR. LYNCH-WALSH: You might be speaking to  
 10 like a -- it sounds like a special meeting might  
 11 be forming to dig into procurement. But we're  
 12 audit. Sometimes I get FTF and audit confused, I  
 13 forget which meeting I'm in. But this is related  
 14 to internal controls of procurement, so that  
 15 would track with that.  
 16 MR. MENZUL: Right, it would track with that.  
 17 DR. LYNCH-WALSH: So I think the SOPs to  
 18 start. It sounds like you would have plenty to  
 19 review based on the list we just made, and start  
 20 there, and then that'll generate probably 100  
 21 questions for you, which will all be good.  
 22 So let's get that first and then at our next  
 23 discussion dig in some more and then see if we  
 24 need a whole meeting to discuss.  
 25 All right. Does anyone else have questions?

Page 73

1 I've got a couple.  
 2 MS. FERTIG: I just want to -- I just want to  
 3 note that number 6, the S/M/WBE, I thought so  
 4 much time had been put into this. How did we get  
 5 to a point where it's -- it's just not being  
 6 done? I mean, how did that happen?  
 7 DR. LYNCH-WALSH: Number 6?  
 8 MS. FERTIG: Yeah. I see now that we're  
 9 redoing, we're going to have this. I'm just  
 10 wondering how we reached that point.  
 11 So, with that, I'm glad that you're moving  
 12 ahead. I know Ms. Coker's done a lot since she  
 13 came in from some of the previous people. I'm  
 14 glad we're moving ahead, but I hope we move ahead  
 15 really quickly, because every day's a dollar, or  
 16 a whole bunch more dollars, to Peter's point. So  
 17 I would -- I would want to see these, in a  
 18 perfect world, if we could expedite all of this  
 19 to make it happen a lot quicker.  
 20 DR. LYNCH-WALSH: And to follow up on your --  
 21 I have a follow-up question to your question for  
 22 number 6. B2Gnow, how is that relevant to number  
 23 6?  
 24 MS. ANDREU: B2Gnow is still being utilized  
 25 for compliance and it's, actually, hopefully,

Page 74

1 with the approval of Mrs. Marte in the near  
 2 future it will be expanded to also have a larger  
 3 certification piece. So it is being used. The  
 4 new director for EDDC, as stated here, is using  
 5 the reciprocity that was already in the policy to  
 6 add to the pool of vendors, which I think was  
 7 also a concern. And that's why the quotes  
 8 weren't being given and utilized, because we need  
 9 to expand the pool of vendors. So the new  
 10 director, that is one of her main objectives and  
 11 she'll be expanding that pool, again, very soon.  
 12 You may see June or August here, but, again, to  
 13 piggyback on what Mrs. Marte said, we are working  
 14 as quickly, expeditiously as we can. We take all  
 15 of these findings seriously. It was a good time  
 16 to come in new and experience this because it  
 17 gave us a great north star. And so we will be  
 18 expanding that pool so that we can get the  
 19 necessary to quote when we go out to bid. She'll  
 20 be doing a lot of innovative things that you'll  
 21 be hearing and seeing on social media and hearing  
 22 about.  
 23 MS. FERTIG: Thank you.  
 24 DR. LYNCH-WALSH: And just to clarify, what  
 25 was the audit period that this covered?

Page 75

1 And the reason I ask is EDDC is housed  
 2 under -- there's been a direct -- well, there was  
 3 a compliance officer a few months ago. EDDC  
 4 falls under?  
 5 MS. ANDREU: Operations.  
 6 DR. LYNCH-WALSH: Now, but I mean during the  
 7 audit period fell under where?  
 8 MR. BROLINE: So to answer your fist question  
 9 about the period, it's July 1, 2021 through April  
 10 30th, 2022.  
 11 DR. LYNCH-WALSH: Okay. So -- and --  
 12 MR. BROLINE: It's on page 6.  
 13 DR. LYNCH-WALSH: Yeah, and how often were  
 14 reports on the progress going to the Board;  
 15 quarterly; monthly?  
 16 MR. BROLINE: I'm sorry, I don't understand  
 17 your question.  
 18 DR. LYNCH-WALSH: So just to pull out the  
 19 EDDC piece so you understand that this is not  
 20 happening in a vacuum. So there's progress  
 21 reports that go to the Board, I just don't know  
 22 how often they go.  
 23 MRS. MARTE: Monthly.  
 24 DR. LYNCH-WALSH: Monthly? So to have an  
 25 audit finding with a problem is in spite of there

Page 76

1 being progress reports going to the Board  
 2 monthly.  
 3 MS. FERTIG: And that was my point. I mean,  
 4 there have been workshops on -- I mean, there's  
 5 just been so much effort put into this, I don't  
 6 know how you reach a point where it's not being  
 7 done, not a single thing.  
 8 DR. LYNCH-WALSH: Well, yeah, there's more on  
 9 that on the RSM one, too. Yeah.  
 10 Okay. So I just wanted to pull that out.  
 11 If we're all good I've got a couple of  
 12 stickies on my own.  
 13 The first one is on page 13. Because I was  
 14 also trying to understand the process since we  
 15 don't necessarily have SOPs in here, we just have  
 16 ITB macro process. So when they write the draft  
 17 solicitation it says information provided by the  
 18 user. So would that be, in this case, PPO?  
 19 Okay. And what are they providing? It says  
 20 information provided by the user. Ms. Andreu?  
 21 MS. ANDREU: Through the Chair, it would be  
 22 the specs as to the item, the good, the service  
 23 that they need to procure.  
 24 DR. LYNCH-WALSH: Okay. And that is because  
 25 Procurement --

<p style="text-align: right;">Page 77</p> <p>1 MS. ANDREU: Procurement is the vehicle.  2 DR. LYNCH-WALSH: Okay.  3 MS. ANDREU: But we need to work in  4 collaboration with the owner department to  5 service the needs of what they're looking for and  6 the specifics. Only they know that.  7 DR. LYNCH-WALSH: Right. Okay. Responses to  8 the bid in this process, it says PA reviews  9 responses, check for compliance with requirement  10 and lowest price. What does PA reviews  11 responses, check for compliance with requirement  12 mean? How is that -- what -- since this is just  13 a macro, at a micro level what does that mean?  14 Because if you have a purchasing agency who  15 needed a user department to identify the specs, I  16 have a hard time thinking that that same poor  17 purchasing agent is wholly responsible for  18 identifying compliance with the specs when they  19 don't even know what the specs mean. So what --  20 are they doing it by themselves? Do they do it  21 in conjunction with the user department? How do  22 they know --  23 MS. ANDREU: The user department and the  24 purchasing agent work collaboratively together  25 all the way from inception, to the intake form,</p>	<p style="text-align: right;">Page 79</p> <p>1 only place I saw this comment. So this was about  2 they did not submit an equipment listing  3 satisfying the ITB minimum requirements  4 completely or in the same level of detail,  5 blah-blah-blah. It says the purchasing agent did  6 obtain bid approval from the originating location  7 but the vendor bids were incomplete and not  8 materially responsive to the ITB terms.  9 What does that mean, Ms. Andreu?  10 MS. ANDREU: I think maybe that should be a  11 question for the auditor to explain a little more  12 detail.  13 DR. LYNCH-WALSH: Well, the process. What is  14 bid approval? I guess, yeah, let me be more  15 specific. My question is about what do the words  16 "bid approval" mean? Is that part of a --  17 MS. SPELLMAN: So in this case --  18 MR. BROLINE: I'm sorry, do you want us to  19 respond to that?  20 DR. LYNCH-WALSH: Right. What was -- yeah,  21 you respond and then if they need to explain the  22 process, we'll do that.  23 MS. SPELLMAN: Hi, this is Kayla Spellman  24 from CRI.  25 DR. LYNCH-WALSH: Uh-huh.</p>
<p style="text-align: right;">Page 78</p> <p>1 to when the item goes to the Board for approval.  2 DR. LYNCH-WALSH: Right. I see -- I see in  3 the last step that there's collaboration. I just  4 wasn't clear on responses to the bid.  5 MS. ANDREU: There's collaboration through  6 the entire process.  7 DR. LYNCH-WALSH: Okay. So to the point of  8 some of these audit findings, Purchasing did not  9 in a vacuum fail to -- well, actually, let me ask  10 my next question, because there were some  11 comments in here that I wasn't clear on. The  12 first one.  13 UNIDENTIFIED SPEAKER: Hello?  14 DR. LYNCH-WALSH: Phyllis? I heard a voice.  15 MR. JABOUIN: That might be Ms. Carter-Lynch.  16 DR. LYNCH-WALSH: Oh, it could be Ruth, yes.  17 I wasn't sure.  18 Ruth, is that you?  19 MR. JABOUIN: Ms. Carter-Lynch, do you wish  20 to make a statement?  21 (No response.)  22 DR. LYNCH-WALSH: All right. I'll find my  23 next tab in the meantime.  24 On page 26 there is a comment, testing  25 exceptions, three awarded -- and this is not the</p>	<p style="text-align: right;">Page 80</p> <p>1 MS. SPELLMAN: In this case the purchasing  2 agent sent the bids to the originating user  3 department who had requested the services.  4 DR. LYNCH-WALSH: Uh-huh.  5 MS. SPELLMAN: -- and they said, does  6 everything look okay to you? Do we have  7 everything that we need? And the user department  8 said, yes. But even though the user department  9 said, yes, they were still missing key pieces of  10 required materials that were meant to be  11 submitted with the bid.  12 DR. LYNCH-WALSH: Okay. So Procurement,  13 which is responsible for checking everything off  14 and which Ms. Andreu confirmed does not do that  15 in a vacuum but does that in collaboration with  16 the user department, which in this case is PPO,  17 to expand on that sends it over to PPO for  18 confirmation that they have everything but they  19 didn't.  20 Okay. I just want -- that's what I thought  21 this meant. So "bid approval" means they got the  22 bid in and this whole thing, this finding that  23 they did not satisfy the minimum requirements  24 consisted of -- needed two departments to make  25 that happen, meaning, the user department, you</p>

<p style="text-align: right;">Page 81</p> <p>1 just said they didn't have everything but the 2 user department said that it was fine. That's 3 what you said, that procurement sent it over, PPO 4 said it was fine, but it actually wasn't. 5 MS. SPELLMAN: Yeah, I would agree. I think 6 that my -- my perception of this was that PPO 7 wanted -- or not PPO, I'm sorry, PWS wanted to 8 get input from the user department because 9 they're, you know, more familiar with what 10 they're actually wanting to obtain from the 11 vendor. 12 DR. LYNCH-WALSH: Right. So much so that, in 13 fact, the specs come from the user department. 14 MS. SPELLMAN: Yes. 15 DR. LYNCH-WALSH: Okay. Because this looks 16 like it has to do with number 2. Is this related 17 to number 2? 18 So the recommendations, you have about a 19 checklist template used to identify track 20 required submittals, PWS will -- so how is the 21 recommendation in number 2 going to address the 22 issue in PPO? We see what -- what the 23 recommendation is to Purchasing, but what's the 24 recommendation for PPO? Because they sent it 25 over. They did what they were supposed to do.</p>	<p style="text-align: right;">Page 83</p> <p>1 up. 2 DR. LYNCH-WALSH: Yes, and then I'm going to 3 ask what bid approval actually means, again, I 4 guess. 5 Mrs. Marte? 6 MRS. MARTE: Thank you, Madam Chair. 7 So, as Ms. Andreu said earlier, we rely on 8 the department that's requesting the solicitation 9 for the scope. Then when it goes to Procurement, 10 and I think us bringing you the template will 11 help clarify this, there's a lot of information 12 that has nothing to do with the user department 13 that is standard for procurement, proof of 14 insurance as an example. 15 DR. LYNCH-WALSH: I'm not talking about any 16 of that. 17 MRS. MARTE: But that's part of the -- that's 18 part of what this is though. 19 DR. LYNCH-WALSH: Oh. 20 MRS. MARTE: So that's why they need to work 21 together. It's not just the scope. The 22 solicitation includes everything. So if the 23 certificate of insurance is missing, PPO wouldn't 24 be responsible to make sure that happens. 25 DR. LYNCH-WALSH: Yeah, respectfully, Mrs.</p>
<p style="text-align: right;">Page 82</p> <p>1 They checked -- they checked a box that said they 2 had it and they're relying on someone else for 3 confirmation. 4 So where is the recommendation for PPO to do 5 something similar? Because maybe I'm 6 misunderstanding, but I don't -- it seems like 7 all the training's for the purchasing agent, but 8 I don't see how we fix the problem of the 9 purchasing agent had the checklist; asked if they 10 had everything; PPO confirmed that they did, when 11 they didn't; how is that fixing the PPO side of 12 the problem? 13 MR. BROLINE: Well, I think we would say, 14 ultimately, the PA's responsible, PWS is. 15 They're ultimately responsible. 16 So we go in and look at it and essentially 17 looked at it from what the PA would have done and 18 identified where it didn't meet the minimum 19 requirements, things were left out. So that's 20 why it's directed at PWS, because, ultimately, 21 they are the gatekeeper; they're responsible; 22 they're the control. That's why. From our 23 perspective. 24 DR. LYNCH-WALSH: So -- 25 MS. FERTIG: I think Ms. Marte has her hand</p>	<p style="text-align: right;">Page 84</p> <p>1 Marte, on this particular page that I was looking 2 at, let me then -- I didn't want to take up time 3 reading what the exception was, but it says the 4 ITB minimum requirement. The ITB does include a 5 provision that equivalent equipment may be 6 substituted but equipment substitutions were not 7 specified or documented in the vendor bids. The 8 other one, I think that Mr. Mayersohn brought up, 9 had to do with something highly technical. 10 So we're not talking about all of the 11 procurement-related things. Yes, that would be 12 totally on them if they missed all of the things 13 you just mentioned. But what some of these 14 observations are about have everything to do with 15 the user department and very little to do beyond 16 did they check off if they're relying on somebody 17 else to confirm that they, in fact, got it? 18 Because looking at some -- I went and pulled 19 one of these ITBs and I go, there is no way a 20 purchasing agent is going to know whether or not 21 they got all of these things. 22 And what would have been helpful is to have 23 these ITBs that are referenced here so that the 24 audit committee could see the level of detail. 25 Because the whole reason for this ITB is it's</p>

1 highly detailed, very specific, and all you're  
2 doing is, yep, yep, yep, yep, yep, we got it.  
3 But a purchasing agent isn't going to know it and  
4 there's no way they could.

5 All right. So that's -- that's -- I think my  
6 other tab -- yeah, that's basically, the gist of  
7 my tabs.

8 Mr. Menzul, did you have a -- and then we've  
9 got to move on to the next one so that we get  
10 them out of here on time.

11 MR. MENZUL: So is there -- I guess, I'm not  
12 understanding. So the user -- if the user  
13 department says they need this stuff, for  
14 example, needs a specific item --

15 DR. LYNCH-WALSH: Pest control.

16 MR. MENZUL: Right. Pest control. That's  
17 what I'm -- that's the page I'm looking at, I  
18 guess is there -- do we have --

19 DR. LYNCH-WALSH: You want to see the ITB.

20 MR. MENZUL: Yeah, but, also, is there not,  
21 are we not doing three-point matching so the  
22 invoice, the PO and the receipt? Are they  
23 just --

24 DR. LYNCH-WALSH: Well, now you're getting  
25 into accounts payable.

1 DR. LYNCH-WALSH: Okay. So there is  
2 something. So bid approval consists of an actual  
3 document?

4 MRS. MARTE: Yes.

5 DR. LYNCH-WALSH: Okay.

6 MRS. MARTE: That's what's being revised.  
7 Yes, there's an actual document.

8 DR. LYNCH-WALSH: And does it just have  
9 Purchasing signature lines or is it now going to  
10 have user departments?

11 MRS. MARTE: It always has had user  
12 department lines. We're just -- we're enhancing  
13 the document.

14 MR. MENZUL: Does finance?

15 MRS. MARTE: And we'll bring you both.

16 DR. LYNCH-WALSH: Okay. Yeah, I think we  
17 need to see the actual one for this to see what  
18 bid approval actually means.

19 Yes, Mary. Wait -- let me make sure he was  
20 done this time so I'm not bouncing back and  
21 forth.

22 Pavel, are you done?

23 MR. MENZUL: Does Finance have to approve any  
24 of the -- like on which transactions -- like did  
25 Finance approve this particular testing exception

1 MR. MENZUL: Well, I mean, but -- I guess,  
2 this would go back to the last one, where is the  
3 breakdown? And I would also agree with you  
4 that -- Ms. Walsh, that it sounds like there  
5 needs to potentially be a purchasing manager  
6 that's looking over this. Because the purchasing  
7 agent is just the one ultimately sending the PO;  
8 right? If we're saying that the product  
9 knowledge is not --

10 MR. JABOUIN: It's not in Purchasing, it's in  
11 Physical Plant Operations.

12 MR. MENZUL: Well, that's the issue.  
13 Somebody -- if it's a cross-functional team,  
14 right, somebody in Purchasing should have, in  
15 theory, I guess, some knowledge of, you know,  
16 what it is that's being purchased or --

17 DR. LYNCH-WALSH: Right. And we need to see  
18 who approved. So this goes back, though, to the  
19 question, what does bid approval mean? On page  
20 26 it says the purchasing agent did obtain bid  
21 approval. That was sort of described, but is  
22 there actually a document where someone signs off  
23 from PPO or whatever user department that the bid  
24 specs were met?

25 MRS. MARTE: Yes.

1 on page 26? Because I think it sounds like  
2 you're saying there's two people involved, right,  
3 so you're talking -- you know you're talking  
4 about -- in a cross-functional team you need two  
5 signatures.

6 DR. LYNCH-WALSH: There's physical plant,  
7 user department and Purchasing, so what he's  
8 asking -- yeah.

9 MR. MENZUL: And there's no Finances.

10 DR. LYNCH-WALSH: Purchasing is under  
11 Finance, but --

12 MRS. MARTE: Well, it's not. Purchasing is  
13 under Operations. It's not under Finance.

14 MR. MENZUL: I mean, but even, whichever -- I  
15 mean, you can still have three people even if  
16 they're in the same department; right? They  
17 could be subdepartments. So I'm just asking.  
18 That's all.

19 MRS. MARTE: So it is not a common practice  
20 in government for finance to sign off on this  
21 because in order to put in the requisition budget  
22 has to exist to begin with.

23 MR. MENZUL: Right. I mean, that was just a  
24 question.

25 MRS. MARTE: The answer's, no.

<p style="text-align: right;">Page 89</p> <p>1 DR. LYNCH-WALSH: Okay.</p> <p>2 Quick question. Moving org charts, I can't</p> <p>3 keep up sometimes. So who does Ms. Andreu report</p> <p>4 to?</p> <p>5 MRS. MARTE: Ms. Andreu is the Executive</p> <p>6 Director of Operations. She reports to the</p> <p>7 Deputy Superintendent of Finance &amp; Operations.</p> <p>8 DR. LYNCH-WALSH: She reports to you?</p> <p>9 MRS. MARTE: Yes, ma'am.</p> <p>10 DR. LYNCH-WALSH: Okay. Just clarifying.</p> <p>11 MRS. MARTE: But so does Ms. Motiwala --</p> <p>12 DR. LYNCH-WALSH: I mean, genuinely, I</p> <p>13 couldn't keep up with the org chart.</p> <p>14 MRS. MARTE: All right. So Ms. Motiwala --</p> <p>15 so I'm Finance &amp; Operations.</p> <p>16 DR. LYNCH-WALSH: Yes.</p> <p>17 MRS. MARTE: Ms. Motiwala is Finance. Ms.</p> <p>18 Andreu is Operations. Procurement is under</p> <p>19 Operations. It's not under Finance.</p> <p>20 DR. LYNCH-WALSH: Okay. But it was under Ms.</p> <p>21 Motiwala, though.</p> <p>22 MRS. MARTE: During the period of this audit</p> <p>23 it was under the Chief Operating Officer, who</p> <p>24 was, acting, Dr. Fleming.</p> <p>25 DR. LYNCH-WALSH: Okay. But at one point,</p>	<p style="text-align: right;">Page 91</p> <p>1 DR. LYNCH-WALSH: Oh, yes, sorry, that's a</p> <p>2 separate thing.</p> <p>3 MS. FERTIG: Adopting. Yeah, I'm back to</p> <p>4 where we started.</p> <p>5 DR. LYNCH-WALSH: Okay.</p> <p>6 MS. FERTIG: With our recommendation that the</p> <p>7 RFP template be provided to the Board to adopt.</p> <p>8 DR. LYNCH-WALSH: Yeah, if you can change it</p> <p>9 to ITB?</p> <p>10 MS. FERTIG: I will change it -- how about I</p> <p>11 put both in there?</p> <p>12 DR. LYNCH-WALSH: Sure.</p> <p>13 MS. FERTIG: ITB and RFP templates.</p> <p>14 DR. LYNCH-WALSH: Put RFQ while you're at it.</p> <p>15 MS. FERTIG: Okay. Comma, RFP, comma, and</p> <p>16 RFQ templates be presented to the Board for</p> <p>17 adoption.</p> <p>18 DR. LYNCH-WALSH: Okay. All right. And then</p> <p>19 we need a separate -- we'll do a separate one for</p> <p>20 our backup that we want.</p> <p>21 MS. FERTIG: Yeah, that's what I was</p> <p>22 thinking.</p> <p>23 DR. LYNCH-WALSH: All right. I need a</p> <p>24 second.</p> <p>25 MR. JABOUIN: Yeah, just to confirm that</p>
<p style="text-align: right;">Page 90</p> <p>1 correct me if I'm wrong, wasn't Procurement</p> <p>2 under --</p> <p>3 MRS. MARTE: After it was reporting to Dr.</p> <p>4 Fleming for a short period it did report to Ms.</p> <p>5 Motiwala. It no longer does.</p> <p>6 DR. LYNCH-WALSH: Okay. That's all I was</p> <p>7 trying to clear up, because I couldn't -- all</p> <p>8 right.</p> <p>9 Okay. We're going to have to move on. We'll</p> <p>10 just, real quick, and then we've got to move on</p> <p>11 to number 11.</p> <p>12 MS. FERTIG: I'm actually ready to make a</p> <p>13 motion because I'm getting concerned about time.</p> <p>14 DR. LYNCH-WALSH: Oh, okay. Yes, because we</p> <p>15 still have 11 and 12 we've got to whip through.</p> <p>16 MS. FERTIG: Okay. So I was going to move to</p> <p>17 transmit, and I had made a note here, with the</p> <p>18 recommendation that the RFP template be provided</p> <p>19 to the Board to affirm. Is that what you --</p> <p>20 DR. LYNCH-WALSH: The ITB template, the ITB</p> <p>21 and the current ITB with the approvals, like the</p> <p>22 backup for this.</p> <p>23 MS. FERTIG: Yeah, for the Board to vote on.</p> <p>24 We had this question whether the Board should</p> <p>25 actually be the one doing this.</p>	<p style="text-align: right;">Page 92</p> <p>1 language, motion to transmit with a</p> <p>2 recommendation that the RFP and the ITB and the</p> <p>3 RFQ templates be provided to the Board for</p> <p>4 adoption.</p> <p>5 MS. FERTIG: Yes.</p> <p>6 MR. JABOUIN: Thank you.</p> <p>7 DR. LYNCH-WALSH: Okay. I need a second.</p> <p>8 MS. DAHL: I'll second.</p> <p>9 DR. LYNCH-WALSH: All right. Any further</p> <p>10 discussion? But, please, no.</p> <p>11 (No response.)</p> <p>12 DR. LYNCH-WALSH: All right. All in favor?</p> <p>13 COMMITTEE MEMBERS: Aye.</p> <p>14 DR. LYNCH-WALSH: Any opposed?</p> <p>15 (No response.)</p> <p>16 DR. LYNCH-WALSH: Okay. Motion passes</p> <p>17 unanimously.</p> <p>18 Second thing we need, I know we've been just</p> <p>19 asking -- you have another one?</p> <p>20 MS. FERTIG: I wanted to make a second motion</p> <p>21 that we receive the backup requested today. And</p> <p>22 I know we've asked for a lot of different things.</p> <p>23 And I'm just going to say at our February 8th</p> <p>24 meeting because I think we're just getting to a</p> <p>25 point where --</p>

1 DR. LYNCH-WALSH: Right. Okay.  
 2 MS. FERTIG: At our February 8th meeting.  
 3 DR. LYNCH-WALSH: By -- yeah. And if not --  
 4 yeah.  
 5 MR. JABOUIN: And, Ms. Fertig, I just want to  
 6 confirm, the backup was the work document, the  
 7 SOP, and the Ariba contracts. The scope of work,  
 8 the SOP and the current contracts. That's what I  
 9 have in my notes from the meeting.  
 10 DR. LYNCH-WALSH: And then the ITB that the  
 11 audit findings -- there may be more than one.  
 12 MS. FERTIG: Right.  
 13 MR. DE MEO: It would be useful, not only  
 14 that, but to have the policies that govern these  
 15 transactions.  
 16 DR. LYNCH-WALSH: Yeah, SOPs, policies, ITBs  
 17 that were part of the audit. Basically, all the  
 18 backup.  
 19 MR. JABOUIN: Just emailed to the audit  
 20 committee; right?  
 21 MS. FERTIG: Yeah, if you could email that to  
 22 us in advance so we could just --  
 23 MR. JABOUIN: Okay. So we'd gather them and  
 24 then email them. Obviously, this is your second  
 25 motion.

1 MS. FERTIG: Oh, yeah, this is my second  
 2 motion. I'm splitting this out from the --  
 3 MR. JABOUIN: Okay. Got it.  
 4 DR. LYNCH-WALSH: Okay. We need a second.  
 5 MR. DE MEO: Second.  
 6 DR. LYNCH-WALSH: Seconded by De Meo. Any  
 7 further discussion?  
 8 (No response.)  
 9 DR. LYNCH-WALSH: All in favor?  
 10 COMMITTEE MEMBERS: Aye.  
 11 DR. LYNCH-WALSH: Any opposed.  
 12 (No response.)  
 13 DR. LYNCH-WALSH: Okay. Motion carries  
 14 unanimously.  
 15 All right. So we're now done with 10 and we  
 16 can take 11 and 12 sort of together -- almost  
 17 together. It's the same cast of characters.  
 18 So Business Support Center Internal Funds and  
 19 Payroll are items 11 and 12. So we'll have some  
 20 shifting around because that's --  
 21 And thank you.  
 22 MR. BROLINE: I was just going to say, thank  
 23 you, Madam Chair. And, again, we want to thank  
 24 you for the cooperation of PWS as well as PPO.  
 25 DR. LYNCH-WALSH: Okay. Thank you.

1 (A brief recess was taken.)  
 2 DR. LYNCH-WALSH: All right. I think we're  
 3 back, except for my --  
 4 All right. We're all back. We're going to  
 5 do items 11 and 12, Business Support Center  
 6 Internal Funds and Business Support Center  
 7 Payroll.  
 8 Thank you.  
 9 All right. So --  
 10 MR. JABOUIN: So we do have -- Chair, we do  
 11 have the Business here with respect to this, we  
 12 do have Ms. Andreu and we have Mr. Smith with  
 13 respect to this area.  
 14 DR. LYNCH-WALSH: All right. Audit committee  
 15 members, do you want a summary of the scope and a  
 16 brief just to kind of bring us back and --  
 17 MS. DAHL: And what are we moving on to?  
 18 DR. LYNCH-WALSH: 11 and 12, Business Support  
 19 Center Internal Funds and then Payroll.  
 20 MS. DAHL: All right. Thank you.  
 21 DR. LYNCH-WALSH: And so maybe just a quick  
 22 refresher.  
 23 MR. JABOUIN: Yeah, so we, historically, have  
 24 done the internal funds audits of the schools.  
 25 So this is one specific to the Business Support

1 Center. And then with respect to the Payroll we  
 2 have been doing them, the various departments, as  
 3 well, and then this is the next area that we  
 4 would go ahead and do so. And the findings are  
 5 noted within the report in case the committee has  
 6 any questions.  
 7 Thank you.  
 8 DR. LYNCH-WALSH: I have questions, but  
 9 anyone have specific questions?  
 10 MR. MAYERSOHN: Can you put me in the queue?  
 11 DR. LYNCH-WALSH: I think you're first up.  
 12 Nobody's raised their hand. Do you want to go?  
 13 MR. MAYERSOHN: Sure.  
 14 DR. LYNCH-WALSH: Okay.  
 15 MR. MAYERSOHN: So reviewing the P-card  
 16 purchases, walk me through the training process  
 17 from, I guess, training to execution. How does  
 18 that work?  
 19 MR. JABOUIN: Ms. Andreu would you be able to  
 20 respond to that, as far as your area for the  
 21 P-cards?  
 22 MS. ANDREU: Thank you, Mr. Jabouin. The  
 23 training is mandatory training before a purchase  
 24 card is issued. It is done through Procurement &  
 25 Warehouse Services. I, actually, will be



<p style="text-align: right;">Page 97</p> <p>1 attending the training at an upcoming date in the 2 near future. So I don't have a lot of 3 information on it, if there's someone else who 4 can expand a little bit more.</p> <p>5 MR. JABOUIN: And we're trying to locate Ms. 6 Coker. And when she comes back --</p> <p>7 DR. LYNCH-WALSH: I believe I saw her out 8 there. Isn't there a P-card manual? Again, SOP.</p> <p>9 MS. ANDREU: There is a manual, as well; yes.</p> <p>10 DR. LYNCH-WALSH: All right. And that is -- 11 is that part of this?</p> <p>12 MR. JABOUIN: Ms. Andreu, Ms. Coker is back 13 if you wish to --</p> <p>14 MS. ANDREU: Ms. Coker -- Ms. Coker, if you 15 can expand on the specifics of the P-card 16 training?</p> <p>17 MS. COKER: Good afternoon. Can I hear the 18 question again? I'm sorry, I was --</p> <p>19 DR. LYNCH-WALSH: Robert?</p> <p>20 MR. MAYERSOHN: Yeah, can you walk me through 21 the process of, I'm an employee of Broward County 22 Schools, I get a -- or I have the ability to get 23 a P-card, what then happens from the time that I 24 get trained before I get authorized one; what 25 forms I have to fill out; what the requirements</p>	<p style="text-align: right;">Page 99</p> <p>1 Mind you, it is not a policy, it is a manual. 2 And part of the findings and the improvements 3 that we have made is, before anyone is given a 4 purchasing card, there is an application that is 5 mandated to be done annually. Therefore, in June 6 of the prior year all purchasing cards for all 7 users across the school district are shut off. 8 They're postponed or they're put in sleep mode, 9 they can't be used. And then effective July 1st 10 everyone has to fill out a new application and do 11 a mandatory training by the end of July 30th. 12 Should those -- and we have internal processes 13 where we report a list of those that have done 14 the application and haven't done the training or 15 vice versa. But in order for you to get a P-card 16 you must have completed those. And they have to 17 have been approved, the application, by their 18 cabinet member. So, in addition to the 19 application and the training which is on-line in 20 LAB, in our training system with the district, 21 they have to go through all of the robust 22 processes and requirements where they know that 23 they can't get sales tax charged, or they can't 24 buy software, et cetera. There's a list of 25 things that are very specific related to --</p>
<p style="text-align: right;">Page 98</p> <p>1 are? I mean, I may be asking for more details 2 than necessary, but I guess when I'm reading here 3 some of these exceptions, it's kind of concerning 4 that somebody gets a P-card and they don't even 5 provide any backup to that. It just seems that 6 the internal controls, although, you know, in 7 this report it says, yeah, we'll do that, you 8 know, these cards have not been issued a year 9 ago. This is something that's been issued 10, 15 10 years, 20 years. And I'm just surprised that we 11 don't have these internal controls in place and 12 that we're waiting to do an audit to find out 13 what's working and what's not. Can you just walk 14 me through --</p> <p>15 MS. COKER: Thank you, Mr. Mayersohn, for the 16 question; yes.</p> <p>17 MR. MAYERSOHN: Yeah, just walk me through 18 what the process is.</p> <p>19 MS. COKER: Okay. Thank you. I just want 20 to, I will -- Procurement &amp; Warehousing Services 21 oversees the P-card program. We have a P-card 22 manual, of which has been revised in the last two 23 years based on an audit from the -- an Office of 24 the Audit General. Therefore, we have really, in 25 the last couple of years, improved our manual.</p>	<p style="text-align: right;">Page 100</p> <p>1 MR. MAYERSOHN: Let me just -- Ms. Coker, let 2 me just -- let me just interrupt you for one 3 second. So when you say, the training is 4 on-line, is it a tutorial or is it live?</p> <p>5 MS. COKER: No, it is a recorded training as 6 well as it's a training that -- it's not a live 7 person. It's a training where you go into your 8 system and you take the training.</p> <p>9 MR. MAYERSOHN: Are there questions and 10 answers that are required as part of that 11 training or no?</p> <p>12 MS. COKER: Yes, there is.</p> <p>13 MR. MAYERSOHN: So if you don't get the 14 questions right you'd have to go back and get 15 them right or you can't move forward?</p> <p>16 MS. COKER: Correct.</p> <p>17 MR. MAYERSOHN: Okay. Go ahead. Sorry.</p> <p>18 MS. COKER: I just want to make just one -- 19 and I'm not familiar with this audit that is 20 being brought forth today, but I do need to make 21 a distinction here. I oversee the P-card program 22 and under my purview I have about 800 P-cards. 23 Within that amount there's P-cards that are 24 used for external funds, which are the ones that 25 I am responsible for obtaining and getting copies</p>

Page 101

1 of all the documentation and reviewing them to  
 2 making sure there's compliance and we have a  
 3 process by which we follow to report any  
 4 noncompliance.  
 5 The internal cards, the internal fund cards  
 6 are only available through the Business Support  
 7 Center and through an agreement with the Business  
 8 Support Center and PWS, and I believe when we got  
 9 audited a few years ago they were going to  
 10 maintain their documentation, always ensuring  
 11 that they were following those controls put by  
 12 our office. I just wanted to share that.  
 13 MR. MAYERSOHN: Okay.  
 14 MS. COKER: I don't know if I answered your  
 15 question or if there's anything else you need  
 16 from me.  
 17 MR. MAYERSOHN: Well, so let me -- let me ask  
 18 you this. So I'm a principal, I have a P-card,  
 19 what do I have to do to utilize that card?  
 20 Obviously, I have to go through training. Do I  
 21 have to fill out a request form that I'm going --  
 22 prior to utilizing it that I'm going to be  
 23 spending, you know, \$5,000 on X, Y and Z?  
 24 MS. COKER: No, they don't have to.  
 25 MR. MAYERSOHN: Or do I have to reconcile

Page 102

1 that at the end of, you know, when I get an  
 2 invoice or whatever it may be?  
 3 MS. COKER: So they have to -- again, if it's  
 4 a general fund purchase, at the end of the month  
 5 when they obtain the statement, as you would your  
 6 own personal credit card, you need to attach all  
 7 the backup, receipts, et cetera, that go behind  
 8 to support the expenditures that you made on that  
 9 P-card for general funds.  
 10 As it relates to the internal P-card, that is  
 11 handled by the Business Support Center supporting  
 12 that principal or office manager for that  
 13 particular school that they support. I don't  
 14 know what their process is.  
 15 MR. MAYERSOHN: Okay. And if I don't follow  
 16 that process, then what happens?  
 17 MS. COKER: Well, if -- so we have a list  
 18 that we provide that identifies if you're a first  
 19 offense, second offense, so when our staff --  
 20 remember, this is after the fact. Because we  
 21 don't get the statements -- we can't catch these  
 22 things until the purchase has been made. But a  
 23 month after we get the statements, we review it,  
 24 and we might find that a person might have made a  
 25 purchase where sales tax was identified. So

Page 103

1 we'll go back to that, you know, user and request  
 2 them to get a refund. So they'll be put on this  
 3 list, and we have a spreadsheet which we can show  
 4 you, that will show you that user, how many times  
 5 they have had an infraction, if you will. And  
 6 then, obviously, we have a -- it's a three-prong  
 7 approach, tiered system, if you will, where if  
 8 you've, obviously, been a person, a user, that  
 9 has had, you know, a significant amount of times  
 10 that you've made errors, obviously, then that is  
 11 escalated. And we have a process by which is for  
 12 escalation eventually. I can tell you that since  
 13 we were audited a few years, two years ago, that  
 14 has reduced the amount of people not complying.  
 15 But that control I have with external funds.  
 16 MR. MAYERSOHN: So if -- so if I'm a user and  
 17 I don't reconcile my information or I don't -- I,  
 18 you know, forget to -- oh, I'm, sorry I forgot to  
 19 hand you my, you know, sales tax exemption or I  
 20 forgot to get, you know, whatever it is, or,  
 21 again, it's common -- not common, but I used my  
 22 Bank Americard for shopping wherever it was and I  
 23 didn't realize it was my P-card, what -- you're  
 24 saying all of those infractions are tiered  
 25 disciplinary infractions or is one-- is one

Page 104

1 higher, like I used my P-card and I, you know,  
 2 was using it for Walmart and I didn't intend to,  
 3 I'll repay it right now?  
 4 MS. COKER: So that really wouldn't be  
 5 allowed, Mr. Mayersohn, because our P-cards do  
 6 have restrictions, like you can't use them at the  
 7 gas station, you can't use them at Macy's. I  
 8 mean, you can't use them in certain locations.  
 9 So I've had PPO having emergencies where they've  
 10 called me at 11:00 at night where they've been at  
 11 Home Depot trying to use the card and the card  
 12 was blocked. And I've had to call Bank of  
 13 America and have them unblock it because it's an  
 14 approved purchase. But, so those types of  
 15 purchases wouldn't be allowed. The card would  
 16 definitely be blocked.  
 17 The things that we look at are specifically  
 18 if the -- if the receipt of the statement passed  
 19 the 30 days, we would immediately send an email.  
 20 Second time we copy in their director or  
 21 administrator. And then, again, as I explained,  
 22 then it could go up to cabinet. There's a list  
 23 that we report that shows those people. But, as  
 24 I mentioned, the list has gone down.  
 25 The other thing that we review is the taxes

Page 105

1 and we make sure that if we identify sales tax  
 2 that they go back and get that refunded. We also  
 3 track to make sure and follow up that that sales  
 4 tax is actually given as a credit in the next  
 5 statement.  
 6 DR. LYNCH-WALSH: Mr. Mayersohn. Mr.  
 7 Mayersohn --  
 8 MR. MAYERSOHN: Okay. Now, one other thing,  
 9 and I don't want to monopolize, you know, the  
 10 whole time here, but, A, does the P-card have  
 11 limits on a daily basis; a transaction basis; and  
 12 a monthly basis? That's number one.  
 13 DR. LYNCH-WALSH: Yes.  
 14 MR. MAYERSOHN: Number two is that, how do  
 15 you protect against, I'll call it breaking up  
 16 purchase orders? So, for example, I'm purchasing  
 17 from X, Y and Z, maybe they're an approved vendor  
 18 or not an approved vendor, and my limit, let's  
 19 say, is \$3,000 a day. Well, today I purchase  
 20 from that vendor 3,000, tomorrow I purchase  
 21 3,000, the next day I purchase 3,000, and the  
 22 following day I purchase 3,000. And, again,  
 23 let's say the procurement process which would  
 24 normally require some sort of solicitation or  
 25 require you to go seek, you know, three or four

Page 106

1 bids, I've usurped that by going around, how do  
 2 you protect against that?  
 3 MS. COKER: So that's a great question. I'm  
 4 going to try to answer your tri -- multiple  
 5 questions in one.  
 6 The first one was, are there any thresholds?  
 7 Yes, there are thresholds. And that was part of  
 8 the finding that we had with the auditor a few  
 9 years back where all the P-cards have a limit.  
 10 In the case of, like let's say PPO, they  
 11 auto-replenish, and those users, particularly the  
 12 ones that are in my area that support PPO  
 13 stockroom, they have \$50,000 where they can use  
 14 monthly. But each P-card, regardless of who you  
 15 are, has a \$4,999 limit on the card. Therefore,  
 16 if you are a director trying to buy something for  
 17 HR, if it's more than \$5,000 it's not going to  
 18 allow you to do it. They normally call, send an  
 19 email, ask that they're going to buy this, it's  
 20 approved, and we call Bank of America and we  
 21 allow for that amount to be increased, I don't  
 22 know, to whatever that amount is going to be,  
 23 \$10,000, then we bring it back once that purchase  
 24 has been made. So we have very good controls.  
 25 MR. MAYERSOHN: Wait. So the purchase -- so

Page 107

1 just so I'm clear, so the purchase is \$5,000 or  
 2 under 5,000, is that a monthly; weekly; annual;  
 3 or --  
 4 MS. COKER: Per transaction.  
 5 MR. MAYERSOHN: Per transaction.  
 6 MS. COKER: Per transaction.  
 7 MR. MAYERSOHN: So somebody could do -- is  
 8 there a monthly limit?  
 9 MS. COKER: Yes, there is. As I said there's  
 10 a monthly limit of \$50,000.  
 11 MR. MAYERSOHN: Okay.  
 12 MS. COKER: So -- so -- so when -- when  
 13 there's departments, like the utilities  
 14 department is a great example because they pay  
 15 the utilities with P-card, we have a process with  
 16 them, because, obviously, they pay more than  
 17 \$50,000 in utilities. But to respond to you on  
 18 that per transaction, can the person buy one  
 19 thing today, another thing tomorrow and another  
 20 thing the next day, so I want you to know that,  
 21 when you use a P-card, even if you're using a  
 22 P-card when there is a bid in place, which it is  
 23 allowed for specific commodities, you can -- if  
 24 you're going to use the P-card for Granger, for  
 25 example, and we have a bid with Granger, you can

Page 108

1 make a purchase of today of 3,000, make another  
 2 one tomorrow, 3,000, and make -- you know, you  
 3 can make purchases every single day because  
 4 they're on bid. What you cannot do is make those  
 5 types of purchases every single day if they're  
 6 not on bid.  
 7 MR. MAYERSOHN: So how do you -- how do you  
 8 provide the internal controls for that?  
 9 MS. COKER: So in the case of what I oversee,  
 10 because most of those are my purchasing or my  
 11 buyers in the warehouse that support these areas,  
 12 they know specifically what can and can't be  
 13 bought, what's on bid and what's not on bid. So  
 14 those are direct out purchases, the ones that are  
 15 not on bid, and then what they do is, there's a  
 16 process, particularly the one I oversee with PPO  
 17 where their manager has to sign if it's going to  
 18 cost more than \$5,000 and they monitor that.  
 19 I want to keep stressing that the process I'm  
 20 defining to you is external funds.  
 21 DR. LYNCH-WALSH: Right, and I'd like to get  
 22 back to the audit.  
 23 MS. COKER: It has nothing to do with this  
 24 audit because this is internal funds.  
 25 DR. LYNCH-WALSH: Right. So, Mr. Mayersohn

Page 109

1 -- yeah, Mr. Mayersohn, we have people that need  
 2 to leave, I think, in eight minutes.  
 3 MR. MAYERSOHN: No, go ahead. Go ahead. I'm  
 4 done.  
 5 DR. LYNCH-WALSH: I forget how many have to  
 6 leave in eight minutes?  
 7 MR. JABOUIN: We do have --  
 8 MRS. MARTE: I have to leave at 12:15 and Ms.  
 9 Coker, Ms. Andreu, Mr. Smith.  
 10 DR. LYNCH-WALSH: 12:15? All right.  
 11 So, yeah. So as Mary --  
 12 MRS. MARTE: And I'm sorry, Madam Chair, it's  
 13 a hard stop at 12:15 because we've got to be  
 14 somewhere and it's going to take us that long to  
 15 get there.  
 16 DR. LYNCH-WALSH: I only have two stickies on  
 17 -- between both audits. So I'm good.  
 18 Anybody else specific to the audit?  
 19 MS. FERTIG: I just wanted to ask on page 2  
 20 of your update -- hold up. I just wanted to ask,  
 21 I'll repeat it exactly, on page 2 of the update,  
 22 the fourth item -- third item, Purchase Card  
 23 Internal Funds, program administrator performs a  
 24 statistical audit. From what you just answered  
 25 Mr. Mayersohn --

Page 110

1 DR. LYNCH-WALSH: I'm not sure I'm hearing --  
 2 MS. FERTIG: Can you hear me?  
 3 DR. LYNCH-WALSH: I can, but --  
 4 MS. FERTIG: Okay. Let me try closer.  
 5 DR. LYNCH-WALSH: There you go. That's  
 6 better.  
 7 MS. FERTIG: Did you hear me, Ms. Coker? I'm  
 8 sorry, I'm asking you this, I guess.  
 9 On the third bullet point down, Purchase  
 10 Cards Internal Funds, you perform statistical  
 11 audit of statements. The first answer was, we do  
 12 not have the staff, but as I look over and listen  
 13 to your explanation --  
 14 MS. COKER: Internal funds are not under me  
 15 and I haven't seen that response.  
 16 DR. LYNCH-WALSH: Yeah, yeah, we're getting  
 17 commingled.  
 18 MS. FERTIG: Well, I just, what she's talking  
 19 about doing, I'm just wondering, here it says, we  
 20 don't have the staff to do it, but then over here  
 21 it says, per the purchase card manual this is a  
 22 function of PWS P-card administrator.  
 23 DR. LYNCH-WALSH: Which document are you on?  
 24 MR. JABOUIN: She's on the --  
 25 MS. FERTIG: I'm on the update.

Page 111

1 MR. JABOUIN: -- update document to agenda  
 2 item number 11.  
 3 DR. LYNCH-WALSH: Oh, hold on. This is 11.  
 4 Hang on. I pulled 12. Hang on.  
 5 Okay. So you're on page 2?  
 6 MS. FERTIG: I'm on page 2. I'm the third  
 7 bullet point down. And if you look in the second  
 8 column it says, we do not have the staff  
 9 resources available to perform those duties.  
 10 DR. LYNCH-WALSH: Whose response -- whose  
 11 response is that though?  
 12 MS. FERTIG: And when you go over --  
 13 DR. LYNCH-WALSH: Oh, no, I know it says PWS,  
 14 but my question is, who did the response we don't  
 15 have the staff to perform?  
 16 MS. FERTIG: I'm working between multiple  
 17 documents here. I don't have a clue.  
 18 DR. LYNCH-WALSH: I'm not asking you. I'm  
 19 asking them who --  
 20 MS. ANDREU: I -- I believe that is a very  
 21 stale dated response from the Business Support  
 22 Center. But, please, rest assured that we do  
 23 have the resources available.  
 24 MS. FERTIG: That was my -- that was my  
 25 question. So if you get over to Current Status,

Page 112

1 it says, it puts it under PWS and says -- so, I'm  
 2 just -- after listening to this whole  
 3 conversation I was wondering if that's one that  
 4 we should might, maybe, change that column that  
 5 current status and she can put that she does have  
 6 the resources.  
 7 DR. LYNCH-WALSH: Well, hold up. I'm not  
 8 convinced that that was Mary's response.  
 9 MS. FERTIG: I don't think it was.  
 10 DR. LYNCH-WALSH: No. So let's go back. So  
 11 this is a finding on page 5 of actual audit.  
 12 MS. FERTIG: Okay. Thank you.  
 13 DR. LYNCH-WALSH: So let's start there.  
 14 We're going to audit our response process.  
 15 MS. FERTIG: Yeah, because I'm just looking  
 16 at what the update is. I'm just asking that the  
 17 update be corrected if --  
 18 DR. LYNCH-WALSH: But we've got to first  
 19 figure out -- okay. So there's -- on page 5 --  
 20 MS. FERTIG: 5, that's where I am. Okay,  
 21 thank you.  
 22 DR. LYNCH-WALSH: It has the findings having  
 23 to do with the P-card. And it says, straight up,  
 24 we recommend the Business Support Center director  
 25 review the requirements of the P-card manual with

Page 113

1 the internal accounts manager and internal funds  
 2 manual as it states, the P-card manual. The BSC  
 3 oversees the P-cards funded by schools internal  
 4 funds. The accounting system used is Great  
 5 Plains. If it's external then that's when PWS  
 6 comes in.  
 7 So the statement, program administrator  
 8 performs a statistical audit of statements and  
 9 receipts to monitor compliance with policies and  
 10 procedures, that's in the manual, but the  
 11 recommendation was made to whom? It was made to  
 12 the Business Support Center. Is the internal  
 13 accounts manager and internal funds supervisor,  
 14 who are they? Where are they?  
 15 MS. ANDREU: They're with the Business  
 16 Support Center.  
 17 DR. LYNCH-WALSH: Okay. And then the P-card  
 18 manual states that the program administrator  
 19 performs a statistical audit of statements and  
 20 receipts to monitor compliance. In this context  
 21 who would that be? Who is the program  
 22 administrator if we're talking internal funds?  
 23 MR. SMITH: Ryan Smith, Director of Business  
 24 Support Center. In this specific instance we  
 25 probably just need some alignment on language.

Page 114

1 According to the P-card manual it is specific to  
 2 the PWS P-card administrator, the director of  
 3 audits. Ali Arcese and I reviewed this together.  
 4 So I think, internally, we'll get some alignment.  
 5 If it belongs with the BSC we're happy to ensure  
 6 that that's performed, but we don't want to  
 7 overstep.  
 8 DR. LYNCH-WALSH: Okay. Because what this  
 9 sounds like is that the statistical audit that  
 10 happens externally has not been happening for  
 11 internal funds.  
 12 MS. FERTIG: Especially, because if you look  
 13 at the last column, the person responsible, it  
 14 doesn't appear to match up with what we're  
 15 hearing. All I'm asking is that this -- this  
 16 particular item --  
 17 DR. LYNCH-WALSH: So it should say BSC.  
 18 MS. FERTIG: -- the entire line be reviewed  
 19 and corrected. And, for example, they didn't  
 20 have the resources, they now have the resources.  
 21 You have the wrong person that's responsible. So  
 22 I'm just asking this be corrected.  
 23 DR. LYNCH-WALSH: Yeah. Okay. I just wanted  
 24 to be clear on what the right thing was. Thank  
 25 you. So I think we now are clear.

Page 115

1 Yes, Ms. Andreu?  
 2 MS. ANDREU: Madam Chair, could I suggest  
 3 maybe a friendly amendment and we do a slash,  
 4 because we don't want to not put PWS and the  
 5 manual states it's PWS.  
 6 DR. LYNCH-WALSH: Well, of course, right.  
 7 MS. ANDREU: So maybe we have a slash, that  
 8 way we indicate it's both.  
 9 MS. FERTIG: Okay. And I don't really -- I'm  
 10 not really -- I just want it to reflect what the  
 11 actual situation is. It seems like there's some  
 12 contradictory things along this line.  
 13 MR. JABOUIN: We can request an update for  
 14 the document that is ultimately transmitted to  
 15 reflect those adjustments, Ms. Fertig.  
 16 DR. LYNCH-WALSH: Right. All we're -- all  
 17 Mary's getting at is, we clearly understand that  
 18 internal funds are the responsibility of the  
 19 Business Support Center. This recommendation was  
 20 -- pertained to internal funds. I don't know who  
 21 said they don't have the staff. It wasn't Coker,  
 22 I'm thinking. And then Current Status, per the  
 23 P-card manual this is a function of PWS. No,  
 24 internal funds is not. External funds are.  
 25 Internal funds are the Business Support Center.

Page 116

1 So, actually, the current status, to Mary's  
 2 point, should say something like although the  
 3 P-card manual, you know, responsibility for  
 4 external funds are housed with PWS, however you  
 5 wanted to wordsmith it, we will add language to  
 6 clarify that internal funds are the  
 7 responsibility or whatever of BSC. This didn't  
 8 quite capture what needed to happen.  
 9 MS. FERTIG: Well, it looks to me like it's  
 10 just totally incorrect, so maybe we could just  
 11 correct it.  
 12 DR. LYNCH-WALSH: Yeah.  
 13 MS. FERTIG: And I don't care how -- I'm not  
 14 suggesting we do that here, I'm suggesting that  
 15 you rewrite this and when you send it out next  
 16 time it'll be fixed.  
 17 MR. JABOUIN: Thank you.  
 18 MS. FERTIG: Thank you.  
 19 DR. LYNCH-WALSH: Okay. Any others on the --  
 20 it's now noon -- on this particular one? I've  
 21 got a question myself. If no one else has one,  
 22 mine, hopefully, is quick.  
 23 My first tab has to do with the checking  
 24 account balance and the -- when you have the idle  
 25 funds, temporarily idle, are the funds being

Page 117

1 invested? Because you saw that things were  
 2 delayed, but it's not clear whether we're doing  
 3 that.  
 4 MS. DAHL: What page are you on?  
 5 DR. LYNCH-WALSH: Oh, sorry. Still page 5.  
 6 Checking account balance. Because they had all  
 7 of that temporarily idle, funds were just sitting  
 8 there. And according to standard practice  
 9 bulletin I301 section J, they shall adopt  
 10 policies pertaining to the investment of school  
 11 funds not needed for immediate expenditures. The  
 12 adopted policies, yada-yada. The purpose --  
 13 MS. FERTIG: It looks like, if you look at  
 14 the update list, this is my problem is going  
 15 between the two of them, that this was completed  
 16 in August. Is that accurate?  
 17 MR. JABOUIN: Ms. Andreu?  
 18 MS. ANDREU: Yes. And those funds are being  
 19 transferred.  
 20 MR. JABOUIN: And part of the reason, to the  
 21 committee, these reports were originally  
 22 scheduled for the August 3rd meeting, and so,  
 23 obviously, enough time has passed.  
 24 DR. LYNCH-WALSH: Right. But we get that,  
 25 but then we just got some of these updates. So

Page 118

1 the updates needed updates, I think.  
 2 MS. FERTIG: And it's confusing. It's a  
 3 little confusing.  
 4 DR. LYNCH-WALSH: Yeah, I'm struggling to  
 5 keep my sheets of paper straight.  
 6 MS. FERTIG: Yeah.  
 7 DR. LYNCH-WALSH: Okay. I believe somewhere  
 8 in Mary's explanation there's a P-card manual,  
 9 but no policy on P-cards.  
 10 So, if I were making a recommendation, it  
 11 sounds like -- and policy -- yes, procedures and  
 12 manuals are part of internal controls, but a  
 13 policy is something you can hold people  
 14 accountable to, theoretically. So it seems like  
 15 we're missing a policy.  
 16 MS. FERTIG: So is that part of the motion to  
 17 transmit, that you want a -- there should be a  
 18 policy?  
 19 DR. LYNCH-WALSH: Yes, a P-card policy  
 20 that -- yes, just a P-card -- yeah, that they  
 21 should initiate rule development on a P-card  
 22 policy to support and guide the manual.  
 23 MR. JABOUIN: So there is a P-card policy  
 24 already. Is it to update the P-card policy?  
 25 DR. LYNCH-WALSH: So there is a policy? Or a

Page 119

1 manual? A manual is not a policy.  
 2 MR. JABOUIN: It is a manual.  
 3 MS. FERTIG: So I'm just going to go ahead  
 4 and put this out and then we can keep talking,  
 5 but just because I know we only have these people  
 6 for a few more minutes, so can I make a motion to  
 7 transmit with a recommendation that a P-card  
 8 policy be developed and adopted by the Board?  
 9 MS. ANDREU: I'm sorry, Madam chair?  
 10 DR. LYNCH-WALSH: Yes, ma'am.  
 11 MS. ANDREU: So the P-card does not have a  
 12 separate policy in and of itself. It is embedded  
 13 in the procurement policy, Policy 3320, which is,  
 14 actually, being revised as we speak and should be  
 15 going to the Board in February for rule making.  
 16 MS. COKER: Ms. Andreu, I'm sorry, I  
 17 apologize, the P-card is not in Policy 3320. I'm  
 18 sorry.  
 19 MS. FERTIG: I'm just going to suggest that  
 20 whether it is --  
 21 MS. COKER: It's always been kept separate.  
 22 And when we were audited a few years ago there  
 23 was discussion to do a policy and then we didn't  
 24 do the policy. But, I mean, there's discussion,  
 25 there's things in the policy 3320 that talk about

Page 120

1 being able to do P-cards, but there is a P-card  
 2 manual that's specific to P-card usage that has  
 3 its own manual. But it is not in Policy 3320.  
 4 MS. FERTIG: Can I just suggest that whether  
 5 it is or whether it isn't, we just ask for a  
 6 separate P-card policy?  
 7 DR. LYNCH-WALSH: Sure.  
 8 MS. FERTIG: Because this seems like an  
 9 important enough topic that it should have its  
 10 own policy and it would make it easier for people  
 11 to be familiar with. So that's my motion, is  
 12 that we transmit this with a recommendation for a  
 13 P-card, for the development and adoption of a  
 14 P-card policy.  
 15 DR. LYNCH-WALSH: Okay. We need a second and  
 16 then I'll go to Ms. --  
 17 MS. DAHL: Second.  
 18 DR. LYNCH-WALSH: Second by Ms. Dahl. Did  
 19 you have a comment?  
 20 MS. DAHL: No.  
 21 MRS. MARTE: The P-card is part of  
 22 Purchasing, so it is in that policy. I just want  
 23 to be very clear. I have no objection to any  
 24 recommendation to make it separate if that gives  
 25 the committee the level of satisfaction that

Page 121

1 we're addressing it, none at all. But I want to  
 2 make sure, P-card is part of Purchasing and is  
 3 governed by that policy and it's in there. I  
 4 just want to be clear about that.

5 MS. FERTIG: And just to -- just to state, I  
 6 think it's easy if you just have a separate  
 7 policy on this that people can go to on this one  
 8 thing without having to go through multiple  
 9 policies and maybe have to look for a name that's  
 10 not there. So anyways --

11 DR. LYNCH-WALSH: Okay. Any further  
 12 discussion?

13 Yes, Mr. Menzul?

14 MR. MENZUL: I would say if it's going to be  
 15 separate it needs to have it's own account;  
 16 right? So the issue you could potentially run  
 17 into having it separately is, you know,  
 18 ultimately someone has ownership of it; right?

19 DR. LYNCH-WALSH: Yeah, it's just separating  
 20 the policy out from the one that -- the regular  
 21 purchasing policy. That's all this is about.

22 MR. MENZUL: But my question is, given what  
 23 Ms. Coker had said where it is used for POs,  
 24 right, so, for example, if something is over  
 25 \$5,000 and has three bids, P-cards are used for

Page 122

1 that. So there is still going to be some sort of  
 2 overlap or there needs to be some control to make  
 3 sure that it's not used for that.

4 DR. LYNCH-WALSH: Right. Well, this would be  
 5 policy dictating -- that would be spelling out  
 6 all of those rules.

7 MR. MENZUL: Okay.

8 DR. LYNCH-WALSH: We're just trying to get a  
 9 policy going because there's only a manual, which  
 10 is a procedure, essentially.

11 MR. MENZUL: Understood.

12 MS. COKER: And we can. I would like to just  
 13 say the last thing. We can incorporate a P-card  
 14 policy within -- I have the Policy 3320 in front  
 15 of me, and it talks part 1, Definitions; part 2,  
 16 General Provisions; part 3, Facilities and  
 17 Construction; part 4, Food and Nutrition; Part 5,  
 18 Risk Management; Part 5, Technology [sic]; Part  
 19 6, Title 1 and Head Start.

20 There is not P-card instructions, guidance on  
 21 this policy.

22 DR. LYNCH-WALSH: No, I get it. Right.

23 MS. COKER: It does talk about what you can  
 24 do, but there's a whole manual that's 10 pages  
 25 long that could be imbedded in here or it can be

Page 123

1 separate. But it is not in Policy 3320.

2 DR. LYNCH-WALSH: And I probably believe you.  
 3 I can't pull it up right now. For some reason I  
 4 can't pull up policy.

5 Okay. So moved, seconded. Discussion?

6 MS. FERTIG: And I think it's the better way  
 7 anyways, so, okay, I'm done.

8 DR. LYNCH-WALSH: Right. And then you refer  
 9 to it in the purchasing policy.

10 MS. FERTIG: Yes.

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

12 COMMITTEE MEMBERS: Aye.

13 DR. LYNCH-WALSH: Any opposed?

14 (No response.)

15 DR. LYNCH-WALSH: Okay. All right. Passes  
 16 unanimously.

17 Moving on to the payroll audit. We're not  
 18 missing anybody. Oh, we lost temporarily Jaclyn,  
 19 but --

20 MR. JABOUIN: So with the payroll audit it  
 21 would be the same individuals who can respond to  
 22 committee questions.

23 DR. LYNCH-WALSH: Yes. And we need to have  
 24 them done by 12:15. We've got eight minutes.  
 25 Does anyone have any specific questions?

Page 124

1 I have one on page 4. With the authorized  
 2 individuals. There were eight employees.

3 MS. FERTIG: You go ahead. I had the same --

4 DR. LYNCH-WALSH: Okay. All right. I don't  
 5 see any hands.

6 Mr. Mayersohn; everyone on the phone good?

7 MR. MAYERSOHN: I'm good.

8 MS. FERTIG: I had that same page, but I'm  
 9 going to just say, why don't you express what you  
 10 have a concern on.

11 DR. LYNCH-WALSH: Okay. Yeah, I was trying  
 12 to clarify, because it sounds like we started  
 13 with eight employees that were non-instructional  
 14 with additional assignments and then after  
 15 inquiry we found that four were authorized, the  
 16 other four had been authorized prior with an  
 17 expiration date of 12/31/9999. We should all  
 18 live that long. And then only two of the four  
 19 additional positions were reevaluated and  
 20 removed.

21 So I guess my question is, were all of these  
 22 people being overpaid? Like they were getting  
 23 paid for not doing anything? And what about the  
 24 remaining two? What are these additional  
 25 assignments.

<p style="text-align: right;">Page 125</p> <p>1 MR. SMITH: So thank you for the question. 2 So, no, no employees have been overpaid. I want 3 to make that abundantly clear. In this case 4 these employees had additional positions from 5 previous years that were not removed. So they 6 weren't active, they weren't accruing payroll for 7 it. They were just still on our payroll reports 8 and our policy dictates they should be removed 9 annually. They have since been removed. 10 DR. LYNCH-WALSH: So they weren't being paid? 11 MR. SMITH: Correct. 12 DR. LYNCH-WALSH: Were not. Okay. 13 And the remaining two additional positions 14 are valid where they're actually performing a 15 function and being paid. 16 MR. SMITH: They are. That is correct. 17 DR. LYNCH-WALSH: Do they have two full-time 18 jobs? 19 MR. SMITH: These additional positions 20 account for about anywhere from three to five 21 hours a week and these are 35 hour employees, 35 22 hour per week employees; correct. So they're not 23 full-time additional positions. They're 24 part-time. 25 DR. LYNCH-WALSH: Okay. That was my</p>	<p style="text-align: right;">Page 127</p> <p>1 of Work. 2 MR. JABOUIN: They're on their way in. And 3 we have -- 4 DR. LYNCH-WALSH: We don't have any updates 5 for Item Number 9? 6 MR. JABOUIN: No, we do not, Chair. 7 So RSM's report, which has their new 8 observations and prior observations are here. We 9 do have Matthew Blondell and Chris Gums, from 10 RSM, that's here. And we have Ms. Czubkowski and 11 her team, as well, for any questions from the 12 committee. 13 DR. LYNCH-WALSH: Okay. 14 MS. DAHL: Nathalie, can I see what it looks 15 like? I've kind of got all my stuff mixed up. 16 DR. LYNCH-WALSH: Yeah, I hear you. You know 17 the one that's landscaped. 18 MS. DAHL: Thank you. 19 DR. LYNCH-WALSH: So maybe have a quick 20 overview of -- 21 MR. JABOUIN: Okay. We could have Mr. 22 Blondell or Mr. Gums do so. 23 DR. LYNCH-WALSH: Yes. Are they -- 24 MR. JABOUIN: They're here. 25 DR. LYNCH-WALSH: Oh, they're back there.</p>
<p style="text-align: right;">Page 126</p> <p>1 question. I think that was my -- my only 2 question. 3 Mary, do you have anything? 4 MS. FERTIG: No, that was mine, too, so thank 5 you. 6 DR. LYNCH-WALSH: Okay. All right anyone 7 else? 8 (No response.) 9 DR. LYNCH-WALSH: All right. Do I hear -- 10 MS. FERTIG: Move to transmit. 11 DR. LYNCH-WALSH: Okay. Need a second. 12 MS. DAHL: I'll second. 13 DR. LYNCH-WALSH: All right. Thank you. 14 Any further discussion? 15 (No response.) 16 DR. LYNCH-WALSH: All in favor? 17 COMMITTEE MEMBERS: Aye. 18 DR. LYNCH-WALSH: Any opposed? 19 (No response.) 20 DR. LYNCH-WALSH: All right. Motion passes 21 unanimously. 22 We are done with Items 10, 11 and 12, moving 23 back to RSM, which was Item Number 9, the SMART 24 Bond Program Management. And since they will be 25 here we'll also discuss the RSM Big 3 Statement</p>	<p style="text-align: right;">Page 128</p> <p>1 Can they move up so they're not behind half the 2 committee? 3 MR. JABOUIN: So they could move to the empty 4 spots from the committee members there, from Ms. 5 Ighodaro's side. 6 DR. LYNCH-WALSH: Okay. Yeah, that would 7 help. I don't want to split them up. Yeah, we 8 have two spots. Okay. Yeah, no, that's fine. 9 All right. So you guys had one current 10 period observation, I believe, which, just to 11 refresh everyone's memory, this report is from 12 November. 13 MR. BLONDELL: Yes, would you like us to give 14 you a brief overview of that observation? 15 Okay. Sure, I'll turn it over to Chris. We 16 had one new observation. And the period, as the 17 Chair mentioned, this is a report that was 18 originally prepared, I think, for the November 19 audit committee meeting. So a bit dated, but 20 happy to go through this. Chris? 21 MR. GUMS: Sure. Chris Gums, RSM manager. 22 So for this report we had one new observation and 23 six prior observations that we performed 24 follow-up on. Of those six prior findings we 25 were able to close two and the remaining four are</p>



<p style="text-align: right;">Page 129</p> <p>1 either partially complete or open.  2 So I'll quickly just walk through observation  3 number 1 here starting on page 4. So as we  4 previously discussed at previous meetings,  5 AECOM's actual M/WBE participation was lower than  6 the commitment specified in their agreement in  7 their RFQ. As we show in the table here, we  8 quantified the difference between that commitment  9 and the actual amounts invoiced by the  10 subcontractors through June 2023.  11 The Board, as you all know, has since  12 approved an amendment to AECOM's agreement, which  13 effectively increased their M/WBE commitment  14 percentage to 53.47 percent to essentially make  15 up for that variance.  16 So, as part of those remediation efforts, we  17 reviewed and recalculated AECOM's Year 4 staffing  18 plan and found that the projected M/WBE  19 participation was less than that 53.47 percent,  20 as I stated earlier. So our recommendation  21 moving forward in regards to that staffing plan  22 is to restructure it so that it's structured in a  23 way that clearly shows the projected amounts that  24 are going to these subcontractors. And that we'd  25 clearly be able to track and better report on</p>	<p style="text-align: right;">Page 131</p> <p>1 13, PM/OR compliance with reporting requirements.  2 So, just a little bit of background here. This  3 relates to the reporting requirements within  4 AECOM's RFQ and their agreement and also the  5 deliverables provided within their monthly  6 reports. So for this report we reviewed the  7 SMART Program monthly reporting packages for the  8 period of February 2023 through June 2023 and we  9 found that there were still two categories of  10 deliverables that were not provided within those  11 packages. And those were Stakeholder  12 Satisfaction and EDDC Compliance. We, actually,  13 had discussions with AECOM and with the EDDC  14 department, and my understanding is that, since  15 this report, AECOM now has access to B2G and also  16 has the capability to report on EDDC compliance.  17 So both of those two bullet points and  18 deliverable categories that we report on are  19 either in process or completed, but I'd defer to  20 AECOM on further comment on the progress of that.  21 MS. FERTIG: Can I just ask for an  22 explanation -- oh, thank you. An explanation of  23 the stakeholder satisfaction; what's being done?  24 As we get ready to celebrate, this summer we're  25 going to have a party, right, Nathalie, the tenth</p>
<p style="text-align: right;">Page 130</p> <p>1 that M/WBE utilization.  2 Just quickly touching on their response, as  3 AECOM noted, they're continuing to work with the  4 subs and helping with the hiring process and are  5 also tracking M/WBE participation against those  6 commitments as they provide in the tables and the  7 charts that are on the pages that follow.  8 Moving on to the prior observations  9 follow-up, now on page 10, so this is contract  10 time modifications and schedule updates. This  11 observations has been open since February 2020.  12 It relates to change orders that are executed for  13 time modifications and the incorporation of those  14 changes into the contractors' project schedule,  15 which are included in the monthly pay application  16 packages.  17 So for this report we retested a sample of  18 three change orders. Two of those three failed  19 testing. Again, as they noted in their response,  20 AECOM has provided additional training to  21 contractors and also PMs on this process,  22 specifically. But until further testing we kept  23 this one opening considering the results of our  24 testing.  25 Prior observation number 2, moving on to page</p>	<p style="text-align: right;">Page 132</p> <p>1 anniversary of when we talk about putting these  2 programs through. So I would just -- I just  3 wanted to, could you give us a quick, what's  4 being done to determine stakeholder satisfaction?  5 MR. JABOUIN: Should we go through Ms.  6 Czubkowski first?  7 DR. LYNCH-WALSH: Well, stakeholder  8 satisfaction, is that even included -- why is  9 that there, actually? I thought we took that  10 out. It was -- okay. If you have an instrument  11 and it doesn't measure what it purports to  12 measure because FTF looked at the stakeholder  13 satisfaction survey and it was very subjective.  14 So I'm a little confused.  15 And since it's AECOM, Kathleen, I haven't  16 seen you in forever, but I think I know what you  17 look like, and that looks like Kathleen Langan,  18 the program director. Can she move up here? I  19 didn't see you behind Mr. Medvin before.  20 MS. FERTIG: Yeah, if she could just answer  21 that?  22 DR. LYNCH-WALSH: Yeah, next to Czubkowski,  23 please. That way you're not behind people and  24 they're not breaking their necks to see you.  25 MR. JABOUIN: And Ms. Carpenter can probably</p>

Page 133

1 move up, too.  
 2 DR. LYNCH-WALSH: Yeah, and Ashley. Oh, and  
 3 I see Shelley back there hiding.  
 4 MS. LANGAN: Good afternoon. Don't forget,  
 5 I'm part-time.  
 6 DR. LYNCH-WALSH: I know.  
 7 MS. LANGAN: Okay.  
 8 DR. LYNCH-WALSH: So as a result of item  
 9 number 1, and I'll get back to that because I was  
 10 reading this late last night and nearly lost my  
 11 mind, Kathleen is now a .24 of a person. Because  
 12 in order to make the numbers work, we had to cut  
 13 the full-time program director from AECOM down to  
 14 .24 of a person. I know, that's why I barely  
 15 ever see you anymore.  
 16 MS. LANGAN: But I did give the -- I do give  
 17 the District weekends. So I work every Saturday  
 18 and Sunday for the District. So the District  
 19 does get more time, it's just they don't get  
 20 charged for it.  
 21 DR. LYNCH-WALSH: Yeah, I hear you.  
 22 MS. FERTIG: That doesn't seem right. I'm  
 23 sorry.  
 24 DR. LYNCH-WALSH: It was to make the numbers  
 25 work.

Page 134

1 MS. LANGAN: Well, maybe -- maybe year 5 will  
 2 change.  
 3 Regarding the stakeholder satisfaction, so  
 4 actually the program originated -- Kathleen  
 5 Langan, Program Director, AECOM. Actually, when  
 6 the program started Garth had developed a  
 7 stakeholder satisfaction document. It was really  
 8 focused on, did the principal like the PM? It  
 9 was all about the PM. And so when AECOM started  
 10 we recommended that we really look more at the  
 11 project. What we're used to seeing is, at the  
 12 end of a project when the architect does the  
 13 12-month walkthrough, they come and sit down and  
 14 meet with the principal and the PM/OR and  
 15 Shelley's group and they talk about the  
 16 satisfaction of what was done. So, you know, the  
 17 HVAC systems, have they been working, what's --  
 18 you know, do they satisfy the requirements of the  
 19 school? Did the media center design, is that  
 20 sufficient? You know, those kinds of things so  
 21 that there's a dialogue between the school and  
 22 the architects and the District.  
 23 So we have been in development of an updated  
 24 document. We were hoping to have it by now. I  
 25 would expect that it will be ready for FTF to

Page 135

1 review over the course of the next, I would say,  
 2 you know, weeks. We're focused on developing an  
 3 RFP for some of the new projects we've been  
 4 assigned. But, nonetheless, it will really focus  
 5 on the project and the satisfaction of the  
 6 stakeholders to the project.  
 7 MS. FERTIG: And how are you defining  
 8 stakeholders? Because I just heard you talking  
 9 about architects and --  
 10 MS. LANGAN: Well, the architects, because  
 11 they are responsible for the design and they were  
 12 the ones working with the stakeholders being the  
 13 principals, the people who were -- and I'm not  
 14 going to remember the name, I might need Shelley  
 15 to help me, it was done before we got here, it's  
 16 the project -- the charter, the project charter.  
 17 So, to us, the people who were involved in the  
 18 project charter who developed and defined the  
 19 project once it hit each of the schools, those,  
 20 to us, are the stakeholders.  
 21 MS. MELONI: The end users.  
 22 MS. LANGAN: The end users; yeah. Thank you.  
 23 MS. FERTIG: I'm still not understanding, but  
 24 I'll just tell you this.  
 25 MS. LANGAN: Okay.

Page 136

1 MS. FERTIG: We're 10 years into this. We  
 2 thought at five years we would be asking for more  
 3 money because, of course, there was this overly  
 4 optimistic sense in the boardroom that they would  
 5 actually do this in five years. And I think  
 6 knowing how the public feels about the project  
 7 that they get is critically important,  
 8 particularly with the conversation we had earlier  
 9 about declining enrollment and everything else.  
 10 If we don't have an instrument for how the  
 11 community feels, it needs to be added. And I  
 12 would make that recommendation to the Board.  
 13 Because the day is going to come when we're going  
 14 to have to go back to the community.  
 15 Of course when the first bond was done in '86  
 16 or '87 it took a long time to do that. But,  
 17 ultimately, how the community feels is going to  
 18 be reflected in everything that happens with the  
 19 school district.  
 20 So, when I see stakeholder survey, I'm just  
 21 thinking of those of us that sat in this room and  
 22 those of us out in the communities in the  
 23 individual schools that tried to help with this,  
 24 I would like to know how they feel about your end  
 25 product. And, to me, they are the ultimate

Page 137

1 stakeholder.

2 DR. LYNCH-WALSH: Agreed, but you have to --

3 you would be surveying them on the scope of work

4 versus what was delivered because they could have

5 a totally different opinion on what they thought

6 was going to happen.

7 MS. FERTIG: I would say Garth is more than

8 capable of developing that survey. They've been

9 doing this for a long time. They're very

10 familiar with the District. So, if not, I'm sure

11 some of our parent groups would be happy to help

12 them.

13 DR. LYNCH-WALSH: Well, they're getting paid,

14 which is going to be one of my issues.

15 MS. FERTIG: I -- I just think it's -- if

16 we're not surveying the ultimated end user of

17 this product to find out how they are satisfied

18 with what's happened, I think we're making a huge

19 mistake. So, yeah, there may be a cost to it,

20 I'm sure there is, there's a cost to everything,

21 but when I -- I -- I just think stakeholders

22 better include the community.

23 MS. LANGAN: Noted.

24 MS. FERTIG: So that's my comment.

25 MS. LANGAN: Noted.

Page 138

1 DR. LYNCH-WALSH: Okay. So that was in

2 number 2. Because I have -- let's see, closed --

3 is everything else closed from prior periods?

4 MR. GUMS: Everything with the exception of

5 prior observation number 5 and then the PM/OR and

6 CPCM Invoice Testing.

7 DR. LYNCH-WALSH: Number 5; okay.

8 MS. FERTIG: Can I just speak on number 5?

9 DR. LYNCH-WALSH: Sure.

10 MS. FERTIG: I just was wondering, what was

11 the story with Ramblewood and Maplewood, that

12 they're so many days past substantial completion?

13 MS. LANGAN: I would have to go back, Mary,

14 and review the time impact analyses that our

15 forensic schedulers do. So I'm happy to do that

16 and then get back to the committee.

17 MS. FERTIG: Yeah, and I see Deerfield is,

18 but not to the extent that those two are. Of

19 course, on the other hand, Deerfield's only 39

20 percent complete.

21 DR. LYNCH-WALSH: Which Deerfield?

22 MS. FERTIG: I'm sorry, high school. It's

23 on, I'm sorry, page -- I'm looking at page 18.

24 DR. LYNCH-WALSH: Elementary I can speak to;

25 high school, no.

Page 139

1 MS. FERTIG: Yeah. I mean, that's --

2 DR. LYNCH-WALSH: All right. So I wanted to

3 go back to 1 and 2 after everybody's done.

4 Rebecca?

5 MS. DAHL: When you go back into whether or

6 not they're satisfied or not satisfied, I think

7 one of the things that you're going to find out

8 when you do this is that most of the stakeholders

9 in the community really thought that their

10 schools were going to be magically perfect, that,

11 you know, whatever amount of money it was, that

12 the school was going to turn out to look like one

13 of the western schools.

14 DR. LYNCH-WALSH: Right.

15 MS. DAHL: Which, of course, we know was not

16 going to happen. But when you -- because I sat

17 in a couple of these meetings when they were

18 describing them to the schools, that they were

19 just so excited. So if you ask the stakeholders

20 when whatever got finished got finished, I think

21 you're going to get a very poor response

22 because they didn't get what they thought they

23 were getting. They didn't get a, you know, a

24 brand new building. They didn't get the

25 bathrooms in the main buildings fixed. And I

Page 140

1 think they all thought they were going to get the

2 bathrooms fixed.

3 So I don't know how -- and there were other

4 things, too, I'm just bringing out obvious

5 things. So I don't know how you would, actually,

6 survey those stakeholders, because I don't think

7 that the District did a great job of letting them

8 know, this is all you're getting, you're getting

9 HVAC --

10 DR. LYNCH-WALSH: Roof.

11 MS. DAHL: You're getting, you know, roofs,

12 you're getting fire alarms --

13 DR. LYNCH-WALSH: You can stop there.

14 MS. DAHL: -- you're getting -- and some of

15 those don't even have them done yet. So you were

16 getting a very small amount of things that really

17 did not change the look of the school. And when

18 I sat in some of these meetings, the stakeholders

19 thought, oh, wow, our school's going to look so

20 great. So, I hate to say this, but the District

21 did a really poor job of getting the people in

22 those schools to understand that it wasn't really

23 going to look that much different than it does

24 now. So -- because it wasn't explained to them.

25 DR. LYNCH-WALSH: But they did a great job of

Page 141

1 making people think they were getting more so  
 2 they'd vote for it.  
 3 MS. DAHL: Yes. Absolutely. Because that  
 4 was part of the issue in these meetings, that  
 5 they really thought -- and one of the items that  
 6 became such a thing that they wanted to have was  
 7 that \$100,000. They thought they could purchase  
 8 the world with \$100,000 that was given to the  
 9 schools. And you know you can't. Most of the  
 10 schools couldn't even purchase a playground if  
 11 they wanted to do it for \$100,000.  
 12 So I don't know how you're going to do that,  
 13 because the customer satisfaction, based upon  
 14 what they were supposed to get compared to what  
 15 they thought they were going to get, is two  
 16 different things.  
 17 DR. LYNCH-WALSH: No, agreed. And I don't  
 18 want to get too far into surveying and  
 19 instrumentation, but you could survey and look  
 20 at, you know, this was your scope of work, did  
 21 you get this, and then have additional questions,  
 22 is this what you thought you were going to get?  
 23 Because those are going to be two different  
 24 responses.  
 25 I have Mary then Jaclin.

Page 142

1 MS. FERTIG: Regardless of what response we  
 2 get, I think we need to know. And I think moving  
 3 forward we've got to know how we did in meeting  
 4 the expectations of our community. Our community  
 5 put a lot of money into this. They're continuing  
 6 to put a lot of money into it. And it may be  
 7 that through the survey -- and, again, I think  
 8 Garth can capture this because they have been  
 9 involved. And I know there are at least three of  
 10 us at this table that sat through every one of  
 11 those meetings and pointed this out up front.  
 12 But I'm just interested in how the public as a  
 13 whole.  
 14 On the other hand, another way of looking at  
 15 it, if you were a school that had no heat for 10  
 16 years and you got heat in the winter, you might  
 17 think that's a good thing.  
 18 And I'm just sitting here, I have to say this  
 19 because Ms. Marte told me and then John just  
 20 brought it down, they're having the ribbon  
 21 cutting for the new building at Northeast on the  
 22 19th at 10:00 a.m.  
 23 And, so, yes, was that -- you know, did it  
 24 take them way longer to fix their roofs than they  
 25 really should have done? Yes. But, you know,

Page 143

1 then they may be pleased that they've got this  
 2 new -- so I don't think we can sit here and  
 3 judge. I think we have to let the public weigh  
 4 in on how they feel about this project. Because  
 5 going forward we're going to find ourselves in  
 6 the same position again.  
 7 I, personally, as we all know, don't think  
 8 there's anything more important than knowing how  
 9 the stakeholders feel.  
 10 DR. LYNCH-WALSH: No, agreed.  
 11 Ms. Strauss?  
 12 MS. STRAUSS: Okay. So I agree, community  
 13 input, stakeholders deserve to have their voice  
 14 heard, absolutely. It's their money that the  
 15 District has spent; correct?  
 16 However, I think we all know that this has  
 17 been a massive failure; okay? It's -- everybody  
 18 knows this. 10 years later, here we are, we're  
 19 overspent, we're over time, nobody's happy. So  
 20 we're going to get survey results that are likely  
 21 not going to be positive. So I think that we can  
 22 all assume that the survey results from  
 23 stakeholders at the schools are not going to come  
 24 in positive.  
 25 So, now, instead of continuing to, you know,

Page 144

1 rotate on this, we need to move forward; okay?  
 2 As you said, Mary, we continue to invest as  
 3 taxpayers. We continue to have new projects. We  
 4 continue to vote for taxes and to go to this  
 5 School Board to the District to do things.  
 6 So why don't we just look forward, take a  
 7 different approach as we bring on new projects,  
 8 to ensure the outcome is not this. Because  
 9 getting feedback from people that are clearly not  
 10 happy, it's not a secret, going out to them, I  
 11 mean, they all know, like, you know, and you  
 12 referenced heat, I mean, come on, Mary, like how  
 13 often are we going to be cold in our schools and  
 14 a heater is going to be jacked on? I haven't put  
 15 mine on once, you know --  
 16 MS. FERTIG: And you may not have, but in the  
 17 schools that didn't have it, it was a huge  
 18 problem. So for the people that take it for  
 19 granted --  
 20 MS. STRAUSS: Okay. But for how many days.  
 21 DR. LYNCH-WALSH: Or switch it to air. It's  
 22 the same issue though.  
 23 MS. FERTIG: You could do the  
 24 air-conditioning; you could do the roofs; you  
 25 could do the leaky roofs. But I just think to

Page 145

1 move forward we've got to have -- we've got to  
 2 have some clues as to what the people like that  
 3 got done and what they didn't.  
 4 And as much as we can sit here and complain  
 5 about what didn't get done, there's also the  
 6 other side of that about what did get done. I --  
 7 MS. STRAUSS: But a stakeholder is not  
 8 going -- they're always going to point out the  
 9 negative and they're not going look at the what  
 10 did get done.  
 11 DR. LYNCH-WALSH: Okay. So just to clarify,  
 12 for the purpose of this quarterly report, the  
 13 stakeholders are all of the people -- in theory,  
 14 are all the people along the way so that they can  
 15 improve their services. So that survey that  
 16 you're talking about is something the district  
 17 can do independent. It has nothing to do with  
 18 AECOM's services, because their stakeholders,  
 19 yes, are the schools, and the -- the stakeholder  
 20 survey was primarily aimed at, I think,  
 21 principals, but there are stakeholders, as I  
 22 said, throughout all the phases that they need to  
 23 know so that they can improve, continuously  
 24 improve what they're doing.  
 25 I don't disagree with a stakeholder survey

Page 146

1 externally, but that's not part of what this is.  
 2 MS. FERTIG: But then change the name. Don't  
 3 say you're going to the stakeholders when you're  
 4 going to the people who worked on the project.  
 5 That's like -- that's like crazy to me.  
 6 MS. DAHL: Yep.  
 7 MS. FERTIG: And, again, I would tell you --  
 8 MS. STRAUSS: So internal stakeholders.  
 9 DR. LYNCH-WALSH: Right. Versus external.  
 10 MS. STRAUSS: Versus external. Internal  
 11 versus external.  
 12 DR. LYNCH-WALSH: Yeah, that's all it is. It  
 13 should be internal versus external.  
 14 MS. FERTIG: And let's just take away the  
 15 word stakeholders.  
 16 DR. LYNCH-WALSH: Well, that is what they're  
 17 called.  
 18 MS. FERTIG: Well, that may be, but they're  
 19 not, really. I still -- I will still tell you, I  
 20 think this is a conversation the Board needs to  
 21 have. Because how your community feels is going  
 22 to guide what you're able to do in the future.  
 23 DR. LYNCH-WALSH: Well, you're going to get a  
 24 taste of that when they start doing the town  
 25 halls discussing school closures in February.

Page 147

1 Those should be fun.  
 2 All right. So any other comments on this  
 3 one? Because then I've got a couple on 1 and 2.  
 4 (No response.)  
 5 DR. LYNCH-WALSH: So first up on observation  
 6 number 1, a few -- so when the contract was  
 7 getting renewed and this started coming up, when  
 8 AECOM came on board they got -- they agreed to,  
 9 was it 45 percent? I was not on that selection  
 10 committee. There were machinations that happened  
 11 that I was not there. Because if I were there I  
 12 would have been like, this is insane. The only  
 13 way you're ever going to meet 45 is if you fluff  
 14 up services, which was done under Heery. So then  
 15 under AECOM they had a team of people that they  
 16 had to give time to to make up the 45 percent.  
 17 The M/WBE participation that's here, I don't  
 18 know why this became a scope where they audited  
 19 this. Because all of this was discussed ad  
 20 nauseam at all of the -- in front of the Board.  
 21 We already know all of this. This came out of  
 22 the B2Gnow software where EDDC produced reports  
 23 showing these results. So we paid money for an  
 24 audit when we already had all of this.  
 25 So I'm not quite understanding unless we

Page 148

1 wanted to legitimize the findings. But we  
 2 already know this.  
 3 But here's the thing that, when this came  
 4 out, the issue here, why there's an EDDC  
 5 department is not for AECOM subs, there's only a  
 6 handful, if you're looking at how many there are.  
 7 The EDDC department is for the small -- for M/WBE  
 8 firms, small women minority businesses and all of  
 9 that.  
 10 There is a disparity study that, actually,  
 11 we're going to be discussing with Ms. Andreu  
 12 later today. They look at the commitments being  
 13 made, but where they always have stopped, and  
 14 where finding number 2 has a bullet about is the  
 15 actual participation program-wide. Program-wide  
 16 what has been the participation? Not what is  
 17 AECOM doing with its subs?  
 18 So in a twist, an ironic twist, the firm that  
 19 they have been fixated on Bach, is a firm that we  
 20 have paid millions in taxpayer funds, and what is  
 21 their responsibility, EDDC compliance for the  
 22 program.  
 23 So I took -- it took a lot of work to get  
 24 numbers out of EDDC, but I found that they had  
 25 commitments and it's with and without

Page 149

1 self-performing primes. So sometimes you have  
 2 primes that perform the work themselves and  
 3 sometimes they don't. So with Bach, and I think  
 4 I filtered it for African American because that's  
 5 been the most underrepresented, with Bach they  
 6 made commitments of 24.7 million and payments of  
 7 46 -- sorry, 46 percent, it's 11 million.  
 8 Actually, you know what, here. I gave this to --  
 9 if you don't mind? Sorry.  
 10 So commitments, 24.7 million; payments, 11.3  
 11 That's in total. Bach, commitments of 11;  
 12 payments of 8. They were at 72.85 percent of  
 13 commitment when I did my spreadsheet, which was  
 14 before this. This was back in July.  
 15 When I filtered out the self-performing  
 16 primes, with Bach the participation was 22.94;  
 17 without Bach, 12.95 percent. I would have to go  
 18 dig up to put it on screen.  
 19 The point being that the actual M/WBE  
 20 participation for the entire program, the SMART  
 21 Program, for African Americans, if you take out  
 22 Bach Real Estate and put in the self-performing  
 23 primes, one of which was Dwight Stephenson who  
 24 had a commitment of 24 million but no payment,  
 25 you're the 12.95 percent of the commitment.

Page 150

1 So the thing to me that we should be asking  
 2 is why is this so low, because there were all of  
 3 these millions of dollars committed and not being  
 4 utilized much, which means you'll never pay them.  
 5 You can only pay them if you utilize them. Or  
 6 sometimes. Sometimes we pay 'em.  
 7 So on page 13 of this report, the bullet  
 8 after stakeholder satisfaction, actually,  
 9 mentioned that they did not do -- hold on. I'm  
 10 almost there. Did not do the EDDC diversity  
 11 compliance. While the PM/OR began reporting on  
 12 S/M/WBE participation in June of 2023,  
 13 deliverables related to EDDC were not provided.  
 14 So -- but there's a whole EDDC department.  
 15 So I guess my question, Kathleen, are you  
 16 guys not getting the report from EDDC to include  
 17 in your packet?  
 18 MS. LANGAN: That was correct. It has now  
 19 been corrected based on the findings of the  
 20 audit. And now we have access to where we can  
 21 coordinate with EDDC. Otherwise, they were  
 22 reporting. And this was under Mr. Ballou when he  
 23 didn't see the point of AECOM reporting on EDDC  
 24 and the percentages because they were.  
 25 So now that we have access, we have been

Page 151

1 reporting, as committed -- we committed to the  
 2 Board we would report in our monthly report and  
 3 in the BOC. So I think it's been about a month  
 4 since we worked with Jennifer and her team to get  
 5 access to about the B2G so we can now start using  
 6 that to report on.  
 7 MS. STRAUSS: You know, something  
 8 interesting, through Broward County, the Office  
 9 of Economic Development, Sandy McDonald is the  
 10 director over there, they do a fantastic job.  
 11 And, first of all, they provide the link if you  
 12 want to be a provider and look at all the bids  
 13 and RFPs that are out there as a minority-owned  
 14 business; okay? So they provide all that. And  
 15 there's actually one for Broward County School  
 16 District. I went. There's nothing there. We're  
 17 not looking for anything right now, apparently.  
 18 There's nothing. But, in any event, they do a  
 19 really good job in the reporting. And they  
 20 actually share it weekly to give an update of how  
 21 much is invested in these businesses. Okay? How  
 22 much they had to spend versus how much is  
 23 invested. They put calls out for projects.  
 24 There's like rail projects, things going on.  
 25 It's completely transparent.

Page 152

1 So is there a way that anybody here can work  
 2 with that office that's figured out how to be  
 3 somewhat effective so we can align? Because  
 4 that's the office that's driving this direction  
 5 and I've actually been involved with them,  
 6 personally, as a female-owned business and worked  
 7 with Mr. McDonald and his team.  
 8 DR. LYNCH-WALSH: Unfortunately, we lost, you  
 9 know, Ms. Andreu because we flipped things  
 10 around. Because, in theory, she'd be the person  
 11 to answer that --  
 12 MS. STRAUSS: Okay. Okay.  
 13 DR. LYNCH-WALSH: -- I'm sure. But they work  
 14 together.  
 15 Ms. Czubkowski, did you have a comment?  
 16 MS. CZUBKOWSKI: That was exactly what I was  
 17 going to say.  
 18 MS. STRAUSS: Oh, thank you.  
 19 MS. LANGAN: But I think when you're looking  
 20 at what's available, part of it is because we  
 21 only have two projects that they were bid. There  
 22 were recommendations made and they went into a  
 23 bid protest, which, obviously, there's a cone of  
 24 silence that we can't discuss. But everything in  
 25 the SMART program has been bid. So that's

Page 153

1 probably why. So now EDDC's focus would be  
 2 compliance with all the contractors that are  
 3 performing construction. So I just wanted to  
 4 make that --  
 5 MS. STRAUSS: And so then you would report it  
 6 in a similar fashion that Sandy McDonald --  
 7 Sandy's team does.  
 8 MS. LANGAN: Right. Well, I am not the  
 9 expert on B2G, believe me. I do know that they  
 10 run far behind. When you look at AECOM's  
 11 reporting, we report on actuals that we calculate  
 12 monthly. But then we also report on projections  
 13 so that EDDC, the public, the Board, knows  
 14 exactly where we are and what's happening.  
 15 Quickly, for example, right now the subs did  
 16 not hire as quickly as needed to, so there are  
 17 gaps and we have submitted to EDDC and Jennifer,  
 18 in particular, a plan as to, if they approve it,  
 19 how we can meet the numbers that the Board asked  
 20 for when we got our fourth year renewal.  
 21 DR. LYNCH-WALSH: You're talking about,  
 22 though, your subs, not the subs for the program.  
 23 MS. LANGAN: That's correct. That's correct.  
 24 DR. LYNCH-WALSH: So what she's saying is,  
 25 despite the commitment that they're being held

Page 154

1 to, is their subs do not hire to fulfill that  
 2 commitment, they're going to be behind again.  
 3 What she's saying they now have the ability to  
 4 see includes program-wide compliance and  
 5 understand that they have, I think it's at least  
 6 two people that work for Bach whose purpose is  
 7 EDDC -- actually, more? Three?  
 8 Yeah. We are spending so much money on EDDC  
 9 compliance, and yet, for the most vulnerable  
 10 group, as I did the handout, the one that  
 11 everyone's concerned with, they were at  
 12 essentially 12.95 percent in payment. And that's  
 13 the thing everybody, you know, that -- instead,  
 14 I'm taking personnel offense to this comment at  
 15 the bottom of page 4. I don't like the tone of  
 16 this. Without a clear methodology to track M/WBE  
 17 utilization and update the staffing plan based on  
 18 actual participation the PM/OR may not have the  
 19 ability to identify potential variances in M/WBE  
 20 utilization and adjust staffing models  
 21 accordingly. Insufficient monitoring and  
 22 enforcement of contractual M/WBE requirements may  
 23 increase the District's reputational risk and  
 24 negatively impact its relationships with M/WBE  
 25 vendors.

Page 155

1 Yeah. But not for these. For all the little  
 2 mom-and-pops that are supposed to be doing all of  
 3 the trades, all of the construction, all of the  
 4 people that don't get paid if the primes don't  
 5 pay them that can't make payroll that I  
 6 occasionally get emails from. All of those  
 7 little businesses are the ones that this will be  
 8 true for. These guys send their attorneys and  
 9 their lobbyists and canoodle with people and cry  
 10 if you don't pay them the millions of dollars,  
 11 but they're getting paid, Bach, to make sure that  
 12 this 12.95 percent doesn't happen.  
 13 So that's the thing I'd like to see improved,  
 14 and that's -- and we, a few years ago, tore apart  
 15 the Garth invoices, remember, because they're a  
 16 sub. We never did that exercise for anybody else  
 17 other than Garth. And we asked for it to be done  
 18 for Bach and that hasn't happened. Instead we  
 19 got this.  
 20 MS. FERTIG: I'm just going to remind of  
 21 finding number 6 on the card.  
 22 DR. LYNCH-WALSH: On what?  
 23 MS. FERTIG: On where we started, the audit  
 24 we started on, the small business women --  
 25 S/M/WBE vendor quotes found in that, too. So it

Page 156

1 sounds like it's a good thing we've got this one.  
 2 She sounds great today and, hopefully, she's  
 3 going to be able to change what's been happening.  
 4 I just am disturbed the District has put so much  
 5 effort into this with the results we're seeing  
 6 today. So --  
 7 DR. LYNCH-WALSH: Right. Because when they  
 8 report to the Board they talk about all the  
 9 outreach and the -- you know, they've done  
 10 outreach certifications, but they never get down  
 11 to the outcomes, which is, have you actually  
 12 utilized and are you paying them? That's never  
 13 part of that report. That will be a discussion  
 14 tonight, though.  
 15 MR. TURSO: Madam Chair?  
 16 DR. LYNCH-WALSH: Yes, Menzul.  
 17 MR. TURSO: Turso.  
 18 DR. LYNCH-WALSH: Oh, Turso, sorry. I can't  
 19 see anymore.  
 20 MR. TURSO: That's okay. Quick question for  
 21 you. Does anybody have the number, the dollar  
 22 amount, of what we've spent on nonphysical  
 23 construction costs out of that 800 million, which  
 24 I know is more now, and what we've spent on this  
 25 sort of thing, in general?

<p style="text-align: right;">Page 157</p> <p>1 DR. LYNCH-WALSH: This sort of thing, meaning 2 the audits? 3 MR. TURSO: All the audits; all things with 4 little addendums -- amendments without a clear 5 methodology; all the -- 6 DR. LYNCH-WALSH: So two separate questions. 7 One is easy enough to answer for AECOM and 8 Atkins. They can get numbers on construction 9 versus soft costs. That, I know is easy enough. 10 It should be easy enough to get how much have we 11 spent on audits. Because we don't -- we have 12 very little input into scope. And this 13 particular one I didn't quite get. And then we 14 also have the Big 3 statement of work, that while 15 we have RSM here, we need to quickly discuss, but 16 -- 17 So you want hard versus soft costs for the 18 SMART Program -- 19 MS. LANGAN: We can do that. 20 DR. LYNCH-WALSH: -- which they report, 21 essentially report on -- 22 MS. LANGAN: Uh-huh. 23 DR. LYNCH-WALSH: -- and then the audit cost 24 for SMART Program. 25 MR. TURSO: What have we paid for these</p>	<p style="text-align: right;">Page 159</p> <p>1 anyone else has audited. 2 So we're looking, Mr. Jabouin, for a 3 breakdown and in total all the audit costs, RSM, 4 and if there are any others that have been 5 associated with the SMART Bond. 6 MR. JABOUIN: These are soft costs? 7 DR. LYNCH-WALSH: No, no, that's -- 8 MR. TURSO: Can I add to that? Can I add to 9 that? 10 DR. LYNCH-WALSH: Hard and soft costs from 11 AECOM and Atkins, and then from you, because 12 you're the one in charge of audits, how much have 13 these audits cost? 14 MR. TURSO: Well, and project management in 15 general, all -- all the administrative. 16 DR. LYNCH-WALSH: I don't want to comingle 17 because it's two sources of information. 18 MR. TURSO: No? Okay. Okay. 19 DR. LYNCH-WALSH: They can break down what 20 you just said -- 21 MR. TURSO: Okay. Got it. 22 DR. LYNCH-WALSH: -- as it pertains to the 23 SMART Program. Anything related to audit is 24 coming from here. 25 MR. TURSO: Okay.</p>
<p style="text-align: right;">Page 158</p> <p>1 things? I'd really -- I'd love to know because 2 it seems like we've churned through so many of 3 them and there's so many hands in the pocket, but 4 I don't think any of those pockets had hammers in 5 them. I think they all had pens. 6 MS. FERTIG: So, you know, Peter, I would say 7 that whatever we've paid RSM has come back to us, 8 because they have found out -- I mean, I'm just 9 going to take the roofing audit, which was, when 10 we saw that it was shocking. 11 DR. LYNCH-WALSH: That was great. And we 12 haven't had an update yet. 13 MS. FERTIG: So I think it's worth what we've 14 paid RSM. But I agree with you, I would love to 15 know overall on soft costs what they are as 16 opposed to what we've soft spent. But, again, I 17 would tell you, RSM has saved us money, which is 18 the point of why we have them and -- 19 MR. TURSO: That's great. That's one 20 company. 21 MS. FERTIG: That's one company. I couldn't 22 agree with you more, because we do sit and look 23 at all of this. 24 DR. LYNCH-WALSH: I think they're the only 25 ones doing SMART-related audits. I don't think</p>	<p style="text-align: right;">Page 160</p> <p>1 MR. JABOUIN: I'm aware of the audit costs 2 because these projects are done under my 3 direction. 4 DR. LYNCH-WALSH: Right. Okay. RSM, Big 3 5 Statement of Work. Mr. De Meo, you had -- I'll 6 pull that up. I don't think -- yeah, there 7 wasn't an update. So let me just go pull that 8 up. 9 MR. DE MEO: So on the statement -- are we on 10 the statement of work? 11 DR. LYNCH-WALSH: Yes. 12 MR. DE MEO: So -- 13 DR. LYNCH-WALSH: Oh, wait, I'm sorry. Do we 14 have to transmit? 15 MR. JABOUIN: Yes, this report does need to 16 be transmitted. Thank you for noticing that, 17 Chair. 18 DR. LYNCH-WALSH: Oh, crap, you know what -- 19 we did transmit 10, 11 and 12; right? 20 MS. FERTIG: We've done them all except for 21 this one. I was just curious, did you want some 22 of the language changed in one bullet point? 23 Were you making that request or not? 24 DR. LYNCH-WALSH: Oh, I'm not going to -- I 25 can't tell them to remove it. They put the</p>



<p style="text-align: right;">Page 161</p> <p>1 language in there. I'm just saying I object.  2 MS. FERTIG: All right. So we just want just  3 a motion to transmit, just the plain --  4 DR. LYNCH-WALSH: Okay. Yeah.  5 MS. FERTIG: Yeah.  6 DR. LYNCH-WALSH: All right. We need a  7 second.  8 MR. DE MEO: Second.  9 DR. LYNCH-WALSH: Okay. Moved by Fertig, De  10 Meo seconded.  11 Any discussion? I think we discussed. All  12 in favor?  13 COMMITTEE MEMBERS: Aye.  14 DR. LYNCH-WALSH: Any opposed?  15 (No response.)  16 DR. LYNCH-WALSH: Hearing none, motion passes  17 unanimously. We're done with item number 9 and  18 now we're doubling back to sort of our last bit,  19 7, the Follow-Up, and then Agenda Planning, just  20 to make sure we're all on the same page for the  21 25th, which will be our regular January meeting.  22 MS. FERTIG: So now we're on number 7?  23 DR. LYNCH-WALSH: Yeah, because RSM is still  24 here, before we let them out the door -- lock the  25 door. And I'm pulling up their items.</p>	<p style="text-align: right;">Page 163</p> <p>1 DR. LYNCH-WALSH: Okay. Sorry, Mr. De Meo.  2 MR. DE MEO: So we had considerable  3 discussion over a number of meetings to refine  4 exactly what we wanted to get out of this. So  5 the scope of work should reflect that; right?  6 And what we want to get out of it is, we want to  7 know in simple terms, was there any lack of  8 compliance with the plan for those schools that  9 were identified that should have had work done on  10 a certain schedule in favor of other schools? Is  11 that what this means?  12 MR. GUMS: So, just generally, for this scope  13 of work, it is limited to the Big 3. You know,  14 as a result of this analysis we can and have, you  15 know, gained further insight into the program  16 level. But, generally, for this scope of work in  17 particular we did not and have not to date  18 performed an analysis to compare these schools to  19 the rest of the District.  20 MR. DE MEO: Well, how -- when we get your  21 report, how will we know if the priority of the  22 work and the order of the work that was performed  23 was in accordance with the plans that were laid  24 out, the deficiency listings? Because that's the  25 essence of why we asked you to do this. Was</p>
<p style="text-align: right;">Page 162</p> <p>1 MS. FERTIG: Okay. Good. Because I was just  2 trying to find it. Thank you.  3 While you're looking for that, can I just  4 mention --  5 DR. LYNCH-WALSH: Got it.  6 MS. FERTIG: Oh, go ahead. Sorry.  7 DR. LYNCH-WALSH: But go ahead.  8 MS. FERTIG: No, I just -- let's do this and  9 then I'll bring it up under the next thing.  10 DR. LYNCH-WALSH: Okay. Oh, it wasn't this?  11 All right. So Mr. De Meo?  12 MR. DE MEO: So under the objectives and  13 scope, comparative analysis of the school  14 deficiency listings and the various scopes of  15 work executed for the Big 3, so what are we going  16 to compare? Are we going to compare the  17 timing --  18 DR. LYNCH-WALSH: Oh, hang on one second.  19 Hey, Shelley, why did all the facilities people  20 vacate? They know what the Big 3 are; right?  21 Can you track them down real quick?  22 MS. MELONI: Okay. Let me track them down.  23 DR. LYNCH-WALSH: Okay. Because they may at  24 least want to hear what this is.  25 MS. MELONI: Okay.</p>	<p style="text-align: right;">Page 164</p> <p>1 there any impropriety or call it whatever you  2 want? Was there one school given favor over  3 another school?  4 Go ahead, Mary.  5 MS. FERTIG: Yeah, no, and I think -- can you  6 go back up to the scope, Nathalie? Thanks for  7 putting that up.  8 Okay. So one of the things that I think  9 is -- a lot of what you've written there is good,  10 you want to look at what they promised versus  11 what they did. For example, Stranahan, they were  12 supposed to do the walkways, but they didn't.  13 Okay.  14 But I think to what Mr. De Meo is getting,  15 where that shows up is the scope of work and when  16 it was performed. I know I read that a minute  17 ago, perform an analysis. So if they were slated  18 to be completed by a certain time, were they?  19 And are you looking at that and comparing them to  20 the projects that did get completed first? In  21 other words, some year 5, am I saying that right,  22 projects might have come in in year 1 instead of  23 year -- and these now are coming in year 10 or 20  24 or whatever?  25 MR. JABOUIN: What I would add to the</p>

<p style="text-align: right;">Page 165</p> <p>1 committee is that, ultimately, if the board is 2 presented with information and they chose to do 3 one of those Big 3 at some time before or 4 afterwards, then that decision, assuming that the 5 board has all the information is up to them. 6 DR. LYNCH-WALSH: That's not what Mary's 7 talking about. 8 MR. DE MEO: But that's fine. That's fine. 9 MS. FERTIG: Joris, I don't think that -- I 10 think if you could prove to us that the Board 11 consciously made the decision, that would sure be 12 great. I think our concern is -- that we've been 13 articulating is that none of those conversations 14 -- they didn't necessarily vote to delay 15 Stranahan or Northeast or Blanche Ely in favor of 16 school X, Y, Z, so I don't pick a name to offend 17 anybody, it just happened. 18 Dave's nodding. I know -- you know what 19 we're saying. These things just happened. Those 20 were the ones that were used to sell it and they 21 were going to be done. And I'm going to point 22 out the Northeast roofs, the Northeast roofs were 23 what they showed on the news night, after night, 24 after night. But those roofs were finished long 25 after other roofs. And that's one of the things</p>	<p style="text-align: right;">Page 167</p> <p>1 the District, the SMART Program? I'm just -- 2 because it kind of makes it sound like it's at a 3 project level when this is really bigger than a 4 project level. It's like you're saying, you 5 know, how well did such-and-such construction 6 company do on this project? Well, the 7 construction company is just part of what went 8 wrong with the project. Or whether the 9 construction company did anything wrong? They 10 may not have. They may have come in on time and 11 on budget but the planning -- you know, but 12 something went wrong in the other phases. And, 13 actually, I don't know that I see phases 14 mentioned here. 15 So most of the procedures that are listed 16 here, you know, they all make sense. Yes, 17 Castaldi, five-year plan, deficiency listings as 18 the starting point. Because what got listed as a 19 deficiency, roofs at Stranahan, there's some 20 dispute over whether the roofs are part of -- the 21 walkways include part of a roof and that's how 22 that got left out is because, they're like, oh, 23 no, that's a walkway, not the roof. 24 MS. FERTIG: The walkways were supposed to be 25 included.</p>
<p style="text-align: right;">Page 166</p> <p>1 that we're -- like the time element in this. 2 Were these roofs done first? And you've already 3 done a roof audit, so that should help. Were 4 these roofs done in a timely manner as to what 5 was promised to the public or were other roofs 6 put in front of them? 7 MR. JABOUIN: So just to, on the floor, 8 question to RSM as we do this, though, obviously 9 with doing the Big 3, are we able to analyze that 10 information as we do one of the Big 3 versus the 11 original schedule and prioritization and be able 12 to opine on that or comment on that? 13 MR. GUMS: Certainly. 14 MR. JABOUIN: Okay. 15 DR. LYNCH-WALSH: So does anyone have any 16 other questions; comments? 17 (No response.) 18 DR. LYNCH-WALSH: Okay. So the first thing 19 that jumped out at me is the title, CMAR Project 20 Analysis. Is this because they ultimately ended 21 up using a CMAR? Because why -- why go with 22 CMAR? And then it mentions the construction 23 manager. There are multiple construction 24 managers in play on here, I mean, on these 25 projects. So I'm just -- do we mean it's really</p>	<p style="text-align: right;">Page 168</p> <p>1 DR. LYNCH-WALSH: No, I know. But it all 2 comes down to semantics, so -- you know, behind 3 the scenes. So I think they mentioned looking at 4 contract documents. 5 But to Mr. De Meo's point, I mean, it says 6 you'll perform a comparative analysis of the 7 school deficiency listings developed as part of 8 the 2014 needs assessment and the various scopes 9 of work executed. That would get you the 10 deficiency versus what was done. And then are 11 you going to view it through the lens of all of 12 these procedures? Like are you going to say at 13 Stranahan the scope of work -- let's say Building 14 6, which is the art building, the scope, you 15 know, the architect may -- so the deficiency may 16 have suggested -- if you performed a Castaldi, it 17 has Castaldis on, I think, all the buildings at 18 Stranahan. So using Stranahan, because it is one 19 of the Big 3, you have Castaldis. A Castaldi 20 tells you that it's more economical to replace 21 rather than renovate. So the first thing that 22 would have gone wrong at Stranahan is that there 23 was a plan to -- the architect came back with 24 scope to renovate; to repair windows that should 25 have been torn out; to renovate a building that</p>

<p style="text-align: right;">Page 169</p> <p>1 should be torn down. Is the kiln room attached 2 to Building 6 yet?</p> <p>3 MS. LANGAN: We just got the approval for the 4 funds. So that change order for the kilns is --</p> <p>5 DR. LYNCH-WALSH: And this is not them. This 6 is what happens when you try to renovate 7 something that you should have just demolished 8 and start over. The kiln room --</p> <p>9 MS. FERTIG: And just to stop you, Northeast 10 is also a Castaldi school, so --</p> <p>11 DR. LYNCH-WALSH: Oh, yeah. We have a list. 12 So they can -- so if you don't -- if they ignored 13 the Castaldi and went against best practices, my 14 expectation is that that's going to be a finding. 15 Best practices dictate that this should have 16 happened. For all three schools, instead, the 17 District decided to do this. Because, otherwise, 18 what's the point of you determining what analyses 19 were performed, meaning, Castaldis, and they 20 didn't do destructive testing. Because that sets 21 the stage for everything that comes after, is 22 whether they ignored the Castaldis, which they 23 did.</p> <p>24 Project scope development, so -- I guess I'm 25 back to you, Mr. De Meo because --</p>	<p style="text-align: right;">Page 171</p> <p>1 MR. DE MEO: -- why. And why was a school 2 given a priority over another school? Or was a 3 school or was a project given priority over 4 another school?</p> <p>5 MR. JABOUIN: And that's regarding the Big 3. 6 So, for example, if these were supposed to be the 7 first three schools that were done and they were, 8 whatever, 10th, 11th, or 12th, then --</p> <p>9 MR. DE MEO: Precisely. That's even a better 10 description, a shorter description. Do you 11 understand what we're getting at?</p> <p>12 MR. GUMS: Sure.</p> <p>13 DR. LYNCH-WALSH: Right. And their last 14 bullet, obtain an understanding of the District's 15 processes and procedures for monitoring 16 compliance with SREF, District standards, and 17 inquire of management whether potential or known 18 instances of noncompliance exist, I don't even 19 understand that. Because you guys should be able 20 to determine from looking at SREF and the 21 District standards, if you're supposed to have a 22 bathroom, so many bathrooms here and you don't or 23 if they're supposed to be a certain size, because 24 I've heard complaints about Northeast, as well, 25 and there was some concerns about whether they</p>
<p style="text-align: right;">Page 170</p> <p>1 MR. DE MEO: Yeah, I think what I'm afraid 2 we're going to get from this is a listing the 3 deficiencies and the scope and, oh, deficiency 4 doesn't agree with the scope and for this reason. 5 That -- that isn't really what we're looking for. 6 We already know that. You know, you can sit down 7 and look at that.</p> <p>8 We want to know that and was the work to be 9 performed done in the priority that was given it; 10 if, I'm assuming, there was a priority given --</p> <p>11 DR. LYNCH-WALSH: Yeah.</p> <p>12 MR. DE MEO: -- dates and everything? Or was 13 it delayed? And why it was delayed? Was it 14 delayed in favor of some other work being done? 15 That's really what we're trying to get at. 16 Because these three schools were used to 17 publicize the need for the bond. Yet, if their 18 work was put aside for other schools, then that's 19 the essence of our concern.</p> <p>20 But I'm afraid a comparative analysis of the 21 listings and the scope of work is going to tell 22 us something we already know or could easily 23 obtain by just picking up a couple of documents. 24 We need to know --</p> <p>25 DR. LYNCH-WALSH: Why.</p>	<p style="text-align: right;">Page 172</p> <p>1 had enough bathrooms, so if they're out of 2 compliance with the District standards regarding 3 the number of bathrooms, the size of a classroom, 4 the size of a lab, that should be an observation 5 as well, because some schools may have -- because 6 you're also comparing -- these are three older 7 schools, and so the scope -- the detail -- the 8 deficiency listing -- the deficiency listings 9 themselves were just a list of deficiencies. 10 There wasn't an analysis afterwards to identify 11 everything that needed to be done. I think back 12 it 2014, Mary, you would always talk about the 13 number of outlets.</p> <p>14 MS. FERTIG: Yeah, and I -- I'm sorry, I 15 don't want to lose this. I want to make sure 16 that we put in here, when you raised restrooms, 17 that they're ADA compliant. Because I know that 18 in some of these schools they haven't been and I 19 know Northeast does have restroom issues. So I 20 hope that we're --</p> <p>21 DR. LYNCH-WALSH: So that would be -- ADA 22 compliance is the standard that they should be 23 going for, so --</p> <p>24 Oh, 12 minutes; okay.</p> <p>25 So, Mr. De Meo, what do you -- where do you</p>

<p style="text-align: right;">Page 173</p> <p>1 want to go with this?</p> <p>2 MR. DE MEO: Well, if you're not -- if your</p> <p>3 scope doesn't include anything but these three</p> <p>4 schools, all we're going to end up with is a</p> <p>5 listing, it would appear to me, of deficiency,</p> <p>6 scope, difference, that's really not useful to</p> <p>7 us. And I don't want you to spend hundreds of</p> <p>8 thousands of dollars on because we didn't give</p> <p>9 you good --</p> <p>10 DR. LYNCH-WALSH: Scope.</p> <p>11 MR. DE MEO: Good direction.</p> <p>12 MR. JABOUIN: The Board did want those three</p> <p>13 done though, Mr. De Meo.</p> <p>14 MS. FERTIG: They wanted them done, but I</p> <p>15 think that -- okay. So one way to get what he's</p> <p>16 talking at is you look at what -- and if you need</p> <p>17 these documents, I'm sure one of us can provide</p> <p>18 it to you, you can look at when they were</p> <p>19 supposed to be done and then look at who was done</p> <p>20 first.</p> <p>21 MR. JABOUIN: Yes, I understand that part.</p> <p>22 MS. FERTIG: Look at the schools that were</p> <p>23 done first.</p> <p>24 DR. LYNCH-WALSH: Right. Compare the</p> <p>25 completion date of these three schools to the</p>	<p style="text-align: right;">Page 175</p> <p>1 how it was constructed.</p> <p>2 MR. JABOUIN: Probably the better title, and</p> <p>3 I'll just get some comments from RSM would have</p> <p>4 been, maybe, Big 3 Project Analysis then.</p> <p>5 MR. DE MEO: Yeah, I think that sums it up.</p> <p>6 DR. LYNCH-WALSH: Right.</p> <p>7 MR. JABOUIN: But we understand that from</p> <p>8 this meeting. I mean, this engagement letter's</p> <p>9 already been executed and it's been in the files</p> <p>10 for a bit, but we understand the comments from</p> <p>11 this meeting and the prior meetings as well. But</p> <p>12 this provides very good clarification from the</p> <p>13 committee, and, particularly, from Mr. De Meo and</p> <p>14 Ms. Fertig. Thank you.</p> <p>15 MS. FERTIG: And I'm glad you're going back</p> <p>16 and looking at those original analyses of what</p> <p>17 was to be done, what the deficiencies were and</p> <p>18 how, ultimately, many of those were addressed,</p> <p>19 because I think that will help tell us, too.</p> <p>20 DR. LYNCH-WALSH: All right. The rest -- so</p> <p>21 the rest of the follow-up -- are we good, sort</p> <p>22 of, or do you want to make a motion?</p> <p>23 MR. DE MEO: Well, I think those -- you know,</p> <p>24 I focused on, I start at the top, right, and then</p> <p>25 frame it. I -- I really -- I don't know what</p>
<p style="text-align: right;">Page 174</p> <p>1 completion dates of other projects.</p> <p>2 MS. FERTIG: And look at those first, that</p> <p>3 list of ones that were done in the beginning and</p> <p>4 just see where were they supposed to be?</p> <p>5 MR. JABOUIN: Yes, I just want to maybe take</p> <p>6 a look at RSM to make sure that they're</p> <p>7 understanding it, as well, and they're, nodding</p> <p>8 yes, and I understand that, Ms. Fertig.</p> <p>9 MS. FERTIG: I do want to comment on the CMAR</p> <p>10 thing that you have at the top of this, and I</p> <p>11 agree that should disappear. This audit</p> <p>12 committee, based on RSM's recommendations from</p> <p>13 previous audits before there was a bond</p> <p>14 recommended against the use of CMAR, and publicly</p> <p>15 to the Board. So I don't want this to be a</p> <p>16 mandate as to whether we were right or not. I</p> <p>17 don't -- I think just that phrasing is wrong.</p> <p>18 That's not what we're looking at, the manner in</p> <p>19 which the -- you know what kind of construction</p> <p>20 --</p> <p>21 DR. LYNCH-WALSH: The delivery method didn't</p> <p>22 matter here.</p> <p>23 MS. FERTIG: Thank you. Right. We're</p> <p>24 looking at --</p> <p>25 DR. LYNCH-WALSH: The project as a whole, not</p>	<p style="text-align: right;">Page 176</p> <p>1 you're going to get from interviews with people</p> <p>2 who aren't here that are long gone.</p> <p>3 DR. LYNCH-WALSH: I don't think interviews</p> <p>4 are -- this can all be determined from documents.</p> <p>5 MR. DE MEO: Yeah, I think the focus should</p> <p>6 be, was there a pattern? You don't even have to</p> <p>7 be subjective or use your judgment. This was</p> <p>8 done on a certain date and it was supposed to be</p> <p>9 done on another date, a date prior to that. Yet</p> <p>10 these other schools were given some accelerated</p> <p>11 date.</p> <p>12 Now, the reason this all came about is we</p> <p>13 didn't want you to have such a broad scope that,</p> <p>14 you know, we get a bill for millions of dollars</p> <p>15 and still not get what we need. This is a</p> <p>16 broadening of the scope a little bit because we</p> <p>17 want that comparative analysis of these other</p> <p>18 schools. But it doesn't have to be real</p> <p>19 complicated. Dates are the important things and</p> <p>20 then we'll make the conclusion. I think Mary and</p> <p>21 others that are very into this and very</p> <p>22 knowledgeable about it, Ms. Dahl, will be able to</p> <p>23 discern from that information what it is that</p> <p>24 exactly happened, if that happened.</p> <p>25 MS. FERTIG: And your roofing audit was</p>

<p style="text-align: right;">Page 177</p> <p>1 great, so you might just start taking a look at 2 that.</p> <p>3 DR. LYNCH-WALSH: How that was -- yeah, how 4 that was done.</p> <p>5 Oh, Mr. Medvin?</p> <p>6 MR. MEDVIN: Yeah, I've been quietly 7 listening to all of this, and perhaps the Board 8 wants this information, but it seems to me, 9 there's no question about the problems and the 10 timing of all these projects, but is it necessary 11 to spend significant dollars to get a very fine 12 report from you guys, RSM, when it's just a 13 calendar listing? We can't go back and look at 14 the dates when the jobs were done and be done 15 with it? This, again, becomes a big project. We 16 all know there were screw ups and foul-ups and 17 irregularities and everything else. And, like 18 you said, maybe it's because of people who 19 screwed up 10, 12 years ago who are long gone. 20 Is it reasonable or necessary to spend whatever 21 guys are going to charge to do a very thorough, 22 good job at what you're asked to do or do we 23 really need it? That's my point.</p> <p>24 DR. LYNCH-WALSH: It's already in fieldwork, 25 I believe.</p>	<p style="text-align: right;">Page 179</p> <p>1 DR. LYNCH-WALSH: Yes.</p> <p>2 MS. FERTIG: After hearing community comments 3 over a period of years they asked for it.</p> <p>4 You know, I just think it goes to what I said 5 earlier about stakeholders. We're going to have 6 to at some point find a way to fix our schools. 7 And, ultimately, that's going to mean going out 8 to the public. And I think it's important for us 9 to know what we did right and what we did wrong, 10 not in what we think. And -- you know, and I 11 will tell you as someone whose children and now 12 grandchildren have gone through these schools, so 13 for anyone that's in a new school to tell us that 14 certain things didn't matter, well, they did 15 matter. They mattered very much to the people 16 that were sitting there and still are. And I 17 think we have an obligation to try to quantify 18 that so we can address it in the future.</p> <p>19 MR. MEDVIN: Yeah, but, Mary, you know better 20 than anybody, probably.</p> <p>21 MS. FERTIG: I do and I --</p> <p>22 MR. MEDVIN: And do we need to spend the 23 money to list and quantify it again when we 24 already know that? You know it.</p> <p>25 MS. FERTIG: Do you want to know if I'm still</p>
<p style="text-align: right;">Page 178</p> <p>1 Mr. Turso?</p> <p>2 MR. TURSO: So I'm just going to echo what 3 Mr. Medvin said. I mean, I feel like I'm one of 4 the people here that tries to be as fiscally 5 logically minded, and the work's already been 6 done. You know the dates that it was done, you 7 know dates it was supposed to start. I'm just 8 going to end up repeating what he said during our 9 valuable time here. But spending more money to 10 find that out, and we already know why the other 11 schools got done in front of the Big 3, you may 12 not be able to say it, but everybody knows it. 13 So why -- let's not spend any more money on that. 14 Let's move forward. Let's get the schools that 15 need to get done.</p> <p>16 MS. DAHL: Didn't the School Board ask for 17 this?</p> <p>18 MR. JABOUIN: Yes, the School Board did ask 19 for this.</p> <p>20 DR. LYNCH-WALSH: So they would have to 21 decide not to do it.</p> <p>22 MR. DE MEO: After we asked for it.</p> <p>23 MR. JABOUIN: No, no, they asked for it 24 before.</p> <p>25 MR. DE MEO: Oh, they did?</p>	<p style="text-align: right;">Page 180</p> <p>1 annoyed that the walkways somehow disappeared 2 from the scope? No, I am still annoyed about 3 that.</p> <p>4 DR. LYNCH-WALSH: And that's something, 5 though, that we know.</p> <p>6 Let me get Mr. Menzul, and -- because I think 7 we may have a solution. What?</p> <p>8 MS. DAHL: We need to adjourn.</p> <p>9 DR. LYNCH-WALSH: Yeah, that, too.</p> <p>10 So quick comments, because, yeah, we have, 11 what, five minutes? Okay. People are starting 12 to getting rowdy.</p> <p>13 MR. MENZUL: Well, if the school board asked 14 for it, can we see what they asked for and you 15 know --</p> <p>16 DR. LYNCH-WALSH: No, that's the whole point. 17 They just said do an audit of the Big 3.</p> <p>18 MR. JABOUIN: Yeah, usually, when these 19 instructions come, they're rather broad.</p> <p>20 MR. MENZUL: Well, if they're six figure 21 projects, right, we -- you know, we've got to see 22 what we're getting beforehand before -- you know, 23 because if they do their report, they're going to 24 just say, here, you go, this cost us a hundred 25 thousand dollars, are we expected to pay this?</p>

Page 181

1 DR. LYNCH-WALSH: Right. We labored over the  
 2 behavioral threat assessment audit and nicked  
 3 and dined that, but we have no idea how much this  
 4 is going to cost.  
 5 So for our meeting on the 25th, and before  
 6 that, we need to know how much this audit is  
 7 going to cost.  
 8 MR. MENZUL: We shouldn't be cutting any  
 9 checks unless it's what we ordered.  
 10 MR. JABOUIN: So here's the situation. So  
 11 there is a budget for RSM of \$230,000 a year. So  
 12 that is the budget. So if we have projects that  
 13 take longer, then that's all part of that same  
 14 budget.  
 15 MR. MENZUL: But who approves -- who approves  
 16 those projects?  
 17 MR. JABOUIN: Well, the budget is approved by  
 18 the Board when they approve --  
 19 DR. LYNCH-WALSH: And the Board approved this  
 20 audit. What we don't know is how much of that  
 21 230 this is going to cost. So if we can get  
 22 that --  
 23 MR. JABOUIN: And I can discuss that with  
 24 them as to how much it is taking, but let's also  
 25 remember that the more that this takes the less

Page 182

1 that there is available for the quarterly  
 2 reports. Because \$230,000 --  
 3 DR. LYNCH-WALSH: That's what we're getting  
 4 at, we don't know how much this is going to be.  
 5 MR. JABOUIN: But we can -- I mean, now that  
 6 we've got some direction and so forth, I'll be  
 7 able to analyze with Matt and Chris on that  
 8 front.  
 9 MS. FERTIG: In that context, that sounds  
 10 like a good thing.  
 11 So if I could just throw something in that I  
 12 just brought up, which was ADA compliance, has  
 13 there ever been any discussion as to whether we  
 14 have now met ADA compliance after this bond or is  
 15 there still a long list of things out there to be  
 16 done?  
 17 DR. LYNCH-WALSH: I think Shelley would have  
 18 a better idea.  
 19 MS. FERTIG: So I probably would be like,  
 20 you're right, more interested in knowing that  
 21 today than what happened.  
 22 MR. MENZUL: So I would like to make a motion  
 23 against this project; just for the record.  
 24 MR. JABOUIN: So the Board has already --  
 25 MR. MENZUL: So they know it's a

Page 183

1 recommendation.  
 2 MR. JABOUIN: Yeah, it is. Ultimately, the  
 3 motions are, they're not mandatory --  
 4 MR. MENZUL: They're not binding.  
 5 MR. JABOUIN: -- they're advisory in nature,  
 6 but the Board has determined that at the dais at  
 7 a public meeting already.  
 8 MR. MENZUL: For this project?  
 9 MR. JABOUIN: For the Big 3 project.  
 10 DR. LYNCH-WALSH: But he's free -- he is free  
 11 to make a motion, though.  
 12 MR. JABOUIN: Oh, that's true.  
 13 MS. FERTIG: But then we could wait until we  
 14 get the response.  
 15 MR. MENZUL: But they have not approved --  
 16 what I'm saying is, they -- what essentially I'm  
 17 hearing is, they said they wanted something, but  
 18 do they know that it's going to cost \$100,000?  
 19 DR. LYNCH-WALSH: No, they don't know that.  
 20 And we don't know that either.  
 21 So, how about this, hold that motion until  
 22 the 25th.  
 23 MR. MENZUL: Okay.  
 24 DR. LYNCH-WALSH: Because we're going to get  
 25 the cost, and if it's 5 grand, that's one way,

Page 184

1 and if it's 100 grand, I think -- I'm being  
 2 silly.  
 3 All right. So --  
 4 MR. DE MEO: I have one other thing.  
 5 MS. FERTIG: Okay. And I have one thing.  
 6 MR. DE MEO: Briefly, we've discussed this in  
 7 the past. I think it's important for this  
 8 committee to have the OCA's budget. And the  
 9 budget should provide detail enough that we can  
 10 see how much we're spending for vendors, vendors  
 11 being RSM, CRI, the audit, and so on. And then,  
 12 you know --  
 13 MR. JABOUIN: Just to interrupt you, all that  
 14 information is already put in the District's  
 15 budget where all the different units, including  
 16 the Office of the Chief Auditor's costs are all  
 17 broken down by a variety of different categories.  
 18 MR. DE MEO: Could you just email that to us  
 19 before the next meeting?  
 20 MR. JABOUIN: Yes.  
 21 MR. DE MEO: That'd be fantastic.  
 22 MR. JABOUIN: I will be able to send that to  
 23 you from the District's budget.  
 24 MR. DE MEO: Great. Thank you.  
 25 MR. JABOUIN: I'm just going to send you that

1 page, because it's a rather thick book.

2 MS. FERTIG: That's what -- I think that --  
3 I'm assuming that's what he asked for. If we  
4 just had that page so we don't have to go through  
5 the whole --

6 MR. JABOUIN: That page; yes.

7 MR. DE MEO: Because I'm concerned that --  
8 briefly, you know, we're an audit committee and  
9 we're charged with, you know, making sure there  
10 are proper controls and funds aren't being wasted  
11 and so forth. But we also have a responsibility  
12 to be very focused in our requests of the chief  
13 auditor, especially those that require him to go  
14 outside and pay -- I'm going to take a guess  
15 we're spending millions on outside auditors,  
16 millions. Okay? And I've got to tell you, I  
17 think we really need to take a hard look at that.

18 MR. JABOUIN: The Board, when they do their  
19 budget proposals, there are various meetings  
20 during the year, I am prepared to discuss every  
21 component of the office's budget. And, so, yes,  
22 for example, I have been asked to reduce  
23 consulting expenses as a result of some of the  
24 reviews that have been done by the Board. So the  
25 board is all over this. And so that information

1 is available. So I will be able to send you that  
2 one page on the Office of Chief Auditor's budget  
3 for this existing year.

4 DR. LYNCH-WALSH: Okay. Great. And it's  
5 1:15. For our next meeting -- oh, sorry, you  
6 can't see anymore, but it is in the packet, the  
7 items that would be on January and some of the  
8 subsequent months. I just want to say, we got an  
9 update on the plan audit, and maybe for this, I  
10 think if this were more internal control focused,  
11 that would help me.

12 But seeking of internal controls, HR, this is  
13 an improvement. There's now a page key controls  
14 to be tested. I don't think we really had time  
15 to digest that. We'll discuss that on the 25th.  
16 But I don't think -- we're not there yet, but  
17 we're closer. And I sent out some documents to  
18 you guys related to HR audits. Hopefully, you  
19 guys got it.

20 MR. JABOUIN: Yeah, I read those and I took a  
21 look at the salient points and I've added them  
22 into the list that was provided to the committee.

23 DR. LYNCH-WALSH: All right. Well, we'll  
24 give you feedback at the next meeting.

25 MS. DAHL: And I'm going to ask a stupid

1 question. We used to start these meetings so  
2 much later and got done at 1:00 or 1:30. We're  
3 now starting them at 9:30 and we're getting done  
4 at 1:30. When did we decide that we wanted to do  
5 a four hour audit meeting? That's the same thing  
6 with BAC, they now added another half hour to  
7 what they want. When did we decide as members of  
8 this committee that we want to add this much  
9 time? And I know we have a lot of stuff to  
10 discuss, but I can't function past three to three  
11 and a half hours. I just don't function well.

12 DR. LYNCH-WALSH: No, I had to go get a  
13 Snickers, myself. So the next meeting, and this  
14 is after trying to make it so we didn't have too  
15 much there, when we get internal controls under  
16 control so there are less audit findings, that's  
17 when the meetings will get shorter.

18 MR. JABOUIN: I have a question for February  
19 8th, Chair. Did you want to find out if this is  
20 an in-person meeting?

21 DR. LYNCH-WALSH: Yeah, was the intent  
22 in-person? I thought it was Teams.

23 MS. FERTIG: We've had so much that I think  
24 there's going to be carryover. And by the way, I  
25 just, for purpose of quorum, I told Mr. Jabouin I

1 won't be here and I know Ms. Strauss, I think,  
2 said the same thing, on the 25th. So -- but I  
3 just -- we've just thrown so many things over, I  
4 think an in-person meeting and trying to catch up  
5 and get even is a better idea than Teams, but I  
6 can -- I'm happy on Teams because we get to see  
7 all on the screen.

8 MR. JABOUIN: Yeah, I won't be prepared to  
9 have reports on February 8th, though. Those  
10 we're going to get in -- because, remember,  
11 there's a February 29th meeting and the reports  
12 have to be generated. So the purpose of that  
13 meeting is primarily for the policy discussion.

14 DR. LYNCH-WALSH: Right, but we have --

15 MS. FERTIG: But we also asked for Ms. Marte  
16 to have all of that information for us on the  
17 reserve as well.

18 MR. JABOUIN: Okay. That can be in there,  
19 but as far as the reports, though, our team is  
20 not able to generate them for February 8th. It  
21 would be policy and Mrs. Marte's questions --  
22 replies.

23 DR. LYNCH-WALSH: Right. And anything you  
24 were supposed to bring back.

25 MS. FERTIG: So you want a motion to adjourn?

Page 189

1 MR. JABOUIN: Virtual or in-person, Chair?  
 2 DR. LYNCH-WALSH: Oh, in-person or virtual?  
 3 MR. JABOUIN: February 8th.  
 4 DR. LYNCH-WALSH: 8th.  
 5 MS. FERTIG: I mean, I can do it. I'm fine  
 6 either way, but --  
 7 MR. DE MEO: I come all the way from  
 8 Parkland. Come on.  
 9 DR. LYNCH-WALSH: Yeah, I'm fine with  
 10 virtual, just know, obviously, we can't vote  
 11 until the 29th. We'd have to bring it -- I don't  
 12 think the intent was in-person. Yeah, Teams.  
 13 MR. JABOUIN: Yeah, I just didn't keep  
 14 complete notes. I apologize for that. I don't  
 15 remember.  
 16 DR. LYNCH-WALSH: Teams.  
 17 MR. JABOUIN: So it is Teams for February  
 18 8th. Thank you.  
 19 DR. LYNCH-WALSH: Yes, Teams. So we need a  
 20 link. And I need a motion to adjourn. I believe  
 21 we lost quorum. But we need the invites for the  
 22 remaining meetings. Even though they're not on  
 23 Teams, we still need an Outlook invite sent to  
 24 everybody.  
 25 MR. JABOUIN: Okay. I thought we may have


Page 190

1 done that already, but we will make sure that  
 2 there's --  
 3 MR. DE MEO: Mr. Chief Auditor, I want to  
 4 address the comment I made before about the  
 5 budget was for us to show restraint, fiscal  
 6 restraint and responsibility, not that the Board  
 7 isn't overseeing the budget. You know what I'm  
 8 saying?  
 9 MR. JABOUIN: Yes, yes, of course.  
 10 MR. DE MEO: We've got to be restrained in  
 11 our requests for you because you have limited  
 12 resources and so does the district.  
 13 MR. JABOUIN: Absolutely. Thank you.  
 14 And I can respond to any questions the  
 15 committee has, just like the Board members may  
 16 have as well. But I think it does provide  
 17 visibility to the committee on what we're trying  
 18 to manage as far as costs. Also, in the future  
 19 environment where cost reduction will be part of  
 20 what the district is about, too.  
 21 MR. JABOUIN: Chair, did we adjourn? Motion  
 22 to adjourn?  
 23 DR. LYNCH-WALSH: Motion -- well, we can't  
 24 vote at this point.  
 25 MS. FERTIG: I think I made a motion to

Page 191

1 adjourn.  
 2 DR. LYNCH-WALSH: Right. So we're adjourned  
 3 at 1:20.  
 4 MR. TURSO: By default.  
 5 DR. LYNCH-WALSH: By default.  
 6 (Meeting was concluded at 1:20 p.m.)  
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Page 192

1 REPORTER'S CERTIFICATE  
 2 STATE OF FLORIDA  
 3 COUNTY OF BROWARD  
 4 I, Timothy R. Bass, Court Reporter and Notary  
 5 Public in and for the State of Florida at Large,  
 6 hereby certify that I was authorized to and did  
 7 stenographically report the foregoing proceedings, and  
 8 that the transcript is a true and complete record of  
 9 my stenographic notes thereof.  
 10 Dated this 22nd day of January, 2024, Fort  
 11 Lauderdale, Broward County, Florida  
 12  
 13   
 14 TIMOTHY R. BASS  
 15 Court Reporter  
 16  
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<b>A</b>				
<b>a.m</b> 1:15 142:22	<b>added</b> 72:6 136:11 186:21 187:6	<b>affect</b> 34:3	129:12	109:18 123:18
<b>ability</b> 66:17 97:22 154:3,19	<b>addendums</b> 157:4	<b>affirm</b> 90:19	<b>amendments</b> 157:4	152:1 155:16
<b>able</b> 21:14 27:17 44:24 61:18 65:22 67:20 96:19 120:1 128:25 129:25 146:22 156:3 166:9 166:11 171:19 176:22 178:12 182:7 184:22 186:1 188:20	<b>addition</b> 45:18 99:18 <b>additional</b> 23:8,10 28:17 29:4 70:20 124:14,19,24 125:4 125:13,19,23 130:20 141:21	<b>afraid</b> 170:1,20	<b>America</b> 104:13 106:20	156:21 165:17 179:20
<b>absolutely</b> 33:22 141:3 143:14 190:13	<b>address</b> 34:2 47:2 57:2 81:21 179:18 190:4	<b>African</b> 149:4,21	<b>American</b> 149:4	<b>anymore</b> 23:25 133:15 156:19 186:6
<b>abundance</b> 52:5 53:8	<b>addressed</b> 175:18	<b>afternoon</b> 41:9 97:17 133:4	<b>Americans</b> 149:21	<b>anyways</b> 121:10 123:7
<b>abundantly</b> 125:3	<b>addresses</b> 47:16	<b>agencies</b> 66:1	<b>Americard</b> 103:22	<b>apart</b> 155:14
<b>accelerated</b> 176:10	<b>addressing</b> 58:5 121:1	<b>agency</b> 77:14	<b>amount</b> 24:6 100:23 103:9,14 106:21,22 139:11 140:16 156:22	<b>apartments</b> 25:6
<b>access</b> 131:15 150:20 150:25 151:5	<b>adequate</b> 45:7 46:6 46:21 47:1,23 48:8 48:15 49:6	<b>agenda</b> 8:5,11,18 9:9 9:10,16,17,17 10:1 10:12,20 14:19 27:16 38:6 111:1 161:19	<b>amounts</b> 129:9,23	<b>apologize</b> 38:11 119:17 189:14
<b>accessible</b> 21:14	<b>adjoin</b> 180:8 188:25 189:20 190:21,22 191:1	<b>agenda's</b> 14:14	<b>analyses</b> 138:14 169:18 175:16	<b>apparently</b> 48:13 151:17
<b>accommodations</b> 63:1	<b>adjourn</b> 180:8 188:25 189:20 190:21,22 191:1	<b>agent</b> 77:17,24 79:5 80:2 82:7,9 84:20 85:3 86:7,20	<b>analysis</b> 162:13 163:14,18 164:17 166:20 168:6 170:20 172:10 175:4 176:17	<b>appear</b> 114:14 173:5
<b>account</b> 62:18 116:24 117:6 121:15 125:20	<b>adjourned</b> 191:2	<b>ago</b> 25:2 75:3 98:9 101:9 103:13 119:22 155:14 164:17 177:19	<b>analyze</b> 166:9 182:7	<b>applicable</b> 45:22
<b>accountable</b> 118:14	<b>adjust</b> 154:20	<b>agree</b> 20:22 62:3,7 81:5 86:3 143:12 158:14,22 170:4 174:11	<b>and/or</b> 68:21	<b>application</b> 99:4,10 99:14,17,19 130:15
<b>accounting</b> 2:22 62:16 113:4	<b>adjustments</b> 115:15	<b>agreed</b> 59:24 137:2 141:17 143:10 147:8	<b>Andrew</b> 2:20 6:10,10 8:9 36:14 51:8,9,10 56:24 57:8 73:24 75:5 76:20,21 77:1 77:3,23 78:5 79:9 79:10 80:14 83:7 89:3,5,18 95:12 96:19,22 97:9,12 97:14 109:9 111:20 113:15 115:1,2,7 117:17,18 119:9,11 119:16 148:11 152:9	<b>applies</b> 54:21
<b>accounts</b> 85:25 113:1 113:13	<b>ADMINISTRATL...</b> 1:11	<b>agreement</b> 101:7 129:6,12 131:4	<b>Andrews</b> 2:5 5:16	<b>appointment</b> 44:20
<b>accruing</b> 125:6	<b>administrative</b> 159:15	<b>ahead</b> 4:16 73:12,14 73:14 96:4 100:17 109:3,3 119:3 124:3 162:6,7 164:4	<b>anniversary</b> 132:1	<b>appreciate</b> 13:6 44:3
<b>accurate</b> 117:16	<b>administrator</b> 104:21 109:23 110:22 113:7,18,22 114:2	<b>aimed</b> 145:20	<b>announced</b> 33:23	<b>approach</b> 103:7 144:7
<b>ACFR</b> 15:12 47:20	<b>adoption</b> 91:17 92:4 120:13	<b>air</b> 144:21	<b>annoyed</b> 180:1,2	<b>appropriate</b> 47:23 49:6
<b>achievement</b> 47:24	<b>advance</b> 93:22	<b>air-conditioning</b> 144:24	<b>annual</b> 12:4 107:2	<b>appropriately</b> 69:22
<b>acting</b> 2:11 89:24	<b>Advisors</b> 3:4	<b>alarms</b> 140:12	<b>annually</b> 99:5 125:9	<b>approval</b> 9:10 50:22 51:18,19 52:4 53:1 72:8 74:1 78:1 79:6 79:14,16 80:21 83:3 86:19,21 87:2 87:18 169:3
<b>action</b> 46:15	<b>advisory</b> 183:5	<b>Ali</b> 2:9 6:2 114:3	<b>answer</b> 21:12 47:25 56:21 71:11 75:8 106:4 110:11 132:20 152:11 157:7	<b>approvals</b> 90:21
<b>actionable</b> 49:14,18	<b>AECOM</b> 3:2 6:16 130:3,20 131:13,15 131:20 132:15 133:13 134:5,9 147:8,15 148:5,17 150:23 157:7 159:11	<b>alignment</b> 113:25 114:4	<b>answered</b> 48:5 101:14 109:24	<b>approve</b> 8:18 9:13 10:24 11:16 12:9 87:23,25 153:18 181:18
<b>active</b> 125:6	<b>AECOM's</b> 129:5,12 129:17 131:4 145:18 153:10	<b>Allegiance</b> 4:11,13	<b>answers</b> 100:10	<b>approved</b> 10:12 11:14 52:11 86:18 99:17 104:14 105:17,18 106:20 129:12 181:17,19 183:15
<b>actual</b> 29:13 30:6 63:24 87:2,7,17 112:11 115:11 129:5,9 148:15 149:19 154:18		<b>allow</b> 65:23 106:18 106:21	<b>ANTHONY</b> 2:3	<b>approves</b> 181:15,15
<b>actuals</b> 153:11		<b>allowed</b> 43:6 60:9 104:5,15 107:23	<b>anybody</b> 34:17	<b>approving</b> 11:8,24 63:13
<b>ad</b> 35:8 147:19		<b>Amazon</b> 26:6		<b>April</b> 75:9
<b>ADA</b> 172:17,21 182:12,14		<b>amendment</b> 115:3		<b>Arcese</b> 2:9 6:2,2 10:14,22 114:3
<b>add</b> 74:6 116:5 159:8 159:8 164:25 187:8				<b>architect</b> 134:12 168:15,23

<b>architects</b> 134:22 135:9,10	<b>assuming</b> 165:4 170:10 185:3	39:19 95:24 109:17 114:3 157:2,3,11 158:25 159:12,13 174:13 186:18	172:11 175:15 177:13 188:24	177:25 189:20
<b>area</b> 2:23 12:17 39:22 42:7 45:8 46:8,20 48:14 95:13 96:3,20 106:12	<b>assured</b> 111:22	<b>Atkins</b> 3:2 157:8 159:11	<b>background</b> 9:5 131:2	<b>belongs</b> 114:5
<b>areas</b> 7:23 41:6 42:13 46:23 48:7,9 108:11	<b>attach</b> 102:6	<b>August</b> 56:2 59:2 66:10 74:12 117:16 117:22	<b>backup</b> 14:13 90:22 91:20 92:21 93:6 93:18 98:5 102:7	<b>benchmark</b> 19:17 20:9
<b>argument</b> 25:8	<b>attached</b> 169:1	<b>authorized</b> 97:24 124:1,15,16 192:6	<b>bait</b> 68:18	<b>benchmarked</b> 20:6
<b>Ariba</b> 66:16 67:10 69:8,13,15,18 71:15 93:7	<b>attachments</b> 16:15 17:17	<b>auto-replenish</b> 106:11	<b>balance</b> 7:24 12:15 12:23 18:19 20:11 21:25 22:1,5,14 23:14 25:17,20,23 26:10 28:16 34:4 36:25 116:24 117:6	<b>benchmarks</b> 20:13
<b>Arlotta</b> 2:22 6:5,5	<b>ATTENDANCE</b> 2:1	<b>available</b> 14:13 27:11 101:6 111:9,23 152:20 182:1 186:1	<b>Ballou</b> 150:22	<b>best</b> 54:7 57:5 68:22 69:23 70:24 169:13 169:15
<b>arm</b> 28:8	<b>attending</b> 97:1	<b>Avenue</b> 1:12,24	<b>Bank</b> 103:22 104:12 106:20	<b>better</b> 35:11,24 40:13 41:8 110:6 123:6 129:25 137:22 171:9 175:2 179:19 182:18 188:5
<b>art</b> 168:14	<b>attorney</b> 56:18 57:7 57:19,22,23 59:7	<b>avoid</b> 67:20	<b>barely</b> 133:14	<b>beyond</b> 53:10 84:15
<b>article</b> 30:23 31:11	<b>attorneys</b> 155:8	<b>awarded</b> 34:21 65:12 65:19 78:25	<b>base</b> 23:22 24:7,10 24:14 26:23 30:8,9	<b>bid</b> 65:17,18,24 67:20 74:19 77:8 78:4 79:6,14,16 80:11,21,22 83:3 86:19,20,23 87:2 87:18 107:22,25 108:4,6,13,13,15 152:21,23,25
<b>articulating</b> 165:13	<b>attract</b> 24:22 33:9	<b>awards</b> 50:8,17 55:25	<b>based</b> 14:18 64:17,20 72:19 98:23 141:13 150:19 154:17 174:12	<b>big</b> 58:14 126:25 157:14 160:4 162:15,20 163:13 165:3 166:9,10 168:19 171:5 175:4 177:15 178:11 180:17 183:9
<b>Ashley</b> 3:2 133:2	<b>audit</b> 1:4 2:9,9 3:4 4:8,19 6:2,3 7:22 15:9 18:17 20:20 23:13 39:22 40:9 41:12,17 42:1 47:13,14,18 48:20 53:12,13 57:11 58:5 60:21 63:4 67:21 72:12,12 74:25 75:7,25 78:8 84:24 89:22 93:11 93:17,19 95:14 98:12,23,24 100:19 108:22,24 109:18 109:24 110:11 112:11,14 113:8,19 114:9 123:17,20 128:19 147:24 150:20 155:23 157:23 158:9 159:3 159:23 160:1 166:3 174:11 176:25 180:17 181:2,6,20 184:11 185:8 186:9 187:5,16	<b>aware</b> 160:1	<b>basic</b> 19:5 42:5	<b>bids</b> 50:18 55:25 79:7 80:2 84:7 106:1 121:25 151:12
<b>asked</b> 12:18 18:5 25:14 26:19 82:9 92:22 153:19 155:17 163:25 177:22 178:22,23 179:3 180:13,14 185:3,22 188:15	<b>awards</b> 50:8,17 55:25	<b>awesome</b> 9:7	<b>basically</b> 26:5 28:6 29:2,21 41:5,11 85:6 93:17	<b>bill</b> 21:5 176:14
<b>asking</b> 13:24 15:16 18:5,20 44:7 56:9 88:8,17 92:19 98:1 110:8 111:18,19 112:16 114:15,22 136:2 150:1	<b>Aye</b> 10:8 11:10,25 37:19 92:13 94:10 123:12 126:17 161:13	<b>awesome</b> 9:7	<b>basis</b> 24:18 105:11 105:11,12	<b>bills</b> 21:8,8
<b>asked</b> 12:18 18:5 25:14 26:19 82:9 92:22 153:19 155:17 163:25 177:22 178:22,23 179:3 180:13,14 185:3,22 188:15	<b>B</b>	<b>B</b> 2:14	<b>Bass</b> 1:23,23 3:6 192:4,14	<b>binding</b> 183:4
<b>asking</b> 13:24 15:16 18:5,20 44:7 56:9 88:8,17 92:19 98:1 110:8 111:18,19 112:16 114:15,22 136:2 150:1	<b>B2G</b> 131:15 151:5 153:9	<b>B2Gnow</b> 73:22,24 147:22	<b>bathroom</b> 171:22	<b>bit</b> 35:4 36:9 63:15 68:19 97:4 128:19 131:2 161:18 175:10 176:16
<b>aspects</b> 45:13	<b>BAC</b> 187:6	<b>Bach</b> 148:19 149:3,5 149:11,16,17,22 154:6 155:11,18	<b>bathrooms</b> 139:25 140:2 171:22 172:1 172:3	<b>blah-blah-blah</b> 79:5
<b>aspiring</b> 70:15	<b>Bach</b> 148:19 149:3,5 149:11,16,17,22 154:6 155:11,18	<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>Bayview</b> 32:10,14	<b>Blanched</b> 165:15
<b>assess</b> 45:6 47:17	<b>audited</b> 26:8 101:9 103:13 119:22 147:18 159:1	<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>BCPS</b> 4:8	<b>blocked</b> 104:12,16
<b>assessed</b> 32:16	<b>auditor</b> 2:7,8,13 6:1 6:24 7:1,3,5,7,9,13 20:7,16,21 57:6 68:7,16 79:11 106:8 185:13 190:3	<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>Beach</b> 19:10 20:3 22:16 23:2,7,20 24:4,9,12 26:17,21 28:20 30:10 31:7	<b>Blondell</b> 3:5 127:9,22 128:13
<b>assessment</b> 46:5 47:13 168:8 181:2	<b>auditor's</b> 48:23 184:16 186:2	<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>BECON</b> 5:7	<b>board</b> 1:2,11 12:9,14 13:13 15:6,9 22:13 23:15 26:25 27:2 28:12 33:23 36:19 36:23 37:1,3,8,18 40:10 52:4,12 53:1
<b>assign</b> 72:1	<b>auditors</b> 185:15	<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>began</b> 150:11	
<b>assigned</b> 12:24 72:4 135:4	<b>audits</b> 2:10 7:11	<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>beginning</b> 66:11 174:3	
<b>assigning</b> 72:4		<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>behavioral</b> 181:2	
<b>assignments</b> 124:14 124:25		<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>belabor</b> 49:8	
<b>Assistant</b> 2:10,22 6:5 7:10		<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25	<b>believe</b> 4:8 22:21 52:23 54:13 97:7 101:8 111:20 118:7 123:2 128:10 153:9	
<b>Associate</b> 2:17 6:8 38:21 39:7		<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25		
<b>associated</b> 159:5		<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25		
<b>assume</b> 143:22		<b>back</b> 6:14 18:2,10 40:16 42:16 53:15 55:15,16 58:4 64:4 69:5,19 86:2,18 87:20 91:3 95:3,4 95:16 97:6,12 100:14 103:1 105:2 106:9,23 108:22 112:10 126:23 127:25 133:3,9 136:14 138:13,16 139:3,5 149:14 158:7 161:18 164:6 168:23 169:25		

53:10 60:5,8 75:14 75:21 76:1 78:1 90:19,23,24 91:7 91:16 92:3 119:8 119:15 129:11 136:12 144:5 146:20 147:8,20 151:2 153:13,19 156:8 165:1,5,10 173:12 174:15 177:7 178:16,18 180:13 181:18,19 182:24 183:6 185:18,24,25 190:6 190:15 <b>boardroom</b> 136:4 <b>BOC</b> 151:3 <b>bond</b> 36:13 38:5 126:24 136:15 159:5 170:17 174:13 182:14 <b>book</b> 185:1 <b>born</b> 29:18 <b>bottom</b> 154:15 <b>bought</b> 108:13 <b>bouncing</b> 87:20 <b>box</b> 82:1 <b>brand</b> 139:24 <b>break</b> 17:7 159:19 <b>breakdown</b> 46:3,11 47:4 86:3 159:3 <b>breaking</b> 105:15 132:24 <b>brief</b> 95:1,16 128:14 <b>briefly</b> 184:6 185:8 <b>bring</b> 59:25 87:15 95:16 106:23 144:7 162:9 188:24 189:11 <b>bringing</b> 60:5 83:10 140:4 <b>brings</b> 12:4 <b>broad</b> 35:4,8 41:6 43:3 65:6 176:13 180:19 <b>broadening</b> 176:16 <b>broader</b> 41:23 <b>broadly</b> 42:7 <b>broke</b> 42:4 <b>broken</b> 184:17 <b>Broline</b> 3:3 39:24 41:4,5,11 43:9,15	43:18,20 45:4,4,10 46:7,22 47:12 48:3 48:17 49:12,22 50:10,14 68:25 75:8,12,16 79:18 82:13 94:22 <b>brought</b> 13:7 44:15 60:8 84:8 100:20 142:20 182:12 <b>Broward</b> 1:2 19:17 21:2,6 23:3 30:12 30:25 32:18 33:1 69:4 97:21 151:8 151:15 192:3,11 <b>Bryan</b> 2:12 7:2 <b>BSC</b> 113:2 114:5,17 116:7 <b>budget</b> 22:10 23:1,8 28:13,15 33:18,19 33:19,20 34:10,12 88:21 167:11 181:11,12,14,17 184:8,9,15,23 185:19,21 186:2 190:5,7 <b>budgeted</b> 34:9 <b>build</b> 29:21 30:12 33:18 34:10,12 <b>building</b> 24:12,13 139:24 142:21 168:13,14,25 169:2 <b>buildings</b> 30:9 32:15 139:25 168:17 <b>built</b> 24:18,21 33:18 <b>bullet</b> 110:9 111:7 131:17 148:14 150:7 160:22 171:14 <b>bulletin</b> 117:9 <b>bunch</b> 73:16 <b>business</b> 2:20 3:5 4:10,17,22 6:21 9:20 36:10 94:18 95:5,6,11,18,25 101:6,7 102:11 111:21 112:24 113:12,15,23 115:19,25 151:14 152:6 155:24 <b>businesses</b> 148:8 151:21 155:7 <b>buy</b> 66:22 99:24	106:16,19 107:18 <b>buyers</b> 108:11 <hr/> <b>C</b> <hr/> <b>cabinet</b> 99:18 104:22 <b>calculate</b> 153:11 <b>calculations</b> 22:3 <b>calendar</b> 177:13 <b>call</b> 4:6,21,23 23:24 23:25 31:18 104:12 105:15 106:18,20 164:1 <b>called</b> 104:10 146:17 <b>calls</b> 151:23 <b>cancellation</b> 16:7 <b>cancelled</b> 15:11 <b>canoodle</b> 155:9 <b>capability</b> 66:23 131:16 <b>capable</b> 137:8 <b>capacity</b> 24:13 <b>capital</b> 65:21 <b>capture</b> 116:8 142:8 <b>capturing</b> 29:2 <b>card</b> 96:24 99:4 101:19 102:6 104:11,11,15 106:15 109:22 110:21 155:21 <b>cards</b> 98:8 99:6 101:5 101:5 110:10 <b>care</b> 116:13 <b>Carpenter</b> 3:2 132:25 <b>Carr</b> 38:1 <b>carries</b> 94:13 <b>carryover</b> 187:24 <b>Carter</b> 2:13 6:23,23 <b>Carter-Lynch</b> 2:2 5:1,2 78:15,19 <b>Carvajal</b> 2:10 6:25 6:25 <b>case</b> 56:17 76:18 79:17 80:1,16 96:5 106:10 108:9 125:3 <b>cases</b> 41:15 <b>cash</b> 33:5 <b>cast</b> 94:17 <b>Castaldi</b> 167:17 168:16,19 169:10 169:13 <b>Castaldis</b> 168:17,19	169:19,22 <b>Castaneda</b> 3:4 12:6 12:11 15:3,7 16:2 18:11,12,16,22 19:16,21 20:5,19 37:23 <b>catch</b> 102:21 188:4 <b>categories</b> 131:9,18 184:17 <b>caused</b> 17:4 22:10 28:25 <b>caution</b> 52:6 53:8 <b>celebrate</b> 131:24 <b>center</b> 1:11 2:20 6:22 9:20 36:10 94:18 95:5,6,19 96:1 101:7,8 102:11 111:22 112:24 113:12,16,24 115:19,25 134:19 <b>certain</b> 34:13 104:8 163:10 164:18 171:23 176:8 179:14 <b>certainly</b> 30:1,18 53:10 166:13 <b>certificate</b> 83:23 192:1 <b>certification</b> 74:3 <b>certifications</b> 156:10 <b>certify</b> 192:6 <b>cetera</b> 99:24 102:7 <b>chain</b> 9:5 <b>chair</b> 4:4,25 7:20 8:15 12:6 21:21 38:6,9 39:17 43:1 51:10 56:5,16 59:12 61:13 65:8 76:21 83:6 94:23 95:10 109:12 115:2 119:9 127:6 128:17 156:15 160:17 187:19 189:1 190:21 <b>change</b> 9:24 23:18 36:22 38:24 39:15 91:8,10 112:4 130:12,18 134:2 140:17 146:2 156:3 169:4 <b>changed</b> 24:3 38:25 39:7 160:22	<b>changes</b> 50:7 52:14 53:13,15 58:11 130:14 <b>chaos</b> 19:2 <b>characters</b> 94:17 <b>charge</b> 159:12 177:21 <b>charged</b> 99:23 133:20 185:9 <b>chart</b> 39:6 63:21 89:13 <b>charter</b> 31:5 135:16 135:16,18 <b>charts</b> 51:3 89:2 130:7 <b>check</b> 10:15 66:5 67:15 77:9,11 84:16 <b>check-a-box-type</b> 66:18 <b>checked</b> 82:1,1 <b>checking</b> 80:13 116:23 117:6 <b>checklist</b> 57:15,21 59:4,18 65:24 66:4 81:19 82:9 <b>checks</b> 67:16 181:9 <b>CHELIBASHKI</b> 2:24 <b>chemical</b> 65:15 <b>chemicals</b> 65:16 <b>chief</b> 2:7,8,16,17 6:1 6:4,12,24 7:1,3,5,7 7:9,13 38:14,16 39:5 67:9 89:23 184:16 185:12 186:2 190:3 <b>children</b> 32:15 179:11 <b>choice</b> 33:5 <b>chose</b> 165:2 <b>Chris</b> 3:5 127:9 128:15,20,21 182:7 <b>churned</b> 158:2 <b>circle</b> 58:4 <b>clarification</b> 175:12 <b>clarify</b> 74:24 83:11 116:6 124:12 145:11 <b>clarifying</b> 89:10 <b>clarity</b> 63:22 <b>Clark</b> 31:12
---	---	--	--	--

<b>class</b> 33:2	147:7 159:24	<b>community</b> 136:11	165:12 170:19	70:25 71:14 130:9
<b>classroom</b> 172:3	164:23	136:14,17 137:22	<b>concerned</b> 19:6 66:7	147:6 168:4
<b>clear</b> 29:9 30:6 55:6	<b>comingle</b> 159:16	139:9 142:4,4	90:13 154:11 185:7	<b>contractors</b> 130:21
59:3 62:1,2 78:4,11	<b>comma</b> 91:15,15	143:12 146:21	<b>concerning</b> 98:3	153:2
90:7 107:1 114:24	<b>commendable</b> 34:23	179:2	<b>concerns</b> 15:12 21:2	<b>contractors'</b> 130:14
114:25 117:2	<b>comment</b> 10:13,18	<b>company</b> 158:20,21	57:3 171:25	<b>contracts</b> 22:9 41:18
120:23 121:4 125:3	10:19,21 34:25	167:6,7,9	<b>concluded</b> 191:6	41:21 70:18 93:7,8
154:16 157:4	35:13 58:4 78:24	<b>comparative</b> 162:13	<b>conclusion</b> 45:9	<b>contractual</b> 154:22
<b>clearly</b> 23:15 115:17	79:1 120:19 131:20	168:6 170:20	176:20	<b>contradictory</b> 115:12
129:23,25 144:9	137:24 152:15	176:17	<b>conduct</b> 4:17	<b>control</b> 2:11 45:19
<b>clerical</b> 59:25	154:14 166:12	<b>compare</b> 19:9 20:6	<b>conducting</b> 18:17	47:4,5,6,8 48:11
<b>Clerk</b> 2:14	174:9 190:4	22:15 162:16,16	<b>cone</b> 152:23	58:7 64:12 65:15
<b>close</b> 128:25	<b>comments</b> 32:8 35:15	163:18 173:24	<b>confirm</b> 36:3 84:17	82:22 85:15,16
<b>closed</b> 25:22 138:2,3	57:7 78:11 147:2	<b>compared</b> 141:14	91:25 93:6	103:15 122:2
<b>closer</b> 110:4 186:17	166:16 175:3,10	<b>comparing</b> 26:20	<b>confirmation</b> 10:18	186:10 187:16
<b>closures</b> 146:25	179:2 180:10	28:19 164:19 172:6	80:18 82:3	<b>control-related</b> 46:25
<b>clue</b> 111:17	<b>commingled</b> 110:17	<b>comparison</b> 32:19	<b>confirmed</b> 80:14	<b>controls</b> 45:7,12,14
<b>clues</b> 145:2	<b>commitment</b> 129:6,8	53:2	82:10	46:3,6,8,20,25
<b>CMAR</b> 166:19,21,22	129:13 149:13,24	<b>competitive</b> 41:20	<b>conflated</b> 70:16	47:22 48:10,14,25
174:9,14	149:25 153:25	42:10 50:3	<b>conform</b> 56:4	49:6 61:3,6,10
<b>Coker</b> 2:21 7:17,18	154:2	<b>compiled</b> 17:13	<b>confused</b> 55:11,12	64:23 65:21 72:14
7:18 51:4,8,13	<b>commitments</b> 130:6	<b>complain</b> 145:4	72:12 132:14	98:6,11 101:11
56:25 57:8 97:6,12	148:12,25 149:6,10	<b>complaints</b> 171:24	<b>confusing</b> 118:2,3	106:24 108:8
97:14,14,17 98:15	149:11	<b>complete</b> 19:1 50:5	<b>conjunction</b> 35:10	118:12 185:10
98:19 100:1,5,12	<b>committed</b> 150:3	51:1 129:1 138:20	77:21	186:12,13 187:15
100:16,18 101:14	151:1,1	189:14 192:8	<b>consciously</b> 165:11	<b>conversation</b> 31:23
101:24 102:3,17	<b>committee</b> 1:4 2:1	<b>completed</b> 99:16	<b>consider</b> 45:22	112:3 136:8 146:20
104:4 106:3 107:4	4:9,19 7:22 8:4 9:4	117:15 131:19	<b>considerable</b> 163:2	<b>conversations</b> 165:13
107:6,9,12 108:9	10:8 11:10,25 12:8	164:18,20	<b>considering</b> 130:23	<b>convinced</b> 112:8
108:23 109:9 110:7	15:9 37:7,19 40:9	<b>completely</b> 79:4	<b>consisted</b> 80:24	<b>cooperation</b> 94:24
110:14 115:21	49:9 53:14 57:11	151:25	<b>consistency</b> 51:6	<b>coordinate</b> 150:21
119:16,21 121:23	60:21 64:13,15	<b>completion</b> 40:22	<b>consistent</b> 50:5 63:11	<b>copied</b> 37:8
122:12,23	70:24 84:24 92:13	55:22 138:12	<b>consistently</b> 47:8	<b>copies</b> 100:25
<b>Coker's</b> 59:19 60:10	93:20 94:10 95:14	173:25 174:1	<b>consists</b> 87:2	<b>copy</b> 54:22 104:20
73:12	96:5 117:21 120:25	<b>compliance</b> 45:16,20	<b>constantly</b> 59:23	<b>correct</b> 13:1,5 15:7
<b>cold</b> 144:13	123:12,22 126:17	46:1,2 47:9 51:15	<b>constructed</b> 175:1	17:11 28:17 43:18
<b>collaboration</b> 77:4	127:12 128:2,4,19	73:25 75:3 77:9,11	<b>construction</b> 53:3,6	43:18 90:1 100:16
78:3,5 80:15	138:16 147:10	77:18 101:2 113:9	122:17 153:3 155:3	116:11 125:11,16
<b>collaboratively</b> 77:24	161:13 165:1	113:20 131:1,12,16	156:23 157:8	125:22 143:15
<b>column</b> 111:8 112:4	174:12 175:13	148:21 150:11	166:22,23 167:5,7	150:18 153:23,23
114:13	184:8 185:8 186:22	153:2 154:4,9	167:9 174:19	<b>corrected</b> 112:17
<b>come</b> 16:20 17:18	187:8 190:15,17	163:8 171:16 172:2	<b>consultant</b> 9:6	114:19,22 150:19
33:24 55:16 74:16	<b>committee's</b> 23:14	172:22 182:12,14	<b>consulting</b> 3:5,5	<b>cost</b> 62:18 108:18
81:13 134:13	39:22	<b>compliant</b> 172:17	185:23	137:19,20 157:23
136:13 143:23	<b>commodities</b> 23:25	<b>complicated</b> 176:19	<b>contemplated</b> 22:9	159:13 180:24
144:12 158:7	107:23	<b>complying</b> 103:14	<b>context</b> 113:20 182:9	181:4,7,21 183:18
164:22 167:10	<b>common</b> 88:19	<b>component</b> 185:21	<b>continue</b> 144:2,3,4	183:25 190:19
180:19 189:7,8	103:21,21	<b>Comprehensive</b> 12:5	<b>continuing</b> 30:13	<b>costs</b> 156:23 157:9,17
<b>comes</b> 8:7 97:6 113:6	<b>communicated</b> 15:8	<b>computer</b> 65:23	130:3 142:5 143:25	158:15 159:3,6,10
168:2 169:21	<b>communications</b>	<b>conceivably</b> 68:20,23	<b>continuously</b> 145:23	160:1 184:16
<b>coming</b> 27:13 29:15	15:8	<b>concern</b> 22:14 23:14	<b>contract</b> 33:19 41:16	190:18
32:2 53:13 55:20	<b>communities</b> 136:22	59:15 74:7 124:10	70:3,4,6,12,19,21	<b>Counsel</b> 51:16

<b>count</b> 30:21 31:4	95:17,20 117:4	184:18,21,24 185:7	131:14 148:5,7	<b>digest</b> 186:15
<b>country</b> 34:11	120:17,18,20	189:7 190:3,10	150:14	<b>diligent</b> 59:19
<b>County</b> 1:2 19:19	126:12 127:14,18	<b>deal</b> 57:1	<b>departments</b> 80:24	<b>dimed</b> 181:3
23:20 30:25 31:13	139:5,15 140:11,14	<b>dealing</b> 52:1	87:10 96:2 107:13	<b>direct</b> 75:2 108:14
69:4 97:21 151:8	141:3 146:6 176:22	<b>Deborah</b> 2:17 6:12	<b>Depot</b> 104:11	<b>directed</b> 82:20
151:15 192:3,11	178:16 180:8	<b>decades</b> 29:14	<b>Deputy</b> 2:16 7:15 8:8	<b>direction</b> 152:4 160:3
<b>couple</b> 29:14 73:1	186:25	<b>December</b> 12:10,15	89:7	173:11 182:6
76:11 98:25 139:17	<b>daily</b> 24:18 105:11	15:13 67:12 68:2	<b>describe</b> 46:1,11	<b>director</b> 2:9,9,10,18
147:3 170:23	<b>dais</b> 183:6	<b>decide</b> 178:21 187:4	<b>described</b> 86:21	2:19,20,20,21,22
<b>course</b> 10:19 40:7	<b>Dale</b> 2:23 6:17	187:7	<b>describing</b> 139:18	6:2,3,6,7,11,20,21
115:6 135:1 136:3	<b>data</b> 30:2 65:14	<b>decided</b> 169:17	<b>description</b> 171:10	7:11,18 8:9,10 74:4
136:15 138:19	<b>date</b> 15:22 18:1,3	<b>decision</b> 165:4,11	171:10	74:10 89:6 104:20
139:15 190:9	40:22 55:22 59:14	<b>declining</b> 30:22	<b>deserve</b> 143:13	106:16 112:24
<b>Court</b> 1:22 3:6 192:4	59:21 60:2,2 97:1	136:9	<b>design</b> 134:19 135:11	113:23 114:2
192:14	124:17 163:17	<b>deep</b> 41:19,21	<b>designee</b> 6:6 8:13	132:18 133:13
<b>covered</b> 41:6 74:25	173:25 176:8,9,9	<b>Deerfield</b> 138:17,21	<b>despite</b> 153:25	134:5 151:10
<b>COVID</b> 25:22	176:11	<b>Deerfield's</b> 138:19	<b>destructive</b> 169:20	<b>disagree</b> 145:25
<b>CPAs</b> 3:4	<b>dated</b> 17:9,25 111:21	<b>default</b> 191:4,5	<b>detail</b> 42:14,15 79:4	<b>disappear</b> 174:11
<b>CPCM</b> 138:6	128:19 192:10	<b>defer</b> 131:19	79:12 84:24 172:7	<b>disappeared</b> 180:1
<b>cracks</b> 65:20	<b>dates</b> 56:10,22,23	<b>deficiencies</b> 170:3	184:9	<b>discern</b> 176:23
<b>crap</b> 160:18	57:4 66:9 71:5	172:9 175:17	<b>detailed</b> 46:16 65:7	<b>disciplinary</b> 103:25
<b>crazy</b> 24:12 146:5	170:12 174:1	<b>deficiency</b> 162:14	85:1	<b>discount</b> 25:7
<b>create</b> 30:13	176:19 177:14	163:24 167:17,19	<b>details</b> 98:1	<b>discrepancy</b> 54:9
<b>created</b> 52:25	178:6,7	168:7,10,15 170:3	<b>determine</b> 46:15 49:5	<b>discretionary</b> 25:22
<b>creation</b> 50:3	<b>Dave</b> 6:3	172:8,8 173:5	132:4 171:20	<b>discuss</b> 21:15 27:23
<b>credit</b> 102:6 105:4	<b>Dave's</b> 165:18	<b>defined</b> 135:18	<b>determined</b> 176:4	28:4 72:24 126:25
<b>CRI</b> 3:3,3 36:9 39:24	<b>DAVID</b> 2:9	<b>defining</b> 108:20	183:6	152:24 157:15
40:3 79:24 184:11	<b>day</b> 16:4 17:6 32:24	135:7	<b>determining</b> 169:18	181:23 185:20
<b>critically</b> 136:7	34:7 105:19,21,22	<b>definitely</b> 20:12,24	<b>developed</b> 22:10	186:15 187:10
<b>criticism</b> 17:20	107:20 108:3,5	32:16 104:16	62:14 119:8 134:6	<b>discussed</b> 129:4
<b>cross-functional</b>	136:13 192:10	<b>Definitions</b> 122:15	135:18 168:7	147:19 161:11
86:13 88:4	<b>day's</b> 73:15	<b>delay</b> 58:21 165:14	<b>developing</b> 135:2	184:6
<b>cry</b> 155:9	<b>days</b> 104:19 138:12	<b>delayed</b> 117:2 170:13	137:8	<b>discussing</b> 54:6
<b>curious</b> 63:2 160:21	144:20	170:13,14	<b>development</b> 51:14	146:25 148:11
<b>current</b> 23:1 41:3	<b>DCD</b> 23:24 24:3,5	<b>deliberate</b> 46:14	118:21 120:13	<b>discussion</b> 11:5,21
50:5 62:14 69:4	<b>DCDs</b> 26:23	<b>deliver</b> 16:14	134:23 151:9	37:14 72:23 92:10
90:21 93:8 111:25	<b>De</b> 2:3 5:5 12:19 15:3	<b>deliverable</b> 131:18	169:24	94:7 119:23,24
112:5 115:22 116:1	26:7 34:19,20	<b>deliverables</b> 131:5,10	<b>dialogue</b> 134:21	121:12 123:5
128:9	37:14 38:9,11,16	150:13	<b>dictate</b> 169:15	126:14 156:13
<b>currently</b> 26:13	38:19,23 39:1,3,9	<b>delivered</b> 56:19	<b>dictates</b> 125:8	161:11 163:3
70:22 71:10	39:12 45:1,2,5 46:5	137:4	<b>dictating</b> 122:5	182:13 188:13
<b>customer</b> 141:13	46:13 47:10,21	<b>delivery</b> 8:3 16:8	<b>difference</b> 55:6 57:25	<b>discussions</b> 131:13
<b>cut</b> 133:12	48:12 49:1,20 58:4	174:21	58:14,18 129:8	<b>disparity</b> 148:10
<b>cutting</b> 142:21 181:8	93:13 94:5,6 160:5	<b>demographic</b> 29:17	173:6	<b>disproportionately</b>
<b>Czubkowski</b> 2:17	160:9,12 161:8,9	<b>demographics</b> 25:1	<b>differences</b> 55:10	21:6
6:12,12 127:10	162:11,12 163:1,2	<b>demolished</b> 169:7	<b>different</b> 39:4 61:1,1	<b>dispute</b> 167:20
132:6,22 152:15,16	163:20 164:14	<b>department</b> 77:4,15	63:3,9 71:2 92:22	<b>distinction</b> 100:21
<hr/>	165:8 168:5 169:25	77:21,23 80:3,7,8	137:5 140:23	<b>distinctly</b> 18:5
<b>D</b>	170:1,12 171:1,9	80:16,25 81:2,8,13	141:16,23 144:7	<b>district</b> 2:15 5:25
<b>Dade</b> 19:11	172:25 173:2,11,13	83:8,12 84:15	184:15,17	17:2 18:19 19:15
<b>Dahl</b> 2:2 5:3,4 43:22	175:5,13,23 176:5	85:13 86:23 87:12	<b>difficult</b> 15:22	20:12 21:4 22:1
44:4,7,12,22 92:8	178:22,25 184:4,6	88:7,16 107:14	<b>dig</b> 72:11,23 149:18	32:21 33:3 34:1,11

41:24 55:12 56:24 60:25 99:7,20 133:17,18,18 134:22 136:19 137:10 140:7,20 143:15 144:5 145:16 151:16 156:4 163:19 167:1 169:17 171:16,21 172:2 190:12,20 <b>District's</b> 6:1 154:23 171:14 184:14,23 <b>districts</b> 19:5,13,18 <b>disturbed</b> 156:4 <b>dive</b> 41:19,21 <b>diversity</b> 51:14 150:10 <b>document</b> 37:1 45:9 54:11,12,21 71:1 86:22 87:3,7,13 93:6 110:23 111:1 115:14 134:7,24 <b>documentation</b> 101:1 101:10 <b>documented</b> 84:7 <b>documents</b> 7:21 8:2 12:7 16:9,18 31:18 44:25 63:16,19 111:17 168:4 170:23 173:17 176:4 186:17 <b>DOE</b> 19:23 <b>doing</b> 17:22 31:7 53:6 55:19 60:5 69:16,19 71:6 74:20 77:20 85:2 85:21 90:25 96:2 110:19 117:2 124:23 137:9 145:24 146:24 148:17 155:2 158:25 166:9 <b>dollar</b> 73:15 156:21 <b>dollars</b> 25:16 73:16 150:3 155:10 173:8 176:14 177:11 180:25 <b>door</b> 4:18 161:24,25 <b>Dorsett</b> 2:18 6:19,19 8:10 <b>doubling</b> 161:18 <b>downsizing</b> 34:1	<b>Dr</b> 2:4,16,17 4:3,14 5:11,12 6:4,4 7:25 8:13,16,25 9:8 10:5 10:7,9,11,16,23 11:4,7,11,13,19,23 12:1,3,13 13:2,6,14 13:18,22,25 14:3 14:11,17,20,23,25 15:14,19 16:24 17:24 18:20,24 19:7,10 20:3 21:9 21:17,22 25:10,24 26:3 27:5,7,10,15 27:24 28:1,4,18,23 29:2,7,10,20 30:11 32:6 33:11 34:5,15 35:14,17,22 36:1,6 36:19,24 37:5,12 37:16,20,22 38:4,8 38:10,15,18 39:6 39:13,18 40:2,11 41:1,10 42:21 43:2 43:21 44:9,17 45:1 49:23 51:22,25 52:19,23 53:4,20 54:11,15,23 55:9 55:15 56:6,10,14 58:3,17,20 59:1,10 59:13 60:15 61:5 61:15 62:5 63:3,6 63:19,21 64:10,21 64:25 66:15,20,22 66:25 67:3,6,8,8,13 67:22 68:1,3,4,8,11 69:5,11 70:3,5,7,11 70:17,23 71:8,11 71:20,23 72:9,17 73:7,20 74:24 75:6 75:11,13,18,24 76:8,24 77:2,7 78:2 78:7,14,16,22 79:13,20,25 80:4 80:12 81:12,15 82:24 83:2,15,19 83:25 85:15,19,24 86:17 87:1,5,8,16 88:6,10 89:1,8,10 89:12,16,20,24,25 90:3,6,14,20 91:1,5 91:8,12,14,18,23 92:7,9,12,14,16 93:1,3,10,16 94:4,6	94:9,11,13,25 95:2 95:14,18,21 96:8 96:11,14 97:7,10 97:19 105:6,13 108:21,25 109:5,10 109:16 110:1,3,5 110:16,23 111:3,10 111:13,18 112:7,10 112:13,18,22 113:17 114:8,17,23 115:6,16 116:12,19 117:5,24 118:4,7 118:19,25 119:10 120:7,15,18 121:11 121:19 122:4,8,22 123:2,8,11,13,15 123:23 124:4,11 125:10,12,17,25 126:6,9,11,13,16 126:18,20 127:4,13 127:16,19,23,25 128:6 132:7,22 133:2,6,8,21,24 137:2,13 138:1,7,9 138:21,24 139:2,14 140:10,13,25 141:17 143:10 144:21 145:11 146:9,12,16,23 147:5 152:8,13 153:21,24 155:22 156:7,16,18 157:1 157:6,20,23 158:11 158:24 159:7,10,16 159:19,22 160:4,11 160:13,18,24 161:4 161:6,9,14,16,23 162:5,7,10,18,23 163:1 165:6 166:15 166:18 168:1 169:5 169:11 170:11,25 171:13 172:21 173:10,24 174:21 174:25 175:6,20 176:3 177:3,24 178:20 179:1 180:4 180:9,16 181:1,19 182:3,17 183:10,19 183:24 186:4,23 187:12,21 188:14 188:23 189:2,4,9 189:16,19 190:23	191:2,5 <b>draft</b> 76:16 <b>draw</b> 43:8 <b>drawing</b> 26:3 <b>driving</b> 152:4 <b>drunken</b> 25:25 <b>due</b> 16:7 71:5 <b>duties</b> 39:9 111:9 <b>Dwight</b> 149:23 <hr/> <b>E</b> <hr/> <b>earlier</b> 83:7 129:20 136:8 179:5 <b>early</b> 32:4 <b>easier</b> 56:12 68:16 120:10 <b>easily</b> 21:14 170:22 <b>eastern</b> 25:2 <b>easy</b> 50:5 121:6 157:7,9,10 <b>echo</b> 178:2 <b>Economic</b> 51:14 151:9 <b>economical</b> 168:20 <b>EDDC</b> 51:14 74:4 75:1,3,19 131:12 131:13,16 147:22 148:4,7,21,24 150:10,13,14,16,21 150:23 153:13,17 154:7,8 <b>EDDC's</b> 153:1 <b>EDDY</b> 3:4 <b>education</b> 33:2 <b>effective</b> 19:14 99:9 152:3 <b>effectively</b> 129:13 <b>efficient</b> 19:14 <b>effort</b> 76:5 156:5 <b>efforts</b> 129:16 <b>eight</b> 109:2,6 123:24 124:2,13 <b>either</b> 68:1 129:1 131:19 183:20 189:6 <b>electronically</b> 44:10 <b>element</b> 166:1 <b>Elementary</b> 32:11,14 138:24 <b>Elena</b> 2:12 7:6 <b>Ely</b> 165:15 <b>em</b> 150:6	<b>email</b> 62:22 93:21,24 104:19 106:19 184:18 <b>emailed</b> 93:19 <b>emails</b> 155:6 <b>embedded</b> 119:12 <b>emergencies</b> 104:9 <b>employee</b> 63:1 97:21 <b>employees</b> 124:2,13 125:2,4,21,22 <b>empty</b> 30:15 128:3 <b>encouraging</b> 47:24 <b>ended</b> 69:16 166:20 <b>enforce</b> 50:19 <b>enforcement</b> 154:22 <b>engagement</b> 175:8 <b>enhancing</b> 87:12 <b>enrollment</b> 30:22 32:18 136:9 <b>ensure</b> 51:6 59:14 114:5 144:8 <b>ensuring</b> 101:10 <b>entire</b> 78:6 114:18 149:20 <b>entirety</b> 71:1 <b>entity</b> 20:8,9 <b>environment</b> 190:19 <b>equipment</b> 79:2 84:5 84:6 <b>equivalent</b> 84:5 <b>Erhard</b> 2:12 7:2,2 <b>errors</b> 103:10 <b>Erum</b> 2:17 6:8 23:25 <b>Erum's</b> 39:7 <b>escalated</b> 103:11 <b>escalation</b> 103:12 <b>especially</b> 21:4 114:12 185:13 <b>essence</b> 163:25 170:19 <b>essentially</b> 82:16 122:10 129:14 154:12 157:21 183:16 <b>Estate</b> 149:22 <b>estimated</b> 40:22 55:22 <b>et</b> 99:24 102:7 <b>event</b> 25:9 151:18 <b>eventually</b> 103:12 <b>everybody</b> 4:4 17:1,2 32:20,21 60:8,12
---	--	--	--	---

60:25 69:2 143:17 154:13 178:12 189:24 <b>everybody's</b> 29:18 139:3 <b>everyone's</b> 128:11 154:11 <b>evidence</b> 48:6 <b>exact</b> 23:4 <b>exactly</b> 16:1 36:3 39:11 49:16 61:24 61:25 109:21 152:16 153:14 163:4 176:24 <b>example</b> 20:10 29:15 32:11 40:21 46:9 63:25 83:14 85:14 105:16 107:14,25 114:19 121:24 153:15 164:11 171:6 185:22 <b>examples</b> 64:3 <b>exception</b> 48:8 84:3 87:25 138:4 <b>exceptions</b> 65:13 78:25 98:3 <b>excited</b> 139:19 <b>excused</b> 5:20 <b>executed</b> 41:16 130:12 162:15 168:9 175:9 <b>execution</b> 96:17 <b>executive</b> 2:13,18,19 2:20 6:10,19 8:9 50:13 89:5 <b>exemption</b> 103:19 <b>exercise</b> 155:16 <b>exhibits</b> 63:21 <b>exist</b> 88:22 171:18 <b>existing</b> 70:12 186:3 <b>expand</b> 35:4 74:9 80:17 97:4,15 <b>expanded</b> 74:2 <b>expanding</b> 74:11,18 <b>expect</b> 4:16 18:2 49:15 134:25 <b>expectation</b> 53:14 169:14 <b>expectations</b> 142:4 <b>expected</b> 14:6,8 53:9 180:25 <b>expedite</b> 73:18	<b>expeditiously</b> 56:22 74:14 <b>expenditures</b> 102:8 117:11 <b>expenses</b> 33:14 185:23 <b>experience</b> 32:9 74:16 <b>expert</b> 153:9 <b>expiration</b> 124:17 <b>explain</b> 15:1 26:23,24 35:7 79:11,21 <b>explained</b> 35:8 42:22 65:9 104:21 140:24 <b>explaining</b> 26:16 <b>explanation</b> 12:18,20 12:21 18:6 23:20 25:25 26:10,19,22 28:23 55:19 110:13 118:8 131:22,22 <b>explanations</b> 37:2 <b>exploding</b> 24:11 <b>express</b> 49:7 124:9 <b>expressed</b> 22:13 23:15 45:8,9 <b>extent</b> 138:18 <b>external</b> 47:13,18 48:20 100:24 103:15 108:20 113:5 115:24 116:4 146:9,10,11,13 <b>externally</b> 114:10 146:1 <b>extra</b> 44:25	<b>familiar</b> 44:6 81:9 100:19 120:11 137:10 <b>families</b> 24:23 30:14 32:11 <b>family</b> 29:22 <b>fantastic</b> 151:10 184:21 <b>far</b> 19:6 96:20 141:18 153:10 188:19 190:18 <b>fashion</b> 153:6 <b>faster</b> 55:24 <b>favor</b> 10:7 11:4,8,23 37:16,18 92:12 94:9 123:11 126:16 161:12 163:10 164:2 165:15 170:14 <b>favorably</b> 34:3 <b>favorite</b> 26:7 <b>February</b> 27:18,20 92:23 93:2 119:15 130:11 131:8 146:25 187:18 188:9,11,20 189:3 189:17 <b>feedback</b> 144:9 186:24 <b>feel</b> 64:18 136:24 143:4,9 178:3 <b>feels</b> 136:6,11,17 146:21 <b>fell</b> 75:7 <b>female-owned</b> 152:6 <b>Fertig</b> 2:3 5:6 10:3 11:2,3,17,19 15:15 15:20 16:3,6,13,23 17:9,15,16 21:9,10 21:18 23:16 24:16 24:20,24 27:21,25 28:2 29:5,11 30:4 30:23 31:10 35:20 35:23 36:17,20 37:10,13 40:18 44:15,18 49:23,24 50:12,15 51:24 53:16 55:18 56:8 56:12,20 57:5,12 57:18,24 58:9,18 58:21 59:6 60:3,19 61:11 62:5,8 73:2,8	74:23 76:3 82:25 90:12,16,23 91:3,6 91:10,13,15,21 92:5,20 93:2,5,12 93:21 94:1 109:19 110:2,4,7,18,25 111:6,12,16,24 112:9,12,15,20 114:12,18 115:9,15 116:9,13,18 117:13 118:2,6,16 119:3 119:19 120:4,8 121:5 123:6,10 124:3,8 126:4,10 131:21 132:20 133:22 135:7,23 136:1 137:7,15,24 138:8,10,17,22 139:1 142:1 144:16 144:23 146:2,7,14 146:18 155:20,23 158:6,13,21 160:20 161:2,5,9,22 162:1 162:6,8 164:5 165:9 167:24 169:9 172:14 173:14,22 174:2,8,9,23 175:14,15 176:25 179:2,21,25 182:9 182:19 183:13 184:5 185:2 187:23 188:15,25 189:5 190:25 <b>fieldwork</b> 177:24 <b>figure</b> 16:18 112:19 180:20 <b>figured</b> 152:2 <b>file</b> 21:13 <b>files</b> 175:9 <b>fill</b> 97:25 99:10 101:21 <b>filtered</b> 149:4,15 <b>final</b> 32:8 <b>finance</b> 2:17 6:9 9:6 38:22 39:8 87:14 87:23,25 88:11,13 88:20 89:7,15,17 89:19 <b>Finances</b> 7:16 88:9 <b>financial</b> 2:22 6:6 12:5,23 13:12 26:8 34:20 35:2,11	38:12,14,16 39:5 <b>financials</b> 14:15 18:8 18:13 26:14 <b>find</b> 14:12 21:14 46:14 60:22 78:22 98:12 102:24 137:17 139:7 143:5 162:2 178:10 179:6 187:19 <b>finding</b> 46:24 48:15 53:12 75:25 80:22 106:8 112:11 148:14 155:21 169:14 <b>findings</b> 40:15,16,20 41:22 42:3 48:6 49:19 67:21 68:24 74:15 78:8 93:11 96:4 99:2 112:22 128:24 148:1 150:19 187:16 <b>fine</b> 16:2 38:5 81:2,4 128:8 165:8,8 177:11 189:5,9 <b>finished</b> 139:20,20 165:24 <b>fire</b> 140:12 <b>firm</b> 148:18,19 <b>firms</b> 148:8 <b>first</b> 4:10,21 7:25 9:2 33:2 40:2 51:1 52:25 56:17 59:9 60:6 61:7 72:22 76:13 78:12 96:11 102:18 106:6 110:11 112:18 116:23 132:6 136:15 147:5 151:11 164:20 166:2,18 168:21 171:7 173:20,23 174:2 <b>fiscal</b> 66:12 190:5 <b>fiscally</b> 178:4 <b>fist</b> 75:8 <b>fits</b> 69:3 <b>five</b> 21:20 29:7 56:24 125:20 136:2,5 180:11 <b>five-year</b> 26:20 28:20 167:17 <b>fix</b> 67:14 82:8 142:24
--	--	---	---	--

179:6 <b>fixated</b> 148:19 <b>fixed</b> 116:16 139:25 140:2 <b>fixing</b> 82:11 <b>FL</b> 1:24 <b>flags</b> 4:11 <b>Fleming</b> 89:24 90:4 <b>flipped</b> 152:9 <b>floor</b> 166:7 <b>Florida</b> 1:12 13:7 19:23,24 22:25 192:2,5,11 <b>Florida's</b> 19:22 <b>flow</b> 63:21 <b>flowchart</b> 61:22 <b>flowing</b> 61:24 <b>fluff</b> 147:13 <b>focus</b> 34:24 41:13,25 135:4 153:1 176:5 <b>focused</b> 41:19 134:8 135:2 175:24 185:12 186:10 <b>follow</b> 16:10 50:21 57:14 58:2,22 59:19 66:16 73:20 101:3 102:15 105:3 130:7 <b>follow-up</b> 9:11,12 12:16 67:23 73:21 128:24 130:9 161:19 175:21 <b>followed</b> 59:20 <b>following</b> 4:1 58:13 58:15 101:11 105:22 <b>Food</b> 122:17 <b>foot</b> 66:13 <b>foregoing</b> 192:7 <b>forensic</b> 138:15 <b>forever</b> 132:16 <b>forget</b> 72:13 103:18 109:5 133:4 <b>forgot</b> 4:4 66:4 103:18,20 <b>form</b> 52:25 65:23 77:25 101:21 <b>formal</b> 15:10 41:16 <b>forming</b> 72:11 <b>forms</b> 97:25 <b>Fort</b> 1:12,24 24:16 24:21 29:16 31:20	192:10 <b>forth</b> 32:2 87:21 100:20 182:6 185:11 <b>forward</b> 12:10 25:8 55:21 100:15 129:21 142:3 143:5 144:1,6 145:1 178:14 <b>foul-ups</b> 177:16 <b>found</b> 124:15 129:18 131:9 148:24 155:25 158:8 <b>four</b> 105:25 124:15 124:16,18 128:25 187:5 <b>fourth</b> 109:22 153:20 <b>frame</b> 175:25 <b>free</b> 43:17 183:10,10 <b>freeze</b> 33:25 <b>Friday</b> 16:9 <b>friendly</b> 115:3 <b>front</b> 7:22 51:3 122:14 142:11 147:20 166:6 178:11 182:8 <b>frustrating</b> 65:8 <b>FTE</b> 30:8 <b>FTF</b> 72:12 132:12 134:25 <b>fulfill</b> 154:1 <b>full</b> 44:21 67:11 <b>full-time</b> 125:17,23 133:13 <b>fully</b> 67:22 <b>fun</b> 20:4 147:1 <b>function</b> 41:12 44:19 45:15 48:21 110:22 115:23 125:15 187:10,11 <b>fund</b> 7:24 12:15,23 18:19 20:10 21:25 22:1,5,14 23:14 25:17,20,23 26:10 28:16 34:3,7 36:25 101:5 102:4 <b>funded</b> 23:7,9 30:6,7 113:3 <b>funding</b> 22:25 <b>funds</b> 2:11 62:24 63:4 94:18 95:6,19 95:24 100:24 102:9	103:15 108:20,24 109:23 110:10,14 113:1,4,13,22 114:11 115:18,20 115:24,24,25 116:4 116:6,25,25 117:7 117:11,18 148:20 169:4 185:10 <b>further</b> 37:14 92:9 94:7 121:11 126:14 130:22 131:20 163:15 <b>future</b> 16:11 44:20 54:20 74:2 97:2 146:22 179:18 190:18 <hr/> <b>G</b> <hr/> <b>Gabriel</b> 2:10 6:25 <b>gained</b> 163:15 <b>game</b> 32:25 <b>gaps</b> 153:17 <b>Garth</b> 134:6 137:7 142:8 155:15,17 <b>gas</b> 104:7 <b>gatekeeper</b> 82:21 <b>gather</b> 93:23 <b>general</b> 10:21 26:10 43:3 46:19,21,23 51:16 98:24 102:4 102:9 122:16 156:25 159:15 <b>generally</b> 163:12,16 <b>generate</b> 33:6 72:20 188:20 <b>generated</b> 188:12 <b>gentleman</b> 6:15 <b>genuinely</b> 89:12 <b>Gerri</b> 6:5 <b>GERRILYN</b> 2:22 <b>getting</b> 17:6 18:3 54:24 63:9 68:21 68:22,22 69:9 85:24 90:13 92:24 100:25 110:16 115:17 124:22 137:13 139:23 140:8,8,11,12,14 140:16,21 141:1 144:9 147:7 150:16 155:11 164:14 171:11 180:12,22	182:3 187:3 <b>gist</b> 85:6 <b>give</b> 31:17,18 49:10 65:6 128:13 132:3 133:16,16 147:16 151:20 173:8 186:24 <b>given</b> 21:6 33:2,4 51:16 53:8 74:8 99:3 105:4 121:22 141:8 164:2 170:9 170:10 171:2,3 176:10 <b>gives</b> 120:24 <b>giving</b> 26:18 <b>glad</b> 23:16 30:24 73:11,14 175:15 <b>glasses</b> 54:4 <b>go</b> 4:16 12:7 14:6 22:21 25:9,12 31:15,23 33:5 36:9 39:25 40:12,13 41:8 42:16,18 50:1 50:8,22,25 51:20 53:9,10 57:18 68:13 74:19 75:21 75:22 82:16 84:19 86:2 96:4,12 99:21 100:7,14,17 101:20 102:7 103:1 104:22 105:2,25 109:3,3 110:5 111:12 112:10 119:3 120:16 121:7,8 124:3 128:20 132:5 136:14 138:13 139:3,5 144:4 149:17 160:7 162:6 162:7 164:4,6 166:21 173:1 177:13 180:24 185:4,13 187:12 <b>goes</b> 52:4 57:9 60:4 78:1 83:9 86:18 179:4 <b>going</b> 4:16 8:1 9:23 13:19 17:3 20:11 27:1,7,11 30:14 31:10,24 32:22 33:14 35:12,17 36:8,20 40:18,23 42:24 50:25 51:2	52:12 53:16 57:22 57:24 60:22 61:8 64:4 65:6 73:9 75:14 76:1 81:21 83:2 84:20 85:3 87:9 90:9,16 92:23 94:22 95:4 101:9 101:21,22 106:1,4 106:17,19,22 107:24 108:17 109:14 112:14 117:14 119:3,15,19 121:14 122:1,9 124:9 129:24 131:25 135:14 136:13,13,17 137:6 137:14 139:7,10,12 139:16,21 140:1,19 140:23 141:12,15 141:22,23 143:5,5 143:20,21,23 144:10,13,14 145:8 145:8,9 146:3,4,21 146:23 147:13 148:11 151:24 152:17 154:2 155:20 156:3 158:9 160:24 162:15,16 165:21,21 168:11 168:12 169:14 170:2,21 172:23 173:4 175:15 176:1 177:21 178:2,8 179:5,7,7 180:23 181:4,7,21 182:4 183:18,24 184:25 185:14 186:25 187:24 188:10 <b>good</b> 4:3,24 7:18 8:21 10:1,23 11:7 27:21 28:11 41:9,9,10 61:7,21,22 71:18 71:25 72:5,21 74:15 76:11,22 97:17 106:24 109:17 124:6,7 133:4 142:17 151:19 156:1 162:1 164:9 173:9,11 175:12,21 177:22 182:10 <b>Gorokhovsky</b> 6:7
--	---	---	--	---



<b>Gouldbourne</b> 2:11 7:12,12	186:19	171:24	186:18	<b>important</b> 17:22 120:9 136:7 143:8 176:19 179:8 184:7
<b>govern</b> 93:14	<b>H</b>	<b>hearing</b> 55:19 74:21 74:21 110:1 114:15	<b>hoping</b> 134:24	<b>impropriety</b> 164:1
<b>governed</b> 121:3	<b>half</b> 128:1 187:6,11	161:16 179:2	<b>hour</b> 42:24 65:3 125:21,22 187:5,6	<b>improve</b> 145:15,23 145:24
<b>government</b> 88:20	<b>halls</b> 146:25	183:17	<b>hours</b> 125:21 187:11	<b>improved</b> 98:25 155:13
<b>governmental</b> 66:1	<b>hammers</b> 158:4	<b>heat</b> 142:15,16 144:12	<b>housed</b> 75:1 116:4	<b>improvement</b> 186:13
<b>governor's</b> 23:1 28:14	<b>hand</b> 82:25 96:12 103:19 138:19 142:14	<b>heater</b> 144:14	<b>houses</b> 24:12	<b>improvements</b> 45:23 53:11 99:2
<b>grand</b> 183:25 184:1	<b>handful</b> 148:6	<b>Heery</b> 147:14	<b>hovered</b> 18:17	<b>in-person</b> 187:20,22 188:4 189:1,2,12
<b>grandchildren</b> 179:12	<b>handled</b> 102:11	<b>held</b> 153:25	<b>HR</b> 9:21 106:17 186:12,18	<b>inadequate</b> 48:11
<b>Granger</b> 107:24,25	<b>handout</b> 26:9,11 55:11 154:10	<b>Hello</b> 9:3 78:13	<b>huge</b> 32:18 58:18 137:18 144:17	<b>inception</b> 77:25
<b>granted</b> 144:19	<b>hands</b> 124:5 158:3	<b>help</b> 24:1 83:11 128:7 135:15 136:23 137:11 166:3 175:19 186:11	<b>human</b> 65:21 67:18	<b>include</b> 53:18 84:4 137:22 150:16 167:21 173:3
<b>graph</b> 21:24	<b>hang</b> 111:4,4 162:18	<b>helpful</b> 30:20 46:17 46:18 52:14 84:22	<b>hundred</b> 180:24	<b>included</b> 8:4 39:21 40:9 65:16 130:15 132:8 167:25
<b>great</b> 19:20 20:15 26:22 57:1 60:11 74:17 106:3 107:14 113:4 140:7,20,25 156:2 158:11,19 165:12 177:1 184:24 186:4	<b>happen</b> 73:6,19 80:25 116:8 137:6 139:16 155:12	<b>helping</b> 130:4	<b>hundreds</b> 173:7	<b>includes</b> 70:20 83:22 154:4
<b>greatly</b> 44:3	<b>happened</b> 17:20 43:24 137:18 147:10 155:18 165:17,19 169:16 176:24,24 182:21	<b>Hey</b> 162:19	<b>hurt</b> 35:3	<b>including</b> 184:15
<b>green</b> 68:11,12	<b>happening</b> 24:19,20 29:24 62:3,20 64:2 69:14 75:20 114:10 153:14 156:3	<b>Hi</b> 9:3 79:23	<b>HVAC</b> 134:17 140:9	<b>incomplete</b> 50:18 56:1,3 79:7
<b>grew</b> 31:7	<b>happens</b> 83:24 97:23 102:16 114:10 136:18 169:6	<b>hiding</b> 133:3	<b>I</b>	<b>incorporate</b> 122:13
<b>group</b> 9:1 46:14 134:15 154:10	<b>happy</b> 4:5 9:4 57:10 114:5 128:20 137:11 138:15 143:19 144:10 188:6	<b>high</b> 42:2,19 138:22 138:25	<b>I301</b> 117:9	<b>incorporation</b> 130:13
<b>groups</b> 137:11	<b>hard</b> 17:21 19:16,25 33:25 50:16 77:16 109:13 157:17 159:10 185:17	<b>high-rise</b> 25:5 32:10 32:15	<b>idea</b> 181:3 182:18 188:5	<b>incorrect</b> 116:10
<b>grow</b> 24:10	<b>Harpalani</b> 2:10 7:10 7:10	<b>high-rises</b> 25:6 29:15 30:17 31:24	<b>identified</b> 29:22 48:10 64:19 82:18 102:25 163:9	<b>incorrectly</b> 64:1
<b>growing</b> 24:22	<b>hate</b> 140:20	<b>higher</b> 19:18 22:6 24:5 26:23 104:1	<b>identifies</b> 102:18	<b>increase</b> 22:8 24:10 154:23
<b>growth</b> 30:9 31:12	<b>he'll</b> 44:21	<b>highest</b> 21:7 31:12	<b>identify</b> 61:18 77:15 81:19 105:1 154:19 172:10	<b>increased</b> 106:21 129:13
<b>guess</b> 18:10,12 19:13 21:10 34:22 41:9 48:4 50:18 55:6 60:3 63:14,16 71:24 72:6 79:14 83:4 85:11,18 86:1 86:15 96:17 98:2 110:8 124:21 150:15 169:24 185:14	<b>head</b> 18:23 23:12 31:4 122:19	<b>highly</b> 84:9 85:1	<b>idle</b> 116:24,25 117:7	<b>independent</b> 145:17
<b>guessing</b> 17:4	<b>hear</b> 4:18 41:7 52:5 68:13 97:17 110:2 110:7 126:9 127:16 133:21 162:24	<b>hire</b> 153:16 154:1	<b>Ighodaro</b> 5:10	<b>index</b> 23:25
<b>GUESTS</b> 3:1	<b>heard</b> 24:24,25 54:20 55:4 69:2 78:14 135:8 143:14	<b>hiring</b> 33:25 130:4	<b>Ighodaro's</b> 128:5	<b>indicate</b> 115:8
<b>guidance</b> 122:20		<b>historical</b> 18:14	<b>ignored</b> 169:12,22	<b>individual</b> 136:23
<b>guide</b> 118:22 146:22		<b>historically</b> 18:15,16 20:11 95:23	<b>II</b> 2:12	<b>individuals</b> 123:21 124:2
<b>Gums</b> 3:5 127:9,22 128:21,21 138:4 163:12 166:13 171:12		<b>history</b> 22:16 26:20 33:20	<b>III</b> 2:13	<b>industry</b> 20:17 69:23
<b>guys</b> 13:7 41:7 53:25 54:5 128:9 150:16 155:8 171:19 177:12,21 186:18		<b>hit</b> 135:19	<b>imagine</b> 62:11	<b>informal</b> 48:18
		<b>hold</b> 109:20 111:3 112:7 118:13 150:9 183:21	<b>imbedded</b> 122:25	<b>information</b> 2:16 21:15 28:17,19 29:5,17 35:2 40:10 49:10 67:9 76:17 76:20 83:11 97:3 103:17 159:17 165:2,5 166:10 176:23 177:8 184:14 185:25 188:16

<b>infraction</b> 103:5	<b>internally</b> 114:4	114:16 126:23	161:21 186:7	95:16 98:3 127:15
<b>infractions</b> 103:24,25	<b>interphases</b> 71:20	127:5 133:8 161:17	192:10	167:2 174:19
<b>Ingram</b> 38:1	<b>interrupt</b> 100:2	<b>items</b> 8:11 9:11,12,13	<b>Jennifer</b> 2:10,20 6:10	<b>kinds</b> 134:20
<b>initial</b> 41:13	184:13	9:18 10:20 12:16	7:10 151:4 153:17	<b>know</b> 9:7 12:7 15:2,3
<b>initially</b> 40:16	<b>interviews</b> 176:1,3	35:7 36:10 47:15	<b>Jeremiah</b> 2:13 6:23	15:21,23 16:1,4
<b>initiate</b> 118:21	<b>intra</b> 20:23	49:15,18 51:5	<b>Jill</b> 30:2	17:19,20 19:8,12
<b>innovative</b> 74:20	<b>introduce</b> 9:1	65:24 94:19 95:5	<b>Jim</b> 6:16	20:24 22:15 23:11
<b>input</b> 81:8 143:13	<b>introducing</b> 8:17	126:22 141:5	<b>job</b> 60:11 140:7,21	25:6,12 26:3,20
157:12	<b>Inventory</b> 2:10	161:25 186:7	140:25 151:10,19	28:24 29:11 32:10
<b>inquire</b> 171:17	<b>invest</b> 144:2	<b>Itohan</b> 5:10	177:22	35:6,7 36:3,4,24,25
<b>inquiry</b> 124:15	<b>invested</b> 117:1		<b>jobs</b> 125:18 177:14	38:4 39:15 40:21
<b>insane</b> 147:12	151:21,23	<b>J</b>	<b>Joe</b> 6:4 30:2 67:8	41:11 46:19 47:1
<b>inside</b> 69:18	<b>investment</b> 117:10	<b>J</b> 117:9	<b>John</b> 142:19	48:20 49:11 51:25
<b>insight</b> 163:15	<b>invite</b> 189:23	<b>Jabouin</b> 2:8 4:23,24	<b>Joris</b> 2:8 6:1 165:9	53:19 54:6 55:1,4
<b>instance</b> 65:7 113:24	<b>INVITED</b> 3:1	5:3,5,8,13,16,18,20	<b>JOSIAH</b> 2:16	58:6,8 59:11 60:20
<b>instances</b> 58:6	<b>invites</b> 189:21	5:23,25 6:1,14 7:14	<b>judge</b> 143:3	60:22 61:10,23,23
171:18	<b>invoice</b> 85:22 102:2	7:17,20 8:2 10:14	<b>judgment</b> 48:24	61:24 62:1,16,17
<b>instructions</b> 122:20	138:6	12:6,25 16:6,22	176:7	62:23 63:1,7,10,11
180:19	<b>invoiced</b> 129:9	17:11 22:24 27:9	<b>Judith</b> 2:16 7:15	63:13,14,17,25
<b>instrument</b> 132:10	<b>invoices</b> 155:15	36:16 37:3,6 38:3,6	44:11	64:4,7,8,14,16,17
136:10	<b>involved</b> 88:2 135:17	39:17,19 40:6 41:4	<b>July</b> 75:9 99:9,11	65:2 66:8 70:14
<b>instrumentation</b>	142:9 152:5	44:4,8,11,19,23	149:14	71:5 72:1,5,5,7
141:19	<b>ironic</b> 148:18	51:8,19 57:9 78:15	<b>jumped</b> 55:13 166:19	73:12 75:21 76:6
<b>Insufficient</b> 154:21	<b>irregularities</b> 177:17	78:19 86:10 91:25	<b>jumping</b> 60:16	77:6,19,22 81:9
<b>insurance</b> 83:14,23	<b>issuance</b> 41:14	92:6 93:5,19,23	<b>June</b> 12:22 13:3 14:1	84:20 85:3 86:15
<b>intake</b> 77:25	<b>issue</b> 24:6,7 25:11	94:3 95:10,23	55:23 66:9,11 67:5	88:3 92:18,22 98:6
<b>intend</b> 57:4 104:2	30:8,25 31:1,16	96:19,22 97:5,12	67:10 68:1 71:5	98:8 99:22 101:14
<b>intended</b> 48:1	46:2,25 47:9 48:11	109:7 110:24 111:1	74:12 99:5 129:10	101:23 102:1,14
<b>intent</b> 187:21 189:12	48:19,20,22 59:24	115:13 116:17	131:8 150:12	103:1,9,18,19,20
<b>intercompany</b> 20:23	63:10 69:8 72:2,3	117:17,20 118:23		104:1 105:9,25
<b>interested</b> 21:19	81:22 86:12 121:16	119:2 123:20 127:2	<b>K</b>	106:22 107:20
142:12 182:20	141:4 144:22 148:4	127:6,21,24 128:3	<b>Kathleen</b> 3:2 132:15	108:2,12 111:13
<b>interesting</b> 31:11	<b>issued</b> 64:1 96:24	132:5,25 159:2,6	132:17 133:11	115:20 116:3 119:5
151:8	98:8,9	160:1,15 164:25	134:4 150:15	121:17 127:16
<b>interim</b> 13:11 14:15	<b>issues</b> 9:12 45:19	166:7,14 171:5	<b>Kayla</b> 3:3 39:25	129:11 132:16
18:8	57:3 64:18 69:12	173:12,21 174:5	79:23	133:6,14 134:16,18
<b>interims</b> 26:12	137:14 172:19	175:2,7 178:18,23	<b>KC</b> 1:11	134:20 135:2
<b>internal</b> 2:11 41:17	<b>it'll</b> 39:14 46:1,9,9	180:18 181:10,17	<b>keep</b> 33:9 61:8 89:3	136:24 139:11,15
45:7 46:3 47:14,22	116:16	181:23 182:5,24	89:13 108:19 118:5	139:23 140:3,5,8
48:14,25 49:6	<b>ITB</b> 51:5,11 52:3	183:2,5,9,12	119:4 189:13	140:11 141:9,12,20
53:10 58:7 61:6	76:16 79:3,8 84:4,4	184:13,20,22,25	<b>kept</b> 62:20 119:21	142:2,3,9,23,25
63:4 64:22 65:20	84:25 85:19 90:20	185:6,18 186:20	130:22	143:7,16,25 144:11
72:14 94:18 95:6	90:20,21 91:9,13	187:18,25 188:8,18	<b>key</b> 80:9 186:13	144:11,15 145:23
95:19,24 98:6,11	92:2 93:10	189:1,3,13,17,25	<b>kids</b> 25:13	147:18,21 148:2
99:12 101:5,5	<b>ITBs</b> 84:19,23 93:16	190:9,13,21	<b>kiln</b> 169:1,8	149:8 151:7 152:9
102:10 108:8,24	<b>item</b> 8:5 9:16,23 12:3	<b>jacked</b> 144:14	<b>kilns</b> 169:4	153:9 154:13 156:9
109:23 110:10,14	14:19 28:7 34:18	<b>Jaelyn</b> 2:6 5:21	<b>kind</b> 19:16 20:9	156:24 157:9 158:1
113:1,1,3,12,13,22	36:14 37:18,25	123:18 141:25	29:16 35:4,25 41:1	158:6,15 160:18
114:11 115:18,20	38:6 39:16 47:16	<b>January</b> 1:14 4:8	41:5 42:5,5,6 45:11	162:20 163:7,13,15
115:24,25 116:6	56:17 62:23 65:10	13:10 15:22 27:3,4	50:2,22 55:12 59:9	163:21 164:16
118:12 146:8,10,13	76:22 78:1 85:14	27:8,9 35:18 40:22	59:10 63:10 66:7	165:18,18 167:5,11
186:10,12 187:15	109:22,22 111:2	51:2,17 56:19	68:18 69:23 71:1	167:13,16 168:1,2

168:15 170:6,6,8 170:22,24 172:17 172:19 174:19 175:23,25 176:14 177:16 178:6,7,10 179:4,9,10,19,24 179:24,25 180:5,15 180:21,22 181:6,20 182:4,25 183:18,19 183:20 184:12 185:8,9 187:9 188:1 189:10 190:7 <b>knowing</b> 21:19 34:12 136:6 143:8 182:20 <b>knowledge</b> 86:9,15 <b>knowledgeable</b> 176:22 <b>known</b> 171:17 <b>knows</b> 143:18 153:13 178:12	<b>lead</b> 62:15 <b>leaky</b> 144:25 <b>leave</b> 8:10,14 33:1 36:12 65:2 109:2,6 109:8 <b>leaving</b> 36:5 <b>left</b> 82:19 167:22 <b>legislation</b> 28:15 <b>legitimize</b> 148:1 <b>lens</b> 168:11 <b>let's</b> 8:16 20:2 68:9 72:22 105:18,23 106:10 112:10,13 138:2 146:14 162:8 168:13 178:13,14 178:14 181:24 <b>letter</b> 36:25 <b>letter's</b> 175:8 <b>letting</b> 140:7 <b>level</b> 34:22 42:2,19 77:13 79:4 84:24 120:25 163:16 167:3,4 <b>light</b> 68:11,12 <b>limit</b> 105:18 106:9,15 107:8,10 <b>limited</b> 163:13 190:11 <b>limits</b> 105:11 <b>line</b> 14:8 35:7 62:23 114:18 115:12 <b>lines</b> 87:9,12 <b>link</b> 151:11 189:20 <b>list</b> 38:13 70:1 72:19 99:13,24 102:17 103:3 104:22,24 117:14 169:11 172:9 174:3 179:23 182:15 186:22 <b>listed</b> 167:15,18 <b>listen</b> 110:12 <b>listening</b> 112:2 177:7 <b>listing</b> 79:2 170:2 172:8 173:5 177:13 <b>listings</b> 162:14 163:24 167:17 168:7 170:21 172:8 <b>literally</b> 52:19 <b>little</b> 27:22 31:6 35:4 35:6 36:8 55:24 68:19 79:11 84:15 97:4 118:3 131:2	132:14 155:1,7 157:4,12 176:16 <b>live</b> 25:5 51:20 60:1 70:21 100:4,6 124:18 <b>lived</b> 24:16 <b>lobbyists</b> 155:9 <b>locate</b> 97:5 <b>location</b> 79:6 <b>locations</b> 104:8 <b>lock</b> 161:24 <b>logically</b> 178:5 <b>long</b> 24:25 31:23 60:11,21 109:14 122:25 124:18 136:16 137:9 165:24 176:2 177:19 182:15 <b>longer</b> 13:9 90:5 142:24 181:13 <b>look</b> 18:14 20:16,21 20:23 22:21 25:1 27:16 29:16 31:24 33:20 34:1 35:1 39:23 41:2 43:6 44:2 62:12 71:7,8 80:6 82:16 104:17 110:12 111:7 114:12 117:13 121:9 132:17 134:10 139:12 140:17,19,23 141:19 144:6 145:9 148:12 151:12 153:10 158:22 164:10 170:7 173:16,18,19,22 174:2,6 177:1,13 185:17 186:21 <b>looked</b> 18:1 41:6,17 66:3 82:17 132:12 <b>looking</b> 9:15 10:15 15:17 26:9 28:22 29:13 31:12 32:1 41:13 43:23 44:12 44:13 49:24 53:21 55:1 65:10 67:12 77:5 84:1,18 85:17 86:6 112:15 138:23 142:14 148:6 151:17 152:19 159:2 162:3 164:19	168:3 170:5 171:20 174:18,24 175:16 <b>looks</b> 12:22 44:23 49:3 57:13 81:15 116:9 117:13 127:14 132:17 <b>lose</b> 172:15 <b>lost</b> 31:6,8 34:2 123:18 133:10 152:8 189:21 <b>lot</b> 17:12,17 44:1,13 50:2 60:20 65:9 73:12,19 74:20 83:11 92:22 97:2 142:5,6 148:23 164:9 187:9 <b>love</b> 158:1,14 <b>low</b> 21:3 22:12 150:2 <b>lower</b> 18:13 22:2,5 22:17,18,20 24:14 26:16 129:5 <b>lowest</b> 21:25 77:10 <b>Lynch-Walsh</b> 2:4 4:3 4:14 5:11,12 7:25 8:16,25 9:8 10:5,7 10:9,11,16,23 11:4 11:7,11,13,19,23 12:1,3,13 13:2,6,14 13:18,22,25 14:3 14:11,17,20,23,25 15:14,19 16:24 17:24 18:20,24 19:7,10 20:3 21:9 21:17,22 25:10,24 26:3 27:5,7,10,15 27:24 28:1,4,18,23 29:2,7,10,20 30:11 32:6 33:11 34:5,15 35:14,17,22 36:1,6 36:19,24 37:5,12 37:16,20,22 38:4,8 38:10,15,18 39:13 39:18 40:2,11 41:1 41:10 42:21 43:2 43:21 44:9,17 45:1 49:23 51:22,25 52:19,23 53:4,20 54:11,15,23 55:9 55:15 56:6,10,14 58:3,17,20 59:1,10 59:13 60:15 61:5 61:15 62:5 63:3,6	63:19,21 64:10,21 64:25 66:15,20,22 66:25 67:3,6,13 68:1,4,8,11 69:5 70:3,7,11,17 71:11 71:20,23 72:9,17 73:7,20 74:24 75:6 75:11,13,18,24 76:8,24 77:2,7 78:2 78:7,14,16,22 79:13,20,25 80:4 80:12 81:12,15 82:24 83:2,15,19 83:25 85:15,19,24 86:17 87:1,5,8,16 88:6,10 89:1,8,10 89:12,16,20,25 90:6,14,20 91:1,5,8 91:12,14,18,23 92:7,9,12,14,16 93:1,3,10,16 94:4,6 94:9,11,13,25 95:2 95:14,18,21 96:8 96:11,14 97:7,10 97:19 105:6,13 108:21,25 109:5,10 109:16 110:1,3,5 110:16,23 111:3,10 111:13,18 112:7,10 112:13,18,22 113:17 114:8,17,23 115:6,16 116:12,19 117:5,24 118:4,7 118:19,25 119:10 120:7,15,18 121:11 121:19 122:4,8,22 123:2,8,11,13,15 123:23 124:4,11 125:10,12,17,25 126:6,9,11,13,16 126:18,20 127:4,13 127:16,19,23,25 128:6 132:7,22 133:2,6,8,21,24 137:2,13 138:1,7,9 138:21,24 139:2,14 140:10,13,25 141:17 143:10 144:21 145:11 146:9,12,16,23 147:5 152:8,13 153:21,24 155:22
<b>L</b>				
<b>LA</b> 19:19 <b>lab</b> 99:20 172:4 <b>labels</b> 65:15 <b>labored</b> 181:1 <b>lack</b> 32:18 45:19 47:4 64:22 163:7 <b>laid</b> 49:20 163:23 <b>land</b> 24:9 30:15 <b>landscaped</b> 127:17 <b>Langan</b> 3:2 132:17 133:4,7,16 134:1,5 135:10,22,25 137:23,25 138:13 150:18 152:19 153:8,23 157:19,22 169:3 <b>language</b> 48:17 92:1 113:25 116:5 160:22 161:1 <b>lapse</b> 33:19,21 34:3 <b>lapsed</b> 33:12,16,17 40:7 <b>large</b> 32:10 34:11 192:5 <b>larger</b> 74:2 <b>late</b> 38:12 133:10 <b>Lauderdale</b> 1:12,24 24:16,21 29:16 31:20 192:11 <b>launched</b> 51:20				

156:7,16,18 157:1 157:6,20,23 158:11 158:24 159:7,10,16 159:19,22 160:4,11 160:13,18,24 161:4 161:6,9,14,16,23 162:5,7,10,18,23 163:1 165:6 166:15 166:18 168:1 169:5 169:11 170:11,25 171:13 172:21 173:10,24 174:21 174:25 175:6,20 176:3 177:3,24 178:20 179:1 180:4 180:9,16 181:1,19 182:3,17 183:10,19 183:24 186:4,23 187:12,21 188:14 188:23 189:2,4,9 189:16,19 190:23 191:2,5	122:18 126:24 159:14 171:17 <b>management's</b> 47:24 <b>manager</b> 2:10,11,12 2:23,24 3:4,5 39:25 86:5 102:12 108:17 113:1,13 128:21 166:23 <b>managers</b> 166:24 <b>mandate</b> 174:16 <b>mandated</b> 99:5 <b>mandatory</b> 96:23 99:11 183:3 <b>manner</b> 166:4 174:18 <b>manual</b> 62:13 97:8,9 98:22,25 99:1 110:21 112:25 113:2,2,10,18 114:1 115:5,23 116:3 118:8,22 119:1,1,2 120:2,3 122:9,24 <b>manuals</b> 118:12 <b>Maplewood</b> 138:11 <b>Mark</b> 2:18 6:19 <b>market</b> 20:24 <b>Marquardt</b> 2:13 7:4 7:4 <b>Marte</b> 2:16 7:14,15 7:15 8:9,12 21:12 21:21,23 22:20 23:22 24:3,19 25:19 26:2,16 27:3 27:6,13 28:12,19 29:1,4,8 30:1,5,18 31:2 33:16 34:9 35:21 36:4,8 37:8 38:21,25 39:2,5,11 52:16,21 53:3 54:2 54:2,3,5 56:5,15,16 56:21 57:17,20 59:12,14 60:7 66:19,21,24 67:2,5 74:1,13 75:23 82:25 83:5,6,17,20 84:1 86:25 87:4,6 87:11,15 88:12,19 88:25 89:5,9,11,14 89:17,22 90:3 109:8,12 120:21 142:19 188:15 <b>Marte's</b> 7:23 188:21	<b>Mary</b> 2:3,21 5:6 15:14 29:23 51:22 55:13,16,17 87:19 109:11 126:3 138:13 141:25 144:2,12 164:4 172:12 176:20 179:19 <b>Mary's</b> 17:25 30:11 112:8 115:17 116:1 118:8 165:6 <b>massive</b> 143:17 <b>match</b> 114:14 <b>matching</b> 85:21 <b>material</b> 37:11,11,17 37:17 47:10,15 56:4 <b>materializes</b> 30:7 <b>materially</b> 79:8 <b>materials</b> 27:12 80:10 <b>matrix</b> 42:16 56:6 <b>Matt</b> 182:7 <b>matter</b> 174:22 179:14,15 <b>mattered</b> 179:15 <b>matters</b> 46:15 <b>Matthew</b> 3:5 127:9 <b>Maximo</b> 71:19,21 72:5 <b>Mayersohn</b> 2:4 5:13 5:15 61:13 65:1,4,5 84:8 96:10,13,15 97:20 98:15,17 100:1,9,13,17 101:13,17,25 102:15 103:16 104:5 105:6,7,8,14 106:25 107:5,7,11 108:7,25 109:1,3 109:25 124:6,7 <b>Mayersohn's</b> 60:16 67:14 <b>McDonald</b> 151:9 152:7 153:6 <b>MD&amp;A</b> 34:24,25 <b>mean</b> 17:2 19:10 21:12 22:19 31:24 36:17 42:15 46:23 48:18 49:7 52:18 55:18 56:1 58:9 62:13 63:7,8 65:5	66:6 71:17 73:6 75:6 76:3,4 77:12 77:13,19 79:9,16 86:1,19 88:14,15 88:23 89:12 98:1 104:8 119:24 139:1 144:11,12 158:8 166:24,25 168:5 175:8 178:3 179:7 182:5 189:5 <b>meaning</b> 80:25 157:1 169:19 <b>means</b> 54:18 80:21 83:3 87:18 150:4 163:11 <b>meant</b> 47:2 80:10,21 <b>measure</b> 132:11,12 <b>media</b> 74:21 134:19 <b>Medvin</b> 2:5 5:16,17 132:19 177:5,6 178:3 179:19,22 <b>meet</b> 27:18,18 57:8 82:18 134:14 147:13 153:19 <b>meeting</b> 1:4 4:5,8,9 4:17 9:2 12:10 14:13 15:10 16:21 17:14 18:6 20:14 26:12 27:1,19,20 28:1 35:19 36:3 72:10,13,24 92:24 93:2,9 117:22 128:19 142:3 161:21 175:8,11 181:5 183:7 184:19 186:5,24 187:5,13 187:20 188:4,11,13 191:6 <b>meetings</b> 16:11 44:21 129:4 139:17 140:18 141:4 142:11 163:3 175:11 185:19 187:1,17 189:22 <b>MELONI</b> 2:19 135:21 162:22,25 <b>member</b> 4:19,22 8:17 8:20,22 28:10 43:23,24 99:18 <b>members</b> 2:1 10:8 11:10,25 37:19 92:13 94:10 95:15	123:12 126:17 128:4 161:13 187:7 190:15 <b>members'</b> 7:22 <b>memo</b> 12:17 15:2 33:24 37:5 <b>memorandum</b> 7:23 37:4 <b>memory</b> 128:11 <b>memos</b> 59:17 <b>mention</b> 7:20 8:8 162:4 <b>mentioned</b> 26:23 55:8 64:6 84:13 104:24 128:17 150:9 167:14 168:3 <b>mentioning</b> 55:3 <b>mentions</b> 166:22 <b>Menzul</b> 2:5 5:18,19 8:22,23,24 9:3,4 53:23,24 54:3,14 54:22,25 55:14 60:18 61:16,17,18 62:7 63:5,8,20,24 64:11,24 68:5 69:5 69:7 70:1,8,13 71:4 71:17,22,24 72:16 85:8,11,16,20 86:1 86:12 87:14,23 88:9,14,23 121:13 121:14,22 122:7,11 156:16 180:6,13,20 181:8,15 182:22,25 183:4,8,15,23 <b>Meo</b> 2:3 5:5 12:19 15:3 26:7 34:19,20 37:14 38:9,11,16 38:19,23 39:1,3,9 39:12 45:1,2,5 46:5 46:13 47:10,21 48:12 49:1,20 93:13 94:5,6 160:5 160:9,12 161:8,10 162:11,12 163:1,2 163:20 164:14 165:8 169:25 170:1 170:12 171:1,9 172:25 173:2,11,13 175:5,13,23 176:5 178:22,25 184:4,6 184:18,21,24 185:7 189:7 190:3,10
<b>M</b>				
<b>M/WBE</b> 129:5,13,18 130:1,5 147:17 148:7 149:19 154:16,19,22,24 <b>ma'am</b> 19:3 21:22 22:17 27:6 35:21 89:9 119:10 <b>machinations</b> 147:10 <b>macro</b> 76:16 77:13 <b>Macy's</b> 104:7 <b>Madam</b> 38:9 39:17 43:1 51:10 56:5,16 59:12 61:13 65:8 83:6 94:23 109:12 115:2 119:9 156:15 <b>magically</b> 139:10 <b>main</b> 41:25 74:10 139:25 <b>maintain</b> 19:6 101:10 <b>maintaining</b> 21:1 <b>major</b> 50:7 <b>making</b> 23:18 53:2 59:20 61:8 66:3 101:2 118:10 119:15 137:18 141:1 160:23 185:9 <b>manage</b> 190:18 <b>management</b> 49:17				

<b>Meo's</b> 58:4 168:5	<b>module</b> 66:22 67:24 69:19	37:10 55:24 64:25 73:14 85:9 90:9,10 90:16 100:15 126:10 128:1,3 132:18 133:1 144:1 145:1 178:14	83:20 85:13 86:17 87:17 88:4 91:19 91:23 92:7,18 94:4 100:20 101:15 102:6 109:1 113:25 120:15 123:23 126:11 135:14 142:2 144:1 145:22 157:15 160:15 161:6 170:17,24 173:16 176:15 177:23 178:15 179:22 180:8 181:6 185:17 189:19,20 189:21,23	124:13
<b>message</b> 61:1	<b>modules</b> 67:10,12 69:7,14,17,21 70:2 70:6 71:9	<b>moved</b> 11:1,17,19 12:3,10 37:13 123:5 161:9	<b>needed</b> 12:9 58:11 77:15 80:24 116:8 117:11 118:1 153:16 172:11	<b>noncompliance</b> 60:23 101:4 171:18
<b>met</b> 12:14 86:24 182:14	<b>mom-and-pops</b> 155:2	<b>moving</b> 37:24 73:11 73:14 89:2 95:17 123:17 126:22 129:21 130:8,25 142:2	<b>needs</b> 32:16,21 44:1 46:3 47:5 50:6 77:5 85:14 86:5 121:15 122:2 136:11 146:20 168:8	<b>nonphysical</b> 156:22
<b>method</b> 174:21	<b>moment</b> 44:1	<b>MSL</b> 3:4 12:4	<b>negative</b> 5:7 145:9 <b>negatively</b> 154:24	<b>noon</b> 8:11 36:12 65:2 116:20
<b>methodology</b> 20:22 154:16 157:5	<b>Monday</b> 17:12,13 51:17	<b>multiple</b> 51:3 106:4 111:16 121:8 166:23	<b>neighbors</b> 32:19	<b>normal</b> 16:8 44:5
<b>Miami</b> 23:9	<b>monitor</b> 108:18 113:9,20	<b>Nakia</b> 2:11 7:12	<b>never</b> 9:13,23 15:9 18:18 49:5 150:4 155:16 156:10,12	<b>normally</b> 18:21 105:24 106:18
<b>Miami-Dade</b> 19:19 20:1 22:15 23:3 24:5,9,10 26:17,21 28:20 30:10 31:3,5	<b>monitoring</b> 154:21 171:15	<b>Nathalie</b> 2:4 5:11 127:14 131:25 164:6	<b>new</b> 4:5,22 8:22 16:19 24:3 28:10 30:13 37:11,17 38:14,15 43:22,24 54:6 62:11 69:20 74:4,9,16 99:10 127:7 128:16,22 135:3 139:24 142:21 143:2 144:3 144:7 179:13	<b>north</b> 32:20 74:17
<b>Michele</b> 2:13 7:4	<b>monopolize</b> 105:9	<b>Nathalie's</b> 50:15	<b>newest</b> 8:17 70:19	<b>Northeast</b> 142:21 165:15,22,22 169:9 171:24 172:19
<b>micro</b> 77:13	<b>month</b> 13:13 44:13 44:14 102:4,23 151:3	<b>nation</b> 19:13	<b>news</b> 165:23	<b>Notary</b> 192:4
<b>mike</b> 41:7 68:8	<b>monthly</b> 75:15,23,24 76:2 105:12 106:14 107:2,8,10 130:15 131:5,7 151:2 153:12	<b>nationwide</b> 30:25 31:14	<b>nice</b> 43:23 64:3	<b>note</b> 43:22 53:20 73:3 90:17
<b>millenniums</b> 24:23	<b>months</b> 75:3 186:8	<b>nature</b> 47:16 183:5	<b>nicked</b> 181:2	<b>noted</b> 16:22 34:20 48:7 96:5 130:3,19 137:23,25
<b>million</b> 23:8,10 149:6 149:7,10,24 156:23	<b>morning</b> 4:3,24 7:18 15:19,20 18:3,4 26:11 41:9,10	<b>nauseam</b> 147:20	<b>night</b> 13:8 17:6,23 104:10 133:10 165:23,23,24	<b>Notary</b> 192:4
<b>millions</b> 148:20 150:3 155:10 176:14 185:15,16	<b>motion</b> 10:24 11:15 36:21 37:13 53:18 90:13 92:1,16,20 93:25 94:2,13 118:16 119:6 120:11 126:20 161:3,16 175:22 182:22 183:11,21 188:25 189:20 190:21,23,25	<b>near</b> 24:11 32:10 74:1 97:2	<b>nobody's</b> 96:12 143:19	<b>note</b> 43:22 53:20 73:3 90:17
<b>mind</b> 99:1 133:11 149:9	<b>motions</b> 183:3	<b>nearly</b> 133:10	<b>nodding</b> 165:18 174:7	<b>noted</b> 16:22 34:20 48:7 96:5 130:3,19 137:23,25
<b>minded</b> 178:5	<b>Motiwala</b> 2:17 6:8,8 12:25 13:1,5,11,17 13:21,23 14:2,7,15 14:18,22,24 24:2 27:4 89:11,14,17 89:21 90:5	<b>necessarily</b> 24:22 62:8 76:15 165:14	<b>non-instructional</b>	<b>notes</b> 8:15 93:9 189:14 192:9
<b>mine</b> 116:22 126:4 144:15	<b>move</b> 9:16 10:2 25:8 32:12,13 36:8	<b>necessary</b> 60:24 74:19 98:2 177:10 177:20		<b>noticed</b> 18:25
<b>minimum</b> 18:18 20:10 79:3 80:23 82:18 84:4		<b>need</b> 4:15 8:10,14,17 9:13 10:24 11:15 23:18 30:5 32:2 33:9 34:1 36:14,16 36:21 37:12 47:3 49:11 55:4 63:12 63:16 65:1,22 69:1 70:11,13 71:7 72:24 74:8 76:23 77:3 79:21 80:7		<b>noticing</b> 160:16
<b>minority</b> 148:8				<b>November</b> 4:7 12:8 15:10,13 40:8,17 44:16 128:12,18
<b>minority-owned</b> 151:13				<b>number</b> 8:6,19 9:16 9:23 16:15 23:4 24:8 28:13 32:9,17 33:8 34:18 36:16 37:18 38:7 39:16 42:12 49:24 50:25 51:5 55:2,23,24 57:23 58:10,12 59:2,5 61:19 65:11 73:3,7,22,22 81:16 81:17,21 90:11 105:12,14 111:2 126:23 127:5 129:3 130:25 133:9 138:2 138:5,7,8 147:6 148:14 155:21 156:21 161:17,22 163:3 172:3,13
<b>minute</b> 164:16				<b>numbers</b> 31:8 133:12 133:24 148:24 153:19 157:8
<b>minutes</b> 10:16,25 11:5,9,15,24 109:2 109:6 119:6 123:24 172:24 180:11				<b>Nutrition</b> 122:17
<b>missed</b> 84:12				
<b>missing</b> 65:10 80:9 83:23 118:15 123:18				
<b>mission</b> 29:9				
<b>mistake</b> 137:19				
<b>mistaken</b> 52:1				
<b>mistakes</b> 62:2				
<b>misunderstanding</b> 82:6				
<b>mixed</b> 127:15				
<b>mode</b> 99:8				
<b>models</b> 154:20				
<b>modifications</b> 130:10 130:13				

<b>objective</b> 45:5 47:22 49:5	34:19 36:16 50:12 55:9 62:5 78:16	144:1,20 145:11 151:14,21 152:12	41:15 42:10 43:13 50:3,23 88:21	115:23 116:3 118:8 118:19,20,21,23,24
<b>objectives</b> 45:6 47:25 74:10 162:12	83:19 90:14 91:1 94:1 103:18 111:3	152:12 156:20 159:18,18,21,25	99:15 133:12 163:22 169:4	119:7,11,17 120:1 120:2,6,13,14,21
<b>obligation</b> 179:17	111:13 117:5	160:4 161:4,9	<b>ordered</b> 181:9	121:2 122:13,20
<b>observation</b> 46:10,10 47:17 65:6 128:10	123:18 127:25	162:1,10,22,23,25	<b>orders</b> 41:23 43:5 105:16 130:12,18	<b>P-cards</b> 96:21 100:22 100:23 104:5 106:9
128:14,16,22 129:2 130:25 138:5 147:5 172:4	131:22 133:2	163:1 164:8,13	<b>org</b> 39:6 89:2,13	113:3 118:9 120:1 121:25
<b>observations</b> 42:3,6,9 42:12 45:11,25	140:19 152:18	166:14,18 172:24	<b>organized</b> 50:5	<b>p.m</b> 1:15 191:6
46:16 55:2 84:14 127:8,8 128:23	156:18 160:13,18	173:15 180:11	<b>oriented</b> 45:16	<b>PA</b> 77:8,10 82:17
130:8,11	160:24 162:6,10,18	183:23 184:5	<b>original</b> 166:11 175:16	<b>PA's</b> 82:14
<b>obtain</b> 79:6 81:10 86:20 102:5 170:23 171:14	167:22 169:11	185:16 186:4	<b>originally</b> 117:21 128:18	<b>package</b> 8:3 40:10 44:21,24
<b>obtaining</b> 100:25	170:3 172:24 177:5	188:18 189:25	<b>originated</b> 134:4	<b>packages</b> 130:16 131:7,11
<b>obvious</b> 140:4	178:25 183:12	<b>old</b> 37:11,17	<b>originating</b> 79:6 80:2	<b>packet</b> 43:24,25 44:12 150:17 186:6
<b>obviously</b> 16:11 21:2 33:3 44:20 51:18	186:5 189:2	<b>older</b> 172:6	<b>outcome</b> 144:8	<b>packets</b> 44:15
66:9 93:24 101:20 103:6,8,10 107:16	<b>okay</b> 5:8 8:16,25 9:8 10:3,4,5,11,23 11:1	<b>Oleg</b> 6:7	<b>outcomes</b> 156:11	<b>page</b> 50:10,12 55:2 65:13 75:12 76:13
117:23 152:23 166:8 189:10	11:13,19 12:13,19	<b>on-line</b> 14:14 26:12 59:23 99:19 100:4	<b>outlets</b> 172:13	78:24 84:1 85:17
<b>OCA's</b> 184:8	13:2,6,14 14:3,11	<b>once</b> 57:6,7 61:23 67:22 106:23	<b>outline</b> 70:6 71:1	86:19 88:1 109:19
<b>occasionally</b> 155:6	14:17,20,25 18:24	135:19 144:15	<b>Outlook</b> 189:23	109:21 111:5,6
<b>occurred</b> 16:25	21:18 25:24 26:1	<b>one--</b> 103:25	<b>outreach</b> 156:9,10	112:11,19 117:4,5
<b>occurring</b> 30:17 63:23	27:15 28:4,11 29:1	<b>ones</b> 19:18 100:24 106:12 108:14	<b>outside</b> 10:15 20:23 185:14,15	124:1,8 129:3
<b>October</b> 10:17,17,25 11:9,13,15,24	29:8 31:10 33:11	<b>open</b> 129:1 130:11	<b>overall</b> 32:1 42:6,7 158:15	130:9,25 138:23,23
13:11,16,22 14:12 14:21 26:15,15	34:15,17 35:22	<b>opening</b> 130:23	<b>overarching</b> 64:22	150:7 154:15
<b>off-line</b> 17:3	37:12,22,23 38:23	<b>operate</b> 16:12 19:14	<b>overlap</b> 122:2	161:20 185:1,4,6 186:2,13
<b>offend</b> 165:16	39:3,16 40:2,11	<b>operating</b> 47:7 54:17 89:23	<b>overly</b> 136:3	<b>pages</b> 8:5,6,6 35:5 39:21,23 42:3
<b>offense</b> 102:19,19 154:14	41:7 43:19 44:22	<b>operational</b> 52:16,18 52:21	<b>overpaid</b> 124:22 125:2	122:24 130:7
<b>offer</b> 45:22	45:1 46:13 49:1,22	<b>Operations</b> 2:12,16 2:18,20,23 6:11,18	<b>oversee</b> 100:21 108:9 108:16	<b>paid</b> 124:23 125:10 125:15 137:13
<b>office</b> 2:7 6:23,25 7:2 7:4,6,8,12,24 98:23	50:14,14 54:3	6:20 7:16 36:10	<b>overseeing</b> 190:7	147:23 148:20
101:12 102:12 151:8 152:2,4	55:18 56:8,20	75:5 86:11 88:13	<b>oversees</b> 98:21 113:3	155:4,11 157:25
184:16 186:2	57:12,24 58:24	89:6,7,15,18,19	<b>overspent</b> 143:19	158:7,14
<b>office's</b> 185:21	60:3,19 64:25 68:1	<b>opine</b> 166:12	<b>overstep</b> 114:7	<b>Palm</b> 19:10 20:3 22:16 23:2,7,20
<b>officer</b> 2:16,17 6:13 38:14,15,17 39:5	68:4 75:11 76:10	<b>opining</b> 48:12,13	<b>overview</b> 127:20 128:14	24:4,8,12 26:17,21 28:20 30:10 31:7
75:3 89:23	76:19,24 77:2,7	<b>opinion</b> 48:19,21,22 49:8 65:6 66:10 137:5	<b>owner</b> 77:4	<b>paper</b> 118:5
<b>officers</b> 38:13	78:7 80:6,12,20	<b>opportunity</b> 16:5	<b>ownership</b> 121:18	<b>papers</b> 15:17
<b>oh</b> 7:25 13:25 25:11 27:5,10,16,19	81:15 87:1,5,16	<b>opposed</b> 10:9 11:11 12:1 37:20 66:3		<b>parent</b> 137:11
	89:1,10,20,25 90:6	92:14 94:11 123:13		<b>parents</b> 33:1,4
	90:9,14,16 91:5,15	126:18 158:16		<b>Parkland</b> 189:8
	91:18 92:7,16 93:1	161:14		<b>part</b> 18:4,12 25:20 45:17 50:23 53:17
	93:23 94:3,4,13,25	<b>optimistic</b> 136:4		54:14,16 59:14,15
	96:14 98:19 100:17	<b>opting</b> 33:4		59:20 62:9 66:7
	101:13 102:15	<b>order</b> 4:9,10,21		71:15 79:16 83:17
	105:8 107:11 110:4			
	111:5 112:12,19,20			
	113:17 114:8,23			
	115:9 116:19 118:7			
	120:15 121:11			
	122:7 123:5,7,15			
	124:4,11 125:12,25			
	126:6,11 127:13,21			
	128:6,8,15 132:10			
	133:7 135:25 138:1			
	138:7 143:12,17			

83:18 93:17 97:11 99:2 100:10 106:7 117:20 118:12,16 120:21 121:2 122:15,15,16,17,17 122:18,18 129:16 141:4 146:1 152:20 156:13 167:7,20,21 168:7 173:21 181:13 190:19 <b>part-time</b> 125:24 133:5 <b>partially</b> 129:1 <b>participation</b> 56:9 129:5,19 130:5 147:17 148:15,16 149:16,20 150:12 154:18 <b>particular</b> 46:8 84:1 87:25 102:13 114:16 116:20 153:18 157:13 163:17 <b>particularly</b> 106:11 108:16 136:8 175:13 <b>partner</b> 39:24 <b>parts</b> 41:25 71:2 <b>party</b> 131:25 <b>passed</b> 104:18 117:23 <b>passes</b> 10:11 37:22 92:16 123:15 126:20 161:16 <b>path</b> 20:8 <b>pattern</b> 176:6 <b>Pavel</b> 2:5 5:18 8:22 9:3 28:9 87:22 <b>pay</b> 107:14,16 130:15 150:4,5,6 155:5,10 180:25 185:14 <b>payable</b> 85:25 <b>paying</b> 68:20 156:12 <b>payment</b> 149:24 154:12 <b>payments</b> 149:6,10 149:12 <b>payroll</b> 94:19 95:7,19 96:1 123:17,20 125:6,7 155:5 <b>pens</b> 158:5 <b>people</b> 25:5 35:10 42:23 47:7 57:13	57:15 58:6,13,22 59:22 60:5 61:9 65:1,9 71:6 72:6 73:13 88:2,15 103:14 104:23 109:1 118:13 119:5 120:10 121:7 124:22 132:23 135:13,17 140:21 141:1 144:9,18 145:2,13,14 146:4 147:15 154:6 155:4 155:9 162:19 176:1 177:18 178:4 179:15 180:11 <b>percent</b> 12:24 13:4 13:21,22,25 14:2,6 14:8,10,22 18:18 19:1 22:3,22 26:13 26:18 33:7 59:21 129:14,19 138:20 147:9,16 149:7,12 149:17,25 154:12 155:12 <b>percentage</b> 18:15 19:6 21:3 33:15,17 34:13 129:14 <b>percentages</b> 21:24 22:4 28:21 150:24 <b>perception</b> 81:6 <b>perfect</b> 73:18 139:10 <b>perform</b> 110:10 111:9,15 149:2 164:17 168:6 <b>performed</b> 114:6 128:23 163:18,22 164:16 168:16 169:19 170:9 <b>performing</b> 125:14 153:3 <b>performs</b> 109:23 113:8,19 <b>period</b> 31:21 43:11 43:15,16 74:25 75:7,9 89:22 90:4 128:10,16 131:8 179:3 <b>periods</b> 138:3 <b>person</b> 64:5 100:7 102:24 103:8 107:18 114:13,21 133:11,14 152:10	<b>personal</b> 32:9 66:10 102:6 <b>personally</b> 20:7 143:7 152:6 <b>personnel</b> 154:14 <b>perspective</b> 47:18 49:13 82:23 <b>pertain</b> 9:17 <b>pertained</b> 115:20 <b>pertaining</b> 117:10 <b>pertains</b> 159:22 <b>pest</b> 65:15 85:15,16 <b>Peter</b> 2:6 5:23 158:6 <b>Peter's</b> 73:16 <b>phantom</b> 28:8 <b>phases</b> 145:22 167:12 167:13 <b>Phillips</b> 2:16 6:4,4 8:14 67:8,9,22 68:3 69:11 70:5,23 71:8 <b>phone</b> 5:1,6,14 124:6 <b>phrasing</b> 174:17 <b>Phyllis</b> 5:20 78:14 <b>Phyllis's</b> 62:5 <b>physical</b> 2:18,23 6:17 6:20 36:9 86:11 88:6 <b>pick</b> 43:7,17 58:24 165:16 <b>picked</b> 64:13 <b>picking</b> 170:23 <b>piece</b> 45:15 74:3 75:19 <b>pieces</b> 29:4 71:3 80:9 <b>piggyback</b> 74:13 <b>pin</b> 51:22 <b>pitiful</b> 33:8 <b>place</b> 32:25 58:14 59:9 60:6 61:7 66:2 71:12 79:1 98:11 107:22 <b>plain</b> 161:3 <b>Plains</b> 113:5 <b>plan</b> 9:22 71:9 129:18,21 153:18 154:17 163:8 167:17 168:23 186:9 <b>planning</b> 31:20 161:19 167:11 <b>plans</b> 163:23 <b>plant</b> 2:18,23 6:17,20	36:10 86:11 88:6 <b>Plantation</b> 25:11 <b>play</b> 166:24 <b>playground</b> 141:10 <b>please</b> 6:14 8:25 19:9 39:23 92:10 111:22 132:23 <b>pleased</b> 143:1 <b>Pledge</b> 4:10,13 <b>plenty</b> 72:18 <b>PM</b> 134:8,9 <b>PM/OR</b> 131:1 134:14 138:5 150:11 154:18 <b>PMs</b> 130:21 <b>PO</b> 62:17 64:1 85:22 86:7 <b>pocket</b> 158:3 <b>pockets</b> 158:4 <b>point</b> 16:1,25 17:17 17:25 45:13 50:20 59:2 60:16,24 61:19 63:11 65:20 67:15,19 73:5,10 73:16 76:3,6 78:7 89:25 92:25 110:9 111:7 116:2 145:8 149:19 150:23 158:18 160:22 165:21 167:18 168:5 169:18 177:23 179:6 180:16 190:24 <b>pointed</b> 17:25 142:11 <b>points</b> 131:17 186:21 <b>policies</b> 52:17 55:3,7 93:14,16 113:9 117:10,12 121:9 <b>policy</b> 13:9 18:19 45:20 46:2 47:9 52:7,22,23 64:7 74:5 99:1 118:9,11 118:13,15,18,19,22 118:23,24,25 119:1 119:8,12,13,13,17 119:23,24,25 120:3 120:6,10,14,22 121:3,7,20,21 122:5,9,14,14,21 123:1,4,9 125:8 188:13,21 <b>pool</b> 74:6,9,11,18	<b>poor</b> 77:16 139:21 140:21 <b>population</b> 21:5 43:10 <b>portion</b> 21:7 <b>POs</b> 121:23 <b>position</b> 39:3,6 143:6 <b>positions</b> 34:6,13 124:19 125:4,13,19 125:23 <b>positive</b> 143:21,24 <b>possible</b> 15:25 16:3 29:11 <b>possibly</b> 22:22 26:18 <b>posted</b> 14:16 <b>postponed</b> 99:8 <b>posts</b> 27:13 <b>potential</b> 154:19 171:17 <b>potentially</b> 30:14 86:5 121:16 <b>PPO</b> 40:2,4 53:5 76:18 80:16,17 81:3,6,7,22,24 82:4 82:10,11 83:23 86:23 94:24 104:9 106:10,12 108:16 <b>practice</b> 52:18,22 55:7 88:19 117:8 <b>practices</b> 16:8 54:9 55:7 69:23 70:8 169:13,15 <b>Pre-Construction</b> 2:19 <b>Precisely</b> 171:9 <b>preference</b> 42:23 <b>preparation</b> 34:21 <b>prepared</b> 128:18 185:20 188:8 <b>present</b> 5:19,22 20:13 29:12 <b>presentation</b> 12:12 23:13,17 26:25 28:12,14 35:25 <b>presented</b> 12:8 13:12 15:13 43:4,7 65:25 91:16 165:2 <b>presenting</b> 48:22 <b>pretty</b> 21:3,13 50:7 <b>preventing</b> 52:10 <b>prevention</b> 65:16 <b>previous</b> 20:16 73:13
---	--	--	--	--

125:5 129:4 174:13 <b>previously</b> 13:15 60:14 129:4 <b>price</b> 77:10 <b>primarily</b> 145:20 188:13 <b>primes</b> 149:1,2,16,23 155:4 <b>principal</b> 101:18 102:12 134:8,14 <b>principals</b> 135:13 145:21 <b>print</b> 15:23 <b>printed</b> 15:17 16:16 <b>prior</b> 16:20 21:16 99:6 101:22 124:16 127:8 128:23,24 130:8,25 138:3,5 175:11 176:9 <b>prioritization</b> 166:11 <b>priority</b> 163:21 170:9 170:10 171:2,3 <b>Pritykina</b> 2:12 7:6,6 <b>Proano</b> 6:16,16 <b>probably</b> 34:15 39:14 49:7,25 50:1 55:20 70:23 72:20 113:25 123:2 132:25 153:1 175:2 179:20 182:19 <b>problem</b> 16:13 59:8 67:14 75:25 82:8 82:12 117:14 144:18 <b>problems</b> 177:9 <b>procedure</b> 54:17 55:3 122:10 <b>procedures</b> 54:10 55:7 58:1,2,15,16 61:2 113:10 118:11 167:15 168:12 171:15 <b>proceed</b> 42:20 <b>proceedings</b> 4:1 192:7 <b>process</b> 39:20 41:14 41:20 43:10 44:6 45:22 50:4 51:4 52:5,16 57:15 61:25 63:23 69:13 76:14,16 77:8 78:6 79:13,22 96:16	97:21 98:18 101:3 102:14,16 103:11 105:23 107:15 108:16,19 112:14 130:4,21 131:19 <b>processes</b> 50:4 58:12 63:12 71:13,15 99:12,22 171:15 <b>procure</b> 76:23 <b>Procure-To-Pay</b> 69:17 <b>procured</b> 69:25 <b>procurement</b> 2:21 7:19 9:22 36:7,9 39:20 40:3 41:12 41:13 42:8 51:12 52:24 72:11,14 76:25 77:1 80:12 81:3 83:9,13 89:18 90:1 96:24 98:20 105:23 119:13 <b>procurement-related</b> 84:11 <b>procuring</b> 69:17 <b>produced</b> 147:22 <b>product</b> 86:8 136:25 137:17 <b>professionals</b> 25:12 <b>program</b> 32:24 36:13 98:21 100:21 109:23 113:7,18,21 126:24 131:7 132:18 133:13 134:4,5,6 148:22 149:20,21 152:25 153:22 157:18,24 159:23 163:15 167:1 <b>program-wide</b> 148:15,15 154:4 <b>programs</b> 132:2 <b>progress</b> 60:20 75:14 75:20 76:1 131:20 <b>project</b> 29:22 67:11 69:20 71:2,9 72:7 130:14 134:11,12 135:5,6,16,16,18 135:19 136:6 143:4 146:4 159:14 166:19 167:3,4,6,8 169:24 171:3 174:25 175:4	177:15 182:23 183:8,9 <b>projected</b> 13:15 129:18,23 <b>projection</b> 13:19 14:4,9 <b>projections</b> 13:18 33:22 153:12 <b>projects</b> 135:3 144:3 144:7 151:23,24 152:21 160:2 164:20,22 166:25 174:1 177:10 180:21 181:12,16 <b>promised</b> 164:10 166:5 <b>promoting</b> 47:23 <b>proof</b> 83:13 <b>proper</b> 58:15 185:10 <b>property</b> 2:10 21:8 <b>proposals</b> 185:19 <b>proposed</b> 23:1 28:15 52:13 <b>proposing</b> 54:16 <b>protect</b> 105:15 106:2 <b>protest</b> 152:23 <b>prove</b> 165:10 <b>provide</b> 44:2,24 45:18 70:24 98:5 102:18 108:8 130:6 151:11,14 173:17 184:9 190:16 <b>provided</b> 44:9 65:12 65:14 76:17,20 90:18 91:7 92:3 130:20 131:5,10 150:13 186:22 <b>provider</b> 151:12 <b>provides</b> 175:12 <b>providing</b> 76:19 <b>provision</b> 84:5 <b>Provisions</b> 122:16 <b>public</b> 10:13,18,19 136:6 142:12 143:3 153:13 166:5 179:8 183:7 192:5 <b>publicize</b> 170:17 <b>publicly</b> 22:14 174:14 <b>pull</b> 9:18 20:12 75:18 76:10 123:3,4 160:6,7	<b>pulled</b> 13:8 84:18 111:4 <b>pulling</b> 161:25 <b>purchase</b> 41:15,23 42:9 43:5,13 50:3 50:23 96:23 102:4 102:22,25 104:14 105:16,19,20,21,22 106:23,25 107:1 108:1 109:22 110:9 110:21 141:7,10 <b>purchased</b> 69:15,16 86:16 <b>purchases</b> 96:16 104:15 108:3,5,14 <b>purchasing</b> 62:13 77:14,17,24 78:8 79:5 80:1 81:23 82:7,9 84:20 85:3 86:5,6,10,14,20 87:9 88:7,10,12 99:4,6 105:16 108:10 120:22 121:2,21 123:9 <b>purports</b> 132:11 <b>purpose</b> 40:15 117:12 145:12 154:6 187:25 188:12 <b>purposely</b> 32:12,13 <b>pursuing</b> 31:16 <b>purview</b> 100:22 <b>put</b> 25:23 30:18 32:17,25 49:13 61:13 62:5 63:14 73:4 76:5 88:21 91:11,14 96:10 99:8 101:11 103:2 112:5 115:4 119:4 142:5,6 144:14 149:18,22 151:23 156:4 160:25 166:6 170:18 172:16 184:14 <b>puts</b> 112:1 <b>putting</b> 26:24 132:1 164:7 <b>PWS</b> 81:7,20 82:14 82:20 94:24 101:8 110:22 111:13 112:1 113:5 114:2 115:4,5,23 116:4	<b>Q</b> <b>quantified</b> 129:8 <b>quantify</b> 179:17,23 <b>quarterly</b> 75:15 145:12 182:1 <b>question</b> 8:1 15:15,16 18:10,12 19:7 21:12 25:3,16 33:12 43:4 48:1 51:11 53:24,25 54:7 56:21 60:4 68:7,15 71:12 73:21,21 75:8,17 78:10 79:11,15 86:19 88:24 89:2 90:24 97:18 98:16 101:15 106:3 111:14,25 116:21 121:22 124:21 125:1 126:1,2 150:15 156:20 166:8 177:9 187:1 187:18 <b>questioned</b> 25:4 <b>questioning</b> 64:6 <b>questions</b> 15:4,12 18:11 25:15 34:17 40:14,24 42:21 62:16 72:21,25 96:6,8,9 100:9,14 106:5 123:22,25 127:11 141:21 157:6 166:16 188:21 190:14 <b>queue</b> 61:14 96:10 <b>quick</b> 15:15,16 41:2 89:2 90:10 95:21 116:22 127:19 132:3 156:20 162:21 180:10 <b>quicker</b> 73:19 <b>quickly</b> 40:15,20,25 73:15 74:14 129:2 130:2 153:15,16 157:15 <b>quietly</b> 177:6 <b>quite</b> 63:15 116:8 147:25 157:13 <b>quorum</b> 4:15,18 8:20 8:21 187:25 189:21 <b>quote</b> 74:19
---	--	---	---	---



<b>quotes</b> 74:7 155:25	<b>rebuilding</b> 30:16	<b>refund</b> 103:2	<b>replace</b> 168:20	88:21
<b>R</b>	<b>recalculated</b> 129:17	<b>refunded</b> 105:2	<b>replies</b> 188:22	<b>requisitioning</b> 59:22
<b>R</b> 1:23 192:4,14	<b>receipt</b> 85:22 104:18	<b>regarding</b> 134:3	<b>report</b> 8:7 12:5 38:20	<b>requisitions</b> 64:3
<b>Radcliff</b> 2:14 7:8,8	<b>receipts</b> 102:7 113:9	171:5 172:2	40:1 41:5 44:10	<b>reserve</b> 188:17
<b>rail</b> 151:24	113:20	<b>regardless</b> 106:14	45:13 48:9 57:3	<b>reserves</b> 33:8
<b>rainy</b> 34:7	<b>receive</b> 15:25 16:4	142:1	89:3 90:4 96:5 98:7	<b>resources</b> 111:9,23
<b>raised</b> 96:12 172:16	47:19 92:21	<b>regards</b> 129:21	99:13 101:3 104:23	112:6 114:20,20
<b>raises</b> 22:8	<b>received</b> 12:17	<b>regular</b> 27:20 121:20	127:7 128:11,17,22	190:12
<b>Ramblewood</b> 138:11	<b>recess</b> 95:1	161:21	129:25 130:17	<b>respect</b> 46:8 48:24
<b>ramifications</b> 68:17	<b>reciprocity</b> 74:5	<b>relate</b> 9:15	131:6,15,16,18	95:11,13 96:1
68:19,24	<b>recited</b> 4:13	<b>related</b> 25:15 34:18	145:12 150:7,16	<b>respectfully</b> 83:25
<b>randomly</b> 43:7	<b>recognition</b> 34:22	41:22 42:9,12	151:2,2,6 153:5,11	<b>respond</b> 79:19,21
<b>re-evaluate</b> 32:3	<b>recognize</b> 17:16	48:10 71:12,14	153:12 156:8,13	96:20 107:17
<b>re-implementation</b>	<b>recommend</b> 37:6	72:13 81:16 99:25	157:20,21 160:15	123:21 190:14
70:20	112:24	150:13 159:23	163:21 177:12	<b>responding</b> 53:12
<b>re-implementing</b>	<b>recommendation</b>	186:18	180:23 192:7	56:15
69:20	45:21 47:2 81:21	<b>relates</b> 24:7 36:15	<b>Reporter</b> 1:22,23 3:6	<b>response</b> 10:10 11:6
<b>re-trained</b> 59:22	81:23,24 82:4	39:22 102:10	192:4,14	11:12,22 12:2
<b>reach</b> 76:6	90:18 91:6 92:2	130:12 131:3	<b>REPORTER'S</b> 192:1	35:16 37:15,21
<b>reached</b> 73:10	113:11 115:19	<b>relation</b> 71:19	<b>reporting</b> 1:23 2:22	40:5 49:17 78:21
<b>read</b> 15:24 30:23	118:10 119:7	<b>relationships</b> 154:24	3:6 6:6 49:4 90:3	92:11,15 94:8,12
35:10 40:16 50:16	120:12,24 129:20	<b>relevant</b> 12:17 73:22	131:1,3,7 150:11	110:15 111:10,11
56:12 164:16	136:12 183:1	<b>rely</b> 65:21,22 83:7	150:22,23 151:1,19	111:14,21 112:8,14
186:20	<b>recommendations</b>	<b>relying</b> 82:2 84:16	153:11	123:14 126:8,15,19
<b>reading</b> 62:2 64:20	45:17 46:11,17	<b>remaining</b> 124:24	<b>reports</b> 75:14,21 76:1	130:2,19 139:21
84:3 98:2 133:10	49:14 81:18 152:22	125:13 128:25	89:6,8 117:21	142:1 147:4 161:15
<b>ready</b> 38:2 90:12	174:12	189:22	125:7 131:6 147:22	166:17 183:14
131:24 134:25	<b>recommended</b>	<b>remediate</b> 47:3	182:2 188:9,11,19	<b>responses</b> 77:7,9,11
<b>real</b> 90:10 149:22	134:10 174:14	<b>remediated</b> 46:4	<b>reputational</b> 154:23	78:4 141:24
162:21 176:18	<b>reconcile</b> 101:25	<b>remediation</b> 45:18	<b>request</b> 15:21 16:20	<b>responsibilities</b> 39:9
<b>reality</b> 29:19 32:4	103:17	129:16	101:21 103:1	<b>responsibility</b> 115:18
<b>realize</b> 103:23	<b>record</b> 32:18 182:23	<b>remedy</b> 46:12 49:18	115:13 160:23	116:3,7 148:21
<b>really</b> 41:19 42:15	192:8	59:15	<b>requested</b> 35:19,20	185:11 190:6
44:19 73:15 98:24	<b>recorded</b> 100:5	<b>remember</b> 16:25	80:3 92:21	<b>responsible</b> 77:17
104:4 115:9,10	<b>redoing</b> 73:9	18:5 23:4 102:20	<b>requesting</b> 83:8	80:13 82:14,15,21
134:7,10 135:4	<b>reduce</b> 185:22	135:14 155:15	<b>requests</b> 185:12	83:24 100:25
139:9 140:16,21,22	<b>reduced</b> 103:14	181:25 188:10	190:11	114:13,21 135:11
141:5 142:25	<b>reduction</b> 22:11	189:15	<b>require</b> 105:24,25	<b>responsive</b> 79:8
146:19 151:19	190:19	<b>remind</b> 155:20	185:13	<b>rest</b> 10:1 69:24
158:1 166:25 167:3	<b>reevaluated</b> 124:19	<b>remove</b> 160:25	<b>required</b> 22:2 49:17	111:22 163:19
170:5,15 173:6	<b>refer</b> 123:8	<b>removed</b> 124:20	52:7 58:23 80:10	175:20,21
175:25 177:23	<b>reference</b> 54:25	125:5,8,9	81:20 100:10	<b>restrained</b> 190:10
185:17 186:14	<b>referenced</b> 84:23	<b>renewal</b> 153:20	<b>requirement</b> 47:19	<b>restraint</b> 190:5,6
<b>reason</b> 16:25 23:24	144:12	<b>renewed</b> 147:7	77:9,11 84:4	<b>restrictions</b> 104:6
24:4 40:6 75:1	<b>referendum</b> 25:16	<b>renovate</b> 168:21,24	<b>requirements</b> 79:3	<b>restroom</b> 172:19
84:25 117:20 123:3	<b>refine</b> 163:3	168:25 169:6	80:23 82:19 97:25	<b>restrooms</b> 172:16
170:4 176:12	<b>reflect</b> 115:10,15	<b>rent</b> 32:12,12	99:22 112:25 131:1	<b>restructure</b> 129:22
<b>reasonable</b> 177:20	163:5	<b>reoccur</b> 44:5	131:3 134:18	<b>result</b> 133:8 163:14
<b>Rebecca</b> 2:2 5:3	<b>reflected</b> 136:18	<b>repair</b> 168:24	154:22	185:23
43:21 139:4	<b>reflection</b> 45:11,25	<b>repay</b> 104:3	<b>requiring</b> 58:22	<b>results</b> 49:4 130:23
<b>rebuild</b> 30:13	<b>refresh</b> 128:11	<b>repeat</b> 48:4 109:21	<b>requisition</b> 50:23	143:20,22 147:23
	<b>refresher</b> 95:22	<b>repeating</b> 178:8	60:10 61:20,23	156:5

<b>retested</b> 130:17	86:14,17 88:2,16	128:21 157:15	103:24 153:24	173:3,6,10 176:13
<b>retirees</b> 24:23	88:23 89:14 90:8	158:7,14,17 159:3	154:3 161:1 164:21	176:16 180:2
<b>retrain</b> 60:25	91:18,23 92:9,12	160:4 161:23 166:8	165:19 167:4	<b>scopes</b> 162:14 168:8
<b>retraining</b> 60:12	93:1,12,20 94:15	174:6 175:3 177:12	183:16 190:8	<b>screen</b> 149:18 188:7
<b>returning</b> 17:12	95:2,4,9,14,20	181:11 184:11	<b>says</b> 52:19 59:2 65:11	<b>screw</b> 177:16
<b>review</b> 16:5,21 17:23	97:10 100:14,15	<b>RSM's</b> 127:7 174:12	66:4 76:17,19 77:8	<b>screwed</b> 177:19
51:17,19 52:13	104:3 108:21,25	<b>rule</b> 118:21 119:15	79:5 84:3 85:13	<b>se</b> 1:12 69:12
67:19 72:19 102:23	109:10 114:24	<b>rules</b> 19:23 50:19	86:20 98:7 110:19	<b>seats</b> 31:4
104:25 112:25	115:6,16 117:24	64:16 122:6	110:21 111:8,13	<b>second</b> 11:1,18 31:21
135:1 138:14	121:16,18,24 122:4	<b>run</b> 49:2 121:16	112:1,1,23 168:5	37:12 45:15 57:12
<b>reviewed</b> 114:3,18	122:22 123:3,8,11	153:10	<b>scenes</b> 168:3	57:20 91:24 92:7,8
129:17 131:6	123:15 124:4 126:6	<b>running</b> 69:9	<b>schedule</b> 130:10,14	92:18,20 93:24
<b>reviewing</b> 96:15	126:9,13,20 128:9	<b>Ruth</b> 2:2 5:1 78:16	163:10 166:11	94:1,4,5 100:3
101:1	131:25 133:22	78:18	<b>scheduled</b> 117:22	102:19 104:20
<b>reviews</b> 77:8,10	139:2,14 146:9	<b>Ryan</b> 2:20 6:21	<b>schedulers</b> 138:15	111:7 120:15,17,18
185:24	147:2 151:17 153:8	113:23	<b>school</b> 1:2 24:8 32:14	126:11,12 161:7,8
<b>revise</b> 58:1	153:15 156:7 160:4		33:5 34:11 99:7	162:18
<b>revised</b> 51:11 56:17	160:19 161:2,6	<b>S</b>	102:13 117:10	<b>seconded</b> 11:20
57:15 59:4,6,7	162:11,20 163:5	<b>S/M/WBE</b> 73:3	134:19,21 136:19	37:13 94:6 123:5
61:10 87:6 98:22	164:21 171:13	150:12 155:25	138:22,25 139:12	161:10
119:14	173:24 174:16,23	<b>safety</b> 65:12,14	140:17 142:15	<b>seconding</b> 10:5
<b>revising</b> 57:21	175:6,20,24 179:9	<b>sailors</b> 25:25	144:5 146:25	<b>secret</b> 144:10
<b>revisions</b> 51:15	180:21 181:1	<b>salaries</b> 33:12,16,17	151:15 162:13	<b>Secretary</b> 2:13
<b>revisit</b> 34:16	182:20 184:3	<b>sales</b> 99:23 102:25	164:2,3 165:16	<b>section</b> 117:9
<b>rewrite</b> 116:15	186:23 188:14,23	103:19 105:1,3	168:7 169:10 171:1	<b>sections</b> 42:5
<b>RFP</b> 51:11 52:3,25	191:2	<b>salient</b> 186:21	171:2,3,4 178:16	<b>see</b> 17:5 20:7,10
90:18 91:7,13,15	<b>rise</b> 4:12	<b>sample</b> 41:24 42:10	178:18 179:13	24:18 29:14,16,17
92:2 135:3	<b>risk</b> 3:5,5 122:18	43:7,11 64:10,11	180:13	30:2 31:13,25
<b>RFPs</b> 151:13	154:23	130:17	<b>school's</b> 140:19	41:22 42:2,11
<b>RFQ</b> 52:3,24 91:14	<b>Rob</b> 3:3 39:24 45:4	<b>Sandy</b> 151:9 153:6	<b>schools</b> 19:17 21:6	49:18 52:14 53:11
91:16 92:3 129:7	<b>Robert</b> 2:4 5:13	<b>Sandy's</b> 153:7	25:2,13 31:5,7,25	53:14 54:4 55:21
131:4	97:19	<b>SAP</b> 69:19	32:1,19 33:1 62:25	58:21 60:3 61:21
<b>Rhodes</b> 2:9 6:3,3	<b>robust</b> 99:21	<b>sat</b> 31:19 136:21	95:24 97:22 113:3	61:22,22 62:13,19
<b>ribbon</b> 142:20	<b>roles</b> 72:4	139:16 140:18	135:19 136:23	62:21 63:16,17
<b>Riggs</b> 38:1	<b>roll</b> 4:21,23 71:24	142:10	139:10,13,18	64:3,7 70:1,14 71:9
<b>right</b> 4:3,14,21 6:15	<b>roof</b> 140:10 166:3	<b>satisfaction</b> 120:25	140:22 141:9,10	71:18 72:23 73:8
8:21 9:9 10:24 11:4	167:21,23	131:12,23 132:4,8	143:23 144:13,17	73:17 74:12 78:2,2
11:8,23 12:3 13:16	<b>roofing</b> 158:9 176:25	132:13 134:3,7,16	145:19 163:8,10,18	81:22 82:8 84:24
13:17 14:25 18:7	<b>roofs</b> 140:11 142:24	135:5 141:13 150:8	169:16 170:16,18	85:19 86:17 87:17
20:8,18 21:9 24:20	144:24,25 165:22	<b>satisfied</b> 137:17	171:7 172:5,7,18	87:17 124:5 127:14
27:15 28:18 32:6	165:22,24,25 166:2	139:6,6	173:4,22,25 176:10	132:19,24 133:3,15
34:5 35:17 36:6	166:4,5 167:19,20	<b>satisfy</b> 80:23 134:18	176:18 178:11,14	136:20 138:2,17
37:10,16,24 39:16	<b>room</b> 1:11 30:12	<b>satisfying</b> 79:3	179:6,12	150:23 154:4
40:5 41:1 43:9,21	32:21 136:21 169:1	<b>Saturday</b> 133:17	<b>scope</b> 41:16 42:1	155:13 156:19
44:24 47:5 48:17	169:8	<b>saved</b> 158:17	70:25 71:14 83:9	167:13 174:4
51:23 56:7 58:9,20	<b>rotate</b> 144:1	<b>saw</b> 28:8 36:23 41:18	83:21 93:7 95:15	180:14,21 184:10
62:20 63:5,8,20,24	32:21 136:21 169:1	62:21 79:1 97:7	137:3 141:20	186:6 188:6
64:24,24 66:13,15	169:8	117:1 158:10	147:18 157:12	<b>seeing</b> 60:24 63:11
69:14 70:8,9,13,17	<b>round</b> 31:8	<b>saying</b> 14:5,7 29:24	162:13 163:5,12,16	64:18 74:21 134:11
71:6,19 72:16,25	<b>row</b> 6:14	30:12 46:24 47:5	164:6,15 168:13,14	156:5
77:7 78:2,22 79:20	<b>rowdy</b> 180:12	48:4 56:10,11	168:24 169:24	<b>seek</b> 105:25
81:12 85:5,16 86:8	<b>RSM</b> 3:5,5 9:19 36:8	70:19 86:8 88:2	170:3,4,21 172:7	<b>seeking</b> 186:12
	37:24 76:9 126:23			
	126:25 127:10			

<b>seen</b> 53:22 110:15 132:16	<b>shift</b> 8:18	128:24 180:20	79:18 81:7 91:1	79:17,23,23 80:1,5 81:5,14
<b>select</b> 43:11	<b>shifting</b> 37:24 94:20	<b>six-year</b> 31:21	97:18 100:17	<b>spend</b> 26:4 151:22
<b>selection</b> 41:18 147:9	<b>shocking</b> 158:10	<b>size</b> 21:4 22:7 64:10 64:11 171:23 172:3 172:4	103:18 109:12	173:7 177:11,20 178:13 179:22
<b>self-performing</b> 149:1,15,22	<b>shop</b> 49:2	<b>slash</b> 115:3,7	110:8 117:5 119:9	<b>spending</b> 25:22,25 26:5 57:1 101:23 154:8 178:9 184:10 185:15
<b>sell</b> 165:20	<b>shopping</b> 103:22	<b>slated</b> 164:17	119:16,18 133:23	<b>spent</b> 143:15 156:22 156:24 157:11 158:16
<b>semantics</b> 168:2	<b>short</b> 90:4	<b>sleep</b> 99:8	138:22,23 149:7,9	<b>spirit</b> 16:12
<b>send</b> 16:9 30:24 31:10 104:19	<b>shortcomings</b> 68:18	<b>slide</b> 30:19	156:18 160:13	<b>spite</b> 75:25
106:18 116:15	<b>shorter</b> 171:10 187:17	<b>slightly</b> 37:25	162:6 163:1 172:14 186:5	<b>split</b> 128:7
155:8 184:22,25 186:1	<b>show</b> 103:3,4 129:7 190:5	<b>small</b> 24:6 140:16 148:7,8 155:24	<b>sort</b> 26:24 54:25 68:15 86:21 94:16 105:24 122:1 156:25 157:1 161:18 175:21	<b>splitting</b> 94:2
<b>sending</b> 86:7	<b>showed</b> 165:23	<b>SMART</b> 36:13 126:23 131:7	<b>sounds</b> 64:2 72:2,10 72:18 86:4 88:1 114:9 118:11 124:12 156:1,2 182:9	<b>spots</b> 128:4,8
<b>sends</b> 80:17	<b>showing</b> 63:22 147:23	149:20 152:25	<b>sound</b> 167:2	<b>spreadsheet</b> 103:3 149:13
<b>Senior</b> 3:4	<b>shows</b> 104:23 129:23 164:15	157:18,24 159:5,23 167:1	<b>sounds</b> 64:2 72:2,10 72:18 86:4 88:1 114:9 118:11 124:12 156:1,2 182:9	<b>squeeze</b> 27:17
<b>sense</b> 48:19 71:4 136:4 167:16	<b>shut</b> 99:7	<b>SMART-related</b> 158:25	<b>sources</b> 159:17	<b>SREF</b> 171:16,20
<b>sent</b> 8:3 15:18 80:2 81:3,24 186:17 189:23	<b>sic</b> 122:18	<b>Smiley's</b> 39:6	<b>south</b> 1:24 24:11 32:20	<b>SRO</b> 22:8
<b>separate</b> 91:2,19,19 119:12,21 120:6,24 121:6,15 123:1 157:6	<b>side</b> 52:2,8 71:6 82:11 128:5 145:6	<b>Smith</b> 2:20 6:21,21 8:10 95:12 109:9 113:23,23 125:1,11 125:16,19	<b>speak</b> 34:8 46:7 64:15 119:14 138:8 138:24	<b>staff</b> 2:7,15 4:23 5:25 17:12,21 59:16,19 60:10 102:19 110:12,20 111:8,15 115:21
<b>separately</b> 121:17	<b>sign</b> 62:6 72:7 88:20 108:17	<b>soft</b> 157:9,17 158:15 158:16 159:6,10	<b>speaks</b> 70:21	<b>staffing</b> 129:17,21 154:17,20
<b>separating</b> 121:19	<b>signature</b> 87:9	<b>software</b> 65:23 99:24 147:22	<b>SPEAKER</b> 78:13	<b>stage</b> 169:21
<b>September</b> 13:3,9 14:10	<b>signatures</b> 88:5	<b>solicitation</b> 41:20 42:11 50:4 52:20 54:17 76:17 83:8 83:22 105:24	<b>speaking</b> 54:9,10 57:23 58:7 61:20 64:14 72:9	<b>stakeholder</b> 131:11 131:23 132:4,7,12 134:3,7 136:20 137:1 145:7,19,25 150:8
<b>seriously</b> 74:15	<b>significance</b> 15:1	<b>solicitations</b> 53:7 54:19	<b>special</b> 27:19 28:1 72:10	<b>stakeholders</b> 135:6,8 135:12,20 137:21 139:8,19 140:6,18 143:9,13,23 145:13 145:18,21 146:3,8 146:15 179:5
<b>serve</b> 8:12	<b>significant</b> 22:8,10 22:16 24:9 47:15 103:9 177:11	<b>soon</b> 4:16 5:9 10:17 74:11	<b>Specialist</b> 2:12	<b>stale</b> 111:21
<b>service</b> 1:23 76:22 77:5	<b>significantly</b> 22:6,17 22:18,20,24 24:14 30:22	<b>sooner</b> 56:11 57:6	<b>specific</b> 19:22 42:9 51:6 69:7 70:2 71:25 79:15 85:1 85:14 95:25 96:9 99:25 107:23 109:18 113:24 114:1 120:2 123:25	<b>standard</b> 19:5 20:25 52:3,12,24 54:16 83:13 117:8 172:22
<b>services</b> 2:21 7:19 51:13 80:3 96:25 98:20 145:15,18 147:14	<b>signs</b> 86:22	<b>SOP</b> 54:14 71:14 93:7,8 97:8	<b>specifically</b> 18:20 67:24 104:17 108:12 130:22	<b>standards</b> 20:18,20 171:16,21 172:2
<b>set</b> 19:23 31:16	<b>silence</b> 152:24	<b>SOPs</b> 63:18 71:12,21 72:17 76:15 93:16	<b>specified</b> 77:6 97:15 84:7 129:6	<b>standpoint</b> 46:18 49:9
<b>sets</b> 169:20	<b>silly</b> 184:2	<b>sorry</b> 45:2 49:25 50:10,12 53:25 54:5,7 55:14 57:6 62:7 67:8 75:16	<b>specs</b> 76:22 77:15,18 77:19 81:13 86:24	<b>star</b> 74:17
<b>seven</b> 4:15,16 42:4	<b>similar</b> 23:23 82:5 153:6		<b>spelling</b> 122:5	<b>start</b> 8:16 9:22 20:2 29:13 72:18,19
<b>share</b> 23:13 70:5 101:12 151:20	<b>simple</b> 163:7		<b>Spellman</b> 3:3 39:25	
<b>shared</b> 51:18 57:11	<b>simplistic</b> 68:6,15			
<b>sharing</b> 43:25	<b>simply</b> 56:2			
<b>Shaw</b> 5:20 62:3	<b>single</b> 61:19 76:7 108:3,5			
<b>she'd</b> 152:10	<b>singles</b> 25:12			
<b>she'll</b> 5:8 74:11,19	<b>sir</b> 38:10 45:2			
<b>sheets</b> 65:14 118:5	<b>sit</b> 34:14 134:13 143:2 145:4 158:22 170:6			
<b>Shelley</b> 2:19 133:3 135:14 162:19 182:17	<b>sitting</b> 16:17 33:13 33:17 34:7 117:7 142:18 179:16			
<b>Shelley's</b> 134:15	<b>situation</b> 17:14 115:11 181:10			
	<b>six</b> 4:15 56:25 128:23			

112:13 122:19 146:24 151:5 169:8 175:24 177:1 178:7 187:1 <b>started</b> 18:2 55:9 91:4 124:12 134:6 134:9 147:7 155:23 155:24 <b>starting</b> 66:12 129:3 167:18 180:11 187:3 <b>starts</b> 61:23 <b>state</b> 19:22 22:25 34:22 45:20 121:5 192:2,5 <b>stated</b> 46:9 74:4 129:20 <b>statement</b> 78:20 102:5 104:18 105:5 113:7 126:25 157:14 160:5,9,10 <b>statements</b> 12:23 13:12 26:8 34:21 35:3,11 38:12 102:21,23 110:11 113:8,19 <b>states</b> 19:24 113:2,18 115:5 <b>stating</b> 53:12 <b>station</b> 104:7 <b>statistical</b> 109:24 110:10 113:8,19 114:9 <b>status</b> 41:3 111:25 112:5 115:22 116:1 <b>statutes</b> 13:7 19:24 <b>stenographic</b> 1:23 192:9 <b>stenographically</b> 192:7 <b>step</b> 32:25 78:3 <b>Stephenson</b> 149:23 <b>stick</b> 51:22 <b>stickies</b> 76:12 109:16 <b>stockroom</b> 106:13 <b>stood</b> 67:10 <b>stop</b> 109:13 140:13 169:9 <b>stopped</b> 25:24 148:13 <b>story</b> 138:11 <b>straight</b> 112:23 118:5 <b>Stranahan</b> 164:11	165:15 167:19 168:13,18,18,22 <b>strategies</b> 23:19 <b>Strauss</b> 2:6 5:21,22 10:4,6 11:1,18,20 19:4,8,12,20 20:1 20:15,20 22:18,23 26:19 29:5 32:7,8 35:20 143:11,12 144:20 145:7 146:8 146:10 151:7 152:12,18 153:5 188:1 <b>stressing</b> 108:19 <b>stronger</b> 61:9 <b>structured</b> 129:22 <b>struggling</b> 118:4 <b>stuck</b> 47:21 <b>student</b> 23:2,5,23 24:14 30:21 <b>students</b> 24:8 29:23 30:6 31:6,8 32:2,25 33:9,10 34:2 62:25 <b>study</b> 148:10 <b>stuff</b> 17:6 35:8 44:13 58:7 62:19 85:13 127:15 187:9 <b>stupid</b> 186:25 <b>sub</b> 155:16 <b>subcontractors</b> 129:10,24 <b>subdepartments</b> 88:17 <b>subjective</b> 132:13 176:7 <b>submission</b> 65:17 <b>submit</b> 65:17,18,24 67:16,20 79:2 <b>submittals</b> 81:20 <b>submitted</b> 67:17,17 80:11 153:17 <b>subs</b> 130:4 148:5,17 153:15,22,22 154:1 <b>subsequent</b> 8:3 17:3 186:8 <b>substantial</b> 138:12 <b>substituted</b> 84:6 <b>substitutions</b> 84:6 <b>such-and-such</b> 167:5 <b>sufficiency</b> 61:6 <b>sufficient</b> 134:20 <b>sufficiently</b> 51:6	<b>suggest</b> 49:1 50:6 66:2 115:2 119:19 120:4 <b>suggested</b> 168:16 <b>suggesting</b> 116:14,14 <b>Suite</b> 1:24 <b>summarize</b> 40:14 <b>summarized</b> 40:20 <b>summarizes</b> 50:2 <b>summary</b> 41:2 42:2 50:13 95:15 <b>summer</b> 59:17 60:1 131:24 <b>sums</b> 175:5 <b>Sunday</b> 133:18 <b>sunset</b> 39:6 <b>Superintendent</b> 2:16 2:17 6:9 7:16 8:9 8:15 33:23 38:22 39:8 89:7 <b>Superintendent's</b> 8:13 <b>supervisor</b> 113:13 <b>supply</b> 9:5 <b>support</b> 2:12,20 6:22 9:20 35:2 36:10 94:18 95:5,6,18,25 101:6,8 102:8,11 102:13 106:12 108:11 111:21 112:24 113:12,16 113:24 115:19,25 118:22 <b>supporting</b> 63:19 102:11 <b>supposed</b> 50:21 57:14 62:24 81:25 141:14 155:2 164:12 167:24 171:6,21,23 173:19 174:4 176:8 178:7 188:24 <b>sure</b> 20:19 32:5 36:1 40:8 43:20 44:8 46:22 49:22 57:2,9 57:10 59:20,21 60:13 69:2,22 78:17 83:24 87:19 91:12 96:13 101:2 105:1,3 110:1 120:7 121:2 122:3 128:15,21 137:10	137:20 138:9 152:13 155:11 161:20 165:11 171:12 172:15 173:17 174:6 185:9 190:1 <b>surprised</b> 65:3 98:10 <b>survey</b> 132:13 136:20 137:8 140:6 141:19 142:7 143:20,22 145:15,20,25 <b>surveying</b> 137:3,16 141:18 <b>switch</b> 144:21 <b>switched</b> 39:14 <b>symptoms</b> 58:5 <b>system</b> 2:12 45:6 48:24 58:8 67:16 99:20 100:8 103:7 113:4 <b>systems</b> 62:17 72:8 134:17	<b>talks</b> 122:15 <b>Tallahassee</b> 23:19 <b>target</b> 66:8 <b>Task-Assigned</b> 2:12 <b>taste</b> 146:24 <b>tax</b> 21:5,5,8,8 24:7,10 24:14 26:23 30:8,9 99:23 102:25 103:19 105:1,4 <b>taxable</b> 30:20 <b>taxes</b> 35:9 104:25 144:4 <b>taxpayer</b> 148:20 <b>taxpayers</b> 144:3 <b>team</b> 51:13 86:13 88:4 127:11 147:15 151:4 152:7 153:7 188:19 <b>Teams</b> 36:2 187:22 188:5,6 189:12,16 189:17,19,23 <b>tearing</b> 30:16 <b>technical</b> 84:9 <b>Technology</b> 67:9 122:18 <b>Telephonic</b> 2:2,4 <b>tell</b> 12:21 42:19 49:2 57:15 103:12 135:24 146:7,19 158:17 160:25 170:21 175:19 179:11,13 185:16 <b>telling</b> 59:18 <b>tells</b> 168:20 <b>template</b> 51:15 52:3 52:11,13 54:12,12 54:18,21 81:19 83:10 90:18,20 91:7 <b>templates</b> 51:12 52:17,20 53:22 56:18 57:8 59:4 63:17 91:13,16 92:3 <b>temporarily</b> 116:25 117:7 123:18 <b>tenth</b> 131:25 <b>terming</b> 31:21 <b>termite</b> 65:15 <b>terms</b> 41:19 42:1,2,6 42:7,14 43:9 45:14 69:8 79:8 163:7
---	---	--	---	--

<b>testation</b> 48:21	21:7 23:11 30:16	179:10,17 180:6	143:19 147:16	59:24 60:1,6,10
<b>tested</b> 186:14	42:22 44:1 58:10	182:17 184:1,7	164:18 165:3 166:1	61:9 62:9,10 96:16
<b>testing</b> 42:10,11 49:4	65:10 66:1,18	185:2,17 186:10,14	167:10 178:9	96:17,23,23 97:1
65:13 78:24 87:25	68:21 71:13 74:20	186:16 187:23	186:14 187:9	97:16 99:11,14,19
130:19,22,24 138:6	82:19 84:11,12,21	188:1,4 189:12	<b>timeframe</b> 67:3	99:20 100:3,5,6,7,8
169:20	92:22 99:25 102:22	190:16,25	<b>timeline</b> 67:24	100:11 101:20
<b>Texas</b> 19:19	104:17 115:12	<b>thinking</b> 77:16 91:22	<b>timely</b> 166:4	130:20
<b>thank</b> 4:14,24 16:23	117:1 119:25	115:22 136:21	<b>times</b> 17:19 103:4,9	<b>training's</b> 82:7
29:8 32:6 33:11	134:20 139:7 140:4	<b>third</b> 109:22 110:9	<b>timing</b> 12:14 162:17	<b>transaction</b> 105:11
35:14 37:23 39:12	140:5,16 141:16	111:6	177:10	107:4,5,6,18
43:19 44:22 49:21	144:5 151:24 152:9	<b>thorough</b> 177:21	<b>Timothy</b> 1:23 192:4	<b>transactions</b> 87:24
51:10 56:16 66:15	157:3 158:1 164:8	<b>thought</b> 28:8 34:24	192:14	93:15
69:1 74:23 83:6	165:19,25 176:19	35:5 73:3 80:20	<b>title</b> 38:18,19,21 39:4	<b>transcript</b> 192:8
92:6 94:21,22,23	179:14 182:15	132:9 136:2 137:5	39:7 122:19 166:19	<b>transferred</b> 117:19
94:25 95:8,20 96:7	188:3	139:9,22 140:1,19	175:2	<b>transit</b> 5:5,10
96:22 98:15,19	<b>think</b> 4:4 12:19 15:23	141:5,7,15,22	<b>titles</b> 38:25 39:14	<b>translate</b> 23:6
112:12,21 114:24	16:24 17:18,21	187:22 189:25	<b>today</b> 4:7,7,20,22 6:7	<b>transmit</b> 36:17 37:11
116:17,18 125:1	18:25 21:11 24:17	<b>thousand</b> 31:6	9:10 21:15 25:3	37:13 53:18 90:17
126:4,13 127:18	24:25 25:14 26:22	180:25	30:24 92:21 100:20	92:1 118:17 119:7
131:22 135:22	30:19 31:15 32:1	<b>thousands</b> 173:8	105:19 107:19	120:12 126:10
152:18 160:16	32:20 35:3,9 36:21	<b>threat</b> 181:2	108:1 148:12 156:2	160:14,19 161:3
162:2 174:23	46:19,20 49:11	<b>three</b> 41:21 42:5	156:6 182:21	<b>transmitted</b> 36:19
175:14 184:24	50:15,20 54:25	71:13 78:25 88:15	<b>today's</b> 26:9	115:14 160:16
189:18 190:13	55:3,4,11 58:9 62:4	105:25 121:25	<b>TODD</b> 2:24	<b>transmitting</b> 37:17
<b>Thanks</b> 164:6	62:9,15,20 63:3,7	125:20 130:18,18	<b>told</b> 142:19 187:25	<b>transparent</b> 151:25
<b>That'd</b> 184:21	63:25 64:5,7,12,13	142:9 154:7 169:16	<b>tomorrow</b> 105:20	<b>Treasury</b> 2:24,24
<b>theirs</b> 24:15	64:21 65:8 69:1	170:16 171:7 172:6	107:19 108:2	<b>treatment</b> 65:16
<b>theme</b> 64:22	70:7,13,23 71:11	173:3,12,25 187:10	<b>tone</b> 154:15	<b>trend</b> 28:21 29:14
<b>theoretically</b> 62:18	71:22 72:17 74:6	187:10	<b>tonight</b> 156:14	31:14 34:4
118:14	79:10 81:5 82:13	<b>three-point</b> 85:21	<b>tons</b> 32:14	<b>trends</b> 21:24 35:1
<b>theories</b> 32:3	82:25 83:10 84:8	<b>three-prong</b> 103:6	<b>tool</b> 49:11	<b>tri</b> 106:4
<b>theory</b> 14:5 17:5	85:5 87:16 88:1	<b>thresholds</b> 106:6,7	<b>top</b> 18:22 174:10	<b>tried</b> 136:23
29:18 32:23 37:1	92:24 95:2 96:11	<b>throw</b> 182:11	175:24	<b>tries</b> 178:4
38:8 67:18 86:15	109:2 112:9 114:4	<b>thrown</b> 188:3	<b>topic</b> 26:7 120:9	<b>true</b> 155:8 183:12
145:13 152:10	114:25 118:1 121:6	<b>THURSDAY</b> 1:14	<b>tore</b> 155:14	192:8
<b>thereof</b> 192:9	123:6 126:1 128:18	<b>tied</b> 62:17	<b>torn</b> 168:25 169:1	<b>try</b> 15:23 30:18 68:9
<b>they'd</b> 141:2	132:16 136:5	<b>tiered</b> 103:7,24	<b>total</b> 42:4 149:11	106:4 110:4 169:6
<b>thick</b> 185:1	137:15,18,21 139:6	<b>TIM</b> 3:6	159:3	179:17
<b>thing</b> 31:19 69:24	139:20 140:1,6	<b>time</b> 9:11 16:21	<b>totally</b> 84:12 116:10	<b>trying</b> 16:17 21:11
70:24 76:7 80:22	141:1 142:2,2,7,17	17:19,23 24:25	137:5	35:18 46:13 76:14
91:2 92:18 104:25	143:2,3,7,16,21	27:22,23 31:23	<b>touch</b> 52:9	90:7 104:11 106:16
105:8 107:19,19,20	144:25 145:20	35:25 38:5 40:7	<b>touching</b> 130:2	122:8 124:11 162:2
114:24 121:8	146:20 149:3 151:3	43:11,15,16 50:1	<b>town</b> 146:24	170:15 187:14
122:13 141:6	152:19 154:5 158:4	52:25 54:20 57:1	<b>track</b> 72:15,16 81:19	188:4 190:17
142:17 148:3 150:1	158:5,13,24,25	60:11,21 69:4 73:4	105:3 129:25	<b>Tuesday</b> 17:13 27:13
154:13 155:13	160:6 161:11 164:5	74:15 77:16 84:2	154:16 162:21,22	27:14
156:1,25 157:1	164:8,14 165:9,10	85:10 87:20 90:13	<b>tracking</b> 130:5	<b>turn</b> 128:15 139:12
162:9 166:18	165:12 168:3,17	97:23 104:20	<b>trades</b> 155:3	<b>Turso</b> 2:6 5:23,24
168:21 174:10	170:1 172:11	105:10 116:16	<b>traditional</b> 31:4,7	43:1,3,13,16,19
182:10 184:4,5	173:15 174:17	117:23 130:10,13	<b>trained</b> 59:22 60:14	68:4,6,9,12 69:1
187:5 188:2	175:5,19,23 176:3	133:19 136:16	65:9 97:24	156:15,17,17,18,20
<b>things</b> 9:17,19,21	176:5,20 179:4,8	137:9 138:14	<b>training</b> 59:16,17,23	157:3,25 158:19

159:8,14,18,21,25 178:1,2 191:4 <b>tutorial</b> 100:4 <b>twist</b> 148:18,18 <b>two</b> 32:8,17 39:19,21 41:6,25 45:12 68:10,17 70:15 80:24 88:2,4 98:22 103:13 105:14 109:16 117:15 124:18,24 125:13 125:17 128:8,25 130:18 131:9,17 138:18 141:15,23 152:21 154:6 157:6 159:17 <b>twofold</b> 68:16 <b>tying</b> 97:5 <b>type</b> 30:2 <b>types</b> 54:19 104:14 108:5 <b>typical</b> 72:7 <b>Typically</b> 54:12	85:12 131:14 135:23 147:25 171:14 174:7 <b>Understood</b> 71:8 122:11 <b>Unfortunately</b> 152:8 <b>UNIDENTIFIED</b> 78:13 <b>United</b> 3:6 <b>units</b> 24:21,22 29:23 184:15 <b>unreasonable</b> 21:11 <b>upcoming</b> 97:1 <b>update</b> 40:6,18,24 109:20,21 110:25 111:1 112:16,17 115:13 117:14 118:24 151:20 154:17 158:12 160:7 186:9 <b>updated</b> 40:4 134:23 <b>updates</b> 17:3 117:25 118:1,1 127:4 130:10 <b>updating</b> 61:8 <b>ups</b> 177:16 <b>upward</b> 34:4 <b>usage</b> 120:2 <b>use</b> 47:13 48:23 50:6 51:20 54:18 104:6 104:7,8,11 106:13 107:21,24 174:14 176:7 <b>useful</b> 35:9 93:13 173:6 <b>user</b> 76:18,20 77:15 77:21,23 80:2,7,8 80:16,25 81:2,8,13 83:12 84:15 85:12 85:12 86:23 87:10 87:11 88:7 103:1,4 103:8,16 137:16 <b>users</b> 99:7 106:11 135:21,22 <b>usual</b> 17:14 <b>usually</b> 15:4 40:12 52:1,8 180:18 <b>usurped</b> 106:1 <b>utilities</b> 107:13,15,17 <b>utilization</b> 130:1 154:17,20 <b>utilize</b> 101:19 150:5	<b>utilized</b> 73:24 74:8 150:4 156:12 <b>utilizing</b> 47:8 101:22	<hr/> <b>U</b> <hr/> <b>Uh-huh</b> 14:11 79:25 80:4 157:22 <b>ultimate</b> 136:25 <b>ultimated</b> 137:16 <b>ultimately</b> 82:14,15 82:20 86:7 115:14 121:18 136:17 165:1 166:20 175:18 179:7 183:2 <b>unanimous</b> 10:11 <b>unanimously</b> 37:23 92:17 94:14 123:16 126:21 161:17 <b>unassigned</b> 12:24 <b>unblock</b> 104:13 <b>underlying</b> 35:1 <b>underrepresented</b> 149:5 <b>understand</b> 5:8 29:9 30:20 39:13 48:3 49:12 60:13 61:11 64:8 65:19 75:16 75:19 76:14 115:17 140:22 154:5 171:11,19 173:21 174:8 175:7,10 <b>understanding</b> 35:12	<b>utilized</b> 73:24 74:8 150:4 156:12 <b>utilizing</b> 47:8 101:22	<hr/> <b>V</b> <hr/> <b>vacancies</b> 33:21 <b>vacant</b> 34:6,14 <b>vacate</b> 162:20 <b>vacuum</b> 75:20 78:9 80:15 <b>valid</b> 125:14 <b>valorem</b> 35:8 <b>valuable</b> 178:9 <b>value</b> 30:21 <b>variance</b> 129:15 <b>variances</b> 154:19 <b>varies</b> 33:22 <b>variety</b> 184:17 <b>various</b> 96:2 162:14 168:8 185:19 <b>vehicle</b> 77:1 <b>vendor</b> 65:11 79:7 81:11 84:7 105:17 105:18,20 155:25 <b>vendors</b> 50:9,17 51:7 51:21 55:25 65:12 74:6,9 154:25 184:10,10 <b>versa</b> 99:15 <b>versus</b> 137:4 146:9 146:10,11,13 151:22 157:9,17 164:10 166:10 168:10 <b>vice</b> 99:15 <b>view</b> 41:23 168:11 <b>virtual</b> 189:1,2,10 <b>virtue</b> 48:5,8 49:13 <b>visibility</b> 190:17 <b>voice</b> 78:14 143:13 <b>vote</b> 4:17 36:16 90:23 141:2 144:4 165:14 189:10 190:24 <b>vouchers</b> 31:5 32:23 <b>vulnerable</b> 154:9	<b>walk</b> 43:5 96:16 97:20 98:13,17 129:2 <b>walkthrough</b> 134:13 <b>walkway</b> 167:23 <b>walkways</b> 164:12 167:21,24 180:1 <b>Walmart</b> 104:2 <b>Walsh</b> 54:5 86:4 <b>Wanda</b> 2:14 7:8 <b>want</b> 4:19 10:2 19:8 28:13,16,17,19 29:8 30:5 31:14,19 31:22 32:17 33:1,6 33:6,7 40:14 42:16 42:18,20 43:17 49:2,8 50:1,19 53:17 59:25 60:19 70:3,18 73:2,2,17 79:18 80:20 84:2 85:19 91:20 93:5 94:23 95:15 96:12 98:19 100:18 105:9 107:20 108:19 114:6 115:4,10 118:17 120:22 121:1,4 125:2 128:7 141:18 151:12 157:17 159:16 160:21 161:2 162:24 163:6 163:6 164:2,10 170:8 172:15,15 173:1,7,12 174:5,9 174:15 175:22 176:13,17 179:25 186:8 187:7,8,19 188:25 190:3 <b>wanted</b> 7:20 8:8,18 12:20 19:4 29:6 34:24 40:8 76:10 81:7,7 92:20 101:12 109:19,20 114:23 116:5 132:3 139:2 141:6,11 148:1 153:3 163:4 173:14 183:17 187:4 <b>wanting</b> 81:10 <b>wants</b> 177:8 <b>warehouse</b> 51:13 96:25 108:11	<b>Warehousing</b> 2:21 7:19 98:20 <b>wasn't</b> 18:7 44:18 78:4,11,17 81:4 90:1 115:21 140:22 140:24 160:7 162:10 172:10 <b>wasted</b> 185:10 <b>watched</b> 31:22 <b>way</b> 23:7,9 38:3 62:19 63:15 77:25 84:19 85:4 115:8 123:6 127:2 129:23 132:23 142:14,24 145:14 147:13 152:1 173:15 179:6 183:25 187:24 189:6,7 <b>ways</b> 19:14 72:3 <b>we'll</b> 9:18 14:12 27:22 28:4 34:15 36:2 44:24 45:17 45:20,21 58:4 63:6 79:22 87:15 90:9 91:19 94:19 98:7 103:1 114:4 126:25 176:20 186:15,23 <b>we're</b> 4:15,16 9:23 11:7 13:3,10,19 14:4,6 17:6,22 18:3 18:10 22:12 23:12 24:13 26:7,12 30:21 35:17,18 36:8 37:24 43:23 44:12,13 46:24 47:5 55:1,2 66:3,12 67:12 68:20 69:12 69:19,20,24 70:15 71:9 72:11 73:8,9 73:14 76:11 84:10 86:8 87:12,12 90:9 92:24 94:15 95:2,4 95:4 97:5 98:12 110:16 112:14 113:22 114:5,14 115:16 117:2 118:15 121:1 122:8 123:17 131:24 134:11 135:2 136:1 136:13 137:16,18 143:5,18,19,20 148:11 151:16
---	--	--	--	--	---	--	---

156:5 159:2 161:17 161:18,20,22 165:19 166:1 170:2 170:5,15 171:11 172:20 173:4 174:18,23 179:5 180:22 182:3 183:24 184:10 185:8,9,15 186:16 186:17 187:2,3 188:10 190:17 191:2 <b>we've</b> 8:4 18:16,21 48:7,9 60:20 69:16 69:21 85:8 90:10 90:15 92:18,22 109:13 112:18 123:24 135:3 142:3 145:1,1 156:1,22 156:24 158:2,7,13 158:16 160:20 165:12 180:21 182:6 184:6 187:23 188:3 190:10 <b>weakness</b> 45:12 46:2 46:12 <b>weaknesses</b> 45:19 47:10,15 <b>week</b> 16:14 33:24,25 125:21,22 <b>weekends</b> 133:17 <b>weekly</b> 107:2 151:20 <b>weeks</b> 56:25 135:2 <b>weigh</b> 143:3 <b>Welcome</b> 4:6 9:8 <b>went</b> 12:14 13:8 15:5 16:16 25:17,23 84:18 151:16 152:22 167:7,12 169:13 <b>weren't</b> 56:3 58:13 61:7 74:8 125:6,6 125:10 <b>west</b> 24:13 <b>western</b> 139:13 <b>wheelhouse</b> 68:14 <b>whichever</b> 43:17 88:14 <b>whip</b> 90:15 <b>whispering</b> 36:7 <b>wholly</b> 77:17 <b>windows</b> 168:24	<b>winter</b> 142:16 <b>wise</b> 40:19 <b>wish</b> 78:19 97:13 <b>women</b> 148:8 155:24 <b>wondering</b> 73:10 110:19 112:3 138:10 <b>word</b> 48:23 54:20 146:15 <b>words</b> 79:15 164:21 <b>wordsmith</b> 116:5 <b>work</b> 40:13 70:25 71:14 77:3,24 83:20 93:6,7 96:18 127:1 130:3 133:12 133:17,25 137:3 141:20 148:23 149:2 152:1,13 154:6 157:14 160:5 160:10 162:15 163:5,9,13,16,22 163:22 164:15 168:9,13 170:8,14 170:18,21 <b>work's</b> 178:5 <b>work-up</b> 25:8 <b>worked</b> 51:12 146:4 151:4 152:6 <b>workflow</b> 50:24 <b>working</b> 23:12,16,19 56:22 57:1 74:13 98:13 111:16 134:17 135:12 <b>works</b> 17:21 <b>workshop</b> 27:5,8,11 28:13 <b>workshops</b> 76:4 <b>world</b> 25:5 61:3 73:18 141:8 <b>worth</b> 31:16 158:13 <b>wouldn't</b> 19:17 69:11 69:11 83:23 104:4 104:15 <b>wow</b> 22:23 140:19 <b>WRIGHT</b> 1:11 <b>write</b> 69:10 76:16 <b>written</b> 164:9 <b>wrong</b> 90:1 114:21 167:8,9,12 168:22 174:17 179:9	<b>X</b> 101:23 105:17 165:16 <hr/> <b>Y</b> <b>Y</b> 101:23 105:17 165:16 <b>yada-yada</b> 117:12 <b>yeah</b> 16:6,24 17:9,24 18:24 19:12 21:10 21:20 25:10 26:4 27:25 28:4 36:1,2 36:20 39:1 40:3 44:4,17,18 45:10 46:22 48:3 49:20 49:24 51:24 55:15 56:6 57:17 59:1,3,4 59:6 61:12 63:7,8 64:11,21 68:9,12 70:5,7,18,23 71:13 73:8 75:13 76:8,9 79:14,20 81:5 83:25 85:6,20 87:16 88:8 90:23 91:3,8,21,25 93:3,4 93:16,21 94:1 95:23 97:20 98:7 98:17 109:1,11 110:16,16 112:15 114:23 116:12 118:4,6,20 121:19 124:11 127:16 128:6,7,8 132:20 132:22 133:2,21 135:22 137:19 138:17 139:1 146:12 154:8 155:1 160:6 161:4,5,23 164:5 169:11 170:1 170:11 172:14 175:5 176:5 177:3 177:6 179:19 180:9 180:10,18 183:2 186:20 187:21 188:8 189:9,12,13 <b>year</b> 4:5 13:23 14:9 22:7 24:4 31:3,3 34:14 39:15 66:12 67:6 98:8 99:6 129:17 134:1 153:20 164:21,22 164:23,23 181:11 185:20 186:3	<b>year's</b> 21:20 <b>years</b> 21:20 25:2,20 25:21 29:7,25 98:10,10,23,25 101:9 103:13,13 106:9 119:22 125:5 136:1,2,5 142:16 143:18 155:14 177:19 179:3 <b>yep</b> 29:10 85:2,2,2,2 85:2 146:6 <b>yesterday</b> 15:18 16:16 17:18 <b>young</b> 25:12 30:2 <hr/> <b>Z</b> <b>Z</b> 101:23 105:17 165:16 <b>Zoning</b> 31:20 <hr/> <b>0</b> <hr/> <b>1</b> <b>1</b> 28:13 49:25 55:2,23 57:23 58:10 61:19 75:9 122:15,19 129:3 133:9 139:3 147:3,6 164:22 <b>1/30</b> 27:8 <b>1:00</b> 187:2 <b>1:15</b> 186:5 <b>1:20</b> 1:15 191:3,6 <b>1:30</b> 187:2,4 <b>10</b> 8:6,11 38:7 39:16 39:23 94:15 98:9 122:24 126:22 130:9 136:1 142:15 143:18 160:19 164:23 177:19 <b>10,000</b> 106:23 <b>10:00</b> 142:22 <b>100</b> 59:21 72:20 184:1 <b>100,000</b> 141:7,8,11 183:18 <b>10th</b> 171:8 <b>11</b> 8:11 90:11,15 94:16,19 95:5,18 111:2,3 126:22 149:7,11 160:19 <b>11.3</b> 149:10 <b>11:00</b> 104:10	<b>11th</b> 1:14 4:8 171:8 <b>12</b> 8:6,12 9:16 10:2 36:5 90:15 94:16 94:19 95:5,18 111:4 126:22 160:19 172:24 177:19 <b>12-month</b> 134:13 <b>12.95</b> 149:17,25 154:12 155:12 <b>12/31/9999</b> 124:17 <b>12:15</b> 109:8,10,13 123:24 <b>12th</b> 10:17,25 11:9 11:13 171:8 <b>13</b> 76:13 131:1 150:7 <b>15</b> 25:2 98:9 <b>16th</b> 4:7 12:9 40:8 <b>173</b> 23:8 <b>18</b> 138:23 <b>18th</b> 17:4 <b>19</b> 22:4 <b>19th</b> 10:17 11:15,24 142:22 <b>1st</b> 99:9 <hr/> <b>2</b> <b>2</b> 55:24 58:12 59:2,5 65:11 81:16,17,21 109:19,21 111:5,6 122:15 130:25 138:2 139:3 147:3 148:14 <b>20</b> 29:25 98:10 164:23 <b>2000s</b> 32:4 <b>2014</b> 22:7 168:8 172:12 <b>2017</b> 21:23 <b>2018</b> 22:1,4,12 <b>2018-19</b> 25:18 <b>2019</b> 22:13 <b>2020</b> 22:5 130:11 <b>2021</b> 75:9 <b>2022</b> 75:10 <b>2023</b> 13:3 129:10 131:8,8 150:12 <b>2024</b> 1:14 14:1 40:22 51:2 55:23 56:2 59:2 67:7,11,12 192:10 <b>20th</b> 18:6
---	--	--	--	--

<b>21</b> 22:5	<b>4.15</b> 13:3 14:4,6,9 26:13	27:18,24 31:17		
<b>22</b> 22:6	<b>4.17</b> 14:22,23 18:9 26:14	35:24 36:2 51:17		
<b>22.94</b> 149:16	<b>4.36</b> 12:23 26:13	56:19 92:23 93:2		
<b>22nd</b> 192:10	<b>4.5</b> 18:21	187:19 188:9,20		
<b>230</b> 181:21	<b>45</b> 147:9,13,16	189:3,4,18		
<b>230,000</b> 181:11 182:2	<b>46</b> 149:7,7			
<b>23rd</b> 13:13 14:12 26:12				
<b>24</b> 133:11,14 149:24				
<b>24.7</b> 149:6,10	<hr/> <b>5</b> <hr/>			
<b>25</b> 65:13	<b>5</b> 18:21 22:22 26:17			
<b>25th</b> 27:9,17 35:19	112:11,19,20 117:5			
161:21 181:5	122:17,18 134:1			
183:22 186:15	138:5,7,8 164:21			
188:2	183:25			
<b>26</b> 78:24 86:20 88:1	<b>5-and-something</b>			
<b>29th</b> 27:20 188:11	18:21			
189:11	<b>5,000</b> 101:23 106:17			
	107:1,2 108:18			
<hr/> <b>3</b> <hr/>	121:25			
<b>3</b> 18:17 19:1 22:2	<b>50,000</b> 106:13 107:10			
33:7 42:3 50:12,25	107:17			
51:5 55:2,17,18	<b>500</b> 1:24			
122:16 126:25	<b>53.47</b> 129:14,19			
157:14 160:4				
162:15,20 163:13	<hr/> <b>6</b> <hr/>			
165:3 166:9,10	<b>6</b> 8:6 22:22 26:18			
168:19 171:5 175:4	39:23 73:3,7,22,23			
178:11 180:17	75:12 122:19			
183:9	155:21 168:14			
<b>3,000</b> 105:19,20,21	169:2			
105:21,22 108:1,2	<b>6,000</b> 31:9 34:2			
<b>3.5</b> 19:1	<b>600</b> 1:12			
<b>30</b> 64:5,6,8 67:5	<b>633</b> 1:24			
104:19				
<b>300</b> 23:4	<hr/> <b>7</b> <hr/>			
<b>300-plus</b> 23:3	<b>7</b> 8:11,19 9:14,16			
<b>30th</b> 13:3 14:1 27:4,8	10:2 12:4 161:19			
27:12 75:10 99:11	161:22			
<b>3320</b> 119:13,17,25	<b>7003</b> 52:23,24			
120:3 122:14 123:1	<b>72.85</b> 149:12			
<b>33301</b> 1:24	<b>751</b> 23:2			
<b>35</b> 125:21,21				
<b>39</b> 138:19	<hr/> <b>8</b> <hr/>			
<b>3rd</b> 1:12 117:22	<b>8</b> 8:11 9:23 34:18			
	36:16 37:18 149:12			
<hr/> <b>4</b> <hr/>	<b>800</b> 31:8 100:22			
<b>4</b> 13:21,22,25 14:2,6	156:23			
14:8 42:4 122:17	<b>86</b> 136:15			
124:1 129:3,17	<b>87</b> 136:16			
154:15	<b>88</b> 23:10			
<b>4,999</b> 106:15	<b>8th</b> 17:1,10 18:1			