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SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 25TH, 2024
9:38 A.M. - 1:05 P.M.

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

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1 COMMITTEE MEMBERS IN ATTENDANCE:
2 MS. RUTH CARTER-LYNCH
3 MS. REBECCA DAHL
4 MR. ANTHONY DE MEO
5 MS. MARY FERTIG (Telephonic)
6 MS. ITOHAN IGHODARO
7 DR. NATHALIE LYNCH-WALSH
8 MR. ROBERT MAYERSON
9 MR. ANDREW MEDVIN
10 MR. PAVEL MENZUL
11 MS. PHYLLIS SHAW
12 MR. PETER TURSO
13 OFFICE OF THE CHIEF AUDITOR STAFF:
14 MR. JORIS JABOUIN, Chief Auditor
15 MS. ALI ARCESE, Audit Director
16 MR. DAVID RHODES, Audit Director
17 MS. JENNIFER HARPALANI, Assistant Director IT Audits
18 MS. NAKIA GOULDBOURNE, Acting Manager, Internal Funds
19 MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
20 MR. BRYAN ERHARD, System Support Specialist II
21 MS. RAYSA LUGO, Senior Auditor
22 MS. MICHELE MARQUARDT, Executive Secretary
23 MS. LAURA WRIGHT, Clerk Spec C
24 MS. WANDA RADCLIFF, Clerk Spec B
25 DISTRICT STAFF:
DR. ALLEN ZEMAN, School Board Member
DR. PETER B. LICATA, Superintendent of Schools
MRS. JUDITH MARTE, Deputy Superintendent, Operations
DR. JOSIAH PHILLIPS, Chief Information Officer
DR. DEBORAH CZUBKOWSKI, Chief Facilities Officer
DR. TED TOOMER, Associate Superintendent, Teaching & Learning, Non-Traditional Schools
MR. ALAN STRAUSS, Regional Superintendent, Teaching & Learning, South Region
DR. JERMAINE FLEMING, Regional Superintendent, Teaching & Learning, North Region
MS. JENNIFER ANDREU, Executive Director, Operations
MR. OLEG GOROKHOVSKIY, Director, Accounting & Financial Reporting
MR. RYAN SMITH, Director, Business Support Center
MS. MARY COKER, Director, Procurement & Warehousing Services
MR. ERIC SEIFER, Process Analyst, Procurement & Warehousing Services

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1 MS. REBECCA THOMSON, Executive Secretary, Board Office
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3 INVITED GUESTS:
4 MS. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs & Advisors
5 MR. SHAUN DAVIS, Partner, S. Davis & Associates
6 MS. TANYA DAVIS, Partner, S. Davis & Associates
7 MS. JOY CHAMBERS-NICHOLAS, S. Davis & Associates
8 MR. BEN KINCAID, Partner, Carr Riggs & Ingram CPAs and Advisors
9 MR. TIM BASS, Court Reporter, United Reporting
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1 Thereupon, the following proceedings were had:
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4 DR. LYNCH-WALSH: Good morning everyone. I'd
5 like to call this January 25th meeting of the
6 BCPS Audit Committee Meeting to order at 9:38.
7 Our first order of business is the Pledge of
8 Allegiance, so everyone please stand and the flag
9 is in the back.
10 (Pledge of Allegiance was recited.)
11 DR. LYNCH-WALSH: Okay. Next up we have roll
12 call. Mr. Jabouin?
13 MR. JABOUIN: Thank you, Chair.
14 Ms. Carter-Lynch Walsh?
15 MS. CARTER-LYNCH: Here. It's Carter-Lynch.
16 MR. JABOUIN: Sorry.
17 Ms. Ruth Carter Lynch?
18 MS. CARTER-LYNCH: Here.
19 MR. JABOUIN: Ms. Rebecca Dahl?
20 MS. DAHL: Here.
21 MR. JABOUIN: Mr. Anthony De Meo?
22 MR. DE MEO: Here.
23 MR. JABOUIN: On the phone, Ms. Mary Fertig?
24 (No response.)
25 MR. JABOUIN: Ms. Itohan Ighodaro?
(No response.)

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<p>1 MR. JABOUIN: Dr. Nathalie Lynch-Walsh? 2 DR. LYNCH-WALSH: Here. 3 MR. JABOUIN: Mr. Andrew Medvin? 4 MR. MEDVIN: Here. 5 MR. JABOUIN: Mr. Pavel Menzul? 6 MR. MENZUL: Present. 7 MR. JABOUIN: Ms. Phyllis Shaw? 8 MS. SHAW: Present. 9 MR. JABOUIN: Ms. Jaclyn Strauss? 10 (No response.) 11 MR. JABOUIN: And Mr. Peter Turso? 12 MR. TURSO: Here. 13 MR. JABOUIN: I am Joris Jabouin, the 14 District's chief auditor until April 11th. 15 We'll go around the room with District 16 personnel. 17 SUPERINTENDENT LICATA: Good morning. Peter 18 Licata, Superintendent. 19 MS. ARCESE: Good morning. Ali Arcese, Audit 20 Director. 21 MR. RHODES: Good morning. Dave Rhodes, 22 Audit Director. 23 MRS. MARTE: Good morning. Judith Marte, 24 Deputy Superintendent, Finance & Operations. 25 MR. GOROKHOVSKY: Good morning. Oleg</p>	<p>1 the Chief Auditor. 2 MS. HARPALANI: Jennifer Harpalani, Assistant 3 Director Auditor. 4 MS. PRITYKINA: Elena Pritykina, Office of 5 the Chief Auditor. 6 MS. RADCLIFF: Wanda Radcliff, Office of the 7 Chief Auditor. 8 MS. WRIGHT: Laura Wright, Office of the 9 Chief Auditor. 10 DR. LYNCH-WALSH: Is that everybody? 11 MR. JABOUIN: Yes, Chair. 12 DR. LYNCH-WALSH: Okay. So I appreciate 13 having a full house because we seem to have 14 people here who don't even have items on the 15 agenda. That being said, I'd like to see the 16 same level of participation at the Facilities 17 Task Force meeting on February 1st. And that's 18 facilities, so all you facilities people. 19 Okay. Moving on, approval of the minutes -- 20 sorry, approval of the agenda for today. 21 Oh, yeah I forgot you're not on the agenda. 22 Okay. Well, that could actually -- well, 23 basically, we're going to move the follow-up to 24 the end. We have three -- one, two, three, four 25 audits today, and most were time sensitive. I,</p>
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<p>1 Gorokhovsky, Director of Accounting & Financial 2 Reporting Department. 3 DR. PHILLIPS: Good morning everyone. Joe 4 Phillips, Chief Information & Technology Officer. 5 MS. CZUBKOWSKI: Good morning. Deborah 6 Czubkowski, Chief Facilities Officer. 7 MS. COKER: Good morning. Mary Coker, 8 Director of Procurement & Warehousing Services. 9 MS. ANDREU: Good morning. Jennifer Andreu, 10 Executive Director of Operations. 11 DR. TOOMER: Good morning. Ted Toomer, 12 Associate Superintendent, Non-Traditional 13 Schools. 14 DR. FLEMING: Good morning. Jermaine 15 Fleming, North Region Superintendent. 16 MR. SMITH: Good morning. Ryan Smith, 17 Director of Business Support Center. 18 MR. JABOUIN: Shaun Davis? 19 MR. DAVIS: Good morning. Shaun Davis, S. 20 Davis & Associates, managing partner. 21 MS. GOULDBOURNE: Nakia Gouldbourne, Office 22 of the Chief Auditor. 23 MS. LUGO: Good morning. Raysa Lugo, Office 24 of the Chief Auditor. 25 MS. MARQUARDT: Michele Marquardt, Office of</p>	<p>1 actually, don't think anything snuck on here. I 2 tried to put off caps and gowns but then, you 3 know, caps and gowns season is coming up. So -- 4 and internal funds is time sensitive and so on 5 and so forth. 6 All right. So we're going to move follow-up 7 to the end after internal -- Yes? 8 MR. JABOUIN: I wanted to mention that some 9 of the individuals that are here are for the 10 follow-up items. As you were wondering, some of 11 the individuals are here, but I just wanted them 12 to know that. 13 DR. LYNCH-WALSH: Okay. Well, mostly, you 14 know, we like written follow-ups, so -- and I 15 didn't know that that would -- that you were 16 doing that. 17 All right. So, anyway, the only thing I'm 18 changing is to move that down so that we can get 19 through the audits that we need to transmit. We 20 are also meeting on the 8th, so if we have to, 21 we'll deal with that. 22 Any questions? Ms. Shaw? 23 MS. SHAW: So moved to approve the agenda as 24 indicated in the changes. 25 MS. CARTER-LYNCH: Second.</p>

1 DR. LYNCH-WALSH: All right. Moved by Ms.
 2 Shaw, seconded by Ms. Ruth Carter-Lynch.
 3 Any further discussion?
 4 MR. MAYERSOHN: Yeah, if we have -- and,
 5 again, probably towards the end, just to go over
 6 very briefly Sunshine Law and public records
 7 retention.
 8 DR. LYNCH-WALSH: Okay.
 9 MR. MAYERSOHN: Very briefly. And then we
 10 can discuss it later on with whatever --
 11 DR. LYNCH-WALSH: Yeah, under our comments.
 12 So Sunshine and public records. And I was adding
 13 to that, backup that should be attached to items
 14 so that we don't keep requesting additional
 15 backup.
 16 Okay. So we'll do that at the end.
 17 All right. Any further discussion?
 18 (No response.)
 19 DR. LYNCH-WALSH: Hearing none, all in favor
 20 of the agenda as -- with the changes?
 21 COMMITTEE MEMBERS: Aye.
 22 DR. LYNCH-WALSH: Any opposed?
 23 (No response.)
 24 DR. LYNCH-WALSH: Okay. Motion carries
 25 unanimously.

1 owned by the community and the public. And I
 2 know you guys are here again, I tried to double
 3 your pay, they wouldn't let me. So I can add as
 4 many zeros as you want, but they're not going to
 5 let me.
 6 MS. DAHL: How about mileage?
 7 DR. LYNCH-WALSH: Oh, we'll talk about that.
 8 SUPERINTENDENT LICATA: But as I look around
 9 the room I see people that are involved in the
 10 community. I see parents. Mr. Turso, thank --
 11 God bless you, you have a teenage daughter. I've
 12 had three of them. I see members of commissions,
 13 people I travel with. I see former
 14 professionals.
 15 We are responsible to the public. And
 16 without this there is no safeguards. And I do
 17 not take this lightly. My staff understands, we
 18 are going to be on the right side of doing things
 19 and we're going to continue to do that. And as
 20 we move forward, and I had a conversation with
 21 Mr. Smith this morning, and I said it at the
 22 board meeting the other day, and I believe Dr.
 23 Lynch-Walsh you were there, the more we start
 24 cleansing the more we find and we have to figure
 25 out how to get it. Because once we put processes

1 Do we have anyone for public comment?
 2 MR. JABOUIN: Chair, we have no public
 3 comments.
 4 DR. LYNCH-WALSH: You have no public on
 5 non-agenda items?
 6 MR. JABOUIN: There's no public -- no one has
 7 signed up and I'm looking at my team and there's
 8 no one outside either.
 9 DR. LYNCH-WALSH: Okay. But, obviously, if
 10 someone shows up to speak to an agenda item
 11 they're allowed to do that.
 12 Okay. Next --
 13 MR. JABOUIN: Chair, one moment. I just want
 14 to recognize Ms. Fertig on the line.
 15 MS. FERTIG: Yes. Thank you.
 16 DR. LYNCH-WALSH: All right. So before we
 17 get to approval of minutes and get distracted
 18 with the agenda, Dr. Licata?
 19 SUPERINTENDENT LICATA: First of all, thank
 20 you for allowing me to butt in, and I'm not on
 21 the agenda.
 22 I do want to make sure that everyone
 23 understands the importance of this group. We
 24 have a public responsibility. None of the money
 25 or none of our actions are our own. They're

1 in place and adhere to what we're supposed to do,
 2 it will become easier. Right now it's a tough
 3 climb and we're going to straighten it out. And
 4 this committee is here to do and help that. We
 5 are responsible to the public. So I appreciate
 6 your time. My staff is here. They understand
 7 the importance of this and they know we don't
 8 take this lightly. But we, in our efforts to
 9 ensure and reconfirm and build back some public
 10 trust, this has got to be one of the starting
 11 points that we make sure we recognize and respect
 12 completely. So I appreciate -- Mr. Menzul, I
 13 have promised that I will be meeting with you and
 14 Dr. Hepburn soon, just because you're new here,
 15 and a board member has asked, so I appreciate you
 16 joining the group.
 17 And I know we have a big task moving forward
 18 with the replacement of our auditor at this time.
 19 And that's going to be a big process, if you did
 20 not hear, and I think maybe you'll probably cover
 21 it, too, we're going to do it -- our HR
 22 department is going to do the process. I want to
 23 be on record to make sure you understand I have
 24 no influence on who, what, when, where and how.
 25 It's just I'm availing the services of our HR

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1 department to the board who has the ultimate say
 2 in this and they will be making all the processes
 3 and points and stuff. We are just facilitating
 4 the process. I do not -- I do not have a say in
 5 this whatsoever. I'm sure we will find a very,
 6 very good person. But it is an important figure
 7 in what we're doing, especially as we continue to
 8 build back trust.

9 So I do appreciate your time. I'm going to
 10 step away. I do have a designee. Unless you
 11 have a question for me?

12 DR. LYNCH-WALSH: Actually, exactly on two
 13 points that you made. The first -- I'll go in
 14 reverse order. So the process in other
 15 districts, I want to say in particular
 16 Miami-Dade, the audit committee weighs in. And
 17 that, I don't mean after the fact or once someone
 18 is brought to the board, I mean on the selection
 19 process. They're part of the process. They're
 20 the ones that interact directly with a chief
 21 auditor and the office of the chief auditor. So
 22 while there is -- none of our policies are that
 23 specific, they used to be, but the specificity
 24 was removed, and we haven't had a chance to
 25 discuss it because, understand, the resignation

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1 came the day after our last meeting. So this is
 2 our first chance to discuss it and it is on the
 3 agenda. So I appreciate that update.

4 SUPERINTENDENT LICATA: I'll address that
 5 right away. It's an easy one. I do not make
 6 that decision, but I will support that
 7 perspective. I believe this committee should
 8 have an influence in the process. The board, I
 9 will let the board know that that's my position
 10 on it. And I think it's important that you all
 11 have a -- not at the end either, at the
 12 beginning, and part of the process and help
 13 develop the process. I think that's the right
 14 way to do it.

15 DR. LYNCH-WALSH: That -- okay. And then on
 16 the other front, internal controls and
 17 strengthening internal controls of the District
 18 is not just about internal controls over the
 19 financials. There are controls that have been
 20 put in place over the -- since forever, and one
 21 of those, when it comes to repurposing schools is
 22 Superintendent's School Site Review Committee,
 23 which reports to the Oversight Committee, which
 24 is -- which provides oversight in the execution
 25 of the interlocal agreement between the county

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1 municipalities and the District. I have a
 2 question mark, because I've asked about the
 3 review committee, which I have been on the
 4 Facilities Task Force since 2011, and that
 5 committee has never met.

6 SUPERINTENDENT LICATA: Okay.

7 DR. LYNCH-WALSH: But, furthermore, I
 8 couldn't even get confirmation as to whether the
 9 Oversight Committee met on January 10th and what
 10 their agenda was. So that's a public records
 11 request that I put in.

12 SUPERINTENDENT LICATA: Okay.

13 DR. LYNCH-WALSH: You would have received my
 14 email. I brought it up at the meeting and I sent
 15 an email following up. I sent it to the Chief
 16 Strategy & Innovation Officer, because in the
 17 timeline for repurposing, I did not see any
 18 mention of interlocal agreement, Oversight
 19 Committee or site Review Committee.

20 SUPERINTENDENT LICATA: So that's a great
 21 question and I thank you for bringing that to the
 22 Board, as well. We're about 18 months from
 23 actually putting it into play, but more
 24 importantly, that skeleton is -- that timeline is
 25 a skeleton and it's fluid. With your addition

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1 and with your input in contacting Zoie Saunders,
 2 who is the chief, we're going to have to,
 3 obviously, work that in. There's a couple other
 4 things, there's a bunch of other things we have
 5 to work in, but that was just a 20,000, 25,000
 6 square -- or foot high perspective. And we
 7 certainly need to be in line with the statute.
 8 Because we do, if we have interlocal agreements
 9 with these facilities that eventually may change,
 10 repurpose, who knows what we're doing with them,
 11 once we decide that, we're going to have to go
 12 out to them and talk to them. You know, I've
 13 been through this process and it's not easy and
 14 it's lengthy and there are so many details that
 15 go into this. It's just not, okay, just lock the
 16 doors and start over again. There is a
 17 significant -- we supposedly own the property,
 18 but we don't. All of us own the property and we
 19 have to abide by state statute, and that's part
 20 of this committee's responsibility. So I expect
 21 -- I'm not -- I'm not anticipating, I expect this
 22 group to make sure that we are in line with the
 23 way that goes, and I need that input to make sure
 24 that we do it right and we do it by statute. And
 25 it's going to be 100 percent complete

<p style="text-align: right;">Page 17</p> <p>1 transparency in front of everybody. And I need 2 everyone to put their -- give their input as we 3 all will be a part of this process, because it's 4 not easy. And I do not want to open the door and 5 not know that we've done something wrong. I want 6 it to be done right.</p> <p>7 DR. LYNCH-WALSH: Okay. Great. We'll be 8 following up at the Facilities Task Force because 9 that, obviously --</p> <p>10 SUPERINTENDENT LICATA: And that's a major 11 part of it, too, yeah, absolutely.</p> <p>12 DR. LYNCH-WALSH: And the Diversity Committee 13 also has a seat on the Site Review Committee.</p> <p>14 Any other --</p> <p>15 MS. SHAW: I don't mean to interrupt --</p> <p>16 SUPERINTENDENT LICATA: Sure.</p> <p>17 MS. SHAW: And thank you for joining us.</p> <p>18 SUPERINTENDENT LICATA: Thank you.</p> <p>19 MS. SHAW: I really appreciate it, but is 20 this something we can discuss outside?</p> <p>21 DR. LYNCH-WALSH: Well, I just touched on two 22 topics. I couldn't let them pass.</p> <p>23 MR. MENZUL: Madam Chair?</p> <p>24 DR. LYNCH-WALSH: Yes.</p> <p>25 MR. MENZUL: I -- I move that the audit</p>	<p style="text-align: right;">Page 19</p> <p>1 Pardon? Okay. It's on the agenda. Motivation 2 to get to that item on the agenda.</p> <p>3 All right. Thank you, Dr. Licata.</p> <p>4 SUPERINTENDENT LICATA: Thank you for giving 5 me the time. I appreciate it. And I'm expecting 6 to hear from you all.</p> <p>7 DR. LYNCH-WALSH: We've already passed a 8 motion, we haven't even started, so I'm sure you 9 will. Well, not passed a motion, but started 10 one.</p> <p>11 Okay. So we moved the follow-up, again, to 12 the end, but we need to start determining what we 13 still need to follow up on when we get to that.</p> <p>14 Oh, well MSL will be -- yeah.</p> <p>15 Hi. Yes, go ahead.</p> <p>16 MR. JABOUIN: Can we please have an 17 introduction? Mr. Seifer, start from there.</p> <p>18 MR. SEIFER: Eric Seifer, PWS.</p> <p>19 MR. CASTANEDA: Eddie Castaneda, MSL.</p> <p>20 MS. CHAMBERS-NICHOLAS: Joy 21 Chambers-Nicholas, S. Davis & Associates.</p> <p>22 MS. DAVIS: Tanya Davis, S. Davis & 23 Associates.</p> <p>24 MR. JABOUIN: Thank you. I also wanted to 25 mention that while we're waiting, for agenda item</p>
<p style="text-align: right;">Page 18</p> <p>1 committee be tasked with interviewing candidates 2 for the position of the next chief auditor.</p> <p>3 MS. SHAW: I'll second it with an amendment 4 to the motion.</p> <p>5 DR. LYNCH-WALSH: She always -- she always 6 has a friendly amendment.</p> <p>7 Okay. Moved and seconded?</p> <p>8 MR. MAYERSOHN: Discussion?</p> <p>9 DR. LYNCH-WALSH: Yes, discussion?</p> <p>10 MS. SHAW: We include it as part of -- not 11 the one doing it.</p> <p>12 SUPERINTENDENT LICATA: As you're making 13 these motions I can step away because this is 14 outside my purview. So, I appreciate it, 15 everyone.</p> <p>16 MR. MAYERSOHN: Can we -- can we move that to 17 the discussion item?</p> <p>18 DR. LYNCH-WALSH: Right. Because it is on 19 the agenda.</p> <p>20 MR. MAYERSOHN: This way we can have a more 21 robust conversation so if somebody wants to add, 22 take away or whatever.</p> <p>23 DR. LYNCH-WALSH: Okay.</p> <p>24 MS. SHAW: So I'll withdraw my second?</p> <p>25 DR. LYNCH-WALSH: Okay. It's on the agenda.</p>	<p style="text-align: right;">Page 20</p> <p>1 number 7 there were draft reports that were part 2 of the package and we printed the new final 3 reports that are in your area.</p> <p>4 MS. DAHL: Did we do the minutes?</p> <p>5 DR. LYNCH-WALSH: No, we did not. Thank you. 6 So let's double back to approval of the 7 minutes for the December 20th meeting.</p> <p>8 MR. MAYERSOHN: Motion to approve.</p> <p>9 MR. TURSO: Second.</p> <p>10 DR. LYNCH-WALSH: Okay. Moved by Mayersohn, 11 seconded by Turso.</p> <p>12 Any discussion? 13 (No response.)</p> <p>14 DR. LYNCH-WALSH: Hearing none, all in favor?</p> <p>15 COMMITTEE MEMBERS: Aye.</p> <p>16 DR. LYNCH-WALSH: Any opposed? 17 (No response.)</p> <p>18 DR. LYNCH-WALSH: Okay. Motion carries. 19 Back to item number 7, MSL - Reports Required 20 in Accordance with Government Auditing Standards 21 and Rules of the Auditor General of the State of 22 Florida for the Year Ended June 30th, 2023.</p> <p>23 Mr. Castaneda?</p> <p>24 MR. CASTANEDA: Yes, thank you. 25 These are three governmental audit reports as</p>

<p style="text-align: right;">Page 21</p> <p>1 required by governmental auditing standards as 2 well as the Florida Auditor General's Office. 3 This is in connection with our 2023 audit. 4 We finalized these reports yesterday and you 5 should have the final reports now, as Joris had 6 mentioned. So if there's any questions on any of 7 those reports, feel free to ask. 8 DR. LYNCH-WALSH: Considering that we had the 9 initial one in time for the agenda and then we 10 got an update last night, yesterday, what 11 changed; if anything? 12 MR. CASTANEDA: Nothing in the language 13 changed, just our signature. So we just 14 finalized the report. It was a timing issue that 15 we couldn't finalize the reports before the 16 reporting package last Friday, but we finalized 17 it this week. No changes other than the 18 signature. 19 DR. LYNCH-WALSH: Okay. So -- and what I 20 have up is the final. 21 All right. Any questions, comments? 22 MR. JABOUIN: Chair, when the motion -- could 23 I please have three separate motions for the 24 items in the -- with the dots, please? 25 MR. MAYERSOHN: Motion to transmit --</p>	<p style="text-align: right;">Page 23</p> <p>1 The last report is an independent accountant 2 report, which is an examination report. This is 3 also required by the Florida Auditor General on 4 the District's compliance with the Florida 5 statute regarding investments. And we're happy 6 to report that we found no instances of 7 noncompliance with that statute. 8 And those are the three reports that we 9 issued. 10 DR. LYNCH-WALSH: Okay. Thank you. 11 And just to clarify, because there are a lot 12 of people that get confused out in the public, 13 not on the audit committee, that know that there 14 are issues. In all sorts of departments we have 15 internal control issues. So your report is 16 strictly limited to the District's financial 17 statements. 18 MR. CASTANEDA: That is correct. 19 DR. LYNCH-WALSH: Okay. Everything else is 20 another story. Okay. Just to clarify. 21 All right. I thought I heard a motion. 22 Well, wait, Phyllis. 23 MS. SHAW: Madam Chair, in light of adjusting 24 -- in light of adjusting 7 and doing them 25 individually, could we relabel them 7 A, B and C</p>
<p style="text-align: right;">Page 22</p> <p>1 DR. LYNCH-WALSH: Mr. De Meo, well, he had a 2 question. 3 MR. DE MEO: Mr. Castaneda, could you just 4 summarize like in three minutes what these 5 reports mean? For example, did you audit 6 internal control? Did you find any material 7 weaknesses? That type of thing. 8 MR. CASTANEDA: Sure. So the first report is 9 a report on internal controls over financial 10 reporting. As the external auditors we are 11 required to evaluate our auditee's internal 12 control structure over financial reporting. We 13 do that in conjunction with our audit. There was 14 no material weakness or significant deficiencies 15 found, which are the two highest levels of 16 internal control weaknesses. We did not have any 17 to report. 18 The second report is an independent auditor's 19 management letter. This letter is required by 20 the Florida Auditor General saying that we looked 21 at their required Florida statutes that they want 22 us to look at for the school district. It's 23 their report. So we have issued that report. 24 We've had no findings in connection with our 25 audit there.</p>	<p style="text-align: right;">Page 24</p> <p>1 to make it easier, not only for us in the future 2 but also for our recorder? 3 DR. LYNCH-WALSH: That would be great. If 4 there's -- right, if there are things that need 5 to be moved separately, if they are then labeled 6 A, B, C and so on and so forth instead of just 7 bullets. 8 MR. JABOUIN: So noted. 9 DR. LYNCH-WALSH: So it's clear that we're 10 passing 7A, because let's say we had an issue 11 with 7B and we didn't transmit, then that way 12 it's easier for clarity. 13 MR. MENZUL: I move to divide the motion. 14 MR. JABOUIN: Yeah, but please make sure you 15 use the wording that's in the -- these dots, 16 though. 17 DR. LYNCH-WALSH: Okay. 18 MR. MAYERSOHN: So a motion to transmit the 19 Independent Auditor's Reported Internal Controls 20 Over Financial Reporting & on Compliance & Other 21 Matters. 22 MS. SHAW: Second, Phyllis Shaw. 23 DR. LYNCH-WALSH: Moved by Mayersohn, 24 seconded by Shaw. 25 Any discussion?</p>

<p style="text-align: right;">Page 25</p> <p>1 MR. MENZUL: Point of information. Can we 2 have the actual audit or, you know, the 3 financials, as well, instead of just the report? 4 DR. LYNCH-WALSH: We had the financials last 5 meeting. 6 MR. MENZUL: Okay. 7 DR. LYNCH-WALSH: Yeah. Normally, they're 8 not -- that doesn't occur, but we were delayed 9 from November. 10 Okay. Any other discussion? 11 (No response.) 12 DR. LYNCH-WALSH: Okay. Are we good? 13 All in favor? 14 COMMITTEE MEMBERS: Aye. 15 DR. LYNCH-WALSH: Okay. Any opposed? 16 (No response.) 17 DR. LYNCH-WALSH: Okay. Motion carries 18 unanimously. 19 MR. MAYERSOHN: Okay. Then a motion to 20 transmit the Independent Auditor's Management 21 Letter. 22 MS. SHAW: Second, Shaw. 23 DR. LYNCH-WALSH: Moved by Mayersohn, 24 seconded by Ms. Shaw. 25 Any discussion?</p>	<p style="text-align: right;">Page 27</p> <p>1 another year of work extremely well done. Oleg, 2 I am very grateful for your leadership, your 3 professionalism and what a great job you do with 4 this important work. So thank you and your team, 5 sir. 6 DR. LYNCH-WALSH: Thank you. Actually -- 7 All right. Thank you. 8 Moving on, the next audit up is S. Davis -- 9 number 8, S. Davis & Associates - Reports 10 Required by the Uniform Guidance for the Year 11 Ended June 30th, 2023 - Single Audit. 12 MS. DAVIS: Thank you, Madam Chair. And 13 thank you for the opportunity to present the 14 results of the single audit. 15 The report is in your packet and anything 16 that we're reporting on during this time strictly 17 related to the expenditures of -- of your federal 18 grant awards and your major programs. 19 We have two reports in our package. The 20 first report, which starts on page 1, is the 21 report on the SEFA, the Schedule of Expenditures 22 of Federal Awards, which in this instance is the 23 financial statement. We have an unmodified 24 opinion on the audited statements -- or I should 25 say the District has an unmodified opinion on the</p>
<p style="text-align: right;">Page 26</p> <p>1 (No response.) 2 DR. LYNCH-WALSH: Okay, hearing none, all in 3 favor? 4 COMMITTEE MEMBERS: Aye. 5 DR. LYNCH-WALSH: Okay. Any opposed? 6 (No response.) 7 DR. LYNCH-WALSH: Motion passes unanimously. 8 MR. MAYERSOHN: And then, finally, a motion 9 to transmit Independent Accountant Report. 10 MS. SHAW: Seconded, Shaw. 11 DR. LYNCH-WALSH: Moved by Mayersohn, 12 seconded by Shaw. 13 Any discussion? 14 (No response.) 15 DR. LYNCH-WALSH: Hearing none, all in favor? 16 COMMITTEE MEMBERS: Aye. 17 DR. LYNCH-WALSH: Any opposed? 18 (No response.) 19 DR. LYNCH-WALSH: Motion passes unanimously. 20 We are done with item number 7, the required 21 reports from MSL. 22 MRS. MARTE: Madam Chair? 23 DR. LYNCH-WALSH: Yes, ma'am. 24 MRS. MARTE: Thank you. If I may, I'd like 25 to recognize Mr. Gorokhovsky and his team for</p>	<p style="text-align: right;">Page 28</p> <p>1 audited statement. We found no material 2 weaknesses noted in internal control over 3 financial reporting over the SEFA, itself, and no 4 instances of noncompliance or other matters that 5 are required to be reported under government 6 auditing standards, again, as relates to the 7 SEFA, itself. 8 The second report is on page -- starts on 9 page 3. And that is the report on compliance for 10 each major program and on internal control over 11 compliance that's required by the uniform 12 guidance. So this, again, is a report primarily 13 on compliance with respect to expenditures of 14 your, what we consider to be major federal 15 programs. We have an unmodified opinion on 16 compliance for your major federal programs, of 17 which we tested five, including one that is a 18 cluster, the special education cluster. We had 19 no material weaknesses noted in internal control 20 over compliance. And, again, this is internal 21 control over and compliance on the federal 22 expenditures of your major programs. 23 Management's responsible with complying with the 24 federal statutes, regulations, terms, and 25 conditions of federal awards, and that extends to</p>

<p style="text-align: right;">Page 29</p> <p>1 the governing body and you all as the audit and 2 compliance committee. Page 6 begins your SEFA, 3 and from pages of 6 to 9 you have the individual 4 line items of the federal expenditures and the 5 notes to the SEFA. Page 10 is a summary of our 6 auditors' results. And it basically just goes 7 over what I have just stated in terms of the 8 opinions and compliance with internal controls. 9 It also speaks to the fact that the District 10 qualifies as a low-risk audit team because you 11 have not had any significant deficiencies or 12 findings in the last two years and you are 13 transmitting your single audit to the federal 14 audit clearinghouse on time and have done so for 15 the last five years. Page 10 also lists the 16 programs that we determined to be major programs 17 based on risk assessments and our auditing 18 standards. 19 Madam Chair, we know that you're often 20 interested in Title I and Title I not being 21 tested when we do our audit. So, please, know 22 that these audits are designed in part to rotate 23 between major federal programs and the Auditor 24 General tests Title I every three years or every 25 year that they do the audit. The Auditor General</p>	<p style="text-align: right;">Page 31</p> <p>1 In terms of selecting major programs, I'm not 2 sure where you are with respect to materiality, 3 in terms of selecting major programs we started 4 from threshold of \$3 million. So anything above 5 that would be considered a type A program. And 6 then we have a certain threshold for Type B 7 programs. Overall materiality was approximately 8 five percent. 9 With respect to -- your third question was, 10 did we audit compliance over major programs? And 11 the answer to that is, yes, and we reported on 12 that in the second report that you -- that is 13 included in our packet. 14 You had total expenditures of about \$587 15 million. Our testing, based on identifying major 16 federal programs, was of about \$341 million of 17 the total expenditures. And that's about 58 18 percent of the total. 19 MR. DE MEO: Thank you. 20 DR. LYNCH-WALSH: All right. Sorry. Mr. 21 Medvin? 22 MR. MEDVIN: I just want a clarification on 23 your scope. I'm a little confused. Are you 24 auditing the internal controls regarding all 25 these grants or are you going a step further and</p>
<p style="text-align: right;">Page 30</p> <p>1 does an audit, the single audit for a year. We 2 do the single audit for two years and then it's 3 back to the Auditor General. So in that rotation 4 Title I is definitely being tested. 5 DR. LYNCH-WALSH: Okay. Thank you. Any 6 questions, comments? Mr. De Meo? 7 MR. DE MEO: Hi, Ms. Davis. How are you 8 doing. 9 MS. DAVIS: Good. Thank you. 10 MR. DE MEO: Could you comment on three 11 items? One, what is an unmodified opinion? Two, 12 what was your materiality threshold in 13 determining if there were any errors? And, 14 three, if you audited compliance over the federal 15 major programs. 16 MS. DAVIS: Okay. An unmodified opinion is 17 the -- is a clean opinion. It's the best type of 18 opinion you can get and it basically says that we 19 found nothing that's materially misstated in what 20 is presented in the auditing package. And, so, 21 you had an unmodified opinion on the SEFA, 22 itself. No significant deficiencies, no material 23 weaknesses as relates to compliance or internal 24 controls over compliance of the SEFA and of your 25 major programs.</p>	<p style="text-align: right;">Page 32</p> <p>1 looking at the actual mechanics, the grant 2 expenditures, all those auditing things as part 3 of your scope. 4 MS. DAVIS: Okay. We're looking at the 5 expenditures. We ensure that the expenditures 6 that are included in the SEFA agree with the 7 expenditures that are included in the general 8 ledger. For the District as a whole we audit the 9 internal control and compliance of only the 10 major -- we're required to audit of only the 11 major federal programs that we tested, which 12 would be on page 10 of the report. Anything else 13 that comes to our attention, we will look at it. 14 If there's something that we think requires 15 reporting or will be helpful in reporting, we 16 also do that. But our scope specifically is 17 related to those major federal programs. 18 MR. MEDVIN: So the grants? 19 MS. DAVIS: The grant expenditures; yes. So 20 this is the single audit of all of the federal 21 grant expenditures. 22 DR. LYNCH-WALSH: Ms. Shaw? 23 MS. SHAW: Madam Chair, before we move to 24 transmit, I do have an issue with not including 25 Title I. If for some reason in a three-year</p>

1 period that it's only done maybe once, we know
2 that things change so rapidly in our district
3 across -- I work for a local government, things
4 change so rapidly. So I have an issue that it's
5 not included or the fact that because it's being
6 done somewhere else every three years that is
7 sufficient. I disagree.

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

9 MR. JABOUIN: Can I add something? Just for
10 your information, Ms. Shaw, it turns out the
11 Auditor General will be back in April. And I can
12 probably communicate with them as far as their
13 scope to see if that's something that they will
14 -- that they'll cover.

15 MS. SHAW: That's fine. But then come next
16 year or the year after when they're out another
17 two years, then -- if it's not included in the
18 scope for the SEFA, it's not going to be
19 included. I think it needs to be -- because it's
20 a critical aspect of our district, it needs to be
21 included.

22 MR. JABOUIN: Ms. Davis can help comment on
23 that.

24 DR. LYNCH-WALSH: Okay. Well, did you -- so
25 did you have a motion? She has the floor.

1 normally don't ask questions that I don't have
2 the answers to pretty much, but this one -- this
3 probably means that if we're going to do --
4 however we decide to do it, and I'm okay with
5 that, we just need to know that that's going to
6 be a cost factor. There's going to be a cost
7 factor. Okay?

8 And I know you don't have the answer.

9 DR. LYNCH-WALSH: Mr. De Meo and then back to
10 you Ms. Shaw?

11 MR. DE MEO: Just to clarify, what -- the
12 single audit occurs every year and do we audit
13 every major federal program every year?

14 MS. DAVIS: We audit major federal programs
15 based on risk assessments. And, so, again, the
16 audit is designed, any audit for grant funding is
17 designed or supposed to be designed to audit on a
18 rotational basis. So let's say that next year
19 the Auditor General tests Title I and they do
20 have findings or deficiencies, then we're
21 required to follow up and look at that again the
22 next year. So it's not as if it's always on a
23 three-year rotating basis. So it depends on the
24 findings and if there's an all clear.

25 And as Mrs. Carter-Lynch -- I'm sorry if I

1 MS. SHAW: So I move that the -- I'm so
2 sorry.

3 DR. LYNCH-WALSH: Title I? Single audit?

4 MS. SHAW: The Title I is included as part of
5 the single audit on an annual basis going
6 forward, regardless if it's being done by our
7 local company or by the -- by the government.

8 MR. JABOUIN: I can repeat that.

9 DR. LYNCH-WALSH: I'll second that.

10 MR. JABOUIN: So the wording is Title I is
11 included in a single audit on an annual basis
12 regardless if it is being done by a local company
13 or the government, Ms. Shaw?

14 DR. LYNCH-WALSH: Well, I seconded it and now
15 we have discussion. Yes, ma'am.

16 Ms. Carter-Lynch and then Mr. De Meo.

17 MS. CARTER-LYNCH: Okay. My question would
18 be, if we're going to do it that way and include
19 it, is that going to require us to pay more for
20 that?

21 DR. LYNCH-WALSH: Now, everybody -- I would
22 imagine.

23 MR. JABOUIN: I don't have that answer, Ms.
24 Carter-Lynch. Possibly.

25 MS. CARTER-LYNCH: The reason why I ask, I

1 mispronounce it, as Ms. Carter-Lynch mentioned
2 when I raised my hand earlier, it was to say that
3 if we are required, if your local, if you will,
4 auditors are required to audit Title I every
5 year, that does significantly affect the scope,
6 significantly increase the scope and it will
7 impact dollars, because we then can't avoid
8 testing any of the other major programs that have
9 not been tested in the two-year period.

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

11 MR. DE MEO: So Title I programs are done on
12 a rotational basis based on the \$3 million
13 threshold and findings? In other words, they're
14 not 100 percent. All federal major programs are
15 not audited every year by you; is that correct?

16 MS. DAVIS: Correct. But they will have to
17 be. Because of the dollar value they will have
18 to be audited by the Auditor General.

19 MR. DE MEO: And the Auditor General audits
20 what every three years?

21 MS. DAVIS: They audit those programs that
22 they consider for their testing to be major
23 federal programs, based on, again, risk
24 assessments and based on the dollar value of
25 those programs. So, if we look, for instance, at

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1 this year, as mentioned, we audited approximately
 2 58 percent of your total expenditures. If we had
 3 included Title I, that would have significantly
 4 increased. Of the \$587 million in expenditures
 5 this year, Title I is approximately 79 million.
 6 The largest program that we audited was the
 7 education stabilization fund which was 261
 8 million, if that gives you an idea. And the
 9 second largest was the special education cluster,
 10 which was approximately 64 million.
 11 MR. DE MEO: How much are the Title I
 12 expenditures?
 13 MS. DAVIS: The Title I expenditures this
 14 year were approximately 79 million.
 15 MR. DE MEO: And how much of that was covered
 16 by your audit?
 17 MS. DAVIS: Title I was not covered by our
 18 audit.
 19 MR. DE MEO: At all. So you don't touch
 20 Title I; that's strictly the domain of the
 21 Auditor General?
 22 MS. DAVIS: Only because of how -- only
 23 because of the fact that we had to test major
 24 federal programs and Title I is not one that was
 25 an issue in the past two years. Only because.

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1 It's not that we never test Title I. If for some
 2 reason the Auditor General did not test Title I
 3 next year and they really would have to, I'm
 4 assuming, I believe, based on the expenditures
 5 and the nature of that program, if they did not
 6 test it next year, we would have to test it the
 7 following year. But title I is always in the
 8 rotation.
 9 MR. CASTANEDA: Just to add to that, Eddie
 10 Castaneda, lead auditor for MSL, the uniform
 11 guidance is very specific on how an auditor needs
 12 to select major programs. So what is a major
 13 program? Out of all your programs they're deemed
 14 major programs. And there's a very specific
 15 calculation based off of the total federal
 16 expenditures that an entity has, whether or not
 17 that same grant has been audited in the past two
 18 years.
 19 So the uniform guidance spells out, okay,
 20 auditors, this is what you have to test based off
 21 of, and they evaluate it every single year, okay,
 22 these are going to be our major programs. That's
 23 not to say that we can't add an additional grant
 24 included, but that would be outside of the scope
 25 of the audit because we're only required to audit

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1 the grants that meet that criteria asset for --
 2 by the uniform guidance.
 3 DR. LYNCH-WALSH: Thank you, Mr. Castaneda.
 4 I just want to clarify because it suddenly
 5 occurred to me, maybe half of the audit committee
 6 was not on the audit committee the last time we
 7 had the Title I audit.
 8 Mr. Jabouin, can you clarify and tell
 9 everyone when there were -- that Title I was last
 10 audited and who it was audited by and whether the
 11 findings were all resolved.
 12 MR. JABOUIN: I don't have that specific
 13 information, Chair, but I do recall that prior to
 14 joining the District there were some Title I
 15 findings and they were resolved. And I believe
 16 that Ms. Davis's firm also tested it subsequent
 17 to that.
 18 DR. LYNCH-WALSH: So the major -- I see a
 19 hand and I think moving forward what we're going
 20 to have to do if we have a full house is the
 21 people that are currently responding need to be
 22 in the front row, because only now am I seeing
 23 the hand going up back there.
 24 So do you have information -- you can answer
 25 those questions?

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1 MS. DAVIS: Yes, the Title I program was
 2 tested by the Auditor General for fiscal year
 3 ending June 30th, 2021. During that time there
 4 were no significant deficiencies or material
 5 weaknesses.
 6 DR. LYNCH-WALSH: However, that was the
 7 finding of all of those moneys that were
 8 misallocated; if I'm not mistaken.
 9 MS. DAVIS: I believe that that finding was
 10 years prior to that and was resolved.
 11 DR. LYNCH-WALSH: Well, how do we know that
 12 it isn't happening again?
 13 MS. DAVIS: I can't -- well, we didn't test
 14 it in 2023. The Auditor General would have
 15 tested it in 2021 and they did not have any
 16 additional findings.
 17 DR. LYNCH-WALSH: Okay. And then something
 18 that I know that the Chief Auditor at the time
 19 wanted to look into but it never got looked into
 20 was the misallocations were fixed, but we still
 21 don't know what those funds got spent on. The
 22 funds that -- whichever school they went to, what
 23 have they been spent on? So I think --
 24 MS. DAHL: Or did they recover the money?
 25 DR. LYNCH-WALSH: And then whatever money

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1 they have, what are they spending it on? Because
 2 that question has never been answered.
 3 I'm sorry, Ms. Shaw.
 4 MS. SHAW: So my concern with waiting for the
 5 next Auditor General's audit to pick it up is
 6 based on what Ms. Davis says and I'm so sorry --
 7 DR. LYNCH-WALSH: Mr. Castaneda.
 8 MS. SHAW: Is that based on the risk
 9 assessment and the dollar value the Auditor
 10 General may not necessarily pick it up next year,
 11 because it's the same -- similar assessment,
 12 similar assessment, it may not be the same,
 13 similar assessment and dollar value.
 14 For example, they were able to pick up one
 15 for \$4 million dollars versus the Title I for \$79
 16 million. I do understand, because I'm -- I have
 17 my SEFA that I have to go back and review right
 18 now, so I do understand the concept and that we
 19 cannot audit everything. But when we've had an
 20 issue with something, I think at least every two
 21 years it needs to be looked upon and reviewed.
 22 And not take another chance that it's going to be
 23 picked up by whether it's S. Davis & Associates
 24 or another local firm or the Auditor General. We
 25 really need to make sure. And our superintendent

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1 was here earlier talking about, it is -- this is
 2 our -- we are the guard dogs. It is our
 3 responsibility to make sure when something looks
 4 awry or it was, that we're making sure that in
 5 the future it is done. We still haven't
 6 recovered or found out what happened with the
 7 misallocations, and maybe we can't go backwards,
 8 but I think it's important for us to make sure
 9 steps are put in place as we move forward.
 10 Yes, I do understand that it's going to be an
 11 increase in the audit, but there's an increase in
 12 the audit anyway from last year to this year. So
 13 that's just going to be part of what we include
 14 as part of our budget.
 15 DR. LYNCH-WALSH: Mr. Turso and then Ms.
 16 Carter-Lynch.
 17 MR. TURSO: So I find myself in an
 18 interesting conundrum. Usually, I'm the one kind
 19 of touching on what Ms. Carter-Lynch was saying
 20 about spending more money. But let's work
 21 through the numbers quickly.
 22 The overview of all this was about \$500
 23 million; correct?
 24 MS. DAVIS: Almost \$600 million.
 25 MR. TURSO: \$600 million. Even better. And

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1 the Title I money is around 70 million. So we
 2 want to call that -- what percentage do we want
 3 to call that 70; that would be an increase of 13
 4 percent, maybe? No.
 5 DR. LYNCH-WALSH: It would make up.
 6 MR. TURSO: It would increase the total
 7 amount of money being looked over, instead of it
 8 being almost 600, it would be like 670, plus or
 9 minus.
 10 MS. DAVIS: No.
 11 MR. TURSO: It wouldn't?
 12 MS. DAVIS: No, we didn't look at all 600.
 13 That was the total expenditures. We looked at
 14 340 million of that. So let's say it would
 15 increase it by \$80 million; 420 million.
 16 MR. TURSO: Okay. So then we're looking at
 17 nearly a third or a quarter move if you were to
 18 just do rough and dirty numbers in the amount of
 19 money that we would have to spend to audit the
 20 Title I funds. Or does it not work that way?
 21 Rough and dirty, back of napkin.
 22 MR. CASTANEDA: No, it wouldn't be -- it
 23 wouldn't really work like that. We don't
 24 establish audit fees based off of percentages.
 25 MR. TURSO: I was just trying to get a feel.

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1 MR. CASTANEDA: No, right. No, if the
 2 District, they wanted to go in this direction, it
 3 would have to be a program specific audit, so
 4 where you actually hire S. Davis or ourselves to
 5 do an audit just of that.
 6 MR. TURSO: Just for Title I. That is going
 7 to cost us a lot of money.
 8 I have another question. You mentioned when
 9 you were doing your overall, you said something
 10 about how you do such and such and then you match
 11 it up with the general ledger. Walk me through
 12 in layman's terms, you're walking through the
 13 general ledger, but does anybody ever, actually,
 14 match everything up, check for check, account for
 15 account, or is it just looking at a spreadsheet
 16 or a database that somebody could have whatever
 17 they gave you?
 18 MS. DAVIS: It's not check for check, account
 19 for account, but we look at the expenditures for,
 20 let's say, each -- each program and ensure that
 21 those total expenditures agree with the
 22 expenditures included in the District's general
 23 ledger, total of the general ledger.
 24 MR. TURSO: Is there anybody going beyond
 25 that, looking at the general ledger and matching

<p style="text-align: right;">Page 45</p> <p>1 it check for check, account for account?</p> <p>2 MS. DAVIS: Well, during the course of the</p> <p>3 financial statement audit there is the</p> <p>4 opportunity to do that. For our single audit we</p> <p>5 do look at expenditures and ensure that the</p> <p>6 expenditures that are included in our major</p> <p>7 programs agree to the SEFA and then the SEFA</p> <p>8 agrees to the GL. We're looking at specific</p> <p>9 invoices in certain instances to look at the</p> <p>10 dollar amount of the invoices and to test</p> <p>11 compliance and to ensure that the moneys were</p> <p>12 spent as they were supposed to be spent based on</p> <p>13 the grant agreement and federal statutes and</p> <p>14 uniform guidance.</p> <p>15 MR. TURSO: That's exactly what I was after.</p> <p>16 Okay. Thank you. Thank you, Madam Chair.</p> <p>17 DR. LYNCH-WALSH: Okay. I have a follow-up</p> <p>18 to that, but I will wait.</p> <p>19 Ruth?</p> <p>20 MS. CARTER-LYNCH: Okay. My question is --</p> <p>21 well, not a question, I just want to clarify the</p> <p>22 whole -- the process.</p> <p>23 So what happens is, the Audit General does</p> <p>24 ask the -- what am I looking for?</p> <p>25 DR. LYNCH-WALSH: Every three years.</p>	<p style="text-align: right;">Page 47</p> <p>1 million. On the specific program it's about five</p> <p>2 percent. I don't want to confuse the threshold</p> <p>3 between distinguishing between type A and type B</p> <p>4 programs, that for sure it's \$3 million, no</p> <p>5 matter what.</p> <p>6 MR. DE MEO: One is used to determine if you</p> <p>7 audit the program, but the testing that you do</p> <p>8 that Mr. Turso referred to, how do you determine</p> <p>9 a balance if you're going to audit it or not;</p> <p>10 what is the materiality?</p> <p>11 MS. DAVIS: It's approximately 5 percent.</p> <p>12 MR. DE MEO: So if it's a \$64 million</p> <p>13 expenditure program, you're looking at 3 million.</p> <p>14 MS. DAVIS: Uh-huh.</p> <p>15 MR. DE MEO: So anything over 3 million</p> <p>16 you're testing.</p> <p>17 MS. DAVIS: Uh-huh.</p> <p>18 MR. DE MEO: And that's the idea of testing.</p> <p>19 You can't test 100 percent. We couldn't afford</p> <p>20 100 percent.</p> <p>21 I would also suggest that doing something</p> <p>22 like this every year is going to add a lot of</p> <p>23 dollars, and I don't think the return on</p> <p>24 investment is -- warrants this. The whole idea</p> <p>25 of auditing is based on risk assessment. If you</p>
<p style="text-align: right;">Page 46</p> <p>1 MS. CARTER-LYNCH: Every three years.</p> <p>2 DR. LYNCH-WALSH: Maybe.</p> <p>3 MS. CARTER-LYNCH: Maybe. Okay. And we only</p> <p>4 have a follow-up to it with S. Davis or whoever</p> <p>5 after they -- if they find a problem; right?</p> <p>6 And so my question is, you -- were you</p> <p>7 saying, Ms. Shaw, that you would think it should</p> <p>8 be done every year?</p> <p>9 MS. SHAW: Madam Chair.</p> <p>10 DR. LYNCH-WALSH: Yes, and then Mr. De Meo.</p> <p>11 MS. SHAW: Based on the past, I think it</p> <p>12 should be done more often.</p> <p>13 MS. CARTER-LYNCH: Okay.</p> <p>14 MS. SHAW: Because there is no guarantee that</p> <p>15 come April it will be picked up by the Auditor</p> <p>16 General.</p> <p>17 MS. CARTER-LYNCH: Okay. Okay.</p> <p>18 DR. LYNCH-WALSH: Mr. De Meo, and then we'll</p> <p>19 go back.</p> <p>20 MR. DE MEO: So this is directed to Ms.</p> <p>21 Davis. So earlier I asked about materiality. So</p> <p>22 on a \$64 million program that you audited, what</p> <p>23 would the materiality be; \$3 million?</p> <p>24 DR. LYNCH-WALSH: Ms. Davis?</p> <p>25 MS. DAVIS: Our audit threshold is \$3</p>	<p style="text-align: right;">Page 48</p> <p>1 don't have findings, I don't see any purpose of</p> <p>2 this. Furthermore, the grant holders,</p> <p>3 themselves, monitor these programs, as well.</p> <p>4 These are not just out there in space. So I'm</p> <p>5 against it, before we vote, I just wanted to -- I</p> <p>6 don't see the point of it.</p> <p>7 MR. JABOUIN: If I may add, Chair, obviously,</p> <p>8 the committee will have input into the audit plan</p> <p>9 and there will be decisions to be made as far as</p> <p>10 whether or not resources should be allocated into</p> <p>11 Title I, behavioral threat assessment and so</p> <p>12 forth within the office of budget.</p> <p>13 Now, to assist the committee, Ms. Arcese was</p> <p>14 able to locate that issue that we're talking</p> <p>15 about and she's going to be able to carve it out</p> <p>16 and send it to the committee so you can have that</p> <p>17 information when it's time to create the plan and</p> <p>18 provide your input. If the committee would like,</p> <p>19 she can send that to you in short order.</p> <p>20 DR. LYNCH-WALSH: Yeah, I'm sure they'd all</p> <p>21 appreciate it. Especially the new members who</p> <p>22 did not see that prior audit that have us a</p> <p>23 little riled up.</p> <p>24 So just to explain to everyone why Title I --</p> <p>25 and it may be that the single audit, based on</p>

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1 what that entails, may not actually capture what
 2 we're ultimately trying to do. The District,
 3 just at the last board meeting, and I believe
 4 this passed, asked the superintendent for a
 5 comprehensive plan to address academic
 6 achievement in this district. I believe that, I
 7 think it's language arts proficiency is at
 8 something like 52, 54 percent. I can remember
 9 back in 20 -- 10, 12 years ago they were aspiring
 10 to 84 percent language arts proficiency by 2015.
 11 Remember the handout, Rebecca?
 12 MS. DAHL: Yeah.
 13 DR. LYNCH-WALSH: So if the board is now
 14 focusing on academic achievement and almost half
 15 the District's not reading on grade level should
 16 be a cause for a concern among everybody. And
 17 Title I is supposed to be addressing that. Title
 18 I dollars are supposed to help the schools that
 19 are underperforming. And when you misallocate
 20 funds, and I did an analysis back then to show
 21 what the grades were for the schools that didn't
 22 get their allocation and the impact was negative,
 23 as it should -- one might expect. But, again,
 24 what we've never deciphered, because we've heard
 25 all kinds of things about what Title I funds are

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1 actually spent on, so I -- Ms. Shaw, I think -- I
 2 don't know if it would be -- given that we have
 3 someone that's doing operational audits, if in
 4 house and us having a further conversation we'll
 5 see on the single audit, because I don't disagree
 6 that Title I needs scrutiny, but in terms of
 7 answering the concerns from the prior audit and
 8 also the follow-up concerns, what do you think
 9 about doing it, coming up with something in
 10 house?
 11 MS. SHAW: Madam Chair, I'm okay yielding the
 12 single audit, but whether or not it's a single
 13 audit or a program audit we do need to have an
 14 audit on Title I. 10 years ago, 15 years ago
 15 there were not as many Title I schools in this
 16 district. We have surpassed that. And for that
 17 reason, and even so many others, we have more
 18 issues and I think it needs to be looked upon.
 19 DR. LYNCH-WALSH: And then it would also get
 20 to Mr. Turso's concern. Because, while, no,
 21 you're never going to have the time and the
 22 resources to sit there and pick through every
 23 check, you could sample. Right. Sample. I
 24 mean, yes, in theory, those who are doing the
 25 program are checking, you know, and it's getting

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1 audited, but sampling it to make sure, and then
 2 what -- like I said, years ago we never got to
 3 look at what the funds are actually spent on.
 4 And then to see that that actually happens. So
 5 we have like multiple phases of multiple concerns
 6 that all build on each other on a program that is
 7 supposed to help raise the proficiency levels.
 8 Mr. Menzul and then Mrs. Ighodaro.
 9 MR. MENZUL: Yes, Madam Chair, I think -- for
 10 that I think we should maybe develop some, you
 11 know, key performance indicators for -- I mean, I
 12 guess it would be separate from the audit, but it
 13 would be related to how the money's spent and
 14 what we're getting for it.
 15 DR. LYNCH-WALSH: Right. It's starting to
 16 sound like developing a scope for the audit plan
 17 and a motion along those lines, which I suspect
 18 could come from this corner of the table -- room.
 19 Ms. Ighodaro?
 20 MS. IGHODARO: I'm curious to know what the
 21 initial recommendation was from the initial audit
 22 that was done after the misappropriation of
 23 funds. What was the recommendation that came
 24 from that audit and --
 25 MR. JABOUIN: Yeah, so, Ms. Ighodaro, Ms.

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1 Arcese has just shown it to me and we can carve
 2 it out and send it to the committee. It dates
 3 back to 2017.
 4 DR. LYNCH-WALSH: Was there one short
 5 recommendation? Because it was essentially to
 6 give the money to the schools that were supposed
 7 to have it as it was supposed to be allocated.
 8 If it's too long, then, no, but --
 9 MR. JABOUIN: Well, so this is just a portion
 10 of it, but I do see the recommendation that the
 11 District should enhance its procedure to ensure
 12 that Title I school wide program resources are
 13 properly allocated to schools. And, in addition,
 14 the District should provide documentation to the
 15 grantor supporting the availability of the
 16 questioned cost totalling of \$22,993,453 or
 17 restore the amount to the Title I program. So
 18 this is just a portion of it from 2017 and I've
 19 indicated that we can send that to the committee.
 20 DR. LYNCH-WALSH: Right.
 21 MR. JABOUIN: Also, Title I is on the
 22 long-range audit plan. So the committee could
 23 bring it up to bring it in the regular plan and
 24 bumping something down with the existing
 25 resources that are in the audit function. Thank

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1 you, Chair.

2 DR. LYNCH-WALSH: Okay. Ms. Dahl and then

3 back to Mr. Menzul.

4 MS. DAHL: In that -- in that audit, one of

5 the things I never heard, and I believe you might

6 have touched on it, but I just want to make sure,

7 because the money was allocated to schools that

8 should not have had the money, and that was one

9 of the big issues, because they didn't pick the

10 schools correctly based upon the criteria that

11 was set up to pick the schools. I've always been

12 confused about how the money, when it was

13 reallocated, what happened to those schools that

14 had gotten money that they did not deserve or

15 should have gotten, how did they handle giving

16 that money back? Or did there suddenly become an

17 extra pot of money to give to the Title I schools

18 that had missed getting their money and they did

19 not recoup the money from the schools that got it

20 that should not have gotten it? Is that a

21 possibility that it's in the audit?

22 MS. ARCESE: So I know that the director for

23 Title I came to the audit committee on several

24 occasions to answer those questions. I don't

25 have all of that available to me right now. But

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1 I can carve a lot of that out and send it to the

2 committee along with the information I just

3 found.

4 MS. DAHL: Because that, to me, is one of the

5 biggest points of this, is that, you know, as I

6 said, did a new pot of money suddenly appear?

7 And how did those schools that lost money, and

8 most of them lost a significant amount of money,

9 how did they -- how did they handle that?

10 Because Title I -- and if you're a Title I

11 school, you're receiving, depending upon -- well,

12 it doesn't matter whether you're a small school

13 or a big school, that money is very important to

14 your school to help the children who need help.

15 So that's -- that's my basic concern.

16 DR. LYNCH-WALSH: Yeah. Understood. So --

17 and I don't remember that being clear. And, if

18 it was, it was so many years ago that we've all

19 forgotten. So that -- that fits in.

20 Okay. I have Mr. Mayersohn, Mr. Medvin and

21 then Mr. Menzul.

22 MR. MAYERSOHN: So, the audit that there were

23 exceptions was 2014-2015 year?

24 MS. ARCESE: Yes.

25 MR. MAYERSOHN: Right?

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1 MS. ARCESE: Yes.

2 MR. MAYERSOHN: So, again, that's nine years

3 ago. What I'm hearing is, is that deciding

4 whether to do some form of audit, or to the point

5 I think Mr. Menzul had kind of -- which is kind

6 of out of our purview, but to kind of do some key

7 performance indicators of whether or not those

8 funds in, however Title I handles it, is actually

9 showing that there's performance measures with

10 utilizing those funds. So if you have a

11 struggling school and you're giving them \$10

12 million and they're allocating it in different

13 ways, document that, hey, if they have this

14 reading program that they paid for, whatever, is

15 actually showing that there is learning gains in

16 that aspect, that's out of our purview. If we're

17 going to question Title I, I would suggest,

18 because we can continue to have this conversation

19 all day long, is at our next meeting invite the

20 director of Title I, have our questions, and then

21 to the point of determining how we want to move

22 forward with, I don't want to say auditing them

23 or finding out if they're using funds

24 efficiently, is we can do that at that time. Or

25 figure out, again, because, again, this is going

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1 to go back to the board with an audit plan,

2 because it's going to cost money if we move

3 forward with it, is do it that way.

4 Otherwise, as I said, we could be here all

5 day having this discussion.

6 DR. LYNCH-WALSH: Yeah, and we do have other

7 audits.

8 Okay. So Mr. Medvin and then Mr. Menzul and

9 then we need to start wrapping this one up.

10 MR. MEDVIN: I would just like some quick

11 clarification. It's the Auditor General that's

12 doing an audit every three years, I believe

13 that's coming up, is it a statutory requirement

14 that as part of their audit they have to look at

15 Title I or is it part of the whole pot in the

16 audit the way, I guess, it is when Davis, you

17 guys did it?

18 DR. LYNCH-WALSH: Ms. Davis?

19 MS. DAVIS: Yes. Based on the uniform

20 guidance and the specific assessments we have to

21 go through and the specific calculations that we

22 have to go through, Title I program would have to

23 decrease significantly, I mean, to almost --

24 almost nothing in the grand scheme of things for

25 it not to be tested by the Auditor General every

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1 three years. However -- now, if the committee is
 2 leaning towards or does want to move towards
 3 having Title I tested every year, as mentioned,
 4 it can be added to the scope, increase the scope
 5 of the normal or the local single audit or
 6 considering the concerns that I've heard around
 7 the table, you'd probably be better off with
 8 what's called a program specific audit and that
 9 would be a little bit -- and probably more
 10 detailed and more in depth than just increasing
 11 the scope of the single audit.
 12 MR. MEDVIN: But there's no statutory
 13 requirement?
 14 MS. DAVIS: It's uniform guidance. It's a
 15 requirement by uniform guidance.
 16 MR. CASTANEDA: Uniform guidance is a federal
 17 law.
 18 MR. MEDVIN: Does it specifically say Title
 19 I?
 20 MR. CASTANEDA: It specifically says this.
 21 There's a threshold for what a type A program is.
 22 And that can be either 750,000, \$3 million, or 3
 23 percent of your overall federal expenditures. If
 24 it hits that threshold, it's a type A. Based off
 25 of those figures, as Ms. Davis was saying, Title

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1 I will always be a type A program based off of
 2 the dollar amount. It's never going to go below
 3 750,000, or 3 million, or 3 percent. It's not.
 4 It will always be a type A. Uniform guidance
 5 says, if a type A program has not been audited in
 6 two years, you have to test it. You have to test
 7 it.
 8 So that's why when we say the Auditor General
 9 will do it, it will eventually get, it's because
 10 it will eventually have to be audited.
 11 MR. MEDVIN: The reality is every three years
 12 it has to be done.
 13 MS. DAVIS: Yes. Yes.
 14 MR. CASTANEDA: Right. Exactly.
 15 DR. LYNCH-WALSH: Clarify. So it would have
 16 to be audited this year?
 17 MS. DAVIS: It would have to be audited by
 18 the Auditor General the year coming up. And if
 19 there are findings or significant deficiencies,
 20 it would then have to be audited the two
 21 following years by whoever the firm is that's
 22 doing the audit. So, for instance, when those
 23 findings occurred back in 2018 or '19, whenever
 24 that was, it was audited in that year by the
 25 Auditor General and then we chose it for two

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1 following years for audits. And we do recall the
 2 director of Title I being present to respond to
 3 not just the initial findings but the follow-up
 4 by our firm.
 5 DR. LYNCH-WALSH: Okay. So, based on that,
 6 it's guaranteed to be audited, but we don't know
 7 that they'll find everything we're concerned
 8 about. Mr. Menzul --
 9 MS. FERTIG: Can you put me -- can you put me
 10 in the queue, Nathalie?
 11 DR. LYNCH-WALSH: Yes, I'll put you right
 12 after Mr. Menzul since you haven't spoken yet,
 13 and then we'll get back to you Peter, and then,
 14 really, we were on good time and we're losing it.
 15 Yes.
 16 MR. MENZUL: How much of the \$64 million --
 17 or rather does this 64 million, is this all to
 18 public schools or how much of this goes to
 19 charter schools?
 20 DR. LYNCH-WALSH: You mean the Title I?
 21 MR. MENZUL: Yes, the Title I.
 22 DR. LYNCH-WALSH: That was 79 million?
 23 MR. MENZUL: Yes. And what's the percentage
 24 going to district charter schools?
 25 MS. DAHL: It's based on the number of

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1 students that have free and reduced lunch. And,
 2 yes, it goes to charter schools at the same rate
 3 that it goes to public schools. So there's no
 4 differentiation to that. And I also believe --
 5 if I can ask the auditor, I also believe it goes
 6 to some private schools; is that correct?
 7 MS. DAVIS: I'm not sure.
 8 MR. CASTANEDA: Yes.
 9 MS. DAHL: Yes. Yes. That's what I thought.
 10 So it really goes to all children who reach a
 11 certain threshold of being on free and reduced --
 12 I'm sorry total population of children at that
 13 school that reach the threshold of being Title I
 14 schools. Because if you're below a certain
 15 amount, then you're not Title I and you will not
 16 receive the funds. High schools are carved out
 17 of that. They never receive Title I funds. It
 18 only goes to elementary and middle schools. Did
 19 that help?
 20 MR. MENZUL: Oh, I just meant like a
 21 percentage.
 22 DR. LYNCH-WALSH: It doesn't work -- what
 23 she's just explained is that the way that the
 24 funds work is that it's based on the percentage
 25 of kids that define the school as being Title I.

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1 MR. MENZUL: No, I understand. I understand
 2 that. I just meant for like on budget, like,
 3 okay, so you said \$79 million, how much -- you
 4 know, are we able to do a breakdown of private
 5 schools, let's say, just for an example, 10
 6 percent; you know, charter schools --
 7 DR. LYNCH-WALSH: Probably. But we wouldn't
 8 get that right now at the drop of a hat.
 9 MR. MENZUL: Yeah, I know, not right now.
 10 DR. LYNCH-WALSH: Add that to the list, which
 11 I hope they're keeping a running list so that you
 12 don't have to keep reminding everybody.
 13 All right. Where was I? Mary? Ms. Fertig?
 14 MS. FERTIG: All right. Thanks. I just
 15 wanted to point out that the major findings that
 16 were found on Title I were the ones that came out
 17 of the Auditor General's report. And if, in
 18 fact, they're going to do this this year, I think
 19 that's good, but if I understood, Mr. Mayersohn,
 20 he was suggesting that next month we be given a
 21 menu of options of different types of audits that
 22 could be done in this area and what the potential
 23 cost would be so that we could make a, you know,
 24 kind of an informed decision.
 25 I appreciate Ms. Shaw bringing this up

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1 because I think this is a critical area to make
 2 sure we're spending the money correctly, but the
 3 audit that really found the most over the years
 4 that I've been on the -- on this committee was
 5 the one that was done by the Auditor General.
 6 DR. LYNCH-WALSH: Yeah, they usually find
 7 things that --
 8 MS. FERTIG: Nobody else wants to talk about.
 9 DR. LYNCH-WALSH: Mr. Turso?
 10 MR. TURSO: So it's done every three years,
 11 so we're going to be doing one in the coming
 12 year. Do they only cover that third year or do
 13 they go back to the two that nobody was looking
 14 at anything?
 15 MS. DAVIS: They only cover the year under
 16 the audit. So if they're auditing June 30th,
 17 2024, that would be the year that's covered,
 18 expenditures in that year.
 19 MR. TURSO: So is there any -- in that year;
 20 correct. So is there anybody looking at the
 21 other two years ever?
 22 MS. DAVIS: From an audit perspective?
 23 MR. TURSO: Yes.
 24 MS. DAVIS: Only if it's chosen as a major
 25 program.

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1 MR. TURSO: Only if it's one of those. Do
 2 the people --
 3 MS. DAVIS: Or there's a -- or there's been a
 4 finding of significant deficiency or something in
 5 the primary year, let's say, that it was chosen.
 6 DR. LYNCH-WALSH: Okay. I've got to wrap
 7 this up because we'll never get done.
 8 MR. TURSO: And are the people making those
 9 choices -- so they know that they're not audited,
 10 they just know that they're audited every three
 11 years. So are you saying that they can almost do
 12 whatever they want for two years and every third
 13 year --
 14 MS. DAVIS: If they're listening to this
 15 meeting they know they're audited every three
 16 years. I don't know if that's something that's
 17 in the back of their mind, but that's basically
 18 how it works.
 19 MR. TURSO: Wow.
 20 MR. JABOUIN: Yeah, we do check --
 21 DR. LYNCH-WALSH: Hold on. One at a time.
 22 MS. FERTIG: Nathalie?
 23 DR. LYNCH-WALSH: Yes, Ms. Fertig.
 24 MS. FERTIG: Could you just mention, because
 25 I know you sat through these meetings, but after

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1 the Auditor General's findings we followed this
 2 very closely for several years. I don't know if
 3 that resolved these issues, but when there are
 4 findings -- to answer the question, when they
 5 have found things they have then followed it very
 6 closely --
 7 DR. LYNCH-WALSH: Right.
 8 MS. FERTIG: -- for a period of -- for a
 9 lengthy period of time.
 10 DR. LYNCH-WALSH: Right. But to Mr. Turso's
 11 point, we don't know if, you know, new people
 12 have started doing this all over again.
 13 MS. FERTIG: Yeah, no, I understand, totally.
 14 That's not a should we do it or shouldn't we.
 15 That's just a -- there is a lot of follow-up once
 16 it's found.
 17 DR. LYNCH-WALSH: Yes. Okay. Mr. Jabouin?
 18 MR. JABOUIN: I just wanted to mention that
 19 Ms. Arcese was able to look back. So the finding
 20 originated in 2015, and so when the Auditor
 21 General returned in 2019 and 2021 it was part of
 22 their scope. And I think, we don't know for
 23 sure, but there's a high probability it will be
 24 part of their scope when they come in April.
 25 DR. LYNCH-WALSH: I think we discussed that

1 they would have to because of the timing. So I
2 think that's been resolved, that it will be in
3 this audit because of the timing and since --
4 since the last one.

5 All right. To wrap -- hang on.

6 MS. ARCESE: I'm sorry, through the Chair, so
7 I just want to make sure that everyone
8 understands that it has been checked twice since
9 that finding was issued. So it has been part of
10 the Auditor General's checks and balances when
11 they've come in in 20 --

12 MS. DAVIS: Plus the years that we had to do
13 follow-up.

14 MS. ARCESE: Correct. So it has been part of
15 the program, so they have been checking it.

16 DR. LYNCH-WALSH: Okay. So, to the point,
17 because I think we -- technically, you have a
18 motion on the floor.

19 MS. SHAW: I yield my motion. I withdraw my
20 motion. Number two, I do want to make is a
21 second motion. Thank you. So my next motion
22 then will be -- and I withdraw the first motion
23 if it's okay with the seconder.

24 DR. LYNCH-WALSH: Yes, I withdraw my second.

25 MS. SHAW: Is that we include or ask, I know

1 MR. JABOUIN: And there may not be a reason
2 to do it when the local auditor does it, as well,
3 too.

4 MS. SHAW: If there's one.

5 MR. JABOUIN: Okay.

6 DR. LYNCH-WALSH: Right. Because the thing
7 is, some of our concerns have never been
8 investigated if they don't come out of any of
9 these audits. So we may still be at the point,
10 what are you guys spending the money on?

11 All right. So moved by Shaw, I'll second.
12 Discussion?

13 MR. DE MEO: Yeah, just briefly, I think
14 that's a good idea, but in any year that the
15 external auditors or the Auditor General is
16 auditing Title I, I don't think we need to
17 include it.

18 DR. LYNCH-WALSH: Right. We can skip it and
19 respond to it. Okay.

20 MS. SHAW: Absolutely.

21 DR. LYNCH-WALSH: Okay. Any further
22 discussion?

23 (No response.)

24 DR. LYNCH-WALSH: Seeing none, all in favor?

25 COMMITTEE MEMBERS: Aye.

1 Mr. Joris is on his way out, that it is included
2 as part of the annual audit and that a
3 program-related audit is done on Title I after
4 this year's -- or next -- well, I guess whichever
5 year, 2024.

6 MR. JABOUIN: Slow down.

7 DR. LYNCH-WALSH: I'm going to have her
8 restate. Let her just get her thoughts out.

9 MS. SHAW: That a program audit, it is
10 included as a program audit as part of the chief
11 auditor's annual audit report.

12 DR. LYNCH-WALSH: Audit plan?

13 MS. SHAW: Audit plan.

14 DR. LYNCH-WALSH: Okay. So your motion is
15 for a program audit of Title I to be included in
16 the annual audit plan?

17 MS. SHAW: Yes, after the auditor's report of
18 2024. After the General's report.

19 DR. LYNCH-WALSH: After the Auditor General's
20 report for 2024. And that --

21 MS. SHAW: There's no reason -- there's no
22 reason to do another program audit during the
23 year of the Auditor General audit.

24 DR. LYNCH-WALSH: Right, you wait until their
25 findings come out. Okay.

1 DR. LYNCH-WALSH: Any opposed?
2 Wait, wait, you're going to oppose your own
3 motion?

4 MS. SHAW: No.

5 DR. LYNCH-WALSH: Okay. Any opposed?
6 (No response.)

7 DR. LYNCH-WALSH: No? All right. Motion
8 passes unanimously.

9 You've got another one in you?

10 MS. SHAW: Yes.

11 DR. LYNCH-WALSH: Okay.

12 MS. SHAW: I move to transmit --

13 MR. JABOUIN: Oh, finally.

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

15 MS. SHAW: The independent auditor's report
16 of the schedule of expenditures of federal awards
17 as required by the uniform guidance, SEFA.

18 MS. CARTER-LYNCH: And I'll second it.

19 DR. LYNCH-WALSH: All right. Any further
20 discussion?

21 (No response.)

22 DR. LYNCH-WALSH: No? Okay. All in favor.

23 COMMITTEE MEMBERS: Aye.

24 DR. LYNCH-WALSH: Any opposed?

25 (No response.)

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1 DR. LYNCH-WALSH: Okay. Motion passes
 2 unanimously. We are done with item number 8.
 3 MR. CASTANEDA: Thank you.
 4 MS. DAVIS: Thank you.
 5 DR. LYNCH-WALSH: Okay. Now, moving on to
 6 the ones that we thought were going to take some
 7 time. Number 9, CRI, Caps and Gowns.
 8 MR. JABOUIN: All right. This is the
 9 follow-up audit -- I'm sorry, follow-up forensic
 10 examination to the forensic examinations that
 11 were done on two prior Cap and Gown agreements of
 12 16052N and 22-204.
 13 So Carr Riggs Ingram who performed the
 14 original forensic examination is here, partner
 15 Ben Kincaid can go over the report which
 16 identified numerous issues in the prior audit and
 17 they also are follow-up, additional work was done
 18 on the most recent graduation as well.
 19 Mr. Kincaid?
 20 MR. KINCAID: Thank you. So, again, Ben
 21 Kincaid from Carr Riggs & Ingram, and we
 22 conducted a follow-up to the two separate reports
 23 that we did for the agreement 16-052N and
 24 FY22-204. For simplicity's sake I'm just going
 25 to refer to them as the 16 report and the 22

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1 report.
 2 So within the 16 report there was 19
 3 associated findings with that report. And with
 4 the 22 report there was 12 associated findings.
 5 For -- to avoid redundancy, because some of these
 6 findings were similar in both the 16 and the 22
 7 report, we consolidated those for purposes of
 8 this analysis and those condensed down to 20
 9 overall findings in relation to the 16 and 22
 10 reports.
 11 Of those 20 findings, 16, based off of our --
 12 based off of our follow-up analysis were
 13 resolved; 4 were not resolved; and we found one
 14 additional finding. An that is summarized on
 15 pages 1 through 2 of the report. And then
 16 continuing on page 3 of the report in the
 17 executive summary, it outlines the 5 findings.
 18 Again, 4 of those were continued, one of those
 19 was new. Of the continued findings, one was
 20 insufficient review of purchase orders, where the
 21 purchase orders weren't being reviewed
 22 appropriately. Another one related to inaccurate
 23 charges or allocations for goods under the
 24 agreement. Essentially, you had goods or
 25 services purchased underneath the agreement that

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1 were allocated off of the agreement, and so that
 2 was a finding. And those costs totalled
 3 approximately \$22,000. There's a continue
 4 finding in relation to the spend authority
 5 estimates that was not resolved. The fourth
 6 finding was the new finding in regards to
 7 excessive late payment of vendor invoices. We
 8 identified approximately 27 invoices that were in
 9 excess of one year old. And some of those
 10 invoices related back to six years that were paid
 11 during our review period. And those 27 invoices
 12 totalled \$19,000. And fifth finding was in
 13 relation to purchase of goods and services prior
 14 to obtaining a purchase order.
 15 And so overall we determined that management
 16 has significantly improved their policies and
 17 procedures in comparison to the 2016 and '22
 18 reports and we'll be happy to answer any
 19 questions that you all may have.
 20 DR. LYNCH-WALSH: All right. Thank you.
 21 Anyone have some questions? I've got some,
 22 but I'll wait. I'm trying to find my notes.
 23 Yes, Ms. Dahl.
 24 MS. DAHL: One of the things that I didn't
 25 quite understand was the Chuck Puleri &

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1 Associates that the District had been using for
 2 caps and gowns, how long had they been in
 3 business? Because then they suddenly disappeared
 4 and that group -- that particular company, it
 5 appeared to me, and maybe I read it wrong, it
 6 appeared to me had most of the findings where the
 7 money was overcharged; is that correct?
 8 MR. KINCAID: Yes, Chuck Puleri & Associates
 9 was the District's long-term vendor for 20-plus
 10 years and most of the over-billings that we
 11 identified in the 16 report related to that
 12 particular firm. And based off of the District's
 13 responses in relation to the follow-up is that
 14 it's our understanding that the firm is no longer
 15 in business.
 16 MS. DAHL: Yeah, that was another thing that
 17 I thought was interesting, was that they
 18 overcharged and then they went away.
 19 And on page -- they did. They didn't have to
 20 worry about paying us back.
 21 Okay. On pages 3 and 4, I was curious,
 22 because you said on some of these they were
 23 resolved, however, the date for estimated
 24 completion like on number 1 was November 2024 and
 25 we haven't gotten there yet. So how do you say

<p style="text-align: right;">Page 73</p> <p>1 that it has been resolved if we haven't reached 2 the date that it's supposed to be resolved by? 3 MR. KINCAID: So on pages 3 and 4 of the 4 report, these are the unresolved findings or 5 continued findings. 6 MS. DAHL: Right. 7 MR. KINCAID: So if you go take a step back a 8 page to page 2, you'll see that those same 9 findings on items 13, 14, 15, and 16, those are 10 noted as not resolved. So, again, those are 11 continued findings, so they were not marked as 12 resolved. 13 MS. DAHL: So, in other words, pages 3 and 4 14 really is kind of a misnomer, it's misleading? 15 Because you're stating that November 24th it's 16 going to be completed. So is that related back 17 to those ones that were not resolved? Is that 18 the answer? 19 MR. KINCAID: No, ma'am. Those estimated 20 completion dates are based off of management's 21 responses to our continued findings and they're 22 estimated completions for resolving those 23 findings. So those dates came from management. 24 MS. DAHL: Okay. And one other thing. I'm 25 sorry. One other thing on page 5. When you</p>	<p style="text-align: right;">Page 75</p> <p>1 percent had a favorable response to that and 25 2 percent had an unfavorable response to that. 3 MS. DAHL: So what was said about the 25 4 percent that had a negative? And it's only 80 5 percent of the schools that responded? 6 MR. KINCAID: Yes, we only got an 80 percent 7 response rate. 8 DR. LYNCH-WALSH: And to further your point, 9 how do you measure a positive versus a negative 10 response? I've never seen responses, like a 11 Likert scale? Like how did you determine what 12 was being deemed positive and what's deemed 13 negative? 14 MR. KINCAID: So in response to the first 15 line, I'm just sticking on that, the school 16 attended the meeting, that was a simple yes or no 17 question; did they attend the meeting with PWS; 18 or, no, they did not. And, you know, same thing 19 in relation to the next items we went through and 20 had a scale of whether they agreed; whether they 21 disagreed; whether they agreed with it; and those 22 were our scalings. We were not trying to come up 23 with a quantification of a Likert scale, as you 24 mentioned, we were just looking for, you know, 25 whether they obtained -- in the case of the first</p>
<p style="text-align: right;">Page 74</p> <p>1 surveyed the high schools, all of them were 2 surveyed? 3 MR. KINCAID: Yes, we sent out a survey to 4 all high school principals and we received an 80 5 percent response rate from those high schools. 6 And that included numerous follow-ups to each one 7 of the high schools as well as the assistants at 8 the high schools, the bookkeepers, to ensure that 9 we captured as big of a sample as we could. 10 MS. DAHL: Okay. Because I was concerned 11 that the positive responses, you had several that 12 were 75 and one that was -- one that was 78 and 13 then you had one that was 69. I don't know that 14 I can concur that that's really enough schools to 15 have a positive response to continue with this. 16 I don't expect 100 percent, but I'm assuming from 17 this -- I should never assume. I'm gathering 18 from this that 75 percent is accurate; is that 19 correct? 20 MR. KINCAID: So just to make sure I'm 21 understanding and we're clear, so the response 22 rate there, so I'm just speaking on that first 23 line item, the school attended the meeting with 24 PWS regarding Cap and Gown contracts, out of the 25 80 percent of the schools that responded, 75</p>	<p style="text-align: right;">Page 76</p> <p>1 line item, whether they attended the meeting. In 2 reference to the second line item, whether there 3 was, from their perspective, clear understanding 4 of the cap and gown contract pricing. 5 DR. LYNCH-WALSH: Okay. Not to belabor this 6 table, but as someone with a Ph.D. and experience 7 in methodology and instrumentation, there's room 8 for improvement. I'm not sure that this gets 9 us -- the entire point doing an instrument is 10 you're trying to measure something. I'm not sure 11 what we were measuring here and whether we 12 measured it and measured it consistently and 13 accurately. Because there's lot of reasons a 14 school might not have attended a meeting. 15 Provided clear cap and gown contract pricing 16 could be any of these -- there's always 17 subjectivity in an instrument. And so you 18 address psychometrics to try to massage out as 19 much bias and subjectivity as possible. And 20 without seeing in an exhibit what the 21 questionnaires look like, I'm not -- yeah, I -- 22 I'm not sure I would put too much stock. Like 23 the school was satisfied with the products 24 provided by Jostens, they were satisfied with the 25 service. Is this a yes or no question?</p>

<p style="text-align: right;">Page 77</p> <p>1 MR. KINCAID: So I'm going to refer to pages 2 37 and 38 --</p> <p>3 DR. LYNCH-WALSH: Yeah, I'm looking at --</p> <p>4 MR. KINCAID: -- of the report. And that --</p> <p>5 again, what's there on pages 5 is an executive 6 summary. The details of that is within item 7 number 18, which is on pages 37 and 38. And so 8 it more deeply describes the instances of the 9 response rate, what schools of the traditional 10 high schools did or did not respond, same with 11 the nontraditional high schools. We also 12 provided additional options for the schools to 13 provide additional feedback in relation to those 14 areas and whether they had negative comments, 15 positive comments or any comments whatsoever. 16 And those comments are summarized on page 37 and 17 38 of this report.</p> <p>18 DR. LYNCH-WALSH: Those are the exact pages I 19 have open right now. But my question is, so -- 20 but is the instrument, the survey, included in 21 the backup to the audit?</p> <p>22 MR. KINCAID: It is not, but we can certainly 23 send that out if that is requested.</p> <p>24 DR. LYNCH-WALSH: Okay. This more goes to in 25 the future what we expect as exhibits. I don't</p>	<p style="text-align: right;">Page 79</p> <p>1 at some, -I actually have several --</p> <p>2 DR. LYNCH-WALSH: Yeah, and I don't want to 3 get too far into the survey because that's not 4 the most important thing.</p> <p>5 MR. MENZUL: Right. Right. It's not -- it's 6 not an objective measure and, you know, this 7 could be sent internally, which is what I was 8 going to say. Big-picture-wise I think 9 purchasing should be centralized for this. And 10 when I look at, for example, when I start with 11 number 5, I guess I do have a couple of 12 questions, because --</p> <p>13 DR. LYNCH-WALSH: Oh, wait, are you back to 14 findings or the survey?</p> <p>15 MR. MENZUL: Oh, I'm back to findings. 16 Because I'd like to move to end discussion on the 17 survey, if that's possible.</p> <p>18 DR. LYNCH-WALSH: Okay. I wasn't sure where 19 you were going. Yeah, yeah, yeah. No, like I 20 said, the survey, it definitely -- if they're 21 going to be doing surveys, and the reason I bring 22 this up is that, dislodging the former vendor out 23 of the District was -- it was a task. So there 24 were people that had longstanding relationships 25 with the vendor. And so I was concerned that the</p>
<p style="text-align: right;">Page 78</p> <p>1 know if anyone wants to see the questionnaire. I 2 could certainly suggest improvements in terms of 3 customer satisfaction surveys. I'll let Mr. 4 Jabouin make a comment, then Mr. Menzul.</p> <p>5 MR. JABOUIN: I wanted to mention that I went 6 over these results with the cabinet and I also 7 went over them with the principals, as well. 8 Because the results were initially surprising 9 that they were this favorable, but --</p> <p>10 DR. LYNCH-WALSH: To who?</p> <p>11 MR. JABOUIN: Well, to me, given some of the 12 comments that have been made that when the 13 results came out like this they were rather 14 surprising. But I went over them with the 15 cabinet and principals because it's -- that 16 information is valuable to the District's 17 management on that end.</p> <p>18 DR. LYNCH-WALSH: Not when it's this 19 simplistic.</p> <p>20 Mr. Menzul.</p> <p>21 MR. MENZUL: Yes, I agree this is -- so 22 surveys -- we should be doing them, but they 23 should be internal and this isn't really a best 24 practice. However, I do have several questions, 25 because when we look at the survey and you look</p>	<p style="text-align: right;">Page 80</p> <p>1 survey almost sounds like they were hoping to 2 find problems with Jostens and hoping that the 3 audit, itself, would find problems. And that 4 isn't the case in those findings. So -- but to 5 make sure that the -- any further surveys are not 6 designed in such a way to potentially, you know, 7 get a bias, get biased responses.</p> <p>8 So that's all I wanted to say there.</p> <p>9 Okay. So you're on page 5?</p> <p>10 MR. MENZUL: Yes. Question 5, so when I'm 11 reading this --</p> <p>12 DR. LYNCH-WALSH: Wait. Page or question?</p> <p>13 MR. MENZUL: Page 4, question 5. Purchasing, 14 slash, Receiving of goods and services prior to 15 obtaining purchase orders. Now, this might sound 16 a little pedantic, but when I'm reading this 17 question, there were several instances where 18 goods, slash, services related to agreement 19 FY22-204 were ordered and received prior to 20 obtaining the requisite purchase order. Well, 21 from a procurement perspective, they were not 22 ordered if there's no purchase order. So what 23 that should really say is the vendors sent things 24 that weren't -- goods, slash, services that were 25 not ordered. So the question is, why were they</p>

<p style="text-align: right;">Page 81</p> <p>1 then received? Because what should have happened 2 was, somebody should have called the vendor and 3 stated, we didn't order this. Right? So -- I 4 mean, it is the way that works. 5 DR. LYNCH-WALSH: Hold on. Yeah, no, you're 6 not wrong, but I think there's some additional 7 context that you might be needing because this 8 whole thing was -- and there's a statement in 9 here. Because the contract -- this all didn't 10 happen until last minute. So it's understandable 11 some of the findings in here, and we don't expect 12 to see them next year. If they pop up next year, 13 then there's cause for concern. But there are 14 things that clearly were happening on the fly. 15 So that's why you're seeing things. But you're 16 not wrong. I'm not disagreeing with you. 17 MR. MENZUL: Well, I mean, we can only go by 18 what's written here; right? 19 DR. LYNCH-WALSH: Absolutely. Right. I just 20 wanted to add some context. 21 I'm sorry. Did you say something about Ms. 22 Strauss? 23 MR. JABOUIN: No. 24 DR. LYNCH-WALSH: Oh, okay. All right. Ms. 25 Shaw. Or are you still going?</p>	<p style="text-align: right;">Page 83</p> <p>1 these and who is required to sign off on them? 2 DR. LYNCH-WALSH: So did you read the 3 follow-up? So you're -- insufficient review, so 4 that one has -- so observation number 1 then has 5 like additional findings and they're not always 6 right next to the observation. I was sort of 7 struggling at first. 8 MS. IGHODARO: I think it got a little 9 confusing there because your question is really 10 to 5. 11 MR. MENZUL: Right. Well, I was told that I 12 have to go back to 1. 13 MS. IGHODARO: I know. But if there -- if no 14 one has any direction -- 15 DR. LYNCH-WALSH: That's why I want to 16 determine if there's any -- where people's 17 concerns are. I tend to go by page number, 18 myself, because, for this, some of the findings 19 were separated from each other, so it was hard to 20 stick to one, because then I wouldn't have an 21 issue on the initial observation, but then I 22 might have an issue on the additional findings. 23 MR. MENZUL: Right, I got you. 24 DR. LYNCH-WALSH: Yeah. So I'm just trying 25 to -- and you're fine to stick to 5 if you want</p>
<p style="text-align: right;">Page 82</p> <p>1 MR. MENZUL: It is -- I mean, it is -- I 2 would be interested in hearing Ms. Marte's -- 3 because, I mean, if we're reading the report, I 4 would be curious how -- I mean, it shouldn't work 5 this way. 6 DR. LYNCH-WALSH: So, no, absolutely. And 7 then, generally, for -- just to keep ourselves 8 straight, we go in order of observations. So 9 you're on observation 5. So if anybody has 10 issues with the first one and then there's 11 follow-ups to additional findings; right. So we 12 somewhat try to go in order. 13 MR. MENZUL: So insufficient, I guess if 14 we're going in order -- 15 DR. LYNCH-WALSH: Did you have any on number 16 1, observations number 1? 17 MR. MENZUL: Let me reread this. 18 DR. LYNCH-WALSH: And, if not, we can come 19 back to you. 20 MR. MENZUL: I mean, I was going more -- more 21 by an order of importance here, but -- 22 DR. LYNCH-WALSH: Yeah, if not, not. Don't 23 worry about it. 24 MR. MENZUL: Okay. So with insufficient 25 review of purchase orders, who was reviewing</p>	<p style="text-align: right;">Page 84</p> <p>1 to stay there. 2 MR. MENZUL: Okay. Sorry I went -- I 3 actually just turned the page from the survey and 4 that was where I was, so that explains it. 5 So I guess with these, you know, it would be 6 good to get some more granularity on what exactly 7 was going on if I am missing, because I had made 8 some notes. This is one of the things that I 9 reviewed over the weekend when this package came, 10 and I think, you know, there's -- to me, by just 11 reading this item, and, obviously, in conjunction 12 with the others because they do show it, you 13 know, it would be good to know how -- you know 14 what happened when this happened. So, you know, 15 vendors -- 16 MR. JABOUIN: I can send you the original 17 reports that were published; if you'd like. 18 MR. DE MEO: Page 18. 19 DR. LYNCH-WALSH: Okay. So on page -- you're 20 on page 4, which has observations number 5. 21 MR. MENZUL: Right. 22 DR. LYNCH-WALSH: And then the explanation -- 23 you notice it says continued on page 27. So then 24 you go to page 27 and that's where I've got 25 stickies and highlights and all kinds of things</p>

1 going on. So 27 and 28. Because it then turns
2 into number 13 --

3 MR. MENZUL: Right.

4 DR. LYNCH-WALSH: -- which is kind of --
5 well, I have a couple stickies. So I don't know
6 if you want to review that, because --

7 MR. MENZUL: Oh, I did -- I did read this,
8 too.

9 DR. LYNCH-WALSH: Oh, you did? Because the
10 updated --

11 MR. MENZUL: Well, what I'm seeing with all
12 of this is, okay, I get that this is in the
13 report, but this -- to me, this shouldn't have
14 been as much as of a problem as it was; right?
15 So we have this giant report, but this is
16 something that happens both in government and
17 companies every day and it would never make it to
18 a report; right? Because somebody would just
19 take care of this on a daily basis. So -- but
20 when I -- when you look at this, right, so you're
21 seeing -- I mean, I would actually take it in a
22 much bigger picture and say I would centralize
23 purchasing on this, so the schools --

24 DR. LYNCH-WALSH: It is centralized.

25 MR. MENZUL: But, I mean, are the schools

1 Company. That was systemic. This is new.

2 MR. MENZUL: Right.

3 DR. LYNCH-WALSH: And I'm not disagreeing
4 that that's not how this should happen.

5 Ms. Shaw and then Mr. Mayersohn.

6 MS. SHAW: Were you finished?

7 MR. MENZUL: Well, I guess, I mean, really --
8 and because you said preventing it next year, so
9 we could theoretically already have an answer as
10 to how is this going to be prevented this coming
11 year; right? So when is graduation,
12 theoretically?

13 MS. SHAW: May-June.

14 MR. MENZUL: May-June. So have we started --
15 I mean, we know how many kids will be graduating,
16 in general. You know, if we look back we have an
17 idea.

18 DR. LYNCH-WALSH: Right. But the vendor has
19 now been in place, this would be their second
20 year.

21 MR. MENZUL: Right.

22 DR. LYNCH-WALSH: Right. So what I'm saying
23 is, the conditions are not the same.

24 MR. MENZUL: Right.

25 DR. LYNCH-WALSH: So there are things that

1 individually purchasing it? Because that's what
2 it was --

3 DR. LYNCH-WALSH: Well, they kind of -- that,
4 they kind of -- yes, but there's in theory a
5 process that we've put in place. But what I was
6 trying to explain to you earlier is that, by the
7 time this occurred, it was a mad dash to get
8 kids' stuff ordered. So I would probably take
9 note of the observations for this year --

10 MR. MENZUL: Right.

11 DR. LYNCH-WALSH: -- and then if this were
12 happening next year, then, clearly, we have a
13 problem. Because most of these observations are
14 directly related to the situation the District
15 was in for this year.

16 MR. MENZUL: Right. But do we have a planner
17 to prevent the situation for next year?

18 DR. LYNCH-WALSH: If you look at most of the
19 responses it has to do with strengthening
20 internal controls, procedures, policy procedure
21 training, all of our usual responses, improving
22 things, clarifying. So there's a lot of things
23 that we should not see.

24 If this were something that we kept seeing --
25 and that was the whole thing Chuck Puleri &

1 were bypassed out of necessity in a lot of cases.
2 And then there are things -- you know, there's
3 one -- well, there's one finding that has to do
4 with how we paid invoices, so I don't even want
5 to bring it up here.

6 MR. MENZUL: Right.

7 DR. LYNCH-WALSH: But what I'm saying is, we
8 all know water is wet. They know water is wet.
9 So let them get past the water is wet part and
10 then if it happens -- if they seem to not know
11 that water is wet next year, then I would jump up
12 and down.

13 MR. MENZUL: Okay.

14 DR. LYNCH-WALSH: Because they do -- if you
15 read the responses there is an acknowledgment of
16 things that happened and there are controls in
17 place in some instances. But it's not that
18 nobody has a plan. Just like we're all very
19 familiar with Sunshine Law. For years it's been
20 a battle.

21 So, anyway, Ms. Shaw?

22 MS. SHAW: So I think for me what I would --
23 and I have a host of questions, but I think this
24 is probably not the time or the place because
25 it's not going to really answer any of these five

1 items. For me item number three and item number
2 5, number 1 and number 2 is, is someone able to
3 tell us, because the deadline, they've made a
4 completion date was December 2023 to give us an
5 idea of where we are with that, because we are in
6 January, number one.

7 Number two, are we able to, because we're
8 going into another graduation season, and I would
9 like to know what do we plan to do for this
10 graduation season? When can we get some
11 information, some follow-up information as to
12 this audit, where we are, and how -- and know
13 what has been changed? What I don't want to wait
14 for is January of next year to know what's
15 happening. And I know with Mr. Joris, you know,
16 leaving us, and I'm taking it personally, leaving
17 us, that whoever is going to be carrying on needs
18 to make sure this is added as a continuation of
19 right now.

20 Because I agree that we were in a situation,
21 Mr. Menzul, that needed to be resolved, we needed
22 to get students graduated, we needed to get that
23 done, and so -- but --

24 MR. MENZUL: I see that, too, by the way.

25 MS. SHAW: As far as I'm concerned a

1 DR. LYNCH-WALSH: But what I'm saying is it's
2 not consolidated and concise.

3 MR. MENZUL: Right. An executive summary
4 would be nice.

5 DR. LYNCH-WALSH: I mean, I think they have
6 one, but it doesn't address -- the updated
7 responses are peppered here and there.

8 I'm sorry, after Ms. Shaw, who was next; you,
9 Bob? Mr. Mayersohn?

10 MR. MAYERSOHN: So a couple of things. First
11 thing is, if you go, I guess, to the last page in
12 the back, which is very disconcerting to me, is
13 that -- and this is to Dr. Phillips where it
14 says, our office's General Counsel has deemed
15 that the District does not have legal standing on
16 the amounts billed to students and parents. So
17 based upon that, students and parents are out. I
18 mean, they're -- now, that's through the General
19 Counsel. Do they have -- and, again, you may not
20 want to opine on it, but do they have other legal
21 means to form a class action suit or anything
22 else that they would do?

23 You may not want -- you may not want to opine
24 on it.

25 DR. PHILLIPS: Well, and --

1 violation of a policy, regardless of the reason,
2 to me, is a violation of the policy. I don't
3 care what the reason is. It's a violation of the
4 policy. But it was done. Whatever was needed to
5 get done was done. The students were graduated.
6 It wasn't the students' fault. It's a District
7 issue. And so I want to have a follow-up sooner
8 than later on this.

9 DR. LYNCH-WALSH: And I think what he's
10 looking for is a summary. I think one of the
11 issues, at least I was having it with this, it's
12 not clear --

13 MS. SHAW: It's not.

14 DR. LYNCH-WALSH: -- what the issues --
15 internal control issues were.

16 MS. SHAW: Or put into place.

17 DR. LYNCH-WALSH: Right. And so it's -- even
18 though there's tons of updated responses, they're
19 not consolidated so that Mr. Menzul could have
20 read a page and determined that and you could see
21 from the same page what the game plan is. And
22 that's more of a management response.

23 MR. MENZUL: Well, I did read the -- I
24 actually did read most of this and I have notes
25 here, too. But to your point --

1 DR. LYNCH-WALSH: Yeah, to that point, what's
2 your position; General Counsel?

3 DR. PHILLIPS: No, I'm the Chief Information
4 Officer.

5 DR. LYNCH-WALSH: Yeah, I know, but why --

6 DR. PHILLIPS: I was the superintendent's
7 representative on this audit and working with the
8 vendors to come to resolution of the audit
9 findings. So, working on this, I will not opine,
10 I will just say that in discussions with legal
11 counsel it was said that the District does not
12 have legal standing and that the course of action
13 would be for parents and students to take legal
14 action on their own against the company.

15 MS. IGHODARO: But isn't the District
16 supposed to assign -- I'm sorry to speak out of
17 turn without being called --

18 DR. LYNCH-WALSH: No, that's okay.

19 MS. IGHODARO: -- but isn't the District the
20 body that --

21 DR. LYNCH-WALSH: Tells us it's safe to go
22 with this vendor? Yes.

23 MS. IGHODARO: -- that tells us whom to
24 purchase from? That's like literally washing
25 your hands after you've facilitated the entire

1 transaction.

2 MR. MAYERSOHN: Yeah, I understand what
3 you're saying, but, again, the position of
4 General Counsel is that they have no legal
5 standing with this, which I'm not saying I agree
6 or disagree, but that's the position of General
7 Counsel.

8 It doesn't mean that parents as a group can't
9 formulate a class action suit and file a
10 complaint, not only to the vendor, to Herff
11 Jones, who I guess was the head over Puleri's
12 franchise, and to other entities that may include
13 Broward County Schools in their class action
14 suit. But that's up to parents. So I'm just
15 pointing that out. I don't want to get into it
16 but it just disappoints me that parents get
17 caught in the mix.

18 DR. LYNCH-WALSH: In the middle.

19 MR. MAYERSOHN: In the middle of something
20 that shouldn't happen. So all I do is go back
21 and ask if the District can find a way to make
22 those parents whole, it would be greatly
23 appreciated, I'm sure, by all the parents. So
24 that's -- you know, whether it happens or not,
25 that's just my -- my point.

1 The other -- the other thing I want to add is
2 that, or question, and this is to Dr. Fleming, or
3 Dr. Toomer, or Dr. Strauss, or Mr. Strauss. And
4 especially Mr. Strauss and Dr. Fleming and Dr.
5 Toomer have all been, I guess, principals, how
6 does this process work as far as, number one, in
7 a high school do all students have -- or do all
8 schools have identical needs when it comes to
9 purchasing caps, gowns, cords, medallions,
10 whatever it is? So that's the first question.
11 Anyone?

12 MS. STRAUSS: Good afternoon -- no, good
13 morning. In regards to your question, Mr.
14 Mayersohn, the -- in general I would say, yes,
15 most schools have the same needs. There are some
16 differences in regards to some medallions. Maybe
17 this school orders this medallion versus another
18 school that doesn't. This school orders this
19 cord versus a different school that orders a
20 different one. But in general purpose of
21 ordering of the materials; yes.

22 MR. MAYERSOHN: So it's all -- so it's all
23 the same. It's the basic, here's what it is, you
24 need a cap, you need a gown. They're not
25 different colors? I mean, the cords are,

1 obviously, different cords.

2 MR. STRAUSS: Right. So I just want to
3 clarify for the committee, the cap and gown is
4 purchased by the student and the family. The
5 school is only purchasing medallions, or cords,
6 or stoles that are in addition, above the regular
7 regalia.

8 MR. MAYERSOHN: Right, but the school tells
9 the parents who to purchase the cap and the gown
10 from.

11 MS. STRAUSS: Correct. The agreement here
12 determines that.

13 MR. MAYERSOHN: Right. So -- so -- and the
14 price is set by the vendor. It's not like I'm a
15 parent, I can go to anywhere or say, hey, I got
16 mine from high school, you know, son, daughter,
17 you're welcome to use it.

18 MR. STRAUSS: That is correct.

19 MR. MAYERSOHN: It's got to have uniformity
20 and whatever else it may be.

21 MS. STRAUSS: That is correct.

22 MR. MAYERSOHN: So the possibility of, I
23 guess, central purchasing as Mr. Menzul had
24 suggested, there's a possibility to that, where
25 it goes to a warehouse somewhere and parents or

1 schools can purchase it through that warehouse.
2 So we could order -- I mean, most of this, I'm
3 assuming, is rented anyway?

4 MS. STRAUSS: There's actually -- now, last
5 year was the first year that schools chose
6 whether they were, what they call throw-away
7 gowns, where they just keep them, or rentals. So
8 it just depends on each individual school in that
9 case.

10 MR. MAYERSOHN: But could parents make that
11 their own decision, I want a rental or I want a
12 throw-away?

13 MR. STRAUSS: No, the school determines
14 whether --

15 MR. MAYERSOHN: So it has to be identical to
16 the school?

17 MR. STRAUSS: Right. Correct.

18 MR. MAYERSOHN: Okay. So are there policies
19 and procedures that are currently set up in a
20 policy or this is just an administrative policy?
21 Or is it still like we've been doing this for 30
22 years and it works or it doesn't work?

23 MS. STRAUSS: I can't -- I cannot speak to,
24 when you say "policies", Mr. Mayersohn, I don't
25 know if you're talking about from a procurement

<p style="text-align: right;">Page 97</p> <p>1 standpoint, which I would --</p> <p>2 MR. MAYERSOHN: Well, procurement or</p> <p>3 administrative? Here's our administrative</p> <p>4 policy, you go call up so-and-so you get a -- we</p> <p>5 have a District contract, the purchasing has to</p> <p>6 be made by this date, et cetera, et cetera,</p> <p>7 something that at least --</p> <p>8 DR. LYNCH-WALSH: You mean to the schools?</p> <p>9 MR. MAYERSOHN: To the schools, at least a</p> <p>10 checklist.</p> <p>11 DR. LYNCH-WALSH: Right. Because we know the</p> <p>12 purchasing policy, we've seen that. And --</p> <p>13 MR. MENZUL: Well, technically, we're not the</p> <p>14 one purchasing them; right? So that's --</p> <p>15 MR. MAYERSOHN: No, no, no, the school</p> <p>16 purchases the cords, the other things. The caps</p> <p>17 and gowns -- the caps and gowns are done by the</p> <p>18 parents.</p> <p>19 DR. LYNCH-WALSH: Parents with the specified</p> <p>20 vendor, which in the -- for last year was just</p> <p>21 one because the board cut all ties with Chuck</p> <p>22 Puleri and Herff Jones.</p> <p>23 But what Mr. Mayersohn is asking, because I</p> <p>24 believe that the decision school by school is</p> <p>25 made at SAC? SAF?</p>	<p style="text-align: right;">Page 99</p> <p>1 30 years, whatever it is, what do I do? I'm just</p> <p>2 a -- you know, I was a middle school principal.</p> <p>3 Well, here's what you do, call up this one, get</p> <p>4 this one, do this, do that? As opposed to</p> <p>5 something that you can say, hey, look here's our</p> <p>6 procedure, here's our policy, here's our</p> <p>7 administrative policy. It doesn't have to be a</p> <p>8 school board policy, but here's the flow and</p> <p>9 here's what we do. So it's in writing, so</p> <p>10 there's no confusion about, I get one thing from</p> <p>11 Mr. Strauss and I get another thing from, you</p> <p>12 know, Mr. LaPace, or I get another thing from</p> <p>13 somebody else.</p> <p>14 DR. LYNCH-WALSH: So any policy would be a</p> <p>15 board policy.</p> <p>16 MR. MAYERSOHN: That's right, it could be an</p> <p>17 administration.</p> <p>18 DR. LYNCH-WALSH: It could be a procedure.</p> <p>19 It could be a procedure.</p> <p>20 But in light of everything that happened last</p> <p>21 year, even if you didn't make a policy one</p> <p>22 would -- a procedure?</p> <p>23 MS. SHAW: I'm sorry.</p> <p>24 DR. LYNCH-WALSH: Yes, ma'am.</p> <p>25 MS. SHAW: Why exactly wouldn't we have a</p>
<p style="text-align: right;">Page 98</p> <p>1 MR. STRAUSS: No.</p> <p>2 DR. LYNCH-WALSH: SAC or SAF?</p> <p>3 MR. STRAUSS: No.</p> <p>4 DR. LYNCH-WALSH: No? There's a selection</p> <p>5 committee?</p> <p>6 MR. STRAUSS: There is a selection committee.</p> <p>7 DR. LYNCH-WALSH: I'm not sure that's better.</p> <p>8 But to Mr. Mayersohn's point, where are the</p> <p>9 procedures, and is that in policy somewhere?</p> <p>10 MR. STRAUSS: I am not aware that there is</p> <p>11 such procedures.</p> <p>12 DR. LYNCH-WALSH: Then that would be what we</p> <p>13 like to call internal control weakness.</p> <p>14 Okay. So --</p> <p>15 MR. MAYERSOHN: Dr. Fleming or Dr. Toomer, do</p> <p>16 you want to opine on it?</p> <p>17 I'm not saying --</p> <p>18 DR. LYNCH-WALSH: Well, hold on.</p> <p>19 MR. MAYERSOHN: I'm not saying -- I'm not</p> <p>20 saying -- procurement of the items is a different</p> <p>21 story. I'm talking about, I'm a principal at XYZ</p> <p>22 school --</p> <p>23 DR. LYNCH-WALSH: What am I supposed to do?</p> <p>24 MR. MAYERSOHN: I call up Mr. Strauss and</p> <p>25 say, hey, you've been a principal for, you know,</p>	<p style="text-align: right;">Page 100</p> <p>1 policy across the district on this, say, every</p> <p>2 principal, you're moving from a school, to a</p> <p>3 school, to a school, can pick up something and</p> <p>4 say in December of every year this is the process</p> <p>5 for graduation when it comes to doing this, and,</p> <p>6 of course, working with procurement to get this</p> <p>7 done?</p> <p>8 MR. MAYERSOHN: I mean, we have standard</p> <p>9 practice bulletins. This is very similar to --</p> <p>10 DR. LYNCH-WALSH: Well, hold on. Let's find</p> <p>11 out. One sec. We're just trying to get -- lay</p> <p>12 out what we do have and don't have.</p> <p>13 MR. TURSO: Okay. But you had said something</p> <p>14 earlier about --</p> <p>15 DR. LYNCH-WALSH: But now that someone said</p> <p>16 standards, because we're trying to decipher. We</p> <p>17 know there's no policy. We know there's no</p> <p>18 procedure. Is there a standard practice</p> <p>19 bulletin, we're just trying to cover all bases,</p> <p>20 that explain to principals what happens? Because</p> <p>21 we don't even know when graduations are and</p> <p>22 where --</p> <p>23 MR. MAYERSOHN: Yeah, we do.</p> <p>24 DR. LYNCH-WALSH: We do?</p> <p>25 MR. MAYERSOHN: We do. It just came out.</p>

<p style="text-align: right;">Page 101</p> <p>1 MR. JABOUIN: Ms. Andreu may be able to 2 respond to that, Chair. 3 DR. LYNCH-WALSH: But she's purchasing. 4 MR. JABOUIN: Oh, yes, true. Academics then. 5 MR. MENZUL: Madam Chair? 6 DR. LYNCH-WALSH: Yes, sir. 7 MR. MENZUL: If we don't centralize this, we 8 don't really own the supply chain, and there's 9 not really much we're ever going to be able to do 10 for the parents. The only way to really deal 11 with this issue is to put this under Procurement 12 and, you know, obviously, develop policies and 13 develop, I guess, what would you call it? You 14 know, planning procedures with forecasting so you 15 know ahead of time. It's already too -- I would 16 say it's kind of late to do it this year. But -- 17 and then could you just sell it to the students 18 at cost? The other benefit is, in general, if 19 you're --you know, Broward Schools, I don't know 20 how many of these things we're buying, but you 21 can directly go to the vendor or several vendors 22 and, you know, you get better pricing. 23 DR. LYNCH-WALSH: Okay. 24 MR. MENZUL: In general. 25 DR. LYNCH-WALSH: Yes. Hold that thought.</p>	<p style="text-align: right;">Page 103</p> <p>1 measured for their cap and gown. So it's a very 2 unique event. 3 DR. LYNCH-WALSH: And we're trying to reduce 4 the footprint of the District, including 5 administrative space. So now we would have to 6 put those somewhere, all those caps, gowns honor 7 cords, diplomas, the whole nine yards. 8 Mr. Turso? 9 MR. TURSO: Yeah, can you just clarify? You 10 mentioned that, I think the quote from you was 11 that we severed ties with Herff Jones, the board 12 severed ties with Herff Jones. When did that 13 occur? 14 DR. LYNCH-WALSH: December of '22? 15 MS. IGHODARO: '22; yeah. 16 MR. TURSO: Why -- why then were they at a 17 school making a presentation for a yearbook? 18 MR. JABOUIN: I think it was February of '22. 19 DR. LYNCH-WALSH: That's a separate contract. 20 MR. TURSO: But it's still the same company. 21 DR. LYNCH-WALSH: Well, yes, there's a huge 22 -- there's tons of discussions that went on and 23 the board agonized over all of those things. I 24 was at some of the meetings. There was also -- 25 there may have been a couple schools that were</p>
<p style="text-align: right;">Page 102</p> <p>1 It's not that I disagree with you in spirit, but 2 we are where we are. Infrastructure matters, as 3 I am sure you can appreciate. 4 Mrs. Marte wants to respond and then I think 5 I had Peter and then Mrs. Carter-Lynch. 6 Yes, Mrs. Marte. 7 MRS. MARTE: Thank you, Madam Chair. 8 Conceptually, sir, what you say makes sense. But 9 there's sizing of every student. So every 10 student gets measured for a gown. To buy them 11 centrally schools would have to gather all the 12 measurements. The schools decide whether it's a 13 disposable gown or a rental gown. Those are all 14 different decisions that are made. So to 15 centralize it would actually add a layer of 16 complexity. Because then they'd have to be 17 warehoused and they'd still be ordered by school. 18 So you still would have to have an order for 19 Cypress Bay, an order for Marjory Stoneman 20 Douglas. There are schools -- a few schools that 21 I believe have a different colored gown. So it's 22 not a one-size-fits-all type of thing to order. 23 MR. MENZUL: Right. They're different skews. 24 That's very normal. 25 MRS. MARTE: But every student has to be</p>	<p style="text-align: right;">Page 104</p> <p>1 still doing Herff Jones for graduation or Chuck 2 Puleri, because there was like a mad fire sale 3 where people were getting -- were telling them 4 they had to use Chuck Puleri. And I think they 5 even had to cancel -- 6 MR. TURSO: I'm talking about for this 7 current year. Herff Jones is still in our 8 schools. They owe the District money, they -- 9 DR. LYNCH-WALSH: On a separate -- 10 MR. TURSO: I understand, but it's the same 11 company. 12 DR. LYNCH-WALSH: No, no, Herff Jones is 13 trying to distinguish itself from Chuck Puleri. 14 Chuck Puleri did not do yearbooks; at least as 15 far as I know. 16 MS. SHAW: No, no, no, he's saying that Herff 17 Jones is here for a separate matter. Even though 18 it's a separate matter -- 19 MR. JABOUIN: They're separate companies. 20 DR. LYNCH-WALSH: I think they couldn't get 21 out of it easily. I'm speaking as the mother of 22 an editor-in-chief of a yearbook, they almost 23 were like ready to, you know, jump off a cliff at 24 the idea of not using what they use. 25 But in terms of the contract and its current</p>

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1 status or if they're going to change for next
 2 year, that, I don't know. And then I think -- so
 3 hold that thought. You're not wrong, but we
 4 don't know where they are on that. I think it
 5 was a logistics issue.

6 MR. TURSO: But I just want to make sure it's
 7 clear from a -- I have to say this, from a dollar
 8 and cents point of view, yes, the cap and gown
 9 thing is rather de minimus. But it's the tip of
 10 the iceberg and it's absolutely a great
 11 illustration of everything that's wrong. The
 12 fact that parents are still being given
 13 presentations from a company that perpetrated
 14 this and is still -- right here it says, the
 15 District is currently conducting ongoing with
 16 Herff Jones leadership to come to a resolution of
 17 these amounts. Then they shouldn't be dealing
 18 with the District until they do. And the fact
 19 that they are, I'm sorry, smells bad.

20 DR. LYNCH-WALSH: So we'll get a -- we'll get
 21 a contract update on yearbook.

22 Ms. Carter-Lynch.

23 MS. CARTER-LYNCH: Yes, yes, please. Thank
 24 you. Thank you. You know, we are doing this to
 25 death. That's what we're doing right now.

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1 DR. LYNCH-WALSH: We're what?

2 MS. CARTER-LYNCH: We're doing this to death.
 3 We're talking this to death. And we're going off
 4 on all these different directions. I would like
 5 a happy medium, if I can suggest it; okay?

6 All of these things that we're talking about
 7 are things that happened last year and the year
 8 before and all that; right? So we're trying to
 9 get into a new day. We can still discuss them
 10 and talk about them, but why don't we see how --
 11 especially with the cap and gown situation, why
 12 don't we see how it goes this year and then come
 13 back and try -- because then we can fix whatever
 14 happens this year. Because last year and the
 15 years before was a hot mess. And we know that.

16 So I'm at a point right now, why don't we
 17 just try to come to a solution on how we're going
 18 to move forward now?

19 DR. LYNCH-WALSH: And if someone has some
 20 motions, think them through, Mr. Menzul, because
 21 I haven't even gotten, I just have three things,
 22 because I do have --

23 MR. MENZUL: I can make a motion, too, but I
 24 was going to say, well, if that's the case, but
 25 for this year I would just add quickly to your

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1 point, because I agree we should have a solution,
 2 but the solution to me then, it would seem to
 3 allow parents to not go with whatever vendor we
 4 selected. Because on Amazon you have these
 5 gowns, like 20 bucks. So how much are they
 6 paying? I mean, I guess probably nobody knows.

7 DR. LYNCH-WALSH: Well, actually we do know.
 8 Just for basic cap and gown was like 34.

9 MS. STRAUSS: 29.

10 DR. LYNCH-WALSH: 29. Yeah, it's not a lot.
 11 Now, is that for the keep; or the toss, the
 12 rental?

13 MS. STRAUSS: Either.

14 DR. LYNCH-WALSH: Either. We got rid of all
 15 of the -- you know, last year was the transition
 16 year. Before that kids were being roped into --
 17 parents were being roped into spending hundreds
 18 of dollars for all these cutesy-pooch pieces of --
 19 some of them just, literally, things you toss,
 20 and that wasn't even the cap and gown. So they
 21 stripped it down to the bare basics and solved
 22 that problem.

23 So, to Ruth's point, you have to really let
 24 this cycle through, and then if we're still
 25 having issues -- and then tighten up on how it's

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1 being monitored. But to your point from earlier
 2 and so that we can move along, and I don't even
 3 think --

4 MR. JABOUIN: Chair, I wanted to mention, we
 5 can ask Mr. Kincaid who did the last report if he
 6 can speak from a high level on what process is
 7 going to be done.

8 DR. LYNCH-WALSH: That's what I'm getting to.
 9 I'm not done.

10 MR. JABOUIN: Okay.

11 DR. LYNCH-WALSH: Because we don't have time
 12 to keep on -- on this. What I would have liked
 13 to have seen is all of next steps,
 14 recommendations. And on one of your last ones
 15 the recommendations were all together. This one
 16 they're kind of all over the place, which is
 17 leading to some of us not being clear on what the
 18 internal control weaknesses actually are. But
 19 I'm going to speak to some that I don't think are
 20 Procurement weaknesses because Procurement
 21 doesn't pay invoices, so -- last I checked.

22 MR. DE MEO: Madam Chair?

23 DR. LYNCH-WALSH: Yes.

24 MR. DE MEO: You asked for a motion, I have a
 25 motion.

1 DR. LYNCH-WALSH: Is it going to be to
2 transmit?

3 MR. DE MEO: A little background. This
4 report was done by some forensic auditors, which
5 I think is appropriate. I think the report is
6 very good. And to Ms. Carter-Lynch's point, this
7 is in the past. So here's my motion. I move
8 that the principals and Mrs. Marte get together
9 and make recommendations on how we should go
10 forward.

11 MRS. MARTE: We've done that.

12 MS. SHAW: I want to amend that motion.
13 Sorry. Can I?

14 DR. LYNCH-WALSH: Friendly amendment?

15 MS. SHAW: Friendly amendment.

16 MR. JABOUIN: Can you hear from the auditors
17 before you vote, because --

18 DR. LYNCH-WALSH: No, we heard from them.
19 It's right here.

20 MR. JABOUIN: But he has more that he could
21 probably enlighten us.

22 DR. LYNCH-WALSH: Then it should have --
23 then, respectfully, it should have been in the
24 report. And so now we're providing feedback on
25 what we've been given. And I just said, they

1 MS. SHAW: And other graduation --

2 DR. LYNCH-WALSH: -- regalia?

3 MS. SHAW: Yes.

4 DR. LYNCH-WALSH: All right. Did you?

5 MR. JABOUIN: I will re-read what I have, Ms.
6 Shaw. My court reporter skills are not as good
7 as Mr. Bass's. The District put a process --

8 DR. LYNCH-WALSH: We move that the
9 District --

10 MR. JABOUIN: -- SOP.

11 DR. LYNCH-WALSH: No.

12 MR. JABOUIN: That is the motion.

13 DR. LYNCH-WALSH: Can she re-read it then?

14 MR. JABOUIN: Would you mind if I read it and
15 then you can correct me?

16 MS. SHAW: Go ahead.

17 MR. JABOUIN: Thank you. The District put a
18 process, slash, SOP and policy in place for all
19 schools who are ordering caps and gowns and work
20 with Procurement to ensure that policies and
21 procedures are enforced, and a follow-up to this
22 report is done before January 2025.

23 MS. SHAW: Caps and gowns and other
24 graduation --

25 DR. LYNCH-WALSH: Regalia.

1 have provided us with fairly succinct
2 recommendations in the past. If they want to
3 submit something that's for dissemination, fine.

4 Okay. Ms. Shaw is trying to amend a motion.

5 MS. SHAW: So included that the District put
6 in a process and an SOP, standard operating
7 procedure, in place, across all schools in order
8 to order caps and gowns.

9 MR. JABOUIN: Slow.

10 MS. SHAW: I was writing it down.

11 MR. JABOUIN: Go ahead.

12 MS. SHAW: And a follow-up to this report is
13 done prior to January 2025.

14 DR. LYNCH-WALSH: Okay. Can you restate and
15 can you put the word policy in there?

16 MS. SHAW: That the District put a process
17 which includes standard operating procedure and a
18 policy in place for all schools who are ordering
19 cap and gowns. And I want to take it a little
20 bit further, and work with Procurement to make
21 sure all policies and procedures are followed.

22 DR. LYNCH-WALSH: Okay.

23 MS. SHAW: But I also want a follow-up.

24 DR. LYNCH-WALSH: And you have caps and gowns
25 and other graduation --

1 MR. JABOUIN: Almost there. Caps and gowns
2 and other graduation regalia.

3 Okay. Would you like me to re-read it, Ms.
4 Shaw?

5 MS. SHAW: Uh-huh.

6 MR. JABOUIN: Thank you. This is the motion.
7 The District put a process --

8 DR. LYNCH-WALSH: We move.

9 MR. JABOUIN: Okay. Thank you. We move the
10 District put a process, slash, SOP and policy in
11 place for all schools who are ordering caps and
12 gowns and other graduation regalia and work with
13 Procurement to ensure that policies and
14 procedures are enforced and a follow-up to this
15 report is done before January 2025.

16 MS. SHAW: Is that okay?

17 MR. DE MEO: Well, the first part of it is
18 the most important part. I think the principals
19 know what to do. They're pretty smart people. I
20 don't think they need a big policy. I really
21 don't. This is simple stuff. But I'm -- so I
22 agree to this amendment, but the first part of it
23 is that the principals and Mrs. Marte get
24 together and come up with the policy and then the
25 rest of it will follow.

<p style="text-align: right;">Page 113</p> <p>1 MS. IGHODARO: I second. 2 MR. JABOUIN: I did not write that portion. 3 MR. MENZUL: I move to amend the motion. 4 DR. LYNCH-WALSH: Wait. Hold on. Hold on. 5 MS. SHAW: May I explain? 6 DR. LYNCH-WALSH: Well, you amended his 7 motion and did we capture -- because the thing 8 is, it's -- they would provide input and feedback 9 on a policy. But it was all the school-based 10 activities that got us where we were with caps 11 and gowns in the first place. And from an 12 internal control standpoint, the responsibility 13 for policy and procedure would not start at the 14 school level, it would start at the District 15 level with the people that are tasked with that 16 over schools, which would be Teaching & Learning 17 in conjunction with, because they can't do it 18 outside of Finance and Procurement. And then 19 certainly they would be included in it as part of 20 the process. 21 MS. SHAW: Yes. Exactly. And I think our 22 principals have enough for them to do. And so if 23 you walk into the chair as a high school 24 principal and you have no idea about graduation 25 and what you have to do, there's something in</p>	<p style="text-align: right;">Page 115</p> <p>1 She can -- she can lever whoever needs to be 2 involved and come up with a policy that is both 3 mindful of the District's overall concerns and 4 the principals' practical everyday living with 5 these ideas. 6 So I'll withdraw my part of it and you can 7 vote on the other one. 8 DR. LYNCH-WALSH: Okay. Are you seconding 9 Ms. Shaw's? 10 MS. IGHODARO: I am and I also want to -- 11 DR. LYNCH-WALSH: Okay. And then we'll 12 have -- 13 MR. MENZUL: I want to amend. 14 MS. DAHL: Use your mike. 15 DR. LYNCH-WALSH: Well, hold on. 16 All right. We're in discussion, you can 17 amend away. 18 MR. MENZUL: If there's going to be 19 discussion -- 20 DR. LYNCH-WALSH: But we're going to run out 21 of time. 22 MR. MENZUL: I move to amend -- what is it 23 our green belt, black belt, six sigma person, I 24 forget his name, this is the person who should be 25 speaking as well with Ms. Marte regarding this</p>
<p style="text-align: right;">Page 114</p> <p>1 place that you can pick up and follow and go 2 about being a principal in your school. I don't 3 want them to have to come up with, well, I think 4 we should do A, B, C, one step, one, two, three. 5 This is something that the District can do. We 6 have quality people who can put this together. 7 You can include a few of the principals and their 8 feedback into this for them to do this. But I 9 don't want to task our principals to putting this 10 together. Because, you know what, if you go to 11 the Cypress Bay, versus the Northeast High 12 School, versus the Hollywood High School, every 13 principal will have a different idea of how this 14 should be executed. 15 DR. LYNCH-WALSH: Right. And it would 16 improve -- it makes the schools more efficient, 17 effective in terms of this process. Because, Mr. 18 De Meo, you'd be shocked at how much is all 19 verbal. Everything is verbal around here. 20 Nobody really knows because it's not written down 21 anywhere. 22 MR. DE MEO: You know, this isn't really 23 brain surgery. This is ordering caps and gowns. 24 You have the order information from the company. 25 And that's why I asked Mrs. Marte to be involved.</p>	<p style="text-align: right;">Page 116</p> <p>1 issue, as well, and consulting on the processes 2 to develop, and I guess, ideally, Procurement, as 3 well, if we're going to have them involved. 4 DR. LYNCH-WALSH: There's so many people with 5 green belts, yellow belts, black belts and that 6 six sigma and everything else in this district, 7 we don't lack for that. I'm not sure which 8 person you're referring to, because, trust me, 9 there's a ton of people with that. 10 MR. JABOUIN: He may be referring to SIM. 11 MS. FERTIG: Nathalie? 12 DR. LYNCH-WALSH: Yeah, hang on. Mrs. Marte 13 had a comment and then I'll come to you, Mary. 14 MS. FERTIG: Thank you. 15 DR. LYNCH-WALSH: Yeah, and we need to move 16 this along. 17 Okay. Mrs. Marte. 18 MRS. MARTE: Thank you, Madam Chair. So, 19 certainly, to codify a document that offers 20 clarity to me makes a great deal of sense, but 21 we're using the word policy. Policy's adopted by 22 the school board. Is the committee looking for a 23 policy on how to order caps and gowns? 24 DR. LYNCH-WALSH: No, it would be a policy 25 that they need to follow the procedures for</p>

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1 ordering caps, gowns.
 2 MRS. MARTE: And you want a policy that says
 3 they have to follow a procedure?
 4 DR. LYNCH-WALSH: Yeah.
 5 MRS. MARTE: Okay. I just -- I mean, because
 6 we do SOPs and business practice bulletins all
 7 the time to offer clarity to schools and to the
 8 departments on how we should operate. I will
 9 have to review -- I mean, certainly, the
 10 committee motion can be what the committee motion
 11 is, but this is not typically something that
 12 would elevate to policy. We have a procurement
 13 policy.
 14 DR. LYNCH-WALSH: Yes, we do. And so let me
 15 give you an example real quick.
 16 MS. SHAW: No, no, no, may I?
 17 DR. LYNCH-WALSH: Yes.
 18 MS. SHAW: That's great. But my question is,
 19 since this has been up in the last few years have
 20 we put an SOP or a process in place to address
 21 this? And can I see it? Because if there's not,
 22 then I want a policy.
 23 DR. LYNCH-WALSH: Well, either way I think
 24 we -- the motion is on the floor.
 25 MR. MAYERSOHN: Can we let Mary go and

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1 then --
 2 DR. LYNCH-WALSH: Yes, Mary, and we really
 3 must move this along if everybody wants to get
 4 out of here. And I heard with 1:00 is our hard
 5 stop.
 6 MS. DAHL: No, not 1:00.
 7 DR. LYNCH-WALSH: I know your hard stop is
 8 before that, but we've got to get through a
 9 couple more of these.
 10 All right. Mary?
 11 MS. FERTIG: Yes, I just want to comment that
 12 I think we're over thinking -- I think we're over
 13 talking or over thinking this. It's a simple
 14 motion, put a process in place, is, basically,
 15 how I'm thinking what she said. This has been
 16 high profile now for two and a half years, maybe
 17 longer. So I -- you know, I think putting the
 18 process in place and having everybody agree on
 19 it, and that to me, it's fine if the board agrees
 20 on it, because that really should be the way it
 21 is. Let's just do it. Let's just move forward,
 22 get this done and get to the next item.
 23 DR. LYNCH-WALSH: Okay. All right. Good.
 24 MR. MAYERSOHN: Just to -- and to Ms. Marte's
 25 point, I'm not looking -- I'm not looking for a

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1 policy. I'm just looking for an SOP. Because,
 2 again, I'm hearing that there's nothing in
 3 writing where, Madam Principal or Mr. Principal,
 4 here's your -- here's your process of what you
 5 can do, what you have autonomy on, what you
 6 don't, what's required. And this way everybody
 7 is on the same page. The finance of it, the
 8 procurement of it, all that stuff, will get done
 9 some way. But this is more of so that, you know,
 10 a principal gets into place, whether they've been
 11 there for 10 years or whatever, they could say,
 12 this is the way I do it. I used to call up the
 13 guy and say, hey, by the way, can you send me
 14 five medallions and he's like, yeah, we'll bill
 15 you later. If it's not part of the internal
 16 control process, that's where, to me, this has
 17 been the problem. So --
 18 DR. LYNCH-WALSH: Okay. And the motion the
 19 way it stands is fine, because you have policy.
 20 And it could be a line in the purchasing policy.
 21 All purchases of caps, gowns and other graduation
 22 regalia will be made -- will be made in -- will
 23 conform to the whatever manual. So you're
 24 directing them. It's in policy. So you have a
 25 policy you can enforce, you reference the manual.

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1 Just like when it comes to P-cards in Miami-Dade,
 2 there's, actually -- actually, there's even a
 3 P-card policy and manual in Miami-Dade and it's
 4 referenced in the purchasing policy in
 5 Miami-Dade. So that's all this motion is.
 6 So before somebody says, call the question,
 7 are we good on discussion so we can vote?
 8 MR. MENZUL: Sorry, Madam Chair. On page 3
 9 and 4, you know, we're talking about additional
 10 policies, but it looks like these observations,
 11 and it says the estimated completion dates are
 12 November 2024 for most of them and December 2023,
 13 so, you know, we have the graduation coming up in
 14 May or June.
 15 DR. LYNCH-WALSH: Right. This is strictly on
 16 the policy that Ms. Shaw amended.
 17 MR. MENZUL: But it looks like some of these
 18 do get into this, right, in terms of insufficient
 19 review of purchase orders.
 20 DR. LYNCH-WALSH: Right. But there isn't --
 21 on this particular issue there is -- it's not
 22 mentioned in a policy, what schools do, it's
 23 not -- there are no procedures despite everything
 24 that we just went through. So that's what the
 25 motion is about.

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1 And then as far as what you're looking at, if
 2 there were a concise list of recommendations,
 3 that would also be a separate issue.
 4 This is more for the school-based personnel,
 5 what do we do, graduation's coming up.
 6 MR. MENZUL: Well, then I do have a question
 7 then. So will this -- and this is actually -- so
 8 I get what you're saying; okay.
 9 Now, will this --
 10 DR. LYNCH-WALSH: Right. This process will
 11 not happen tomorrow. And everything you're
 12 concerned about can be part of that, will become
 13 part of that.
 14 MR. MENZUL: But will this process be
 15 executed through SAP Ariba?
 16 DR. LYNCH-WALSH: That's getting into the
 17 weeds. Yes -- well, possibly, if there is
 18 infrastructure that exists. That's like a
 19 next -- that's a follow-up to this.
 20 We will never get out of here today.
 21 MS. FERTIG: Can we just form a --
 22 DR. LYNCH-WALSH: Don't call the question.
 23 Please don't.
 24 MS. FERTIG: No, I'm not calling the question
 25 because I think we just need to vote. I just

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1 want to say, what we're recommending, basically,
 2 is that they formalize a process.
 3 DR. LYNCH-WALSH: Yeah, we have a motion.
 4 MS. FERTIG: We don't need to worry about how
 5 that's going to happen because we're going to see
 6 it come back to us, so -- yeah, I won't call the
 7 question.
 8 MS. DAHL: I'm calling the question.
 9 DR. LYNCH-WALSH: Then we have to vote on it.
 10 All in favor of the motion? Mr. Jabouin has
 11 captured it, we've read it three times, I think.
 12 All in favor?
 13 COMMITTEE MEMBERS: Aye.
 14 DR. LYNCH-WALSH: Anyone opposed?
 15 MR. DE MEO: I'm opposed because it's
 16 overkill and without the principals and Mrs.
 17 Marte involved all we need is a memo, for God's
 18 sake. Thank you.
 19 DR. LYNCH-WALSH: But they're going to be
 20 involved.
 21 MR. JABOUIN: So noted.
 22 DR. LYNCH-WALSH: Okay. All right.
 23 MR. MENZUL: I'm opposed, also.
 24 MR. JABOUIN: Mr. Menzul and Mr. De Meo
 25 opposed.

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1 DR. LYNCH-WALSH: Okay. Anybody else? So we
 2 can record this and move on.
 3 All right. Motion passes, 2 opposed, 9 to 2.
 4 DR. LYNCH-WALSH: All right.
 5 MR. JABOUIN: Chair, can we kindly
 6 acknowledge the presence of --
 7 DR. LYNCH-WALSH: Oh, yes, and he's sitting
 8 right across from me.
 9 Dr. Zeman, member of the school board is with
 10 us. Hello.
 11 Who else came in? I can't see everybody. I
 12 don't know.
 13 MR. JABOUIN: If you can say your name?
 14 MS. THOMSON: Rebecca Thomson. I'm his
 15 assistant.
 16 DR. LYNCH-WALSH: All right. Welcome.
 17 All right. I'm assuming you're here to
 18 listen, observe, or did you want to -- you're
 19 good?
 20 Okay. All right. Next up.
 21 MS. SHAW: Do we need to transmit?
 22 MR. JABOUIN: Yes, we do need to transmit.
 23 Thank you.
 24 DR. LYNCH-WALSH: Oh, yeah, we probably do.
 25 MR. MAYERSOHN: Motion to transmit.

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1 MS. SHAW: Second. Phyllis Shaw.
 2 DR. LYNCH-WALSH: All right. Moved by
 3 Mayersohn, seconded by Shaw.
 4 All in favor to transmit?
 5 COMMITTEE MEMBERS: Aye.
 6 DR. LYNCH-WALSH: Any opposed?
 7 (No response.)
 8 DR. LYNCH-WALSH: Okay. Motion carries
 9 unanimously.
 10 Moving on to Internal Funds, number 10.
 11 MR. JABOUIN: Okay. So this is the internal
 12 -- the audit of internal funds. These are the
 13 standard audits that we have done in accordance
 14 with the District. We do need to transmit this
 15 item so we can improve our totals for the Auditor
 16 General before they arrive in April.
 17 Ms. Dahl?
 18 MS. DAHL: I just have a comment that I want
 19 to make. Actually, a couple comments. Is that
 20 okay, Madam Chair?
 21 DR. LYNCH-WALSH: On internal funds?
 22 MS. DAHL: Uh-huh.
 23 DR. LYNCH-WALSH: Okay. Go ahead.
 24 MS. DAHL: Okay. There was either two or
 25 three of the high schools had an issue that we

1 had last year, which was remitting funds for
 2 nurseries or daycare sites. And one of the
 3 things we discussed last year when this happened,
 4 we discussed who goes back and checks these
 5 amounts to make sure they are remitted? And I
 6 thought that we had discussed it enough to the
 7 point that there was somebody that was supposed
 8 to be doing that. However, I didn't feel that
 9 happened, because we still had this come up. And
 10 maybe it'll never come up again, but it concerns
 11 me that it has come up again.

12 MR. JABOUIN: Yeah, I have an update for, Ms.
 13 Shaw. So at one of the --

14 MS. DAHL: It's Ms. Dahl.

15 MR. JABOUIN: This is the second time I've
 16 done this.

17 MS. DAHL: We do look alike. I just want to
 18 say that.

19 DR. LYNCH-WALSH: And Ruth and I are also
 20 identical twins.

21 MR. JABOUIN: All right. Here's an update
 22 for you, Ms. Dahl. So during one of the previous
 23 audit committee meetings where these issues came
 24 up the committee asked me to meet with District
 25 management. And we were able to do that in early

1 the way that, just like we just did with Ms.
 2 Shaw, so we did confirm -- just like we did just
 3 now, where I re-read the motion, that is the
 4 language that went in.

5 DR. LYNCH-WALSH: Do you know that I went --
 6 you know I went back to the minutes and I've read
 7 from the minutes, to some people's annoyance,
 8 because they -- I read from --

9 MR. JABOUIN: I did that, as well.

10 DR. LYNCH-WALSH: No, no, no. What is in the
 11 minutes as being the motion that Mr. De Meo made
 12 was not captured as the motion. And we'll talk
 13 about that --

14 MR. JABOUIN: Sure, we can talk about that
 15 later. But I confirmed the language with Mr. De
 16 Meo just as I did with Ms. Shaw.

17 MS. FERTIG: Could we move ahead with the
 18 conversation on this audit? And can you put me
 19 in line? Can you put me in line to speak,
 20 please?

21 DR. LYNCH-WALSH: Yes.

22 MR. JABOUIN: So, anyway, Ms. Dahl, I did
 23 meet with the principals and District management,
 24 so we'll anticipate improved controls with the
 25 update of the procedures.

1 December. And that included the principals, it
 2 included individuals throughout -- throughout the
 3 District, including Business Support Center. So
 4 one of the key things that needs to be done is
 5 that the procedure needs to be updated for that.
 6 And we have a commitment that it will be updated
 7 in March. And so we'll be able to have improved
 8 controls with respect to that once those
 9 procedures are updated and we'll be able to test
 10 those. But we may run into some issues before
 11 then, though.

12 DR. LYNCH-WALSH: Let me clarify. Because
 13 you just mentioned the motion and that's the
 14 motion that was not accurately captured. Because
 15 we didn't ask to get with principals. There was
 16 a very detailed motion that has yet to be
 17 addressed as the motion that was passed, unless
 18 you're referring to a different internal funds.

19 MR. JABOUIN: No, it's the same motion. And
 20 we've gone back -- originally, we responded to it
 21 and we provided an updated response.

22 DR. LYNCH-WALSH: To that incorrect capturing
 23 of the motion. You have yet to put the motion as
 24 it was passed.

25 MR. JABOUIN: Oh, actually, it's written in

1 MS. DAHL: And so these were done before the
 2 updated procedures; is that correct?

3 MR. JABOUIN: Yes, the procedures will, we
 4 have a commitment that they will be updated in
 5 March of 2024.

6 MS. DAHL: But that concerns me. I just want
 7 to say that. Because this was last year that we
 8 discussed this. And -- and we -- I don't believe
 9 that we felt that it was only the remittance and
 10 for the daycare and stuff, that there were other
 11 things that needed to be remitted that were not
 12 happening.

13 So my concern is, are we capturing
 14 everything? In other words, we even talked
 15 about, I think, a checklist to have to go through
 16 to see if everything had been remitted. I'm
 17 pretty sure that's correct. And -- because it
 18 just bothered me that we haven't fixed this yet.

19 DR. LYNCH-WALSH: I don't think it can be
 20 fixed that quickly.

21 MS. DAHL: And the thing is, that I feel
 22 sometimes that we talk about these things and we
 23 ask for things to be done, and then it's almost
 24 like a year later that we're discussing getting
 25 that in place. And that bothers me. Because

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<p>1 when we discussed that last year, I felt that 2 this was going to be something that was at the 3 top of the burner to get this done. Maybe I'm 4 wrong. Maybe it's just because I was a school 5 principal and internal accounts are very 6 important to me and mistakes should not be made 7 there. So, anyway, that's my comment on that and 8 I have some other comments; okay?</p> <p>9 DR. LYNCH-WALSH: Okay. Well, do you want to 10 go through them, because then Mary's in the 11 hopper.</p> <p>12 MS. DAHL: Okay. I spent time yesterday with 13 Ms. Arcese, and, I'm sorry, I don't remember the 14 other lady's name.</p> <p>15 MR. JABOUIN: Ms. Gouldbourne.</p> <p>16 MS. DAHL: Ms. Gouldbourne. They called me 17 yesterday by my request to discuss something that 18 I did not understand. And I want to point out to 19 you all, if you can turn to page -- actually, 20 it's the very first page. No, it's not the first 21 page. That's the small one. Sorry, I thought I 22 had the answer. Okay. I think it's Deerfield 23 Beach High School. Yes. If you go to page 9, I 24 didn't understand what Treasurer's pool accounts 25 were and they explained it to me. My concern</p>	<p>1 MRS. MARTE: Thank you, Madam Chair. 2 So it is the kids' money and it's simply a 3 vehicle to help the schools earn more interest. 4 It's treasurer's pool cash. It is -- 5 MS. DAHL: I understand that. 6 MRS. MARTE: It's completely accessible. But 7 sometimes the school, for whatever reason, we'd 8 have to look at the detail, they had a lot of 9 donations, they had a local company give them a 10 \$50,000 check -- 11 MS. DAHL: And I get that. 12 MRS. MARTE: -- and they haven't through the 13 SAC and through the administration decided what 14 they want to do. Some of these elementary 15 schools have been actively fundraising for quite 16 a bit of time to put coverings on playgrounds and 17 things like that. So this is a -- it is not a 18 good practice to have large amounts of cash in a 19 bank account in a school building. This is a 20 very, very natural common practice to use pooled 21 cash to safeguard the asset, to maximize the 22 earnings, and to have better accountability. 23 MS. DAHL: And I totally understand that 24 because my conversation yesterday really did 25 explain that to me.</p>
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<p>1 becomes that, I guess I want to see in an audit, 2 and maybe this is overreaching, what is 3 considered -- what is being held there? In other 4 words, I used the example yesterday with them 5 that when Blanche Ely was trying to get a 6 scoreboard, they probably were putting that money 7 into the treasurer's pool. Because some of these 8 schools, there's a couple elementary schools that 9 have huge amounts of money in that particular 10 area, one of them being Floranada Elementary 11 School with \$225,000. And, to me, that's unheard 12 of. I was a principal of an elementary school, I 13 was a principal of a middle school, and -- so I 14 just would kind of like to know what they're 15 holding the money for and -- I mean, I know 16 they're getting interest on it, I get all of 17 that. But it just seems to me, if that money is 18 sitting there, I would think that money needs to 19 be spent for what it's supposed to be spent for 20 or it needs to go back to the kids. Because I 21 get concerned -- okay. Thank you, Ms. Marte, you 22 can correct me.</p> <p>23 DR. LYNCH-WALSH: Yeah, that's -- 24 MR. JABOUIN: Ms. Marte? 25 DR. LYNCH-WALSH: Yes, Mrs. Marte.</p>	<p>1 My concern is, Ms. Marte, is maybe I just 2 need more information when these amounts of money 3 show up in places. Because I'd like to know what 4 Floranada is holding that kind of money for. And 5 they have every right to hold it. I'm not saying 6 that they don't, but -- 7 DR. LYNCH-WALSH: So for the purposes of this 8 audit and getting -- so it sound like, moving 9 forward, and I don't think it's an unreasonable 10 request, that for -- that you're provided with an 11 explanation for bank accounts over a certain 12 amount. We can figure out what we consider -- 13 MS. DAHL: Well, and it's not only -- it's 14 not only the pool amounts, but I'm also concerned 15 about the trust accounts. 16 DR. LYNCH-WALSH: Right. Meaning, what is 17 the purpose? I mean, exhibits could be -- if 18 there was -- if they are fundraising, what's the 19 purpose? 20 MS. DAHL: Right, right. 21 DR. LYNCH-WALSH: So that you know why -- it 22 could get unwieldy -- 23 MS. DAHL: So you think I'm being ridiculous. 24 MS. SHAW: No, no, no, I'm not thinking -- 25 I'm sorry. I don't think you're being</p>

<p style="text-align: right;">Page 133</p> <p>1 ridiculous. But Floranada is probably one of 2 those schools similar to the west schools that do 3 a lot of fundraising and they do a lot in the 4 schools. And so, for me, asking them what 5 they're doing with this money is ridiculous. The 6 question is, is something happening with the 7 money? Are they losing the money? Are they 8 misappropriating the money? That would be the 9 question. But if that's not the case, I don't 10 think it's unreasonable for them to save up to 11 put on what, I don't know what those things in 12 the play -- in the yard mean so they can have 13 covering for the kids.</p> <p>14 DR. LYNCH-WALSH: Well, there's canopies, sun 15 shades, rubberized surfaces.</p> <p>16 MS. SHAW: Right. And we ended up with a 17 grant at Crystal Lake from Lowe's to do some of 18 those things, you know, for ourselves over at 19 Crystal Lakes over the last few years. So I 20 don't have an issue with this. My issue is, are 21 the funds being misappropriated? Are grants that 22 they receive from donors being spent 23 inappropriately? And if that's not the case and 24 we have a clean audit except for those schools 25 who have issues, I think we need to move on.</p>	<p style="text-align: right;">Page 135</p> <p>1 DR. LYNCH-WALSH: Yes.</p> <p>2 MS. FERTIG: Okay. I find this probably the 3 worst internal, and you know I've been on the 4 audit committee for a long time, that I have seen 5 in very, very long time. My concern is, we're 6 seeing more of these. And I'm reading through 7 the resolutions, it's going to be, well, I'll 8 review this standard practice bulletin; or I'll 9 review this process; or I'll review that.</p> <p>10 I'm just kind of wondering what -- what -- if 11 we need to review the training that's in place to 12 make sure that people are getting the appropriate 13 training before the problem is -- before they 14 make the mistake. And I'm just saying that 15 because some of these schools have multiple, 16 multiple issues.</p> <p>17 I don't remember seeing a report like this in 18 so long. I -- I just -- and I know one of the 19 things that changed that dynamic was that we 20 changed the training.</p> <p>21 So I want to raise the issue. I know we have 22 ongoing conversations about the Business Support 23 Center and other -- other things, but I think 24 this report kind of emphasizes the importance of 25 doing this quickly, not -- not letting it go over</p>
<p style="text-align: right;">Page 134</p> <p>1 DR. LYNCH-WALSH: All right. Is there a 2 practice bulletin or something that provides a 3 general explanation for amounts and what's 4 allowed; just for a general sense?</p> <p>5 MS. SHAW: No.</p> <p>6 MRS. MARTE: There's directions and measures 7 from the treasurer.</p> <p>8 MR. JABOUIN: Ms. Marte?</p> <p>9 DR. LYNCH-WALSH: On what you can and can't.</p> <p>10 MRS. MARTE: So there's directions and 11 instructions on pool cash from the treasurer I 12 can pull together and give them to you.</p> <p>13 DR. LYNCH-WALSH: I think that would help.</p> <p>14 MS. SHAW: But it doesn't tell them that you 15 need to only have \$25,000 in a three-month 16 period.</p> <p>17 DR. LYNCH-WALSH: No, no, no, no, no. But so 18 Rebecca knows and anyone else that, you know, 19 there isn't an issue unless the conditions you 20 just mentioned.</p> <p>21 All right. Mary was and then Mayersohn and 22 De Meo.</p> <p>23 MS. FERTIG: Yeah, I -- I want to just 24 comment overall on this report. Can you hear me 25 okay?</p>	<p style="text-align: right;">Page 136</p> <p>1 a long period of time, kind of to reemphasize 2 what Rebecca was saying about we found these 3 problems last year and then we're going to get 4 something in place so that maybe after two years 5 something new will be in place.</p> <p>6 No, we need to start making sure that the 7 money is safeguarded now.</p> <p>8 DR. LYNCH-WALSH: Okay. De Meo or Mayersohn; 9 which one? Mr. Mayersohn?</p> <p>10 MR. MAYERSOHN: You can go.</p> <p>11 MR. DE MEO: I'd like to ask Ms. Marte a 12 question. First, does anybody monitor -- to Mrs. 13 Dahl's concerns, does anyone monitor -- in the 14 operations, does somebody look at these funds and 15 say, maybe, pick up the phone and call a 16 principal and say, what's going on?</p> <p>17 For example, my wife was president of the PTA 18 at River Glades and they had a couple hundred 19 thousand dollars in their -- they were building a 20 shed, they built -- they bought a sign. They 21 bought computers. Hundreds of thousands of 22 dollars. But I do think Ms. Dahl has a point. I 23 don't think we need a big policy or a sigma six 24 with all -- you know, I think we just simply need 25 somebody to call up when balances are over</p>

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1 judgment, and perhaps make a record, a note, and
 2 the chief auditor from time to time when doing
 3 the internal funds could review those notes.
 4 That's -- that's what I suggest.
 5 MS. DAHL: I like that.
 6 MRS. MARTE: So, may I, Madam Chair?
 7 DR. LYNCH-WALSH: Yes, Mrs. Marte.
 8 MRS. MARTE: Thank you. Thank you. So I,
 9 absolutely, agree with what you're saying.
 10 Internal funds are monitored on a monthly basis
 11 by the Business Support Center. We have not
 12 looked at if you've got an excessive balance, the
 13 why. Large schools routinely and for decades
 14 have large balances. We certainly take that as a
 15 very good suggestion. And I am going to sit down
 16 with Mrs. Andreu and Mr. Smith and we will build
 17 that into his team's practices. Because I think
 18 that note in the file would offer some clarity as
 19 to the why.
 20 And as I believe Madam Chair also said, there
 21 are -- they're surfacing a lot, there's all kinds
 22 of reasons why year over year they're, actually,
 23 saving towards something, but that isn't
 24 necessarily disclosed in the monthly documents
 25 and it probably should be.

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1 So thank you for that recommendation. We'll
 2 take that immediately into consideration.
 3 MS. DAHL: I'm not crazy.
 4 MR. MAYERSOHN: No comment.
 5 DR. LYNCH-WALSH: Mr. Mayersohn?
 6 MR. MAYERSOHN: So a couple of things that --
 7 that continue to pop up. And I guess I'm looking
 8 at it from whether this is a budgeting issue or
 9 an accounting issue, in that taking a look at
 10 page 10, Deerfield Beach High School, where it
 11 says purchasing policy. During the review it was
 12 noted that a vendor was paid \$12,000 for
 13 services. However, the school did not receive
 14 additional quotes per school board policy.
 15 So what layers in place do we have from, I'm
 16 going on a field trip or I'm going somewhere? I
 17 know now working for Broward County I've got to
 18 require to have a travel authorization if I'm
 19 going to Tallahassee. I put in my authorization,
 20 it's approved by the budget office. It's not
 21 approved by the county, it's approved by the
 22 budget office. When I go file for reimbursement
 23 and I say, here's what I want to get reimbursed
 24 for, the accounting department says, no, you
 25 can't get reimbursed for that, because you're

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1 either, for argument's sake, you don't get paid
 2 for your gas, you get paid for mileage. It has
 3 to be preauthorized if you're going to get paid
 4 for gas, or whatever the case is.
 5 I don't know if we have that layer in place.
 6 You're going to give me an answer, through the
 7 Chair?
 8 DR. LYNCH-WALSH: Yes, Mrs. Marte?
 9 MRS. MARTE: Thank you. So there is a form
 10 that's filled out by the school, a field trip
 11 request form, it goes through the region. My
 12 region counterparts here can help me if there's
 13 more questions on that end. It'll then go down
 14 to the Business Support Center. The staff there
 15 makes sure there are three quotes in place, that
 16 all of the policy pieces have been complied with,
 17 and then the rest of what you said, as far as
 18 what gets reimbursed and how that all happens, in
 19 the case of internal funds it's handled by the
 20 Business Support Center. But if it were regular
 21 travel, like your example, we all have to follow
 22 our travel guidelines, they are published, they
 23 were updated yesterday because mileage changed at
 24 the beginning of January. And Mr. Gorokhovskiy's
 25 team is a stickler, a stickler about being

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1 exactly right because -- I don't know if I should
 2 confess this, but they've rejected a few things
 3 that I put on my travel voucher as we're not
 4 paying that because I made a mistake. So -- so
 5 we do have tight -- and those are -- the travel
 6 and all that is in a business process bulletin.
 7 MR. MAYERSOHN: Right. So I guess -- so I
 8 guess my question is then, how does the \$12,000
 9 from one vendor get missed?
 10 MRS. MARTE: So someone did not get the three
 11 quotes. When that happens, Mr. Smith and his
 12 team will follow up on additional training,
 13 direct them to where the directions are that they
 14 should have followed. This is an issue of
 15 mistakes happens.
 16 MR. MAYERSOHN: I guess -- yeah, but I guess
 17 I'm asking the question of, if I'm doing a field
 18 trip or needed it for, I don't know what the
 19 purpose was of the -- whatever the vendor was it
 20 doesn't say what the purpose was, but let's say
 21 I'm doing it where I need a vendor and it's going
 22 through the internal funds account. And maybe
 23 it's not supposed to go through the internal
 24 funds account, but if I have approval and say I
 25 want to use this vendor, they've given me a quote

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1 of \$12,000 and it goes to somewhere, it should,
 2 as you said -- so, I guess, to your point, it got
 3 through the cracks, but I just want to ensure
 4 that there's an internal control process where,
 5 if I submit that \$12,000, call it quote, that
 6 somebody says to me, hey, wait a second here,
 7 that's between five and 50,000, you need to get
 8 three quotes.

9 MRS. MARTE: So that is happening. But what
 10 happened in this case is they went and contracted
 11 with a vendor, did it, and then it was caught
 12 after the fact that they didn't get the quotes.

13 MR. MAYERSOHN: Right. But we do have a
 14 process where somebody has to submit
 15 authorization to get approval prior to them just
 16 going out and saying I got a quote.

17 MRS. MARTE: So I'm going to let, if Madam
 18 Chair allows it, Mr. Smith enhance my answer,
 19 because he's front row with this work.

20 DR. LYNCH-WALSH: Okay. Sure. Mr. Smith?
 21 MR. SMITH: Thank you, Madam Chair. Ryan
 22 Smith, Director of the Business Support Center.
 23 To answer the question, yes, all
 24 disbursements or payments for purchases need to
 25 be pre-approved by the principal.

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1 To Deputy Superintendent Marte's response, in
 2 instances like this, outside of the technical
 3 colleges, it is very infrequent that any internal
 4 funds purchase exceeds that threshold. So for
 5 Deerfield Beach, which is a medium-sized high
 6 school, I think it was only 1 out of 350
 7 disbursements they did hit that threshold. And
 8 in this case the quotes were overlooked by the
 9 bookkeeper.

10 In addition to training the bookkeeper,
 11 again, we've sent communication out to all
 12 bookkeepers in the District reminding them of the
 13 importance of this, and that although they touch
 14 it very infrequently, when it does happen, it
 15 does pertain to policy, and if they miss it, it
 16 will result in an exception.

17 MR. MAYERSOHN: Okay.

18 DR. LYNCH-WALSH: Okay. Any -- where were
 19 we? We got Mary.

20 Ms. Ighodaro?

21 MS. FERTIG: Could I -- could I just --
 22 Nathalie, could I just say again, if you read
 23 through every response from the principals and
 24 the directors and so forth, they all mentioned
 25 that they're going to review the processes, the

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1 SOPs, the controls and so forth. I am really
 2 thinking, because we're seeing this with greater
 3 frequency, that somebody needs to review the
 4 training that's in place at the beginning of the
 5 year so that they don't have to review it after
 6 it happens, they are very familiar with it before
 7 it happens.

8 DR. LYNCH-WALSH: Yes. And I think we've had
 9 that discussion in here before about how
 10 effective the training is. And I would even
 11 question, because they mentioned some of these
 12 practice bulletins -- well, I'll hold my question
 13 so Ms. Ighodaro because mine is really, on the
 14 training, is it accessible beforehand?

15 MS. FERTIG: Okay. Thank you.

16 DR. LYNCH-WALSH: Right. Beforehand what do
 17 they have access to.

18 MR. MAYERSOHN: Just one quick, are these
 19 done electronically or they're done by hand,
 20 these reports? In other words, if I make a
 21 request, is it done electronically or is it done,
 22 here, and I scan it and send it to you?

23 MR. SMITH: Currently, the disbursements are
 24 done via a wet signature. So, in paper.

25 MR. MAYERSOHN: Okay. Because I -- because

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1 my theory is, if it was done electronically, you
 2 could put stopgaps in there to say, no, this
 3 doesn't -- this meets over the threshold and it
 4 automatically comes back to the principal, so
 5 they're aware, hey, you know, I can't -- I can't
 6 press the button to send. So maybe we need to
 7 kind of make an investment in that area.

8 DR. PHILLIPS: We are.

9 DR. LYNCH-WALSH: Okay. Mrs. Ighodaro?

10 MR. MAYERSOHN: Yes? No, Dr. Phillips said,
 11 yes, we are.

12 DR. LYNCH-WALSH: Ms. Ighodaro?

13 MS. IGHODARO: I want to point out just a few
 14 things. I'm not going to be long. One, I do
 15 agree with Mary, this is pretty bad. It's
 16 actually worse than the one that we got prior to
 17 this. It seems like a lot of the mistakes are
 18 being repeated over and over.

19 My question would be -- I know that -- I see,
 20 however, that in some of these issues that BSC
 21 was consulted and had like an input, especially
 22 with the Dillard, for example. To what degree do
 23 you all hold folks accountable after the mistake
 24 is made? After the training; after the
 25 correction; is there like a three- to six-month

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1 process where folks are being checked on? Is
 2 this just a one training and done and go back to
 3 keep making the same mistakes? That's the first
 4 question.
 5 And just so I wrap up, the second question is
 6 around, there are some mitigation plans here that
 7 require a follow-up through the end of 2023. I
 8 just want to get a follow-up on that. Were those
 9 actually seen through? For example, Bennett
 10 Elementary is one of them. So I'll let you guys
 11 reply.
 12 MR. JABOUIN: Mr. Smith?
 13 DR. LYNCH-WALSH: Yes, Mr. Smith?
 14 MR. SMITH: So in reference to your first
 15 question, could you give me a page number when
 16 you referenced the BSC was consulted?
 17 MS. IGHODARO: Dillard High School.
 18 DR. LYNCH-WALSH: I was just reading that.
 19 Although that had no exceptions.
 20 MS. DAHL: Yeah, I don't think Dillard was
 21 one of them.
 22 MR. JABOUIN: Can you tell us the number at
 23 the bottom of the page, Ms. Ighodaro?
 24 DR. LYNCH-WALSH: That's not me.
 25 MR. SMITH: I think that was my mike.

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1 MS. ARCESE: Deerfield maybe? Not Dillard.
 2 MS. IGHODARO: I'm sorry, Deerfield.
 3 DR. LYNCH-WALSH: So that would be on pages 9
 4 through 12.
 5 MR. SMITH: Okay. So let me answer the first
 6 question. Yes, we do provide training. Yes, we
 7 do hold staff accountable in alignment with our
 8 current FOPE contract which calls for very
 9 specific steps of progressive discipline. We do
 10 frequent training. We believe that that training
 11 is to be effective and a lot of these that appear
 12 to be showing up more frequently have been issues
 13 the District has faced for some time. I think we
 14 will continue to hold our staff accountable up to
 15 and including separation from employment, and
 16 which we've had a few instances of those. We do
 17 believe that it's our responsibility as an
 18 employer to provide our staff the support they
 19 need to be successful. So our first tool will
 20 always be empowerment, education and training.
 21 When that fails, yes, we do hold them
 22 accountable, up to and including our leadership
 23 staff. As I mentioned two meetings ago, this was
 24 mentioned on our supervisor of internal funds
 25 performance review, and it is now part of mine.

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1 So we believe in accountability. We believe that
 2 the system is stronger today than it has been in
 3 recent times. And we are going to continue to
 4 push in that direction.
 5 MS. IGHODARO: So then how -- after an issue
 6 occurs, how -- what's the period of time after a
 7 training has been conducted where folks are still
 8 being checked on to make sure that the issue is
 9 not coming up again? Because change doesn't
 10 necessarily happen from one training.
 11 MR. SMITH: I think that's a great question.
 12 And I do think it also provides us an opportunity
 13 to give more understanding on how internal funds
 14 operates across the District for even members of
 15 this committee. Because it is important to note
 16 that a lot of times we're looking backwards. And
 17 some of those infractions occurred more than a
 18 year ago. So at that point we've already made
 19 the -- we've already addressed the staff, but we
 20 can't go backwards. And when one happens -- so,
 21 for example, this Policy 3320, this has not been
 22 a point of emphasis in the district, and,
 23 therefore, some bookkeepers have not been as
 24 disciplined with it. However, now that one has
 25 happened, it's a point of emphasis with our new

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1 audit team, we've seen more of these pop up. So
 2 while we've gone back and we've trained, we've
 3 gone back and we've reminded, until they complete
 4 this whole schedule of audits for this year,
 5 which I think there are 75 or so remaining, this
 6 has the potential to pop up again on a different
 7 audit report relating back to a period prior to
 8 when we instituted the control, prior to the time
 9 in which we instituted the training to help them
 10 understand their role. So I hope that addressed
 11 your question, but, if not, I'm happy to go
 12 deeper.
 13 MS. IGHODARO: It does partially, but I think
 14 the question still remains, after a corrective
 15 measure has been -- has happened, how long are
 16 folks being held liable past that one training
 17 period? So if I made a mistake today, a
 18 recommendation comes back, Itohan needs a
 19 retraining, Itohan gets the retraining; right; is
 20 there any follow-up communication up until I make
 21 that mistake again?
 22 MR. SMITH: There is. And for those
 23 bookkeepers who make mistakes, I'll give you a
 24 great example, our end of month reports. When
 25 mistakes are made, if they receive more than

1 three mistakes in a two-month period they're
2 required to go through a mandatory training for
3 the next 30 days, so where they group, as a
4 cohort, led by Sheena Newton, who is the
5 supervisor of internal funds, and they retrain
6 them on some of these exact same standard
7 practice bulletins that we're speaking to today.

8 MS. IGHODARO: Got you.

9 DR. LYNCH-WALSH: Okay. I think Mr.
10 Mayersohn just wanted a quick follow-up, then Mr.
11 Menzul.

12 MS. DAHL: Will you still have quorum?
13 Because I've got to go.

14 MR. JABOUIN: We need seven.

15 DR. LYNCH-WALSH: We need seven for quorum,
16 so we can lose a couple. We don't want to lose
17 you, but --

18 MR. MAYERSOHN: We've got eight.

19 DR. LYNCH-WALSH: We've got eight?

20 MR. MAYERSOHN: Well, say two go?

21 DR. LYNCH-WALSH: You're okay. And you did
22 say first you needed to go. So I'd run; if I
23 were you.

24 MR. MAYERSOHN: So just -- just a blanket
25 statement. We have principals that work their

1 the District said, yeah, I'm sorry, we're not
2 reimbursing you. That's not public -- that's not
3 put out there on a public informational
4 prospective. You've got principals now that are
5 coming, you know, and looking at it to go, hey, I
6 went to the audit committee and I got dinged for
7 13 bucks out of my, you know, \$400,000 internal
8 control budget and they're dinging me for \$13.
9 So there's got to be an element of --

10 DR. LYNCH-WALSH: Materiality?

11 MR. MAYERSOHN: Well, you can say that, you
12 know, but something that is valid. I mean, I get
13 the idea of, you know, a purchasing avenue, I
14 think as you said, you know, look, we had 300
15 purchases and one was over the \$5,000 limit. The
16 bookkeeper should know that. I mean, it's --
17 and, again, relating back to the principal, I
18 just -- huh?

19 DR. LYNCH-WALSH: No, no, they want to answer
20 you while you're still speaking.

21 MR. MAYERSOHN: No, no, no, just let me and
22 then you can answer the questions. You know,
23 it's just to me a travesty for somebody that --
24 principals that work that hard to go out and work
25 and to deal with parents, and students, and other

1 butts off. They're great educators. But they're
2 not accountants; they're not property and
3 inventory control people; they're not facilities
4 management.

5 DR. LYNCH-WALSH: Finance.

6 MR. MAYERSOHN: They're not finance people.
7 They're not those. And I just say sometimes our
8 system is backward. Because we're putting 90
9 percent of the burden on principals and then
10 we're expecting them to be great educators, as
11 well. So something -- and this is, just like I
12 said, a broad statement, something has to change
13 somewhere along the way. Internally, whether
14 it's how we manage business practices, inventory,
15 control maintenance. I mean, Mr. Strauss, you
16 know, you've been a principal and, you know,
17 we've had conversations about, you know, just
18 even administrating certain policies. And then
19 going back and going, well, why isn't your school
20 an A school? Why is it a B; or a C; or a D? So
21 we really have to just focus on that.

22 The other part is, and I read some of this
23 report, a \$13 expense, you have a principal now,
24 and to Ms. Marte's comment of, you know, you
25 submitted a reimbursement receipt and, you know,

1 teachers, and now they're put on, you know, to
2 deal with other things that they're not really
3 trained for. So they're doing the best that they
4 can and some of these things, you know, when we
5 get situations that you can definitely see that
6 there are issues, but, again, I bring back that
7 for \$13 the principal at Deerfield Beach High
8 School is now, when we go back five years later
9 and say, did you have any audit exceptions, the
10 response will be, yes, but not particularly what
11 the item is.

12 MR. JABOUIN: Mr. Mayersohn, I can have Ms.
13 Arcese talk about this.

14 MS. ARCESE: So we did review that, Ms.
15 Gouldbourne and I did review that finding. When
16 we requested additional documentation from the
17 school there was no travel reimbursement
18 documents completed. It was just a mere
19 reimbursement of \$13.98.

20 So, yes, we understand from a materiality
21 standpoint that it's very minimal, but we're
22 looking at the control, the process internally
23 within the school. More or less there was no
24 documentation for that reimbursement. There was
25 no compliance with -- you know, there should have

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1 been a control at the school to say, wait, we're
 2 supposed to be reimbursing based on the per diem,
 3 not necessarily reimbursing \$20 of cash; right?
 4 And so we felt strong enough that we wanted
 5 to write the finding as a corrective action going
 6 forward, not necessarily ding the principal to
 7 say, hey, you know, you've done something
 8 horrible, it's more or less based on the control
 9 at the school and ensuring going forward that
 10 they implement that there isn't travel just being
 11 reimbursed back to a person without having the
 12 proper documentation.
 13 MR. MAYERSOHN: Right. And I go back to, I
 14 think Ms. Shaw said it, it goes back to training
 15 and it goes back to having an electronic system
 16 that, when you input your travel, if you don't
 17 have a receipt, you don't get paid. You know,
 18 whatever it may be. That would eliminate an
 19 audit exception because it wouldn't be allowed.
 20 So that goes back to, again, the internal
 21 controls as opposed to later on you only captured
 22 the \$13, there could be 40 other schools that had
 23 \$13 expenses that went through. And, again, as
 24 Dr. Phillips said, you know, working on getting
 25 some electronic system in place. But once that

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1 happens, then a lot of these exceptions, in my
 2 opinion, would be eliminated, because once you
 3 press the button to send, it won't allow it.
 4 DR. LYNCH-WALSH: Are you good?
 5 MR. MAYERSOHN: I'm good.
 6 DR. LYNCH-WALSH: Okay. Mr. Menzul and then
 7 I have some questions and comments.
 8 Okay. Mr. Menzul, did you have a --
 9 MR. MENZUL: Yes, I guess, Mr. Smith, so you
 10 had mentioned a couple things I had a couple
 11 questions on. Now, a lot of these purchases that
 12 we're discussing, what system do these currently
 13 run through?
 14 MR. SMITH: When you say "what system", could
 15 you help me understand? Are you asking do we
 16 have an ERP that --
 17 MR. MENZUL: I guess, well, let's say the
 18 \$5,000 -- let's say the \$5,000 purchase that was
 19 discussed?
 20 MR. SMITH: From an accounting perspective
 21 it's registered as a transaction in our Great
 22 Plains system.
 23 MR. MENZUL: Okay. So -- and I think, I
 24 believe it was you, and I'm not sure, maybe
 25 somebody else, so you had mentioned that there

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1 was a -- actually you did say that there was a
 2 wet signature. Does this get -- does this wet
 3 signature, does it ever end up getting uploaded
 4 into SAP?
 5 MR. SMITH: It does not. And I think as part
 6 of my offer to help inform the committee on some
 7 of the ways that we operate, it's important to
 8 note that we use Great Plains for internal funds
 9 and we use SAP for state appropriated funds. So
 10 we actually have two systems that we utilize. So
 11 not all of the processes parallel one another.
 12 MR. MENZUL: I understand that.
 13 DR. LYNCH-WALSH: I think what -- let me help
 14 you. Is any of this paper based?
 15 MS. GOULDBOURNE: Can I just say one thing?
 16 I think --
 17 DR. LYNCH-WALSH: Hold on. No, not yet.
 18 Hold that. I'm the chair and I haven't
 19 recognized you.
 20 Because Mr. Menzul is thinking systems and I
 21 think he needs to understand that a lot of what
 22 happens around here is paper.
 23 MR. MENZUL: No, I understand that.
 24 DR. LYNCH-WALSH: At the school level.
 25 Because you were asking if it gets uploaded.

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1 MR. MENZUL: Well, at some point it has to be
 2 uploaded; right? I would think.
 3 DR. LYNCH-WALSH: But not at the school. Is
 4 it happening at the school or when it gets to you
 5 guys?
 6 MR. SMITH: When you say "uploaded", I'd like
 7 just a little more clarification on what you
 8 mean.
 9 MR. MENZUL: Well, when does it become a
 10 digital -- when does the document become
 11 digitalized? Or the package? You know, so --
 12 you know, because we're talking about systems,
 13 processes, or people, and I'm noticing that, you
 14 know, from reviewing this entire package, and
 15 some of this is general, very often the solution
 16 becomes training. You know, we're often saying,
 17 okay, some more training is necessary. And in my
 18 experience, when the issue is consistent, you
 19 know, which indicates a people issue -- when the
 20 issue is consistently people, that, in, my
 21 experience is because there's -- you know,
 22 there's been a lot -- basically the root cause
 23 analysis isn't really happening; right? And so I
 24 think it's very often the process; right? So
 25 you're mentioning the bookkeeper missed, you

<p style="text-align: right;">Page 157</p> <p>1 know, what is it, you guys mentioned they missed 2 the two quotes that were required, you know, to 3 meet the minimum. Right? So I've never worked 4 with the Great Plains system, but I know in SAP 5 and SAP Ariba there is the functionality built in 6 so that you cannot -- you know, the buyer would 7 never be able to send the purchase order without 8 those quotes. So, you know, so I agree with what 9 you said about training, but some of this is 10 also -- you know, you don't get -- training will 11 take more time than establishing this 12 functionality, right, so that the person that's 13 placing the PO can just say, oh, wow, I can't 14 place the PO. I mean -- and once that's done, 15 that's done for everybody in the District 16 forever; right? 17 So, yeah, that is part of the problem. But 18 if we are -- but we are spending money; right? 19 So this is a \$3.5 million contract that was 20 already signed, right, for this SAP Ariba system? 21 DR. LYNCH-WALSH: You mean Ariba? 22 MR. MENZUL: Yes. Well, and, plus, we have 23 -- we already work with SAP; right? We already 24 have SAP. And that's a -- and I would imagine 25 that's also a very expensive system.</p>	<p style="text-align: right;">Page 159</p> <p>1 school. Because you need to pay attention when 2 you look at each school to where the bookkeeper 3 is. 4 But having said that, on page 10 they 5 mentioned the purchasing policy and I-314 6 Internal Funds Purchases. Is there -- so do the 7 -- and I can't even put this on the principal 8 because we don't know exactly what happened here. 9 Is this Internal Funds Purchases, I-314, is that 10 part of this backup? 11 MS. GOULDBOURNE: Yes. 12 DR. LYNCH-WALSH: It's attached here 13 somewhere? 14 MS. GOULDBOURNE: It's attached to the link 15 that you were provided of all the standard 16 practice bulletins. 17 DR. LYNCH-WALSH: So the link with all the 18 standard practice bulletins on the website? 19 MS. GOULDBOURNE: No, I think it's provided 20 when they upload the reports. 21 MS. ARCESE: The link's on our agenda item. 22 DR. LYNCH-WALSH: Pardon me? 23 MS. ARCESE: The link's on our agenda item on 24 the Office of the Chief Auditor. 25 DR. LYNCH-WALSH: And it says standard</p>
<p style="text-align: right;">Page 158</p> <p>1 DR. LYNCH-WALSH: I don't think -- are the 2 schools using Ariba? 3 MR. SMITH: As it relates to internal funds; 4 no. 5 DR. LYNCH-WALSH: Okay. So -- so, yeah. So 6 none of what you're saying we don't agree with, 7 it's just that what you think should be happening 8 is not even close. 9 MR. MENZUL: Well, then there has to be some 10 way that we can account for -- right. So what is 11 happening at the school level; right? So then 12 does Great Plains have this functionality, right, 13 for these POs; right? So, I mean, that 14 becomes -- to me, that's the big question then. 15 So if we're talking about \$5,000 purchases, 16 \$50,000 purchases, that needs to be -- you know, 17 you need to have a process for that; right? 18 Like -- I agree with what you're saying about 19 training -- 20 DR. LYNCH-WALSH: Agreed. And so -- 21 MR. MENZUL: -- but you shouldn't be able to 22 have a situation where the bookkeeper can miss 23 this; right? 24 DR. LYNCH-WALSH: The bookkeeper, though, was 25 at the business support center, not at the</p>	<p style="text-align: right;">Page 160</p> <p>1 practice bulletins? I'm more concerned about 2 whether the schools have it. So -- 3 MS. ARCESE: Well, the schools should have 4 it. 5 DR. LYNCH-WALSH: The schools should? Should 6 or do? 7 MS. ARCESE: They do. 8 MR. SMITH: They do. 9 DR. LYNCH-WALSH: Okay. So -- 10 MS. ARCESE: And then they're also attached 11 to the report. 12 DR. LYNCH-WALSH: Microphone. Microphone. 13 MS. ARCESE: Sorry. Thank you. They're also 14 attached to the report. I'm on-line right now. 15 They're all attached to the report. We just 16 didn't want to kill the trees. We were trying to 17 save paper. 18 DR. LYNCH-WALSH: Okay. 19 MR. MAYERSOHN: How does a member of the 20 public access the standard practice bulletins? 21 MS. ARCESE: Mr. Smith would you like to 22 respond? 23 MR. SMITH: I would suggest through an 24 information request, a public records request. I 25 do not believe that they're public facing as they</p>

<p style="text-align: right;">Page 161</p> <p>1 state to our internal operations. 2 DR. LYNCH-WALSH: Do you want to take that 3 one or should I? 4 MR. MAYERSOHN: You can take it. 5 DR. LYNCH-WALSH: Okay. Are they public 6 documents? They may not be public facing, but 7 they're public documents. 8 MRS. MARTE: Yes. 9 DR. LYNCH-WALSH: Okay. So do you want to 10 ask your question again? 11 MR. MAYERSOHN: No. 12 DR. LYNCH-WALSH: Okay. We'll rephrase the 13 question. Is there any reason why the standard 14 practice bulletins cannot be public facing 15 preferably -- where would we look for them? 16 Because, yeah they may be attached. 17 MRS. MARTE: It depends on which business 18 practice bulletin that it is. There's a whole 19 bunch of them in different departments. 20 DR. LYNCH-WALSH: Okay. And I want to 21 comment. My screen isn't up here, but -- 22 MR. MENZUL: Also, Madam Chair, just to go 23 back really quick, it also says Great Plains does 24 link with SAP. 25 DR. LYNCH-WALSH: I'm sure it does, but hold</p>	<p style="text-align: right;">Page 163</p> <p>1 DR. LYNCH-WALSH: Okay. I'm just saying, for 2 ease of use, if we're looking -- if anyone, 3 because this is public facing, but I think what 4 Mr. Mayersohn is looking for is somewhere where 5 the public can go and look at all of these 6 standard practice bulletins. We're not 7 necessarily going to dictate on whose website, 8 just so long as it's public facing and everybody 9 can find them, because they are still public 10 documents. 11 Do we still have seven? 12 MR. JABOUIN: We have eight. I counted. 13 DR. LYNCH-WALSH: Eight? So we're good. 14 And you've got to go? Okay. 15 So are we clear that it's not -- in 16 parentheses, internal funds audit of selected 17 schools exhibits, including, you know, for our 18 purposes so that we know there's more 19 information. Remember, we're unpaid volunteers. 20 MS. ARCESE: Can you check your packet on 21 page -- 22 DR. LYNCH-WALSH: But that's what I'm asking, 23 because I don't see it. 24 MS. ARCESE: I'm trying to get to it. 25 Because obviously our documents -- look at page</p>
<p style="text-align: right;">Page 162</p> <p>1 that thought. 2 Internal funds of -- internal funds audits of 3 selected schools, I get the hard copy. If I'm 4 looking for the practice bulletin, I'm not 5 clairvoyant. I know I may seem like it 6 sometimes, but I would not know that it's in this 7 link unless you spell it out. And I don't know 8 that anybody else knew it was there unless they 9 clicked the link and scrolled. 10 MR. JABOUIN: So we all know that now. If 11 you need to access them in the future, go ahead 12 and access them through the link. I don't think 13 printing all these out for the package -- 14 DR. LYNCH-WALSH: No, no, no. Okay. Listen 15 -- listen carefully. I'm saying on-line, next to 16 number 10, it doesn't say that the practice 17 bulletins -- and because it's not in my hard 18 copy, no one would know that it's there. 19 MS. ARCESE: There should be a document in 20 your packet that you received that references 21 these standard practice bulletins are listed 22 on-line. 23 DR. LYNCH-WALSH: References it? 24 MS. ARCESE: I'm trying to get the page for 25 you.</p>	<p style="text-align: right;">Page 164</p> <p>1 10 -- after 101. 2 DR. LYNCH-WALSH: Of this? 3 MS. ARCESE: Yes. 4 DR. LYNCH-WALSH: I don't think I have a 101. 5 MS. ARCESE: No, no, the page right -- 6 DR. LYNCH-WALSH: Well, yeah, I was on 101. 7 I don't -- I'm trying to get to -- 8 MS. ARCESE: Try 100. I think there's a 9 document in there that should direct you to -- 10 MS. SHAW: Instead of us trying to figure out 11 what is or isn't here for something that we don't 12 need right now, could we move on to this report, 13 I mean, Madam Chair? 14 DR. LYNCH-WALSH: You have how many minutes? 15 13; 10? 10? 16 Okay. 17 MS. SHAW: There is literally nothing we can 18 do about this report. We had a great principal, 19 Mr. Marlow is an absolutely wonderful principal 20 and he's in her for \$13 even though there was 21 something else for something over \$5,000. 22 My point is this is looking backward, we're 23 looking forward. Let's figure out how we move 24 forward, what policies and procedures are in 25 place to mitigate this? This has been absolutely</p>

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1 one of the worst audits in the last years. We
 2 have made such great strides since the last
 3 auditor and we have -- in the last few years
 4 these internal audits have been -- have been --
 5 they're not perfect, but they have been better
 6 than this.
 7 So let's figure out how to make it better.
 8 Let's transmit it. We have someone in place who
 9 is -- who is gung-ho into putting all these
 10 policies and processes in place and make sure
 11 this doesn't continue to happen. Give him the
 12 opportunity to do that going forward. Let's
 13 transmit this report and hear back from him in
 14 the next one.
 15 DR. LYNCH-WALSH: Hold on.
 16 MS. FERTIG: If I could just comment real
 17 quickly, Nathalie?
 18 DR. LYNCH-WALSH: Yes.
 19 MS. FERTIG: I agree with everything Phyllis
 20 is saying. I would like to add to that a review
 21 of the training that is in place, to see how it
 22 can be improved. I know they've made
 23 improvements. We're still seeing problems.
 24 Let's just review it one more time. That's not
 25 -- you know, I think that's the minimum that

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1 should be done.
 2 DR. LYNCH-WALSH: All right. So we want to
 3 be able to review the training.
 4 MS. CARTER-LYNCH: Is that a motion, Phyllis?
 5 Because everything that Phyllis said, I second
 6 it.
 7 DR. LYNCH-WALSH: Who's talking now? Oh,
 8 Ruth.
 9 MS. SHAW: I don't necessarily want to see
 10 the training. I just want to follow up in the
 11 next three months as to where we are, including
 12 what training and how training is going. I don't
 13 think it is within our purview to dictate how,
 14 when, what training should be -- let me finish --
 15 training should be done. However, we can ask for
 16 a follow-up to see how training is going, what --
 17 and then the other question is, if the one person
 18 that has been trained once, twice, three times, I
 19 believe she made a point earlier, what happens
 20 after the third training or the fourth training?
 21 And I believe he said there are processes in
 22 place, including termination, for folks.
 23 Right now, let's give them the opportunity to
 24 come back with us and let us know how things are
 25 going. But what's done is done. There's

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1 literally nothing we can do. And this report, we
 2 need to transmit it and then wait for a
 3 follow-up?
 4 MS. FERTIG: All I'm asking -- all I'm
 5 asking, Phyllis, is not that we review the
 6 training, but that they review the training. The
 7 way they got to having clean records was to
 8 implement training that made sure that everybody
 9 understand what the rules were before they
 10 entered into it. So I'm not asking that we
 11 review any of that or that we come up with the
 12 answers. I'm just asking that they be charged
 13 with reviewing that as one of the things that
 14 we're asking them to do.
 15 MS. SHAW: And he already said that trainings
 16 were in place and it's been reviewed, so --
 17 MS. FERTIG: I -- I -- I -- I heard that.
 18 DR. LYNCH-WALSH: Okay. Before we transmit,
 19 because I don't know if we would attach this, I
 20 just -- I gave -- I provided a handout, which was
 21 actually the reason I was running a little late.
 22 And this handout is where we were in terms of
 23 internal funds, because there are requirements
 24 for what needs to be done and by when. And I had
 25 asked that moving forward that we receive

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1 something similar. And so we got the same thing,
 2 and this is not necessarily on the people doing
 3 the audits, this is a management issue.
 4 So back in October there was a list of
 5 internal funds that were in progress, and I can't
 6 tell easily without repeating the exercise I did
 7 whether it's the same schools, because I see
 8 that, say, Stoneman Douglas is still in progress,
 9 and it was in progress in October, but just
 10 looking at some numbers, back in October they had
 11 audit 6.4 percent of I believe what needed to be
 12 audited, and then what had been audited and in
 13 progress was 26.2. So completed and in
 14 progress -- sorry, 26.2 was in progress. So at
 15 that point in time completed and in progress was
 16 32.6. The dollars to be audited by March 31st is
 17 10.8 million. What was not yet in progress in
 18 terms of dollars to be audited by March is 3.8
 19 million. 90 percent of the total balance is what
 20 they're aspiring to by June 30th. That would
 21 give us 19.4 million. So the dollars to --
 22 remaining to be audited if the 3/31 goals were to
 23 be met was 8.6.
 24 So now we have the updated progress report
 25 and total internal funds completed, it looks like

1 are now 6.3 as opposed to 1.3, and then total
2 internal funds balance in progress is 6.4. Just
3 what I'm reading here.

4 So how do we know if you're on track to hit
5 what's required in policy by March 31st?

6 Because looking at this, just quickly, I
7 would say we're in danger of not hitting --
8 meeting that goal.

9 MR. JABOUIN: And why do you say that, Chair?

10 DR. LYNCH-WALSH: I'm just looking at it.
11 And it's hard to tell -- for everyone else to
12 tell, because we can't -- we don't have -- we're
13 not getting a walk from where we were to where we
14 are now.

15 MR. JABOUIN: So we know what the goals are
16 and so getting these reports approved as well as
17 the ones that will be on the agenda for February
18 29th is going to allow us to meet those goals.

19 DR. LYNCH-WALSH: Okay. So the ones that are
20 in progress -- so by -- and then how many schools
21 do you anticipate having done?

22 MR. JABOUIN: It's difficult to determine
23 because the audits sometimes have findings.
24 There are meetings that need to be done. What
25 happens is, though, these audits are very

1 thorough. And with that comes findings which
2 require responses. So we do the best that we can
3 and we are -- our team is working very hard and
4 fast to be able to get as many of them done as
5 possible.

6 DR. LYNCH-WALSH: I'm sure -- I don't doubt
7 that, but I'm just saying, from a logistics
8 standpoint. So you're saying you are on track to
9 have half of them done by March 31st, which is
10 10.8 million, you're currently at 6.3 with
11 another 6.4 in progress?

12 MR. JABOUIN: Yes, we are on track, Chair.

13 DR. LYNCH-WALSH: Okay.

14 MR. JABOUIN: Ms. Arcese wants to add
15 something.

16 DR. LYNCH-WALSH: Okay. So which one would
17 be coming in February or which ones are likely?

18 MR. JABOUIN: It's too early to comment on
19 that now.

20 DR. LYNCH-WALSH: Okay. All right. So --
21 and then, to be clear, so just so I don't have to
22 do this and since the going rate per piece of
23 paper is now 6.67, if we follow this school
24 police 15-page PowerPoint, so that I don't have
25 to do this and start submitting bills for my

1 work, can we, in the next one, follow from where
2 we started so that we can see year to date at the
3 next meeting where you are in terms of what's
4 required for March 31st and what's required by
5 June both as dollars and number of schools?

6 MR. JABOUIN: We know the balances of what we
7 do, so we could prepare that for you.

8 DR. LYNCH-WALSH: I get it, but you haven't
9 done it. So I'm --

10 MR. JABOUIN: Okay. Then we'll do it.

11 DR. LYNCH-WALSH: Okay perfect. All right.
12 Do you have a comment?

13 MR. MAYERSOHN: Just, can I get, and I don't
14 know if all the other committee members get, a
15 link to the standard practice bulletins?

16 MR. JABOUIN: The answer is yes, from Mr.
17 Smith.

18 MR. MAYERSOHN: And then I'd like to make a
19 motion to transmit.

20 MR. JABOUIN: Ms. Arcese has something to add
21 on the audit.

22 MS. SHAW: Second.

23 DR. LYNCH-WALSH: Hold on. Discussion?
24 Moved by Mayersohn, a motion transmit.

25 MS. CARTER-LYNCH: I second it.

1 DR. LYNCH-WALSH: Well, Phyllis seconded
2 Mayersohn. You're good.

3 Any further discussion? Just for clarity,
4 you asked for the --

5 MR. MAYERSOHN: A link to all the standard
6 practice bulletins for the whole committee.

7 DR. LYNCH-WALSH: For the whole committee.
8 And I would add to be put --

9 MS. SHAW: Could you finish the motion? All
10 in favor?

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

12 MS. SHAW: Thank you.

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: Any opposed?
15 (No response.)

16 DR. LYNCH-WALSH: All right. Motion to
17 transmit passes unanimously.

18 But if we get emailed a link, then we have to
19 go scrounging through our emails. So if it could
20 be put on the audit committee website, for
21 starters.

22 MS. SHAW: He's -- he is -- he is empowered,
23 educated in training, and he's going to provide
24 us what we need to make our job easier. That's
25 what you just said already. See?

<p style="text-align: right;">Page 173</p> <p>1 DR. LYNCH-WALSH: Right. And then we're 2 going to have to dig through our emails every 3 time we want to find it. 4 MS. SHAW: We'll have a link on our website. 5 DR. LYNCH-WALSH: Oh, okay. Yes, that's what 6 I want. 7 MR. MAYERSOHN: I mean, I believe they -- I 8 believe they used to be on the website, but 9 that's -- 10 DR. LYNCH-WALSH: Which? The website under 11 which -- 12 MR. MAYERSOHN: Somewhere in the District's, 13 somewhere in the District's space. 14 DR. LYNCH-WALSH: I believe you're probably 15 right. But for starters if we could get it under 16 the audit committee -- 17 MR. JABOUIN: Yeah, we can't put it in the 18 Office of the Chief Auditor because we're not 19 responsible for them. So the content, we have no 20 control. 21 MS. SHAW: We can link it. We can link it. 22 We can link it. Just link it to the audit. 23 DR. LYNCH-WALSH: It's a link. 24 MR. JABOUIN: Okay. I'll look into that. 25 MR. MAYERSOHN: I mean, if you put a link to</p>	<p style="text-align: right;">Page 175</p> <p>1 MS. ANDREU: For clarity, would it be 2 amenable to the committee if we just have the 3 link posted on Business Support Center website? 4 MR. MAYERSOHN: Absolutely. 5 MS. SHAW: Perfect. 6 DR. LYNCH-WALSH: Hold on. I've got to make 7 sure we can find that. 8 MR. MAYERSOHN: It's under Business Support 9 Center. 10 MS. FERTIG: Can I ask, is there a problem 11 with having it on both sites? Because I think 12 your point was for anybody looking at audits, 13 then they could go to the policy. 14 DR. LYNCH-WALSH: Yes. I want it on the 15 audit site, as well. I think it, A, should be on 16 the Business Support Center, and that's something 17 you guys can control, but we're struggling over 18 here because we want it on our site so that other 19 people -- because most people may not think 20 Business Support -- there are people that will 21 think Business Support Center, and then if I'm 22 looking, I now have to remember this conversation 23 and go looking there. 24 So I believe we have enough people to pass a 25 motion. Do I need a motion to have it put on the</p>
<p style="text-align: right;">Page 174</p> <p>1 the State Auditor General, you're not responsible 2 for it, but you put a link to direct people. 3 MS. SHAW: It's a link. Right. 4 DR. LYNCH-WALSH: So to be clear, we still 5 have seven, I think we need a motion. Because 6 you're saying you're going to look into it and -- 7 MS. FERTIG: Can we just -- I mean, this is 8 not that complicated to get the link done. Can 9 we just get it done and go to the next item? 10 MR. JABOUIN: Ms. Andreu has a comment. 11 DR. LYNCH-WALSH: Mary, I don't think you 12 heard Mr. Jabouin's response. He said he would 13 look into it. He didn't say he would do it. 14 MR. MAYERSOHN: I think Ms. Andreu wants to 15 say something. 16 MS. SHAW: It's not his responsibility. And 17 they're both going to make that happen. 18 DR. LYNCH-WALSH: On the audited committee 19 site? 20 MS. ANDREU: Am I recognized, Madam Chair? 21 DR. LYNCH-WALSH: Yes. And I just want to 22 make sure you're clear on what we're asking for 23 and he's saying. 24 MR. MAYERSOHN: It could be on any site. I 25 don't care.</p>	<p style="text-align: right;">Page 176</p> <p>1 office -- a link -- 2 MS. SHAW: No, Dr. Phillips is here. He can 3 make this happen. He is the Chief -- 4 MR. JABOUIN: As long as we don't have a hard 5 copy of it that would get updated, then we'll get 6 the link. We'll work on that. 7 DR. LYNCH-WALSH: It's a link. 8 MS. SHAW: Just a link. We don't need 9 anything but a link; just a link. 10 MR. MAYERSOHN: Let me just clarify, Mr. 11 Jabouin, all you need to do, and I get that 12 you -- you know, the responsibility of it. But 13 all it has to do is say on the audit committee 14 website Business Support Center standard practice 15 bulletin with a link that has -- to the standard 16 practice bulletins which will go to the Business 17 Support Center. 18 DR. LYNCH-WALSH: Well, we don't want to 19 weave through the Business Support Center. The 20 link goes to the standard practice bulletins. 21 MR. JABOUIN: We'll put it on the Office of 22 the Chief Auditor site. 23 DR. LYNCH-WALSH: Okay. Thank you. Yes? 24 MR. SMITH: If I may? I will build the link. 25 We'll make sure that's done pretty quickly. I do</p>

<p style="text-align: right;">Page 177</p> <p>1 want to make sure, again, as part of the 2 education and inform process, that the audit 3 committee know we are in the process of updating 4 these standard practice bulletins, many of which 5 have not been updated for 20-plus years. So we 6 are working on a collaborative process to do that 7 now. And it actually begins on Monday. 8 So I mention that to caution you against 9 printing them or saving them on your hard drive, 10 because as they are updated and approved, they 11 will update on the link. So I just want to make 12 sure that, you know, inadvertently you don't 13 download them and then find yourself with an 14 outdated version. 15 DR. LYNCH-WALSH: And would we know they're 16 outdated because there's dates on them? 17 MR. SMITH: Some of them currently have 18 dates. The new format that we will move to will 19 easily identify the date of revision, the date 20 that was -- or that preceded it, as well as any 21 policies enuring to it. 22 DR. LYNCH-WALSH: Okay. So then I would 23 suggest that there is nobody I'm familiar with on 24 this committee that would get confused as to 25 whether or not they have the most updated</p>	<p style="text-align: right;">Page 179</p> <p>1 DR. LYNCH-WALSH: Well -- it's not too late. 2 He can make a motion. It's just that the 3 discussion wasn't necessarily on Great Plains. 4 MR. MENZUL: But it's tied -- my point is -- 5 DR. LYNCH-WALSH: So let's hear it. Let's 6 hear it. 7 MR. MENZUL: So I'd like to move -- I move to 8 essentially -- so Great Plains has this 9 functionality where you can create a custom 10 approval process -- you know, custom workflow so 11 that would fix the issue stated with the \$5,000 12 purchase in the dynamics platform. 13 DR. LYNCH-WALSH: I don't know that it would 14 fix it in the context of what occurred. I think 15 you really need to -- nobody's disagreeing that 16 that exists and that would fix a problem, but you 17 have to fully understand the manual processes and 18 how things actually work here, which are 1992, 19 often, at best. So you're proposing a 21st 20 century solution to a process that is still in 21 the '90s. 22 MR. MENZUL: Well, Mr. Smith said he is 23 updating. You know, they are working on that 24 piece. 25 MR. MAYERSOHN: Right. I would -- I would</p>
<p style="text-align: right;">Page 178</p> <p>1 version, if there's dates. Because, 2 systemically, throughout the District dates in 3 footers are not a thing. 4 And if you could not use the words educate 5 and inform, it's kind of -- it's not sitting well 6 with me, actually. It kind of goes the other 7 way, usually. 8 All right. So that was -- we transmitted 9 10 -- 10 MR. JABOUIN: Chief Auditor Resignation next. 11 DR. LYNCH-WALSH: Okay. Since everybody's 12 got to leave -- 13 MR. MAYERSOHN: Well, we're not voting. We 14 don't vote on anything; do we? 15 MS. FERTIG: Nathalie, can I just jump in? I 16 think somebody was making a motion earlier that 17 we be involved in the interview process. I would 18 like to make it broader to the process. 19 MR. MENZUL: I was making that. But also I 20 drew up something for -- I guess we kind of -- is 21 it too late to go back to just add a small 22 motion? 23 DR. LYNCH-WALSH: On what item? 24 MR. MENZUL: To the discussion on the Great 25 Plains.</p>	<p style="text-align: right;">Page 180</p> <p>1 just -- yeah, I would just share with you, I have 2 utmost confidence in Dr. Phillips in implementing 3 these technology changes. So if he doesn't get 4 it done in the next 12 days, you know, then -- 5 MS. SHAW: I was thinking six and hold him to 6 the fire. 7 DR. LYNCH-WALSH: Right. By February 8th, if 8 it's not done -- 9 MR. MAYERSOHN: Right. He can come back and 10 report to us continuously, you know, where things 11 are at. So, I have -- 12 MR. MENZUL: He doesn't have to do it like 13 this second. 14 MR. MAYERSOHN: But it's more of a broader -- 15 DR. LYNCH-WALSH: Right. But to your point 16 -- right, but to your point, you wanted, you're 17 saying there's a workflow. I mean, it doesn't 18 hurt to pass a motion. 19 MS. CARTER-LYNCH: May I jump in here and say 20 something real quick? 21 DR. LYNCH-WALSH: Right. We're going to get 22 into the weeds of something that we don't even 23 know, and we have a big thing, which is the 24 resignation. 25 MS. CARTER-LYNCH: And that's what I would</p>

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1 like for us to --

2 MS. FERTIG: Yes, if we could move on to

3 that, because I'm afraid we're going to lose

4 everybody at 1:00 and then --

5 DR. LYNCH-WALSH: And we have to be done.

6 Because I keep getting whispers in my right ear

7 about --

8 MS. CARTER-LYNCH: I've just got one thing to

9 say. Okay? And I'm just going to jump in here.

10 Please, please, can we stop getting in the weeds

11 for everything that we talk about?

12 DR. LYNCH-WALSH: Right. So, okay. Back to

13 the motion that did have to do with what we were

14 talking about, and Mary wanted it broader, to be

15 the selection process?

16 MS. FERTIG: Yeah, I don't know that at this

17 juncture -- I mean, I think if we could put the

18 interviewer's office or whatever, but for whoever

19 was making the motion, I was just going to ask

20 that we be involved in the process. And then I'm

21 sure you all will have some great thoughts and I

22 will want to chime in with whatever motion you

23 come up with.

24 DR. LYNCH-WALSH: So do you want to

25 substitute the word selection for interview,

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1 essentially?

2 MS. FERTIG: I mean, I'm more comfortable

3 with that because that's broader and there may be

4 other things that we want to be involved with.

5 DR. LYNCH-WALSH: Yes, we'll get to that.

6 MR. MAYERSOHN: So -- so, Mary, I have just a

7 question. Was your intention to have a designee

8 on the selection committee or to have us as an

9 entire group?

10 MS. FERTIG: You know, that's a great point,

11 because I know we do at times have designees.

12 When I was talking about process, just in what

13 we're looking for, job description, things like

14 that, I think it's helpful to talk about our

15 interaction with the auditor and what we see as

16 important. And that could be done, Bob, at a

17 committee meeting and then the idea of a designee

18 is fine, our chair or whatever.

19 DR. LYNCH-WALSH: Well, I -- yeah, I don't

20 want to too narrowly define this, because we

21 still -- remember, on the 8th we're going to be

22 reviewing policy. And policies in, I think it's

23 Miami-Dade, the audit committee, which suggests

24 the committee as a whole, is involved in the

25 selection process. So I think if we leave it

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1 broad, and then on the 8th, because that's not

2 too far from now, we can get more specific. And

3 then bring it back on the 29th even if we're just

4 doing consensus because we can't vote at that

5 meeting. Does that make sense?

6 MS. FERTIG: Yeah, I would just like to get

7 something broad on the record and then we can

8 work with it.

9 DR. LYNCH-WALSH: Yeah, so broad would be

10 having the audit committee involved in the chief

11 auditor selection process.

12 MS. FERTIG: Right. And it's like eight

13 minutes to one, so --

14 DR. LYNCH-WALSH: Right. Pavel, is that

15 acceptable?

16 MR. JABOUIN: So we moved that the audit

17 committee be involved in the chief auditor

18 selection process. That's the wording.

19 DR. LYNCH-WALSH: Selection process.

20 MR. TURSO: I have a question. Being

21 involved can be kind of narrow. Is there a way

22 that we can ensure that we're a little more

23 than -- because being involved --

24 DR. LYNCH-WALSH: It's broad, but we don't

25 have -- we don't have -- we have seven minutes

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1 and we can't formalize.

2 MS. FERTIG: Okay. Nathalie, can I offer --

3 can we make a motion that the audit committee

4 take an active role in the selection process for

5 the new chief auditor?

6 MR. TURSO: Active role is excellent.

7 DR. LYNCH-WALSH: Okay. All right. So moved

8 by Ms. Fertig.

9 MR. JABOUIN: Here's the language. We move

10 that the audit committee take an active role in

11 the chief auditor selection process.

12 MS. FERTIG: Okay. I would just say have an

13 active role instead of take.

14 DR. LYNCH-WALSH: Yeah, have an active; yeah.

15 MR. JABOUIN: That the audit committee have

16 an active role in the chief auditor selection

17 process. That's the motion.

18 MS. SHAW: Second.

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

20 DR. LYNCH-WALSH: Okay. I think Phyllis got

21 ahead of you.

22 MS. CARTER-LYNCH: Oh, Phyllis got ahead?

23 Okay.

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

25 Discussion?

<p style="text-align: right;">Page 185</p> <p>1 Mr. Medvin? 2 MR. MEDVIN: This morning Mr. Licata said 3 that he was not involved. I believe he also said 4 that the HR department was handling the 5 situation. What is the policy, if any, to 6 replace a position of this stature? In other 7 words, if we're talking we're going to be 8 involved, in what at this point? I mean, I think 9 most of us would like to see us significantly 10 involved, but I don't know if that's the intent 11 of the school board or the policy of the school 12 board. Do we know what that is at this point? 13 DR. LYNCH-WALSH: I don't think they have 14 one. And I'm going to say that because -- 15 because, remember, this position used to report 16 to the superintendent and then it -- now it 17 reports directly to the school board. So this is 18 the first time this has come up. And, remember, 19 we're looking at policies in Miami-Dade and Palm 20 Beach on the 8th. I have a matrix I owe 21 everybody. And that -- how the audit committee's 22 involved I believe is mentioned in the Miami-Dade 23 policy. So we can be more specific. 24 But if I were to speak to what this district 25 has in place, there's nothing prohibiting it and</p>	<p style="text-align: right;">Page 187</p> <p>1 role in the chief auditor selection process and 2 have the audit committee chair write a letter to 3 the school board with the motion. 4 MS. CARTER-LYNCH: School board chair. 5 MR. JABOUIN: Yes. Thank you. School board 6 chair with the motion. Have the audit committee 7 chair write a letter to the school board chair 8 with the motion. 9 DR. LYNCH-WALSH: Okay. 10 MR. TURSO: Madam Chair, I have a quick 11 question. 12 DR. LYNCH-WALSH: And that works -- hold on. 13 And that works because I believe they're 14 discussing it at the January 30th workshop. I 15 could be wrong. 16 MR. TURSO: I assume it would be too greedy 17 to ask if it would be possible that we had the 18 ultimate decision or is that absolutely -- 19 DR. LYNCH-WALSH: Let's look at the policy. 20 It's been a while since we looked at what 21 Miami-Dade does. 22 MR. MAYERSOHN: I don't think we're going to 23 get there, but -- 24 MR. TURSO: You know, ask for a lot, happy 25 with a little?</p>
<p style="text-align: right;">Page 186</p> <p>1 there's nothing specifying it. I'm not even sure 2 they know how to go about recruiting a new chief 3 auditor. 4 MS. FERTIG: And I believe the superintendent 5 said he would support our involvement. So I 6 just -- I just -- just to get something on and 7 move forward, you know, hoping that we have a 8 voice in this. 9 DR. LYNCH-WALSH: More than hope. 10 MR. MAYERSOHN: So to that point, I would 11 authorize our chair to write a letter to our 12 school board chair requesting the motion that we 13 have. 14 DR. LYNCH-WALSH: With the motion. 15 MR. MAYERSOHN: With the motion. This way 16 it's the streamline of reporting and it doesn't 17 have to go through anybody else. 18 MS. CARTER-LYNCH: Good point. 19 MR. JABOUIN: Is that a second motion? 20 DR. LYNCH-WALSH: That's great. Just 21 incorporate it, Bob. 22 MS. SHAW: Incorporate it into your first 23 motion. 24 MR. JABOUIN: All right. So the complete 25 motion is, the audit committee to have an active</p>	<p style="text-align: right;">Page 188</p> <p>1 MR. MAYERSOHN: Very aspirational. 2 MR. TURSO: Ask for lot, happy with a little. 3 DR. LYNCH-WALSH: I'll tell you what I'll do, 4 though. I will attach -- I will attach the 5 policy, but since I have to make you guys a 6 matrix, I can highlight what the other counties, 7 if they speak to it, and put that as an exhibit 8 to the letter to show her that that's what they 9 -- you know, that that's what the other counties 10 are doing. 11 MR. TURSO: Perfect. Thank you, ma'am. 12 DR. LYNCH-WALSH: Okay. There's so much 13 more, but -- so we'll table everything else to 14 the 8th. 15 MS. SHAW: All in favor? 16 MS. FERTIG: Can we vote on this motion just 17 to get it done. 18 DR. LYNCH-WALSH: Oh, shoot. But we need to 19 vote on this motion. Yes, thank you. Almost 20 violated the civility policy. We have seven 21 people. 22 All right. Keeping it together, any more 23 discussion? It's been moved and seconded. Moved 24 by Mary seconded by Fertig -- seconded by Shaw. 25 All in favor?</p>

1 COMMITTEE MEMBERS: Aye.
 2 DR. LYNCH-WALSH: Any opposed?
 3 (No response.)
 4 DR. LYNCH-WALSH: Okay. Motion passes
 5 unanimously.
 6 I believe -- let's see. Comments. Agenda
 7 planning. I'll do that off-line. It's a matter
 8 of --
 9 MR. MAYERSOHN: The only thing I just wanted
 10 to kind of resolve at this point until we can
 11 resolve it further is regarding Sunshine and
 12 conversation of emails going back and forth.
 13 DR. LYNCH-WALSH: Ah, yes.
 14 MS. SHAW: Add that to the next --
 15 DR. LYNCH-WALSH: To the 8th?
 16 MR. MAYERSOHN: Well, I understand that, but
 17 prior to the 8th, what I would strongly recommend
 18 in an abundance of caution, having dealt with
 19 Sunshine Law is for anybody who has a
 20 correspondence to send it, not necessarily to the
 21 chair, because the chair is still a member of
 22 this voting body, is just, if you have a question
 23 or a comment or even have a position statement,
 24 just send it to the chief auditor.
 25 DR. LYNCH-WALSH: Well, here's the thing, and

1 why I don't necessarily agree with that. I don't
 2 want any -- position statements could be
 3 brought -- should be brought up at a meeting.
 4 But if you're looking for additional information,
 5 which I think that perhaps the group has found
 6 out that there are exhibits -- if you include it
 7 as an exhibit then we're not going to ask for it
 8 at a meeting, because it's already there. And if
 9 it's clear that it's included. So for the
 10 purposes of streamlining communication, though, I
 11 would like to know what people's request for
 12 information are.
 13 So I don't want to not know and then
 14 somebody's like, I never got it, and then they
 15 come to a meeting and they're all annoyed with me
 16 when I have no idea what's going on.
 17 MR. MAYERSOHN: Right. I'm just saying
 18 between now and the 8th.
 19 DR. LYNCH-WALSH: Okay.
 20 MS. FERTIG: And, Bob, I agree with you. I
 21 think in an abundance of caution we should do
 22 that.
 23 MR. MAYERSOHN: Before we get into, like I
 24 said, the explanation of what you can send,
 25 what's transient, I mean, because anything you

1 send becomes a public record.
 2 MR. MENZUL: Well, that's not what that
 3 training said.
 4 MR. MAYERSOHN: Huh?
 5 MR. MENZUL: The training didn't say that.
 6 But --
 7 DR. LYNCH-WALSH: For streamlining, send it
 8 to me, copy the chief auditor.
 9 MR. JABOUIN: It's better to send it to me,
 10 period.
 11 MR. MENZUL: The discussion was regarding an
 12 item that was not on the agenda and it was sent
 13 on Monday after this package. I asked for
 14 clarification. Or, actually, I asked for seven
 15 things. And, actually, I got an email from our
 16 counsel on that and there was --
 17 DR. LYNCH-WALSH: I thought I saw Pat Gleason
 18 responding.
 19 MR. MENZUL: There was no violation. There
 20 was just complication.
 21 MR. MAYERSOHN: The issue is is that when you
 22 send something out there are times that somebody
 23 may respond in such a way that it's perceived to
 24 start to have a public meeting, number one.
 25 MR. MENZUL: But they shouldn't respond.

1 That's the point.
 2 DR. LYNCH-WALSH: There are people that - so
 3 --
 4 MR. MAYERSOHN: People did respond.
 5 MS. FERTIG: It's okay. But let's just
 6 agree, I mean, it's only two weeks.
 7 MR. MENZUL: Well, that's why we need legal
 8 counsel.
 9 DR. LYNCH-WALSH: Right. For the next two
 10 weeks -- right. For the next two weeks until we
 11 clear this up, and, actually, in general, I'm
 12 saying as the chair, if you want --
 13 MR. MENZUL: I won't.
 14 DR. LYNCH-WALSH: I'm saying, as the chair,
 15 if you are looking for additional information,
 16 please make sure I know. And you can ask the
 17 chief auditor. Just don't include everybody.
 18 Because whether people should know not to
 19 respond, but some people don't always. But it's
 20 also very confusing for people to get so many
 21 emails because they're not sure if they need to
 22 read it or not. So that's all we're saying, to
 23 streamline communication. To me, nothing
 24 violated Sunshine, because you were looking for
 25 information, much of which, if not all, should

<p style="text-align: right;">Page 193</p> <p>1 have already been provided. And we can talk more 2 on the 8th. But I'm just saying so that the rest 3 of the group isn't trying to keep up, just, if 4 you have anything that comes from here that you 5 need in addition, if you let me know, copy them, 6 because they're the ones providing it. 7 MR. JABOUIN: Yeah, I didn't see a 8 conversation between the emails that happened. 9 What I'm trying to do is manage the risk in case 10 somebody makes an error. 11 DR. LYNCH-WALSH: And that would be handled 12 by him just emailing the two of us. 13 MR. JABOUIN: The safest process is to just 14 mail it to me, but -- 15 DR. LYNCH-WALSH: Mr. Jabouin. 16 MR. JABOUIN: I'm not finished with my 17 thought. 18 DR. LYNCH-WALSH: But you haven't even been 19 recognized and we need to end this meeting. 20 MR. JABOUIN: That's fine. That's the safest 21 thing. 22 MS. FERTIG: Nathalie, it sounds like we're 23 all in agreement. It sounds like we're all in 24 agreement. And I just want to clarify that you 25 are bringing the follow-up items on the 8th; is</p>	<p style="text-align: right;">Page 195</p> <p>1 Because we need to sort of pull it all together 2 to see what our actual issues are with that. 3 I smell subcommittee for that, because some 4 of that's way out of what we do on audit. But, 5 TAC, it falls probably within their purview, the 6 Technology Advisory Committee. 7 MS. CARTER-LYNCH: Can we just not talk to 8 each other for two weeks? 9 DR. LYNCH-WALSH: That would -- right. 10 MR. MAYERSOHN: That's what I said. 11 DR. LYNCH-WALSH: That's what he's saying. 12 But I am anticipating, again, if somebody wants 13 an additional document I would just like to know 14 about it. 15 MR. MAYERSOHN: Right. So the simple way to 16 do that is anybody that makes a request, send it 17 to Mr. Jabouin. If you want to be copied on it, 18 then Mr. Jabouin can say, here's the request that 19 I received. So there's no -- there's no -- but, 20 again, I'm just saying, in an abundance of 21 caution until we iron out this specific -- 22 DR. LYNCH-WALSH: I'm not going to respond to 23 a request for information, so -- 24 MR. MAYERSOHN: I understand that, but it 25 just -- it makes it a lot cleaner. It really</p>
<p style="text-align: right;">Page 194</p> <p>1 that correct? 2 DR. LYNCH-WALSH: Me? Yes. I will endeavor 3 to have it obviously beforehand, if you're 4 referring to the matrix. I have to do these 5 things in order. What follow-up item are you 6 referring to? 7 MR. JABOUIN: There's also the fund balance. 8 MS. FERTIG: The follow-up items we did not 9 discuss today, are you putting any of that on the 10 8th, just for planning purposes? 11 DR. LYNCH-WALSH: Which -- I'm sorry. You're 12 cutting in and out. Which follow-up? 13 MS. FERTIG: I'm sorry. I know we had some 14 follow-up items to talk about today. Are those 15 being put on the 8th or not? 16 DR. LYNCH-WALSH: I don't think we're adding 17 anything from today because we have enough from 18 before and the policy and -- so, no. 19 MS. FERTIG: Okay. 20 MR. MENZUL: Madam Chair, will the -- Madam 21 Chair, will SAP Ariba be on the 8th? 22 DR. LYNCH-WALSH: That wasn't originally part 23 of this. 24 MR. MENZUL: I'm just asking. 25 DR. LYNCH-WALSH: Yeah, no, probably not.</p>	<p style="text-align: right;">Page 196</p> <p>1 does. 2 MS. FERTIG: I am so sorry, I have to sign 3 off. I will see you on the 8th. 4 DR. LYNCH-WALSH: Yes, I would like to end 5 the meeting. 6 MR. JABOUIN: Also, please, copy Ms. Arcese, 7 as well. 8 MS. FERTIG: Nathalie, I appreciate you 9 sending us that matrix. Thank you. 10 DR. LYNCH-WALSH: Okay. All right. 11 MS. FERTIG: If you need me to do anything, 12 let me know. 13 DR. LYNCH-WALSH: Okay. Will do. 14 Okay. I think we're good with, certainly, 15 comments. Volunteer mileage, we'll get back to 16 that. 17 Motion to adjourn? 18 MR. MEDVIN: So moved. 19 MR. JABOUIN: Yes. I just wanted to make 20 sure, on those communications, please, copy Ms. 21 Arcese as well as me. 22 MS. CARTER-LYNCH: And good luck on your next 23 endeavors. 24 MR. JABOUIN: Thank you, Ms. Carter-Lynch. 25 DR. LYNCH-WALSH: Okay. Motion my adjourn?</p>

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1 MS. SHAW: We did.
 2 DR. LYNCH-WALSH: We did?
 3 All right. All in favor?
 4 COMMITTEE MEMBERS: Aye.
 5 DR. LYNCH-WALSH: Any opposed?
 6 (No response.)
 7 DR. LYNCH-WALSH: Okay. Adjourned.
 8 (Meeting was concluded at 1:05 p.m.)
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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 31st day of January, 2024, Fort
 11 Lauderdale, Broward County, Florida.
 12
 13
 14 TIMOTHY R. BASS
 15 Court Reporter
 16
 17
 18
 19
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