

SCHOOL BOARD OF BROWARD COUNTY
SPECIAL AUDIT COMMITTEE MEETING

MICROSOFT TEAMS

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

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

Thereupon, the following proceedings were had:

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

First order of business is the Pledge of Allegiance.

(Pledge of Allegiance was recited.)

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

MR. JABOUIN: Good morning.

Ms. Ruth Carter-Lynch?

MS. CARTER-LYNCH: I'm here.

MR. JABOUIN: Ms. Rebecca Dahl?

MS. DAHL: Here.

MR. JABOUIN: Mr. Anthony De Meo?

MR. DE MEO: Here.

MR. JABOUIN: Ms. Mary Fertig?

(No response.)

MR. JABOUIN: Ms. Itohan Ighodaro?

(No response.)

MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

DR. LYNCH-WALSH: Here.

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

COMMITTEE MEMBERS IN ATTENDANCE:

- MS. RUTH CARTER-LYNCH
- MS. REBECCA DAHL
- MR. ANTHONY DE MEO
- MS. MARY FERTIG
- MS. ITOHAN IGHODARO
- DR. NATHALIE LYNCH-WALSH
- MR. ANDREW MEDVIN
- MR. PAVEL MENZUL
- MS. JACLYN STRAUSS
- MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

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

DISTRICT STAFF:

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

INVITED GUESTS:

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

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

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

4 MR. MEDVIN: I'm here.

5 MR. JABOUIN: Mr. Pavel Menzul?

6 (No response.)

7 MR. JABOUIN: Ms. Phyllis Shaw?

8 (No response.)

9 MR. JABOUIN: Ms. Jaclyn Strauss?

10 (No response.)

11 MR. JABOUIN: Mr. Peter Turso?

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

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

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

18 MS. CZUBKOWSKI: Here.

19 MR. JABOUIN: Ms. Motiwala?

20 MS. MOTIWALA: Here.

21 MR. JABOUIN: Ms. Marte?

22 MRS. MARTE: Here.

23 MR. JABOUIN: Mr. Carter?

24 MR. CARTER: Here.

25 MR. JABOUIN: Mr. Gorokhovsky?

<p style="text-align: right;">Page 5</p> <p>1 MR. GOROKHOVSKY: Here.</p> <p>2 MR. JABOUIN: Okay. I believe I have Mr. Tim</p> <p>3 Bass is here, Ms. Michele Marquardt, Ms. Wanda</p> <p>4 Radcliff, Mr. Bryan Erhard from the Office of the</p> <p>5 Chief Auditor.</p> <p>6 Mrs. Strauss?</p> <p>7 MS. STRAUSS: Mrs. Strauss is here; yes.</p> <p>8 MR. JABOUIN: Thank you. Chair, I believe</p> <p>9 I've captured as much as I can. If you can</p> <p>10 kindly acknowledge those, I'll put information in</p> <p>11 the chat for those that we see that join the</p> <p>12 meeting so you can announce them.</p> <p>13 DR. LYNCH-WALSH: Okay. So it looks like we</p> <p>14 have Ms. Ighodaro and Ms. Strauss.</p> <p>15 MR. JABOUIN: Got it.</p> <p>16 DR. LYNCH-WALSH: Okay. So we're ready to</p> <p>17 go.</p> <p>18 Is there anyone for public comment or is</p> <p>19 everyone that's on either staff or an audit</p> <p>20 committee member?</p> <p>21 MR. JABOUIN: The public had options to</p> <p>22 provide us with some comments and we've received</p> <p>23 none.</p> <p>24 DR. LYNCH-WALSH: Okay. All right. Good</p> <p>25 enough.</p>	<p style="text-align: right;">Page 7</p> <p>1 going to pull it up on screen.</p> <p>2 Okay. So this is what we asked for, so</p> <p>3 that's what we'll be sort of starting with. The</p> <p>4 information comparing Broward to Palm Beach and</p> <p>5 Miami-Dade in a five-year trend with percentages.</p> <p>6 Okay. I'm not sure about number 2 except --</p> <p>7 the causes behind when there was a spike in due</p> <p>8 to the referendum and COVID I think is what</p> <p>9 number 2 is. Let's see, requesting staff to</p> <p>10 start looking at what the actual, demographic</p> <p>11 information.</p> <p>12 Okay. I think I'm going to have to start</p> <p>13 raising the follow-up, because this is taken</p> <p>14 verbatim and I can't even follow it, but I know</p> <p>15 what was meant.</p> <p>16 Okay. So then the response here -- so let's</p> <p>17 start with the general fund, because that's</p> <p>18 really where our purview begins and then why</p> <p>19 we're seeing things was part of the explanation</p> <p>20 last time. So --</p> <p>21 MR. JABOUIN: So why don't you have Ms.</p> <p>22 Motiwala go ahead and take the committee through</p> <p>23 that? Ms. Motiwala?</p> <p>24 MS. MOTIWALA: Yes.</p> <p>25 DR. LYNCH-WALSH: And before we do that, just</p>
<p style="text-align: right;">Page 6</p> <p>1 All right. So first up, I know there's a</p> <p>2 presentation. There are some slides from -- in</p> <p>3 relation to the information requests regarding</p> <p>4 the general fund. I had sent everybody or it was</p> <p>5 attached, the workshop presentation, but now we</p> <p>6 have more detailed information.</p> <p>7 MR. JABOUIN: Yes, Chair. So in accordance</p> <p>8 to the request from the committee we do have a</p> <p>9 document that was prepared by Ms. Motiwala that</p> <p>10 is attached and then there's also a portion</p> <p>11 that's from Director Jill Young and Ms.</p> <p>12 Czubkowski. Do you care to put that on the</p> <p>13 screen, Chair?</p> <p>14 DR. LYNCH-WALSH: Well, who's going to be</p> <p>15 speaking to the general fund?</p> <p>16 MR. JABOUIN: Mostly, Ms. Motiwala and Mr.</p> <p>17 Gorokhovsky.</p> <p>18 DR. LYNCH-WALSH: Okay. Because what we were</p> <p>19 concerned about is how we compared -- let me find</p> <p>20 the exact language. I think that's in here.</p> <p>21 So we wanted to look at comparing us to Palm</p> <p>22 Beach. Hold on a second.</p> <p>23 MR. JABOUIN: And Ms. Motiwala has included</p> <p>24 that information in her presentation.</p> <p>25 DR. LYNCH-WALSH: Yes, that's what -- I'm</p>	<p style="text-align: right;">Page 8</p> <p>1 because not everybody, and even if they are</p> <p>2 accountants, are not necessarily government</p> <p>3 accountants, can you describe what unassigned,</p> <p>4 assigned, general fund balance, what this means</p> <p>5 exactly?</p> <p>6 MR. JABOUIN: Ms. Motiwala?</p> <p>7 MS. MOTIWALA: Yes. Thank you. Erum</p> <p>8 Motiwala, Associate Superintendent of Finance.</p> <p>9 So before GASB 54 you used to have the reserve,</p> <p>10 the reserved and unreserved balance. So with</p> <p>11 GASB 54 implementation a few years ago there were</p> <p>12 additional categories that were added. Or the</p> <p>13 breakdown of the fund balance changed so we have</p> <p>14 the nonspendable, we have restricted, committed.</p> <p>15 Those are not part of the fund balance</p> <p>16 percentages. Those are restricted. So what is</p> <p>17 left is the assigned and unassigned. And</p> <p>18 assigned would include like open POs that are</p> <p>19 carried forward and anything that is designated</p> <p>20 for like future budget, for the next year's</p> <p>21 budget as well. And unassigned is really what</p> <p>22 you have available.</p> <p>23 So, but, Florida statute, the way we</p> <p>24 calculate the fund balance percentage, it is</p> <p>25 based on the assigned and unassigned general fund</p>

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

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

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

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

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

22 MS. MOTIWALA: Mm-hmm.

23 DR. LYNCH-WALSH: Dade is at 7.4 and I
 24 thought we were at 4.17 at last count.
 25 Are we at 4.4 or 4.17?

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

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

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

8 DR. LYNCH-WALSH: So 4.17?

9 MS. MOTIWALA: Yeah.

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

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

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

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

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

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1 those years.

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

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

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

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

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

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

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

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1 that slide?

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

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

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

11 MS. MOTIWALA: Was the dollar amount.

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

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

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

19 MS. MOTIWALA: Right.

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

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

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

<p style="text-align: right;">Page 13</p> <p>1 next slide is also from the budget workshop 2 presentation and Mrs. Marte had explained how 3 we're different than Miami-Dade and Palm Beach 4 and the funding that we get per FTE is lower than 5 our neighboring districts. 6 And then the next slide shows that the 7 taxable value that we have is much different than 8 our neighboring districts as well. 9 So if we were to compare to Miami-Dade and 10 Palm Beach and if we got what Dade gets then we 11 would receive 88.7 million more and Palm Beach, 12 if we compared to them we would get 173.5 million 13 more. 14 DR. LYNCH-WALSH: Okay. So just to review 15 though, because I don't know that this was 16 necessarily clear during the board workshop 17 either -- 18 MS. MOTIWALA: Okay. 19 DR. LYNCH-WALSH: -- so the idea that we get 20 less per FTE is a function of the taxable value 21 in Broward being different? 22 MS. MOTIWALA: That, and, also, as you can 23 see on this slide it shows the comparable wage 24 factor, which is part of the funding formula from 25 the state. That also shows that, well, we're</p>	<p style="text-align: right;">Page 15</p> <p>1 value difference, what's the explanation for 2 that? 3 MS. MOTIWALA: So that's not calculated by 4 us. That's what we get. So I think that will 5 make more sense with the demographic information 6 that's provided by Ms. Young. 7 DR. LYNCH-WALSH: But in a summary, the 8 taxable value, because I think Ms. -- at the last 9 meeting Mrs. Marte was saying that there's 10 less -- there's less in the tax base and that's 11 where Ms. Fertig was sort of questioning how that 12 could be. We can see that, yes, we are lower 13 than Palm Beach and significantly lower than 14 Miami-Dade. So which slide would explain -- 15 MS. MOTIWALA: So Mrs. Marte has her hand 16 raised, but I think once we get into the 17 demographic details that would make more sense. 18 But Mrs. Marte has a comment. 19 MRS. MARTE: May I, Madam Chair? 20 DR. LYNCH-WALSH: Yes, Mrs. Marte. 21 MS. MARTE: Thank you. So the tax roll is 22 provided to every taxing authority -- 23 DR. LYNCH-WALSH: Hang on one second. We've 24 got an echo. 25 MR. JABOUIN: Mrs. Marte, we have some</p>
<p style="text-align: right;">Page 14</p> <p>1 similar to Miami-Dade but less than Palm Beach. 2 DR. LYNCH-WALSH: And the comparable wage 3 factor is the factor that's similar cost of 4 living -- 5 MS. MOTIWALA: Yes. 6 DR. LYNCH-WALSH: -- adjustment? 7 MS. MOTIWALA: Mm-hmm. 8 DR. LYNCH-WALSH: Okay. So -- 9 MS. MOTIWALA: It's overall that we get less 10 than Miami-Dade and Palm Beach, so we get 5,258 11 versus 5,233 and 5,366. 12 DR. LYNCH-WALSH: Okay. So us versus Palm 13 Beach makes sense, but us versus Dade doesn't -- 14 I mean, they're slightly less. Well, we are 15 getting more. So I guess I'm trying to -- 16 MS. MOTIWALA: But their FTE is also more 17 than ours. And so that in combination with the 18 taxable value makes a big difference, because 19 then overall we get much less than Dade and Palm 20 Beach. But this is only one slide comparing the 21 FTE. And then if you see the next slide, that 22 shows you where the big difference is. And in 23 combination, plus their fees are higher, they get 24 more funding than us. 25 DR. LYNCH-WALSH: Okay. And the taxable</p>	<p style="text-align: right;">Page 16</p> <p>1 background noise. Thank you. 2 DR. LYNCH-WALSH: It's still there. 3 MR. JABOUIN: I'm going to mute everybody, 4 Chair, accept from Ms. Marte. 5 MRS. MARTE: I've been on Teams all morning, 6 it's not me. 7 So, thank you, Madam Chair. The taxable 8 value is provided to every taxing authority in 9 the county from the tax assessor's office. So 10 the district has no control over that number at 11 all. That's calculated by the county. 12 But, if you look at our county tax -- I'm 13 sorry, our county calculated tax roll in relation 14 to the number of students in the county we are 15 lower than Palm Beach and Miami-Dade. So the 16 slide -- 17 DR. LYNCH-WALSH: Hold on. I'm just trying 18 to find -- yeah, what slide would that correspond 19 to? 20 MRS. MARTE: Go back to the slide you were 21 on, Madam Chair. 22 DR. LYNCH-WALSH: So this one? 23 MRS. MARTE: The one with the base student 24 allocation and the comparability index. It's 25 slide number 4 and 5 is where you can understand</p>

<p style="text-align: right;">Page 17</p> <p>1 this. I'm sorry, slide number 4 and 5 in the -- 2 yeah right there. 3 So if you go back to 4, that base -- 4 DR. LYNCH-WALSH: I'm on 4. 5 MRS. MARTE: Okay. Thank you. 6 The BSA or Base Student Allocation is funding 7 from the state. And it is fairly stable for 8 every one of the 67 school districts, 9 differentiated by the comparable wage factor, 10 where some districts in the northern part of the 11 state are less than one because it's cheaper to 12 live there. But then that plus the calculations 13 from the local tax base equals the important 14 number, which is the funding per FTE, which you 15 see at the bottom of this slide. 8,500-plus for 16 Broward, 88 almost had 8,900 for Miami-Dade, and 17 9,200 for Palm Beach. 18 The big variation lies in the per pupil 19 funding. It's a factor of the tax roll. 20 DR. LYNCH-WALSH: Okay. So to get from the 21 BSA including CWF, to get from there to the 22 Funding per UFTE at the bottom of this slide, the 23 difference is what's in the middle here? 24 MRS. MARTE: Yeah. You got it. 25 DR. LYNCH-WALSH: Okay.</p>	<p style="text-align: right;">Page 19</p> <p>1 there's a total somewhere, if we start with 2 5,300, we add 18, obviously, that doesn't get us 3 to 9. 4 I guess for follow-up we need to get from A, 5 plus B, plus whatever other letters there are 6 involved to get to this funding per UFTE. 7 Because if the entire argument -- part of the 8 argument is that we're getting less per pupil, we 9 need to see how we get there. 10 MRS. MARTE: So we certainly can do that. 11 The other factors are all linear, so it's -- 12 every one of us gets the same per pupil for the 13 teachers' salary allocation, for the safe school 14 allocation, so -- but we can certainly do a slide 15 that gets you from the base student allocation 16 all the way down to the total FTE. 17 DR. LYNCH-WALSH: Yeah, because, you know, 18 this is getting -- 19 MRS. MARTE: But the point we were trying to 20 make was the tax base, because that's the big 21 differentiator. 22 DR. LYNCH-WALSH: Well, I'm getting, you 23 know, there's a bigger lag here, especially in 24 Palm Beach. They have the smallest in terms 25 of -- so we have state funding -- so if you're</p>
<p style="text-align: right;">Page 18</p> <p>1 MR. JABOUIN: Chair, Mrs. Ruth Carter-Lynch 2 is on queue. 3 DR. LYNCH-WALSH: Yes, Ms. Carter-Lynch. 4 MS. CARTER-LYNCH: Yeah, my question, it's 5 real simple. Isn't it because the tax base in 6 both Miami-Dade and in Broward -- and Palm Beach 7 are much higher than the tax base overall in 8 Broward County? Am I not correct, Ms. Marte? 9 MRS. MARTE: Yes. 10 MS. CARTER-LYNCH: All right. 11 DR. LYNCH-WALSH: Yeah, that's what they're 12 saying. We're trying to get at why is that. So 13 that's what we were trying to get an 14 understanding of. So I think that takes us to 15 some other slides. 16 If we start with A and add B, it should get 17 us to C where we start seeing differences in 18 numbers. Although, hang on. I know it's been a 19 while since -- 20 MRS. MARTE: There's other things in there. 21 There's categoricals and stuff. So it's not -- 22 you're not going to be able to add the two and 23 get to the third. There are categoricals. 24 DR. LYNCH-WALSH: Okay. I hear you, but then 25 that -- so then if we need something like -- if</p>	<p style="text-align: right;">Page 20</p> <p>1 saying the tax base is here -- 2 MRS. MARTE: That is -- that is not. I'm 3 looking at what it is, it's the total FTE funds 4 in millions. So that is not. 5 We will get you a slide that adds the tax 6 base factor in and the categoricals. 7 DR. LYNCH-WALSH: Okay. Okay. All right. 8 Let's see taxable value. 9 Now, here in terms of the taxable value, 10 which is where we're trying to get to why these 11 numbers, Palm Beach is 30 million higher, 12 Miami-Dade is a couple hundred million more 13 than -- actually, no, that's more than -- 14 MRS. MARTE: It's billions. 15 DR. LYNCH-WALSH: Billions; yeah. That's not 16 a period, that's comma. So 30 billion. So, 17 yeah, there's huge differences in terms of 18 taxable value. 19 So is there a slide that basically explains 20 where these differences are coming from? 21 MRS. MARTE: We don't know. We get that 22 number of 302 billion from Marty Kiar's office. 23 And that's what he provides to the state for our 24 calculations. Our required local effort is based 25 on that calculation, but we don't make that</p>

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

3 DR. LYNCH-WALSH: Hmm. Okay.

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

8 MRS. MARTE: No.

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

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

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

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

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

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

1 this.

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

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

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

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

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

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

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

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

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

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

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

1 MS. MOTIWALA: Really slim to none.

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

5 MS. MOTIWALA: Correct.

6 DR. LYNCH-WALSH: Okay.

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

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

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

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

1 gain an understanding of.

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

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

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

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

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

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

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

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

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

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

6 MRS. MARTE: 3.69.

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

9 MRS. MARTE: 1.7.

10 DR. LYNCH-WALSH: 1.7.

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

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

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

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

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

8 MS. MOTIWALA: Uh-huh.

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

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

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

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

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

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

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

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

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

17 MRS. MARTE: Okay.

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

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

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

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

10 DR. LYNCH-WALSH: All right. Okey-doke.
11 So does anybody have -- are there any other
12 slides you guys want to highlight, because we
13 didn't get to --

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

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

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

6 All right. Thank you guys very much.

7 MS. MOTIWALA: Thank you.

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

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

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

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

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

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

6 MRS. MARTE: Yes.

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

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

13 (No response.)

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

15 (No response.)

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

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

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

25 MS. MOTIWALA: Thank you.

1 concern.

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

3 MR. JABOUIN: Yeah. Thank you.

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

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

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

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

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

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

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

13 DR. LYNCH-WALSH: Yes.

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

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

17 MR. JABOUIN: Okay.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3 DR. LYNCH-WALSH: Okay. You got it?
4 Okay. Rebecca, did you get the email I sent
5 where I resent you the link?

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

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

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

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

17 DR. LYNCH-WALSH: Yes.

18 MS. DAHL: Okay. Thank you.

19 DR. LYNCH-WALSH: One, two, three, four.
20 Mm-hmm. Yep. Okay. So --

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

22 DR. LYNCH-WALSH: Pavel?

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

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1 my apologies for the tardiness.
 2 DR. LYNCH-WALSH: That's all right.
 3 So we're looking right now at the matrix that
 4 has been now sent twice and we'll get into where
 5 my emails are going later.
 6 So in terms of the --
 7 MR. MENZUL: I have the audio, but I'm going
 8 to work on that. I'm still working on the video.
 9 DR. LYNCH-WALSH: Okay.
 10 MR. MENZUL: And I'll mute myself.
 11 DR. LYNCH-WALSH: Okay. All right. Perfect.
 12 All right. So Broward is coming from,
 13 basically, what were the bylaws and the proposed
 14 policy, also School Board Policy 3100;
 15 Miami-Dade, their policy; Palm Beach, their
 16 policy. And that's where I started.
 17 So as I combed through each of these, purpose
 18 was an obvious category. Some of them said
 19 authority, but there was a little confusion
 20 between when you -- when you -- when a board
 21 creates a policy there's authority that allows
 22 them to do that. And I'm not sure that that was
 23 interpreted accurately across the board. So I
 24 didn't include that as a category. And I need to
 25 go back and make sure that what they meant by

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1 authority is what the meaning of authority is so
 2 that I know where to put some of these.
 3 So I rearranged content based on the themes
 4 that came from the different districts.
 5 So membership, there were topics like they
 6 each addressed diversity, independence,
 7 qualifications, composition, appointment, terms
 8 of service and then I just copy-pasted, the chair
 9 and vice-chair -- this is more straight out of
 10 the bylaws, not in the proposed policy portions,
 11 so we can certainly go back and add that in. But
 12 most of it was pretty consistent.
 13 Then duties and responsibilities, this is
 14 where it got really hairy, but there were general
 15 duties and responsibilities. There were
 16 responsibilities having to do with the external
 17 auditor selection pursuant to state statute
 18 218.391 having to do with the annual financial
 19 audit. Some of them had a section external,
 20 other external auditors, federal and state
 21 audits.
 22 MR. MENZUL: Madam Chair, a point of
 23 information?
 24 DR. LYNCH-WALSH: Yes.
 25 MR. MENZUL: Does the statute -- I believe, I

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1 just need to check, does it clearly define what
 2 the definition of advisory is? Because I'm
 3 seeing in some of the policy -- I'm sorry.
 4 DR. LYNCH-WALSH: So the statute that I just
 5 mentioned has to do with the auditor selection
 6 and who sits on the committee to select an
 7 auditor. We can go and look at that statute
 8 specifically, but let me finish giving an
 9 overview of the different sections and how I
 10 organized the matrix so when people are looking
 11 at this in more detail they know what the thought
 12 process was.
 13 And then I found Manatee County, which had
 14 some irregularities in 2012, they wrote a very
 15 strong audit committee policy and I want to share
 16 that because that would be the next one to
 17 potentially incorporate as another column for
 18 consideration in some of the language, and then
 19 we can go back and look at the statute, because
 20 we didn't -- we mentioned the statute. We know
 21 that we're part of the committee. Everything is
 22 advisory in nature, but some counties take
 23 recommendations more to heart than others.
 24 The internal audit function was another
 25 section that each addressed.

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1 And when I copied and pasted and dropped
 2 sometimes it merged words. This is Excel, so
 3 it's not a perfect translation.
 4 Budgeting and financial management, the
 5 committee in Miami-Dade is actually called the --
 6 they're not just called the audit committee,
 7 they're called the audit and budget advisory
 8 committee.
 9 And, Ruth, you may remember, there used to be
 10 a district budget advisory committee, which
 11 conveniently went away before the SMART Bond.
 12 MS. CARTER-LYNCH: Yeah, I was on that
 13 committee, as a matter of fact. That's a whole
 14 other story. Another story for another day.
 15 DR. LYNCH-WALSH: Yeah, I think that's when I
 16 met you.
 17 MR. JABOUIN: Mrs. Fertig has her hand up.
 18 DR. LYNCH-WALSH: Mary?
 19 MS. FERTIG: I was going to actually mention
 20 that and that may be something the board wants to
 21 consider.
 22 DR. LYNCH-WALSH: And that's why I dropped it
 23 in here.
 24 MS. FERTIG: Not necessarily combining it
 25 with ours, but creating it as it was.

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1 DR. LYNCH-WALSH: So -- but, also, the reason
 2 I dropped this in here is that there is in the
 3 proposed policy, slash, portion of the bylaws for
 4 Broward, because Broward is this first column, we
 5 do address that in terms of the financial
 6 reports. Not in terms of budgeting, but in terms
 7 of the financial reports.
 8 So, yeah, to your point, it could be -- it
 9 could be separate. Because that was budget and
 10 this is Miami-Dade's function, where they review
 11 proposed annual budgets, revenues and expense
 12 forecasts, forecast assumptions, budget
 13 amendments, regarding progress reports, regarding
 14 the collection and disbursement of financial
 15 resources, receive periodic reports on the
 16 adequacy of the district's budget and tracking
 17 system, make recommendations to the
 18 superintendent and board to improve the quality
 19 and reliability of budgeting and accounting. So
 20 Miami-Dade does that because they have it as
 21 one -- okay. I think someone needs to mute.
 22 Okay. Are we muted?
 23 Okay. All right. So then the last column is
 24 Palm Beach. So that's -- that's for further
 25 discussion.

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1 MS. FERTIG: Can we just -- can we just say
 2 -- I'm just thinking, I'm glad you brought the
 3 budget advisory up. I thought for a long time it
 4 was strange it stopped and we didn't add it back
 5 in. And that may -- we have so much to do, I
 6 don't know that we want to combine the two roles.
 7 But I think it's an important role. We may want
 8 to make that as one of our recommendations.
 9 DR. LYNCH-WALSH: As long as there's a
 10 recommendation for communication that would
 11 probably work. I hear --
 12 MR. JABOUIN: Chair, it's Ms. Dahl and then
 13 Mr. Menzul.
 14 DR. LYNCH-WALSH: Okay. All right. I've
 15 left on charter schools is the section.
 16 Rebecca?
 17 MS. DAHL: I'm sorry, but I'm going to have
 18 to jump off. My doctor's office just called.
 19 I'll return; if I can.
 20 DR. LYNCH-WALSH: Okay. Thanks for letting
 21 us know. Good luck. Take care.
 22 Pavel? Mr. Menzul?
 23 MR. MENZUL: Yes, Madam Chair. When looking
 24 at the history of the SMART Bond and everything
 25 that was just mentioned regarding the committees

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1 being separated, and just upon analysis of some
 2 of the issues in the district, we have a lot of
 3 compartmentalization. Because, given the school
 4 board members that were involved and ultimately
 5 deciding to separate, and just to be frank, the
 6 sheer amount of incompetence and malfeasance that
 7 was going on with those decisionmakers, we
 8 absolutely, this committee, needs to repudiate
 9 those decisions and consolidate the budget and
 10 advisory committee as it is in Miami-Dade.
 11 DR. LYNCH-WALSH: Okay. So --
 12 MR. MENZUL: That's what I would be
 13 recommending. I would be making --
 14 DR. LYNCH-WALSH: Right. Okay. So I
 15 appreciate you guys mentioning that, but that's
 16 something we could make as a recommendation when
 17 we finalize policy review.
 18 MS. FERTIG: And I just would like to say
 19 that the two committees were never combined. It
 20 was always an audit committee and for a while
 21 there was a budget committee. They were not
 22 combined committees. They had separate charges,
 23 so --
 24 MS. CARTER-LYNCH: And my hand is up, too.
 25 This is Ruth.

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1 DR. LYNCH-WALSH: Okay. So we had Mr.
 2 Menzul. Ms. Carter-Lynch.
 3 MR. JABOUIN: And Ms. Marte after Ms.
 4 Carter-Lynch.
 5 DR. LYNCH-WALSH: And Ms. Marte.
 6 And then I want to finish getting through the
 7 overview of this and then we can dig into certain
 8 sections. So I'm right here on charter schools.
 9 So, Ruth?
 10 MS. CARTER-LYNCH: I'll wait until you finish
 11 and we'll dig in if we're going to go back to
 12 that budget situation. If not, we can move on.
 13 DR. LYNCH-WALSH: Right. The thing with the
 14 budget is I don't think that that's a discussion
 15 for today because you need to look at, you know,
 16 dig into the details of it. That's a
 17 philosophical discussion. I kind of agree with
 18 Mr. Menzul that the more fragmented we are, the
 19 less effective we are. But we can -- that's a
 20 discussion for next time.
 21 MS. CARTER-LYNCH: Okay.
 22 DR. LYNCH-WALSH: I just want to give an
 23 overview --
 24 MS. CARTER-LYNCH: Okay. I'll hold my
 25 thoughts for next time.

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

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1 you. This -- I pulled their active policy, so it
 2 does involve budget. It may not be a bad thing
 3 to have more than one group so long as they're
 4 clear on what their roles are.
 5 Okay. Getting back to where we are in the
 6 overview, so another common theme was charter
 7 schools. It wasn't in, where we were in 2015, so
 8 that's why there's nothing in the first column.
 9 The other two counties address charter schools
 10 and that's something we can look at more. And I
 11 know that we have charter school audits, but I'm
 12 not sure where the language, it may be in the
 13 office of the chief auditor policy as far as what
 14 the district does in terms of auditing charter
 15 schools. But it was not in the document that I
 16 was starting from.
 17 Okay. Next up, there was sort of a catchall
 18 category governance, slash, internal controls.
 19 It had more to do with the follow-up, and this is
 20 sort of where it gets a little messier. I have
 21 this highlighted for Palm Beach because they
 22 started getting into administrative mixed in with
 23 governance and internal controls. So we have
 24 just more monitoring and being an effective
 25 communications link. That's also present in

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1 Miami-Dade. In Miami-Dade they speak of periodic
 2 reports, at least annually. We have one that we
 3 do annually but now I'm doing them monthly, so
 4 there's more of a connection between the two
 5 entities. Review and make recommendations to
 6 their policies. Let's see. Reviewing reports,
 7 monitor corrective actions. So monitoring, which
 8 is part of internal controls, is a consistent
 9 theme across the board. I need to go in and
 10 really organize. Because my goal with this is to
 11 have well-defined subject areas in the policy so
 12 that it's clear.
 13 One of the takeaways I had from the process I
 14 went through is that sometimes things were under
 15 the wrong headings, there were redundancies. Not
 16 necessarily in Broward, because we were an
 17 exercise in brevity. We had less, where
 18 everybody had a lot more to say about their audit
 19 committee.
 20 And then this last piece here had to do with
 21 compliance, the audit committee shall review the
 22 effectiveness of systems for monitoring
 23 compliance with laws, board policies and
 24 regulation, and the results of management
 25 follow-up. So I'm not sure -- I didn't find --

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1 these things are probably addressed in
 2 Miami-Dade, but they're commingled in other
 3 sections. Whereas they had a separate section in
 4 Palm Beach. And there is some follow-up in
 5 Broward, but I would then have to go to the
 6 office of the chief auditor policy to see if
 7 there's a reference to the audit committee in
 8 these other sections. And then --
 9 MR. MENZUL: Madam Chair?
 10 DR. LYNCH-WALSH: Yes.
 11 MR. MENZUL: We can review that, but,
 12 technically, I believe, we can double-check, the
 13 audit committee, technically, because this is a
 14 committee created by statute, the chief auditor's
 15 office was created, I believe, in the '70s by the
 16 school board, to my knowledge, and I have to
 17 research, there is no requirement statutorily by
 18 the legislature that there is a chief -- so I
 19 guess my point is, the chief auditor's office
 20 policy does not trump the policy of this
 21 committee.
 22 DR. LYNCH-WALSH: No, no. No policy trumps.
 23 It's just where there's no language, that's the
 24 only place I can go to pull language if it's
 25 addressed, because I don't want to contradict or

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1 create language that conflicts. I want to get
 2 all the language we currently have.
 3 I am pulling in, I'm trying to remember what
 4 number it is here. In the state -- one of the
 5 state statutes having to do with the board's --
 6 oh, here we go, the board's responsibilities, it
 7 speaks to having an internal auditor. Because of
 8 our revenues they must have an internal auditor
 9 and --
 10 MR. MENZUL: Absolutely.
 11 DR. LYNCH-WALSH: And these are -- so the
 12 rules have sort of -- these are more descriptive
 13 than they were a few years ago. So this looks
 14 at -- so we may want to consider this language --
 15 how this language would impact what the audit
 16 committee is required to do. Because it
 17 specifically mentions the rate of change in the
 18 general fund balance, projected revenues and
 19 expenditures, financial solvency. This all has
 20 to do with what the internal auditor is supposed
 21 to do and what the board -- the scope of the
 22 internal auditor shall not be restricted and
 23 shall include every functional and program of the
 24 school system, and then there's a grocery list of
 25 things. So that's something we need to

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1 incorporate. This was another --
 2 MR. MENZUL: Right. So the internal auditor
 3 is required. Yes. I completely agree. I didn't
 4 mean to say that it was not. But it doesn't have
 5 to be the chief auditor's office. In the
 6 technical sense, the chief, the internal auditor,
 7 whatever the title, can report to either the
 8 superintendent or CFO. There's no requirement
 9 for a chief auditor's office.
 10 DR. LYNCH-WALSH: Well, a lot went into
 11 having the office report to the board. So, I
 12 don't foresee that. And so let me segue to
 13 Manatee County, which, much like what -- much
 14 like what happened in Miami-Dade that Mrs. Marte
 15 was sharing, in Manatee there were financial
 16 irregularities, so they instituted -- they
 17 actually took over the internal auditing
 18 function. So in terms of purpose, Manatee
 19 created this audit committee and they're saying
 20 that they've produced three straight balanced
 21 budgets, met it's fund requirements for three
 22 years in a row and had its financial ratings
 23 upgraded twice in the last three years.
 24 MS. STRAUSS: Nathalie, I'm sorry, I just
 25 want to ask about that.

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1 DR. LYNCH-WALSH: Hold on. I can't see whose
 2 hands are raised, so as long as --
 3 MS. STRAUSS: It's Jaclyn.
 4 DR. LYNCH-WALSH: No, I know it's you.
 5 I can't tell -- so if no one else's hand is
 6 raise, yes, ma'am.
 7 MS. STRAUSS: I don't even know, but I want
 8 to ask a question about this.
 9 Do we know if this is a paid committee? Like
 10 are they employed by the district or --
 11 DR. LYNCH-WALSH: Where? In Manatee? In
 12 Manatee?
 13 MS. STRAUSS: Yeah.
 14 DR. LYNCH-WALSH: It says volunteers.
 15 Volunteers. Appointed by school board members.
 16 Volunteers.
 17 MS. STRAUSS: Okay. So I just wanted to put
 18 something out on the record. Since we are having
 19 a change in chief auditor responsibilities here
 20 and there will be a new one coming in, I -- I
 21 would like for consideration to be made for
 22 potentially considering a contracted chief
 23 auditor that is of exceptional competence rather
 24 than potentially jumping in on somebody
 25 full-time. So I'd like that to be an option.

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1 And, of course, I mean, I know my board member
 2 has already reached out to me as an audit
 3 committee member to be part of the interview
 4 process of the future chief auditor. But I -- I
 5 definitely believe that we need somebody -- I saw
 6 the job description and I have some concerns
 7 about it. So I would definitely like to make
 8 sure that I put on the record that if it takes a
 9 contracted expert that will cost more, because
 10 you get what you pay for, to get things on the
 11 right path, that that's something that I would
 12 like to see.
 13 DR. LYNCH-WALSH: Okay. So hold that
 14 thought. Because I think you missed the last
 15 meeting where we addressed not necessarily a
 16 contract, but we've got to take baby steps around
 17 here.
 18 So the reason that I don't have this section
 19 filled in on the matrix is because I already did
 20 this in Word, we passed a motion that asked the
 21 board for the audit committee to have an active
 22 role in the chief auditor selection process, and
 23 then I was asked -- I was told to send a letter
 24 to the board chair, which I did, and then I
 25 followed up by attending the meeting, and it was

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

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

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

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

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

4 MS. STRAUSS: Mm-hmm.

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

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

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

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

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

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

25 But in terms of the selection process,

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

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

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

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

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

25 DR. LYNCH-WALSH: Right. So.

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1 MR. MENZUL: Madam Chair, one point of
 2 information that I'd like to add. May I, please?
 3 DR. LYNCH-WALSH: Okay. The reason we got
 4 into the next topic, Mary, was because it was
 5 directly related to this section.
 6 MS. FERTIG: No, I understand, and I
 7 understand your -- I understand that you're going
 8 to incorporate -- you know, that there -- you
 9 could incorporate this so there wouldn't be a
 10 future question, but I just -- I just think that
 11 one issue is kind of a standalone. You have it
 12 as a different agenda item, so I --
 13 DR. LYNCH-WALSH: Right. Yeah, no, sorry.
 14 I, myself, got embroiled in it.
 15 MS. FERTIG: I have comments to it.
 16 DR. LYNCH-WALSH: So questions related to
 17 this -- to item number 6, getting back solely to
 18 item number 6, Mary, you said you had some
 19 questions.
 20 MS. FERTIG: Are we on incorporating
 21 something in the future policy that would mean
 22 the audit committee would be involved in the
 23 process, the future process? Because, obviously,
 24 this would have to pass for selection of an
 25 auditor.

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1 DR. LYNCH-WALSH: Okay. So hold on. So you
 2 don't have questions on what we just talked about
 3 in the Excel spreadsheet; your question is on
 4 this section?
 5 MS. FERTIG: Well, actually, I do have a
 6 question. I wanted to -- when you had terms of
 7 service and all, isn't that somewhat governed by
 8 Policy 1700, so we don't really have to spend a
 9 lot of time on that?
 10 DR. LYNCH-WALSH: Right. That's why I didn't
 11 spend any -- that's what I'm saying. I'm just
 12 showing you --
 13 MS. FERTIG: I know we're seeing the other
 14 two counties, but we're governed by Policy 1700,
 15 so we don't really have to go through that
 16 section.
 17 DR. LYNCH-WALSH: That's true. As one of the
 18 people who spent almost two painful years on, I
 19 think it's 1070, actually.
 20 MS. FERTIG: Oh, yeah, thank you.
 21 DR. LYNCH-WALSH: Yeah, so -- but, if there's
 22 anything in here, because 1070's always up for
 23 revision, as well, but, yes, I just put it in
 24 here because it was there. But, no, we're not
 25 looking to change anything there, because, yes,

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1 to your point, we have to follow 1070.
 2 The same with the chair, vice chair.
 3 MR. MENZUL: Madam Chair.
 4 DR. LYNCH-WALSH: Hang on one second, because
 5 I'm trying to concentrate on this. So
 6 composition, appointment, that's probably not
 7 going to change. This is specific to -- anything
 8 that is governed by 1070 we're probably not
 9 changing unless there's a good reason to change
 10 it across the board.
 11 These first three things are specific to the
 12 audit committee.
 13 MS. FERTIG: Okay.
 14 DR. LYNCH-WALSH: The first three.
 15 Okay. So terms of service, anything else
 16 that has to do with this? For our next
 17 go-around, once you've had a chance to look at
 18 Manatee, the purpose is something I think is
 19 important to nail down. Because it kind of
 20 flows, you know, what is the purpose; why do we
 21 have an audit committee? It's not just to select
 22 the external auditor. That is one of them, but
 23 that's not all that we do.
 24 So I don't -- that's why I didn't want to dig
 25 into content since I didn't -- wasn't able to

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1 give you guys this ahead of time. But it's just
 2 so you can see the sections and what other
 3 counties are doing. And then when we meet again,
 4 which I think in March we're going to need a
 5 Teams meeting and potentially an in-person
 6 meeting, not for this but some of the other
 7 things.
 8 Because if you look at the agenda planning
 9 and the list of things for February, it's like
 10 twice as long as any meeting should be. But
 11 we'll talk about that when we get to it.
 12 So do you have any other questions on any
 13 section other than where we're going next?
 14 MR. JABOUIN: Chair and the committee as a
 15 whole, what I wanted to mention is, as you
 16 proceed and you get to closure, you'd want to
 17 liaise with the superintendent's office because
 18 the board --
 19 MR. MENZUL: Madam Chair, point of order.
 20 DR. LYNCH-WALSH: Yes.
 21 MR. MENZUL: The chief auditor's office is
 22 out of order. That is not the role of the chief
 23 auditor's office to tell this committee what we
 24 want to do.
 25 MR. JABOUIN: No, no, I'm advising you to

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1 consider --

2 MR. MENZUL: Madam Chair, point of order that

3 the chief auditor's office, you weren't

4 recognized by the board.

5 DR. LYNCH-WALSH: Yeah, Mr. Jabouin, that's

6 correct. You weren't recognized by the chair.

7 MR. JABOUIN: So noted, Chair. Thank you. I

8 withdraw my -- my advice. Thank you very much.

9 DR. LYNCH-WALSH: You don't have to withdraw.

10 You weren't making a motion.

11 MR. JABOUIN: Thank you.

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

13 chair to speak.

14 MR. JABOUIN: Thank you, sir.

15 DR. LYNCH-WALSH: It's hard for me to do

16 while I'm sharing the screen, but you're right.

17 MR. JABOUIN: Thank you.

18 MR. MENZUL: Madam Chair, is the stenographer

19 present for this meeting?

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

21 MR. JABOUIN: The court reporter is here;

22 yes.

23 MR. MENZUL: Mr. -- Madam Chair, the chief

24 auditor's office is continuing to speak when not

25 recognized.

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1 DR. LYNCH-WALSH: He's been doing that since

2 2019, so it's a hard habit to break.

3 MR. JABOUIN: 2018. Thank you.

4 DR. LYNCH-WALSH: No, the reason I gave you

5 2019 is that we -- the problem kind of started

6 there.

7 MR. MENZUL: Madam Chair, I would like to

8 make a motion.

9 DR. LYNCH-WALSH: You can't. You can't.

10 We're having a virtual meeting. We cannot pass

11 and make motions. We can't make motions at a

12 virtual meeting. We have to be in person. So

13 hold that one for our next meeting.

14 MR. MENZUL: Understood. But I have -- Madam

15 Chair?

16 DR. LYNCH-WALSH: Yes.

17 MR. MENZUL: So two points on the audit

18 committee. Well, one, I was present at the last

19 meeting, I -- I think the recommendations

20 presented by Jaclyn are actually, I think, in

21 line with actually some of what I was thinking.

22 Not completely, but I think we're kind of heading

23 in the right direction. Because we were also

24 discussing board members. Now -- and the

25 function of this committee, you know, in relation

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1 to what the legislature had envisioned and what

2 currently the policies are. I would like to

3 remind everybody -- well, not remind everybody,

4 but when I was appointed to this committee by the

5 board member who put me on this, she told me, do

6 not worry what I think about anything, and do not

7 worry about what the board thinks. Just focus on

8 being independent and doing what's best for the

9 kids. The children, I believe, is the term she

10 used. And she said, so your task is to, you

11 know, look at the finances, right, the audit and

12 hold everyone's -- hold the board's feet to the

13 fire, including hers.

14 So I don't think we should be worried about

15 whether the board will shoot it down or not. If

16 they do not want to go with our recommendation, I

17 think it is equally important to put them on the

18 record -- the recommendation on the record as

19 these motions were made and they were sent to the

20 board. Because that's what the legislature

21 intended when drafting this statute.

22 Thank you, Madam Chair.

23 DR. LYNCH-WALSH: Okay. Yes. And I don't

24 disagree with you. Your point's well taken.

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

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1 more questions related to the general -- what's

2 in the Excel spreadsheet, we'll now focus on the

3 chief auditor section.

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

5 DR. LYNCH-WALSH: Oh, I didn't see it just

6 now. I was looking for hands.

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

8 up.

9 DR. LYNCH-WALSH: I believe you.

10 MS. FERTIG: On process here, and I'm

11 assuming this is where Mr. Jabouin was going, but

12 what's our deadline on this? And to meet the

13 deadline to get it to the board in time for

14 adoption, what's our -- when do we have to have

15 this done if we're going to meet a certain

16 deadline? Or do we not have to worry about a

17 deadline?

18 DR. LYNCH-WALSH: There's no deadline.

19 Remember, this was an idea that started in my

20 head.

21 MS. FERTIG: Yeah, I know. I'm just doing a

22 policy on another one and I just was -- you know,

23 we had a tentative June, so we have to backtrack

24 for workshops and everything else.

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

1 what you're saying?

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

4 MS. FERTIG: Okay.

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

15 MS. FERTIG: Yeah. Right.

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

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

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

25 MR. MENZUL: Point of order.

1 focused more on the evaluation piece.

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

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

5 Mrs. Marte?

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

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

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

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

20 MRS. MARTE: You're welcome.

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

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

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

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

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

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

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

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

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

3 MRS. MARTE: Yes, ma'am.

4 DR. LYNCH-WALSH: Yeah. Okay.

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

17 MS. FERTIG: Thursday.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4 MS. STRAUSS: But, Nathalie --

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

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

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

14 DR. LYNCH-WALSH: No.

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

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

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1 screening tool so I can show you. But, yeah,
 2 that's what they use.
 3 And Jaclyn, then Mr. Medvin.
 4 Now, that I'm not sharing I can see your
 5 hands up.
 6 MR. JABOUIN: In line, Chair, I have Ms.
 7 Strauss, then Ms. Carter-Lynch, then Mr. Medvin
 8 and then Ms. Fertig again. So those are the four
 9 I have in queue.
 10 DR. LYNCH-WALSH: Okay. Yeah, now, I can see
 11 that. I don't know why it's -- okay.
 12 MS. STRAUSS: So, Nathalie, I understand this
 13 is the criteria, but, first of all, there is a
 14 problem with requiring a Florida CPA. As we
 15 know, unlike the bar exam, okay, you can hold
 16 your CPA in any state and it's interchangeable
 17 and you can practice in any state. So that is a
 18 flaw and we could be screening out extremely
 19 qualified candidates.
 20 DR. LYNCH-WALSH: I'm not even going to
 21 disagree with you, but that is what the job
 22 description -- and the board wanted to throw this
 23 out immediately.
 24 MS. STRAUSS: Then I believe we need to go
 25 back to the board and we need to reopen the

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1 search with a revised document. This is not --
 2 this is insufficient.
 3 MR. MENZUL: Absolutely.
 4 DR. LYNCH-WALSH: This is not sufficient.
 5 Okay. One person at a time.
 6 So Mr. De Meo was getting clarification that
 7 this -- yes, this is what it is as it stands.
 8 I'm poking through to confirm -- to pull up my
 9 receipts, but I think I may have to download it
 10 because I'm not sure I actually downloaded it
 11 from my Gmail. And I intend to send it out, I
 12 just wasn't sure in what context. And I have to
 13 redact. Because one of the issues I was trying
 14 to explain to HR is, if you send it to us in
 15 response to a request to screen, even though
 16 we're screening with a recommendation or making
 17 additional recommendations, then we're all bound
 18 to confidentiality. If I simply forward my
 19 public records request to everybody the names are
 20 on there and we're -- and I sense -- I don't know
 21 that we're under the same obligation. Even
 22 though I trust the committee not to reveal
 23 people's names, you didn't redact them and you're
 24 not swearing us to confidentiality. So I haven't
 25 heard back from them. But because I issued a

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1 public records request they had to respond.
 2 So in there is the screening tool which
 3 absolutely consists of those line items and
 4 that's what they'll be screening for. And so
 5 based on the two that came in, neither of them
 6 are Florida CPA. So -- so your point is well
 7 taken. That is a problem, because there are also
 8 other designations that may be relevant that
 9 people may not have, like a CIA or others that we
 10 may want to consider.
 11 MS. STRAUSS: Well, I mean, at a bare
 12 minimum, I wouldn't be interested in anybody that
 13 doesn't hold a CPA, period, end of story. I
 14 don't care what other designations you have,
 15 they're all great, but if you do not hold a CPA
 16 in any state in this country, then you are not
 17 qualified to be a chief auditor. That's bare
 18 minimum.
 19 And this -- I really would make -- I want to
 20 make a motion to go back to the board to revise
 21 this.
 22 DR. LYNCH-WALSH: Okay. We can't make a
 23 motion today, which is -- we can't. We can come
 24 to consensus. I'm not hearing people happy with
 25 this job description so far.

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1 Mr. De Meo, did you have anything else to add
 2 before I go to Ruth?
 3 MR. DE MEO: Yeah, I think Ms. Strauss is
 4 correct that to exclude somebody from another
 5 state could be a mistake. But I think that's
 6 easily surmountable. I think through reciprocity
 7 you can make the hire conditional upon
 8 reciprocity. For me, and I got reciprocity 500
 9 years ago, it was much more difficult because
 10 Florida was highly protective. They didn't allow
 11 the big 8 at the time. But now it's a matter of
 12 administrative procedure.
 13 Anyways, I wouldn't be in favor of -- I'll
 14 just say this and someone else can speak.
 15 Unless -- and I think, Madam Chair, that it's
 16 interesting that you use public records to get
 17 the information, but unless we're officially
 18 charged with that capacity, I wouldn't be
 19 interested in looking at that information.
 20 DR. LYNCH-WALSH: Okay.
 21 MS. CARTER-LYNCH: Is it my turn?
 22 DR. LYNCH-WALSH: Yes, ma'am.
 23 MS. CARTER-LYNCH: And I wouldn't be
 24 interested in looking at names. If they didn't
 25 redact names, I wouldn't be interested in looking

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1 at it either.

2 Secondly, this whole job description needs

3 some serious work.

4 DR. LYNCH-WALSH: Have you seen the rest of

5 it? You haven't seen the rest of it.

6 MS. CARTER-LYNCH: No. If it's any worse

7 than this one, than what I'm looking at, then it

8 needs a lot of work; okay?

9 DR. LYNCH-WALSH: Yes. It's heavy on

10 construction, and, to be honest, it's so heavy on

11 construction and it hasn't changed. It's been --

12 MS. CARTER-LYNCH: Well, I'm surprised -- I'm

13 surprised that -- the first thing that caught my

14 eye is that it does not require a specific

15 degree. You can have a degree in anything.

16 DR. LYNCH-WALSH: Pretty much.

17 MS. CARTER-LYNCH: So that -- that -- it just

18 needs a lot of work. And I don't want to belabor

19 the point and I'm going to let it go. Have a

20 good one.

21 DR. LYNCH-WALSH: Okay. I'm sorry, I can't

22 see who was next.

23 MR. MEDVIN: Me.

24 DR. LYNCH-WALSH: Mr. De Meo? I mean, sorry,

25 Mr. Medvin. Too many M's. Mr. Medvin?

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1 MR. MEDVIN: A couple of points. I certainly

2 concur that a CPA from anywhere could be good in

3 Florida. I had a previously scheduled meeting

4 with my board person a day or two before your

5 letter that went to the board.

6 DR. LYNCH-WALSH: Mm-hmm.

7 MR. MEDVIN: And he asked me, you know, about

8 things in general and what I thought about what

9 was going on with this process and I told him I

10 thought the process, as I understand it at the

11 time, was absolutely ridiculous. I said it's not

12 HR's place to come up with this description. I

13 said that I think the board is making a very

14 serious mistake not using an outside searching

15 service to make their additional recommendations

16 and I also told him that the committee felt that

17 it was imperative that they have significant

18 participation in this process, and I felt that

19 we, as a committee, should be screening and

20 talking to these people even prior to the board

21 having their interviews and we can communicate

22 with our prospective board members. He seemed

23 interested in that and said he would talk to the

24 superintendent; whatever that means. But I did

25 express that opinion and I think the way the

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1 tennis match is going as far as process is not

2 very good and as we can see in this

3 qualifications and job description there's a lot

4 of deficiencies. The chief auditor has to know

5 construction accounting, but that's not his

6 primary and only position. I believe there's an

7 advanced certifications in internal and

8 government auditing which should be a

9 requirement. I also believe most states require

10 an advanced degree to get a CPA today.

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

12 MR. MEDVIN: Yeah, so, I mean, that's -- this

13 description is very, very deficient and it's

14 almost an insult to the position in some ways.

15 Thank you.

16 DR. LYNCH-WALSH: Excellent point, actually.

17 I don't disagree. But to change a job

18 description is not unlike changing a policy.

19 They could expedite it to a certain degree, but

20 also to -- so what you mentioned about the CPA,

21 because all three of you have mentioned, you

22 know, having a CPA in any state, if only it said

23 that here, or that, you know, you were given time

24 to obtain, like 18 months to obtain it, you know,

25 once you take the position, but there's no out

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1 here. It's straight-up that's what it says. And

2 there was never a discussion with the board about

3 addressing the deficiencies in this job

4 description. They just tossed it out on the

5 street.

6 And to that point about tossing it out, and I

7 know, I think Mary -- Mary, are you next? I

8 can't tell. Somebody was -- there was somebody

9 else queued up, I believe.

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

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

12 mentioned in this presentation, we didn't talk

13 about the recruiting process, because we've now

14 talked about the job description, the screening,

15 use of an outside firm that specializes in this,

16 they are putting it out there on LinkedIn,

17 Council of Great City Schools, AICPA, FICPA and

18 EdWeek, but there are other organizations that

19 they may be missing. And if anyone has some

20 suggestions I'll add them to the list.

21 And in the meantime, Mary, you have your hand

22 up?

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

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

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

1 Mary, did we lose you?
 2 MS. STRAUSS: I have my hand up as well.
 3 MR. JABOUIN: Yeah, so since Ms. Fertig is
 4 having issues, she's had some issues before, if
 5 you can proceed to Ms. Strauss and I'll check
 6 with her. She just sent me a text -- Ms. Fertig
 7 just sent me a text that she's having microphone
 8 problems, so if we can get back to her.
 9 DR. LYNCH-WALSH: Okay. That'll work.
 10 She'll be up once she gets back in.
 11 MS. STRAUSS: May I speak, Nathalie?
 12 DR. LYNCH-WALSH: Yes, ma'am.
 13 MS. STRAUSS: Okay. So I do not believe that
 14 we need a search firm. Okay? I don't want to
 15 pay for it. I don't think it's necessary. I
 16 think that we are very equipped here as
 17 professionals to --
 18 DR. LYNCH-WALSH: Can you explain the "we"
 19 though? Because right now it's being done by HR.
 20 MS. STRAUSS: Okay. No, but the
 21 recommendation -- I think there was a
 22 recommendation from another colleague here that
 23 we need a search firm. I don't agree with that.
 24 I don't think we do.
 25 DR. LYNCH-WALSH: No, no, but -- right. But

1 MS. STRAUSS: That's correct.
 2 DR. LYNCH-WALSH: Okay.
 3 MS. STRAUSS: And when you asked for other
 4 places to post this, you could post this through
 5 the FICPA, the AICPA, those are all places that,
 6 as professionals, okay, there we go, that this --
 7 that this can and should be posted. I also
 8 believe it could be sent out to -- that the HR
 9 division, if they want to leverage LinkedIn, they
 10 could very easily search audit staff at least at
 11 the senior manager level at the Big 4 accounting
 12 firms and try to recruit them themselves.
 13 DR. LYNCH-WALSH: And the Big 4 -- well, what
 14 if they don't have K-12 experience.
 15 MS. STRAUSS: Well, but they'll be able to
 16 see if they're in education. So a lot of the Big
 17 4 audit firms do have education. Not only the
 18 Big 4, but, you know, like there's, I don't know,
 19 a handful of larger firms that do have education
 20 audit specialists that only work -- like there's
 21 a firm I know that when Detroit Public Schools
 22 was in bankruptcy, they came in, restructured,
 23 got them out and got them on the right path
 24 forward.
 25 DR. LYNCH-WALSH: Okay.

1 what I'm trying to get out of you is, if not a
 2 search firm, which "we" are you referring to
 3 do the screening?
 4 MS. STRAUSS: The District. The District.
 5 So if this job description were correct and we
 6 all as an audit committee who are experts in the
 7 area, in the field, put together a -- a -- a --
 8 you know, posting that would capture relevant and
 9 candidates that were of quality and very capable
 10 to do the job, I don't believe we would need a
 11 recruitment firm. Now --
 12 DR. LYNCH-WALSH: Okay. I just want to be
 13 clear. I want to make sure that you're crystal
 14 clear and that I'm crystal clear on what you're
 15 saying. You are saying, if the audit committee
 16 weighed in on a job description revision --
 17 MS. STRAUSS: Correct.
 18 DR. LYNCH-WALSH: Pardon?
 19 MS. STRAUSS: Correct.
 20 DR. LYNCH-WALSH: And put together -- and
 21 helped put together the listing, which would flow
 22 from the job description -- okay. So you're
 23 looking for audit committee input. Because when
 24 you say "we", you literally mean "we", the audit
 25 committee, not "we" the District by itself?

1 MR. MENZUL: Madam Chair --
 2 MS. STRAUSS: There are several of those
 3 firms that specialize in that.
 4 DR. LYNCH-WALSH: Hold on. Hang on a second.
 5 I think I'm hearing Mr. Menzul, but you've got to
 6 raise your hand and get into the queue.
 7 MR. JABOUIN: Madam Chair, after Ms. Strauss
 8 I have Mr. Medvin and then Mr. Menzul.
 9 MS. FERTIG: I have my microphone fixed, so
 10 if I could --
 11 DR. LYNCH-WALSH: Okay. Let's get -- let's
 12 get Mary and then we'll move to Mr. Medvin. And
 13 then, Pavel, I don't see your hand, but I'm going
 14 to take -- for whatever reason I can't see it.
 15 MR. MENZUL: It doesn't work right now, but
 16 I'll get it.
 17 DR. LYNCH-WALSH: It doesn't work? Okay.
 18 All right.
 19 MR. MENZUL: Because I'm on audio but --
 20 DR. LYNCH-WALSH: Ah, gotcha. Gotcha.
 21 Okay. Mary?
 22 MS. FERTIG: Okay. I have a number of
 23 questions starting with -- well, let me just ask,
 24 when's our next meeting in person?
 25 DR. LYNCH-WALSH: The 29th of February.

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

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

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

8 DR. LYNCH-WALSH: Somebody in --

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<p style="text-align: right;">Page 89</p> <p>1 requirements?</p> <p>2 MR. MEDVIN: Possibly. I don't know if you</p> <p>3 recall, when the superintendent addressed us at</p> <p>4 the last meeting he was kind of, you know, very</p> <p>5 quick about it and implied immediately that they</p> <p>6 were in a great rush to do this and HR would be</p> <p>7 doing it. And he had no issue and I really took</p> <p>8 major issue with that. And seeing the job</p> <p>9 description as published just supports my</p> <p>10 opinion. And that's why I strongly advocate the</p> <p>11 use of an outside screening firm, because they</p> <p>12 would take all of this into account. Having a</p> <p>13 third party from a consultant, if you will, from</p> <p>14 a major firm doing the same function is fine.</p> <p>15 But I don't think that the HR or our school board</p> <p>16 members are capable of doing this on their own.</p> <p>17 And I got the impression that if the audit</p> <p>18 committee is going to have any part of this, it's</p> <p>19 an afterthought on the board's part. And with</p> <p>20 the timing that certainly, you know, proves me</p> <p>21 out.</p> <p>22 DR. LYNCH-WALSH: Oh, no, that was the same</p> <p>23 impression I was left with myself. And I --</p> <p>24 MS. FERTIG: I'm sorry, I wasn't finished so</p> <p>25 I just want to make sure.</p>	<p style="text-align: right;">Page 91</p> <p>1 did no construction audits since I've been on the</p> <p>2 audit committee. And certainly not on the SMART</p> <p>3 program, ironically enough.</p> <p>4 So, no, I get what you're saying. I think</p> <p>5 everybody else does and it's consistent. But it</p> <p>6 would seem our root issue is with the job</p> <p>7 description, which I did bring up privately with</p> <p>8 board members, but it was already a done deal.</p> <p>9 And to Mr. Medvin's, they're kind of just now</p> <p>10 because we passed a motion, you know, sort of</p> <p>11 seeing where they can cram us into the process.</p> <p>12 And the reason other -- in other counties the</p> <p>13 audit committee is not an afterthought, they're</p> <p>14 at the front end of such a process. So there are</p> <p>15 issues, obviously, with each of those line items</p> <p>16 and they really need to take a hard look, but it</p> <p>17 takes a while to fix the job description.</p> <p>18 So an interim contractor -- an interim</p> <p>19 outside auditor with appropriate experience that</p> <p>20 Ms. Strauss mentioned. The screening process.</p> <p>21 So, yeah, basically what it sounds like as a</p> <p>22 whole, what this committee is saying is pump the</p> <p>23 brakes on this process that they have going,</p> <p>24 which is here, pump the brakes on this timeline</p> <p>25 and instead of putting in somebody permanent put</p>
<p style="text-align: right;">Page 90</p> <p>1 DR. LYNCH-WALSH: I'm sorry.</p> <p>2 MS. FERTIG: I wanted to add one more thing.</p> <p>3 I would like -- I would like in your comments, if</p> <p>4 everybody's in agreement, for you to remind the</p> <p>5 board, you know, to have qualifications as an</p> <p>6 engineer, an architect, and so forth and so on,</p> <p>7 ignores, in my mind, that some of the most major</p> <p>8 issues that have come before us in the last many</p> <p>9 years have not had anything -- have not just been</p> <p>10 construction issues. And, certainly, there's no</p> <p>11 doubt that many of us have concerns about the</p> <p>12 SMART Bond, but we also have concerns about a lot</p> <p>13 of other things that have happened in our school</p> <p>14 district and this job description seems slanted</p> <p>15 in one direction and one direction only and</p> <p>16 ignores what I see as our responsibility to be</p> <p>17 oversight on all of the issues.</p> <p>18 So I don't know if I'm saying that well, but</p> <p>19 I would just like it conveyed that this is too</p> <p>20 narrow of a description to really attract the</p> <p>21 type of oversight that we need, which I feel that</p> <p>22 both Joris and Pat Riley, you know, went into a</p> <p>23 lot of other audits besides construction audits.</p> <p>24 So --</p> <p>25 DR. LYNCH-WALSH: Yeah, we actually almost</p>	<p style="text-align: right;">Page 92</p> <p>1 in, if everyone's okay and agrees with Ms.</p> <p>2 Strauss, the interim, an external interim that's</p> <p>3 coming from, say, Big 4 with K-12 experience or</p> <p>4 something along those lines, while we then fix</p> <p>5 the job description in order to attract an</p> <p>6 appropriate permanent person.</p> <p>7 Does that sound accurate?</p> <p>8 I'll stop sharing.</p> <p>9 MS. STRAUSS: Yeah, Nathalie, it does. It</p> <p>10 doesn't have to be a Big 4. It can be next tier,</p> <p>11 you know, major accounting firm. And to this</p> <p>12 point, I do want to ask this in public here, do</p> <p>13 you believe or does anybody on this committee</p> <p>14 believe that the superintendent, the way he seems</p> <p>15 to be rushed, has somebody in mind that he wants</p> <p>16 to bring over and he has an agenda and that is</p> <p>17 why this process is being so expedited?</p> <p>18 DR. LYNCH-WALSH: I'm going to hold that</p> <p>19 thought. Mr. De Meo had his hand up.</p> <p>20 You know, the position reports to the board,</p> <p>21 but I'll talk about that more.</p> <p>22 Mr. De Meo?</p> <p>23 MR. DE MEO: Yeah, I think the board has the</p> <p>24 authority within the law to give the</p> <p>25 specifications to a search firm, whether it's an</p>

<p style="text-align: right;">Page 93</p> <p>1 accounting firm or professional search firm and 2 the job description just would have to be 3 revised. I don't see any conflict there. I 4 think if tomorrow they wanted to take the 5 specifications, even if it wasn't -- even if 6 those specifications weren't consistent with the 7 job description, you know, I don't think that's a 8 document that requires anything but somebody to 9 get in and change it at the board's request. 10 DR. LYNCH-WALSH: So -- well, actually, job 11 descriptions are approved by the school board, 12 they do go through a process. 13 MR. DE MEO: Yeah, so I don't see that as 14 holding things back. What I don't understand is, 15 is this process fully in place already and coming 16 to an end on February 11th ? 17 DR. LYNCH-WALSH: I don't think so. 18 MR. DE MEO: No, I think there's plenty of 19 time. I'd hate to see us go to an interim 20 because I think that's just, too, too tumultuous, 21 and I don't think it would be productive from a 22 dollar standpoint or from an auditing standpoint. 23 So I think, you know, we should make our 24 recommendations clear to the board and I do think 25 we should have a search firm or whether it's a</p>	<p style="text-align: right;">Page 95</p> <p>1 Actually, because I want to also -- and I'll get 2 to this, Ms. Strauss has said probably the most 3 relevant thing I have heard in this discussion, 4 but before I get to that I want to say that -- I 5 guess how to put it. Okay. The Big 4 must be 6 non-negotiable as she had said. I mean, so let 7 the board vote it down and then go to the voters 8 and explain why they, you know, didn't think Big 9 4 accounting experience with education was 10 relevant enough to make this part of the job 11 description, mandatory. 12 DR. LYNCH-WALSH: No, no, no, she wasn't 13 suggesting that for the job description, she was 14 saying for an interim in terms of who would come 15 in. And she said it is negotiable, that you 16 could do next tier because Big 4 is not always 17 possible. 18 MS. STRAUSS: Pavel -- Pavel, I was saying 19 Big 4 or I'd say from big firms like BMO, Alvarez 20 & Marsal, you know, the big ones like that. 21 And I wasn't just saying it, Nathalie, for 22 the interim, I also believe somebody with that 23 experience is what needs to be hired. I don't 24 want somebody that only has worked for a 25 government entity, because, quite honestly, I</p>
<p style="text-align: right;">Page 94</p> <p>1 consulting firm or a big -- you know, one of the 2 big national firms. Because I think that will 3 ensure not only we get what we want, but also it 4 will be carried out by professionals without any, 5 let's say, bias in any direction. 6 DR. LYNCH-WALSH: Okay. So we are split on a 7 couple of points. So I guess I'll start with, we 8 all agree the job description is insufficient and 9 problematic for all the reasons identified. 10 MR. MENZUL: Point of order. 11 DR. LYNCH-WALSH: The chair is speaking. 12 What's the point of order? 13 MR. MENZUL: Somebody muted me. 14 DR. LYNCH-WALSH: Oh, I'm sorry, you were 15 next. I did not mute you. 16 MR. MENZUL: I think it was somebody else. 17 DR. LYNCH-WALSH: Go ahead. 18 MR. MENZUL: Yes. Okay. Madam Chair, I've 19 wanted to speak for like 10 minutes. 20 Okay. So maybe it's because I had several -- 21 okay. With regards to some comments. I agree 22 with Ms. Strauss -- Ms. Strauss, I would just -- 23 actually I agree with Ms. Strauss and Mr. De Meo. 24 I can't see the names here. I would just point 25 out one more relevant piece of information.</p>	<p style="text-align: right;">Page 96</p> <p>1 don't think they're as go-getting, and as 2 motivated, and proactive as somebody that has 3 worked at a large public accounting firm. 4 MR. MENZUL: At the next meeting I'm 5 nominating Ms. Strauss to be considered for this 6 job. 7 MS. STRAUSS: No, thank you. No, thank you. 8 DR. LYNCH-WALSH: Okay. All right. 9 MR. MENZUL: So another thing regarding the 10 search -- 11 DR. LYNCH-WALSH: Yes. 12 MR. MENZUL: I agree -- I would normally 99 13 percent of the time agree with Ms. Strauss, 14 however, I also want to say I do not trust the 15 employees of this district to execute on this 16 search with fidelity and competence. So whoever 17 we get cannot be worse than what's working for 18 the District. I, actually -- there's been some 19 miscommunication that, I guess -- I guess going 20 back, I had sent the chief auditor's office an 21 email or several emails highlighting my concerns 22 in general with the process as well as, you know, 23 in what appeared to just be day-to-day functions, 24 which I also cc'd the entire Board of Education 25 on and I invited them to this meeting, I don't</p>

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1 know if they're attending, I can't even tell yet
 2 because I had all these technical difficulties,
 3 and, you know, I can say that what I have noticed
 4 so far in my time on the committee has been the
 5 chief auditor's office, and as I wrote in the
 6 email to the Department of Education, there is
 7 obstruction happening with the way these meetings
 8 are happening on and it's coming from, and let's
 9 put this on the record, from the chief auditor's
 10 office. And I will be making motions. And I had
 11 said to the chief auditor's office to reprimand
 12 the chief auditor's office for these
 13 obstructions. And, yes, it worked, so --
 14 DR. LYNCH-WALSH: Right. And motions, we
 15 must be meeting in person.
 16 MR. MENZUL: Not today.
 17 DR. LYNCH-WALSH: Right. Not today. You got
 18 it.
 19 MS. STRAUSS: And, Pavel, just to follow up
 20 there because you were addressing me before, I
 21 agree with you. Nobody from this District from
 22 HR should be hiring; okay? It is the job of the
 23 board and there is a dotted line to us as the
 24 audited committee as a whole.
 25 So if we in conjunction with the board

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1 collaborate on hiring the right candidate, would
 2 you feel comfortable with that?
 3 MR. MENZUL: If you -- if you were in the
 4 District, you would have to resign, I understand
 5 that, overseeing this process, maybe. Well,
 6 actually, yes.
 7 But what my email had stated to the chief
 8 auditor's office and there were other people in
 9 the District, the obstruction is happening in the
 10 District. And so -- and my concern is that there
 11 is information being filtered out before it ever
 12 gets to the board and the audit committee.
 13 DR. LYNCH-WALSH: Okay. And that -- you've
 14 just hit on why I tend to do public records
 15 requests.
 16 All right. So getting back to the subject at
 17 hand, because we're trying to kind of summarize,
 18 we seem to be split on search firm, not a search
 19 firm, interim, not an interim. We agree on job
 20 description and the process as it stands not
 21 being a good idea, this timeline that they have
 22 going where we're just going to keep it moving.
 23 The chief auditor reports to the board. I
 24 know it's not like that in Palm Beach. And keep
 25 in mind that we expect to see an Office of

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

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1 overnight. There would be timeline involved in
 2 revising the job description.
 3 And then because of where we are, it's the
 4 8th of February, and because of where we are in
 5 this District, we could run into a situation
 6 where Mr. Jabouin would depart before this was
 7 all a done deal, in which case there would need
 8 to be a task assignment. All things to discuss
 9 next time, because we do have a couple other
 10 items on this agenda and it's 11:32 and I was not
 11 planning to be here all day with you guys, as
 12 much as I like being with you.
 13 So I see Mary and Pavel have your hands up.
 14 Hey, you got your hand working.
 15 So, all right, we'll do one more round and
 16 then we've got to move on. I think I'm clear on
 17 where we are, I just need to get some questions
 18 answered.
 19 Mary?
 20 MS. FERTIG: Yeah, I wanted to just say, I
 21 support Ms. Strauss's suggestion, but I'm not
 22 adverse to also having a search firm. I don't
 23 know that the two are exclusive of each other.
 24 So I just wanted to get that in.
 25 I think the overarching thing that's come out

<p style="text-align: right;">Page 101</p> <p>1 through this conversation is that we have grave 2 concerns with the way it's being handled with the 3 job description, with the timeframe and so forth, 4 and that we are very concerned and I -- 5 hopefully, the board will take that to heart and 6 make some possible changes. And then we're 7 offering them some suggestions on how it can be 8 done differently.</p> <p>9 DR. LYNCH-WALSH: Right. So process, 10 timeline, job description. And suggestions that 11 have come out of this meeting. Like the three 12 areas of concern and how we think that they can 13 deal with it.</p> <p>14 Does that sound right, Mary? 15 MS. FERTIG: Thanks. Yes. 16 DR. LYNCH-WALSH: Okay. Got it. 17 All right. Pavel, last time around then 18 we've got to move on.</p> <p>19 MR. MENZUL: Okay. Yeah, so -- and regarding 20 the timeline, I think if we're going -- if the -- 21 if the internal auditor is not just going to be 22 rolled up into a CFO role --</p> <p>23 DR. LYNCH-WALSH: That's not happening. No. 24 MR. MENZUL: That's fine. Then I would say 25 the timeline doesn't matter. It's important we</p>	<p style="text-align: right;">Page 103</p> <p>1 you guys stand. And we don't agree on 2 everything. But we can throw both ideas out 3 there. And then, please, talk to your board 4 members.</p> <p>5 All right. So moving on to, next topic was 6 Agenda Planning. And what I'm going to pull up, 7 when I read this, this shouldn't take too long. 8 Okay. So I think we all know that this can't all 9 occur on February 29th. That would be a 10 five-hour meeting by my count.</p> <p>11 MR. JABOUIN: Chair, I have some additional 12 comments to share.</p> <p>13 DR. LYNCH-WALSH: Will the comments move some 14 of these things off of February? 15 MR. JABOUIN: It may assist because I 16 obviously keep in touch with the fieldwork 17 subsequent to the printing of this. And so what 18 I wanted to mention to the committee is that the 19 audit with respect to discipline, we are in the 20 midst of fieldwork, we're waiting for responses, 21 and that could, potentially, be pushed down to 22 April 11th, Chair.</p> <p>23 DR. LYNCH-WALSH: Okay. So let me stop you 24 right there. So the reason that I added on here 25 that we may need a potential March Teams meeting,</p>
<p style="text-align: right;">Page 102</p> <p>1 get this right. Look, you want it good, fast and 2 cheap; right? That's ultimately what you say 3 with many things. You know -- sorry, the Ring 4 doorbell went off. Okay. So -- one second.</p> <p>5 DR. LYNCH-WALSH: All right. While we wait 6 for him to get back --</p> <p>7 MR. MENZUL: I'm back. 8 DR. LYNCH-WALSH: You're back. 9 MR. MENZUL: This is important to get right; 10 right? It doesn't need to be this one. If you 11 can do it fast, great, but I think given the 12 District's history and given everything that's 13 happened, this is not one that you can, you know, 14 botch twice in a row. So the hire -- and, you 15 know, the hire needs to be, we're talking like 16 LeBron James caliber here.</p> <p>17 DR. LYNCH-WALSH: Agreed. Okay. All right. 18 Thank you.</p> <p>19 Mary, did you not put your hand down or is it 20 back up? 21 MS. FERTIG: No, I was just in the process of 22 putting it down. Thanks. Sorry about that.</p> <p>23 DR. LYNCH-WALSH: Okay. Before anybody 24 raises their hand, are we good for now on this 25 topic? Like I said, I believe I'm clear on where</p>	<p style="text-align: right;">Page 104</p> <p>1 it may -- we may need a potential in-person 2 meeting as well because we have two things going 3 on here. We need to slash half. So understand 4 that I keep track of the agenda planning. It 5 started out on February 29th, internal funds was 6 the only thing on here. Then we had to push a 7 couple of things around, like PCG. So then it 8 was looking like internal funds and PCG. But now 9 we're looking at internal funds and the first 10 property and inventory that I've seen in I don't 11 know how long. Intercom, I don't even know what 12 that is --</p> <p>13 MR. JABOUIN: Chair, I can explain why this 14 happened.</p> <p>15 DR. LYNCH-WALSH: No, no, that's not really 16 important. But we're going to start with the 17 things that are time sensitive or that are near 18 completion. Because if it's up -- so what I 19 would do is I would be kicking off Discipline and 20 BTA and we may need a March meeting. I think one 21 of the things I've realized from this past year 22 is we need to be meeting monthly or else we'll 23 never get through all of our audits. So --</p> <p>24 MR. JABOUIN: The reason why I wanted to 25 mention to the committee is, the reports, when</p>

<p style="text-align: right;">Page 105</p> <p>1 they're in fieldwork, it is very difficult to 2 anticipate when they're going to close, because 3 we're working with District management on getting 4 the appropriate responses, making sure that there 5 are action plans, so -- 6 DR. LYNCH-WALSH: Okay. Let me stop you 7 right there again. I am -- there is no way that 8 I'm agreeing to an agenda that has all of these 9 items on it regardless of whether or not some of 10 these things may not happen. 11 So I'm telling you right now that -- so let's 12 go down the list. Internal Funds, we just had a 13 batch -- 14 MR. JABOUIN: To make it really quick, Chair, 15 I can say that the PCG and the Discipline can be 16 pushed up. 17 MR. MENZUL: Madam Chair, the chief auditor's 18 office -- 19 DR. LYNCH-WALSH: I know, he's doing it. 20 MR. JABOUIN: Sorry about that, Mr. Menzul. 21 I just wanted to mention -- 22 MR. MENZUL: We need proper rules of order. 23 DR. LYNCH-WALSH: Hold on a second. Hold on 24 a second. 25 MR. JABOUIN: To the chair and to the</p>	<p style="text-align: right;">Page 107</p> <p>1 now we don't have a March meeting. But they can 2 be moved. But then if they move, now we've got 3 more internal funds, we've got potentially RSM 4 and Healthy Vending. I mean, things just keep 5 getting shoved down. 6 So so far PCG, both of these would be moved 7 is what you're saying? 8 MR. JABOUIN: Yes. And the primary reason as 9 well is whether or not they can actually be 10 completed knowing the status of the fieldwork 11 that's going on. And so -- 12 DR. LYNCH-WALSH: Okay. That's fine. Okay. 13 So the intercom, I don't even -- we don't -- this 14 is the first we're hearing of it. Because I can 15 see, if we have internal funds and property and 16 inventory, I also don't know what the discipline 17 audit is, I don't know if BTA is the actual audit 18 or just a report. So if you can answer -- 19 internal funds and property and inventory is a 20 lot just by themselves and then we have to be 21 very careful about what we add on top of that. 22 So what is the -- and whether these things 23 are in the audit plan and whether we're pushing 24 ahead things that aren't in the audit plan and 25 not doing things that are in the audit plan.</p>
<p style="text-align: right;">Page 106</p> <p>1 committee, I just wanted to mention that you 2 could push three of them further to make it 3 easier. And I'm sorry, Mr. Menzul, I just wanted 4 to -- I thought it was important to communicate 5 this. 6 MR. MENZUL: It's important to follow the 7 Robert's Rules of Order, which you are not. 8 DR. LYNCH-WALSH: Yes. So -- so Mr. Jabouin. 9 MR. MENZUL: Maybe we should add that to the 10 job description, understand what Robert's Rules 11 of Order is. I think that's common sense. 12 DR. LYNCH-WALSH: I think that is. I think 13 that is probably part of everybody's job 14 description. 15 So, Mr. Jabouin, here's the thing, this may 16 be the first time that I'm the chair of this 17 committee, but it is not the first time I've ever 18 chaired a committee, and I was going from the top 19 with the full expectation of going through the 20 list and identifying the ones that we can push 21 forward. Because I keep hearing about PCG, I'm 22 kind of surprised to find it would be those. 23 So what you're saying is PCG can be moved -- 24 MR. JABOUIN: Yes. 25 DR. LYNCH-WALSH: -- to a later month. Right</p>	<p style="text-align: right;">Page 108</p> <p>1 MR. JABOUIN: They are in the audit plan, 2 Chair. 3 DR. LYNCH-WALSH: Discipline is audited? 4 MR. JABOUIN: Yes, it's all part of the 5 discipline strategy that I've communicated to the 6 board. So I've -- they're part of the audit plan 7 and I also communicated to the board our approach 8 on discipline in November as well. 9 And with respect to the intercom, it was a 10 board request that we engage somebody to review 11 them and they're in the fieldwork to be able to 12 get that done. So there is a high interest from 13 the board members with respect to the intercom. 14 DR. LYNCH-WALSH: Yes, but last time I 15 checked they may have high interest -- is 16 intercom on the audit plan? 17 MR. JABOUIN: I believe it is, but the board 18 requested it, though, Chair. 19 DR. LYNCH-WALSH: That's nice, but there is 20 an audit plan. I believe the BTA audit is part 21 of the audit plan? 22 MR. JABOUIN: Yes, and so is the discipline. 23 DR. LYNCH-WALSH: I hear you. 24 MR. MENZUL: Madam Chair. 25 DR. LYNCH-WALSH: Yes.</p>

<p style="text-align: right;">Page 109</p> <p>1 MR. MENZUL: I have some serious doubts and 2 concerns regarding any kind of discipline plan 3 coming out of the chief auditor's office based on 4 my communication the last few weeks and the chief 5 auditor's office inability to effectively serve 6 as a liaison between -- you know, for this 7 committee. 8 DR. LYNCH-WALSH: Okay. But this -- I 9 appreciate that, but this is a short-term issue. 10 So for the rest of the group, are we good with -- 11 and so -- and then if Mr. Jabouin can answer -- 12 so internal funds, that will be ready to go for 13 the 29th; right? 14 MR. JABOUIN: Yes, because the auditor 15 general will be here. 16 DR. LYNCH-WALSH: Okay. And property and 17 inventory will be ready to go for the 29th? 18 MR. JABOUIN: Yes, that is the plan. Now, 19 these audits are still in fieldwork and we need 20 to get management responses. But internal funds 21 and property and inventory, yes, Chair. 22 DR. LYNCH-WALSH: Okay. Well, they either 23 respond or they don't. As long as they've had 24 the requisite time to respond, sometimes no 25 response is the response.</p>	<p style="text-align: right;">Page 111</p> <p>1 MR. JABOUIN: No, we won't do that, Ms. 2 Fertig. Your comments from the -- the 3 committee's comments from the last time have been 4 noted. We'll go through the appropriate 5 protocols that the committee is familiar with. 6 MS. FERTIG: So the committee will see it 7 before the board? 8 MR. JABOUIN: Yes, Ms. Fertig. 9 DR. LYNCH-WALSH: What is the scope of that 10 audit? 11 MR. JABOUIN: It deals with a request for 12 proposal for an intercom enhancement and 13 maintenance and the results of the testing with 14 respect to that. 15 DR. LYNCH-WALSH: The board requested this? 16 MR. JABOUIN: Yes. 17 DR. LYNCH-WALSH: So an intercom 18 solicitation? 19 MR. JABOUIN: Yes, Chair. 20 DR. LYNCH-WALSH: Okay. So I'm going to say, 21 Mary, I will look offline into this intercom 22 solicitation, because it sounds -- it's the first 23 I'm hearing of it. 24 MS. FERTIG: Yeah, I just wanted to put 25 forward the concept that we've seen that happen</p>
<p style="text-align: right;">Page 110</p> <p>1 MR. JABOUIN: It is, but, unfortunately, I 2 don't want to include an insufficient response in 3 a report. But, yes, sometimes we have to go with 4 insufficient responses. 5 DR. LYNCH-WALSH: Right. If they've had 6 enough time to respond but have simply failed to 7 respond, that is the response. 8 MR. JABOUIN: Yes, unfortunately. Yes, 9 Chair. 10 DR. LYNCH-WALSH: You can't keep holding up 11 an audit because the -- you know, provided you 12 gave them enough time. So is everybody -- 13 MS. FERTIG: Nathalie, my hand is up if I can 14 just -- when you're ready. Okay. 15 The item that you mentioned -- that Mr. 16 Jabouin mentioned that the board asked for and if 17 it's ready, I would just hope that we would move 18 ahead with it. Because I don't want to get into 19 another situation where the board sees it before 20 we do and our comments are not included in the 21 response. So I don't know if there's a 22 possibility -- I'm trying to determine from what 23 was said whether it's possible that it will just 24 bypass us and go straight to the board if we 25 don't handle it and it's ready.</p>	<p style="text-align: right;">Page 112</p> <p>1 several times and I would hope we would put it in 2 if there's a chance that it's going to go to the 3 board before we meet again. 4 DR. LYNCH-WALSH: Right. And I guess I hear 5 you. 6 So the BTA, this will be the first in-house 7 BTA audit? 8 MR. JABOUIN: Correct, Chair, it would be. 9 Yes, it will be; yes. 10 DR. LYNCH-WALSH: Okay. So I think it's 11 important to keep that one. 12 MR. JABOUIN: And it will be ready as well. 13 Because part of my comments comes down to whether 14 or not the report will be ready. And it comes 15 down to me understanding the fieldwork and 16 knowing that this will be ready versus some of 17 the fieldwork challenges. 18 DR. LYNCH-WALSH: Okay. So we know PCG is 19 off. I'll look into intercom and try to gain a 20 better understanding of the scope of that. It 21 would help to have the scope. We know what the 22 BTA is. I have to look at the audit plan on 23 discipline, because I can't remember offhand 24 what -- how that fit into everything. 25 But just having PCG off of there, I think we</p>

<p style="text-align: right;">Page 113</p> <p>1 still have a fair -- you know, at least one too 2 many on here. Because BTA is like an hour just 3 by itself. And if internal funds and property 4 and inventory have a ton of exceptions, then 5 those turn into at least another hour. And then 6 we -- we can only add one more discussion and 7 that's on top of anything else we may need to do. 8 So I just want to make everybody aware that, you 9 know, this is what's on there. 10 Okay. Does anyone else have any questions 11 because what I want to do is move to March to see 12 what we can agree to as far as meetings. 13 MR. MENZUL: I have a question. 14 DR. LYNCH-WALSH: Yes. Is that you, Pavel? 15 MR. MENZUL: Yes. I would also like for the 16 next meeting to -- you know, I guess we'll have 17 to vote on then, of why -- so if the board had 18 issued, had voted on this and it's not clear if 19 there was a, you know, price tag attached to it, 20 or if there was an operating agreement, or this 21 was just another scope of work that was signed 22 off on a blank check, this needs to be 23 communicated to us. So I believe the function, 24 even according to the fake bylaws that the chief 25 auditor's office has provided of the chief</p>	<p style="text-align: right;">Page 115</p> <p>1 says are in the audit plan are, actually, in the 2 audit plan, I'm just not sure of the scope. And 3 I think it would be helpful moving forward for 4 agenda planning for us to have, instead of, you 5 know, who approved it, is a blurb on the scope 6 and where it fits into the audit plan or even 7 just sending us the audit plan as a refresher -- 8 or a link to the audit plan so we can see what 9 its significance is and make a decision. 10 MR. JABOUIN: The board directly requested 11 that I do this work, though, Chair. 12 DR. LYNCH-WALSH: Right. So -- but I still 13 don't know. Because of what you said, I kind of 14 have a -- I'm not quite sure of the scope. 15 So then when it said high board interest, 16 then you could reflect, you know, sort of more 17 detail. Yes, we're clear that the board has high 18 interest and they requested it, but why, and what 19 is it, and what does it have to do with? That 20 would be helpful for us understanding why this is 21 suddenly on an agenda. 22 MR. JABOUIN: So I could describe this now, 23 Chair. 24 DR. LYNCH-WALSH: Pardon? 25 MR. JABOUIN: I can describe this now; if</p>
<p style="text-align: right;">Page 114</p> <p>1 auditor's office is to serve as a liaison, and as 2 I wrote in my email to the chief auditor's 3 office, my concerns are there is very little 4 going -- there's very little going back and 5 forth. It shouldn't take -- since Mr. -- or 6 since the chief auditor's office did not permit 7 me to record them when, you know, prompted, he 8 called me several times after my e-mails, and you 9 had said you would be sharing this information 10 now, I'm not sure if it was shared before I, you 11 know, came on the call, I guess my question is, 12 well, what is the chief auditor's office 13 understanding of its role here? Because you're 14 constantly -- it seems the chief auditor's office 15 is constantly kind of beating us over the head 16 with information, well, the board, you know, 17 approved this. Well, the committee should not be 18 learning about this right now in a meeting 19 without the relevant information. 20 DR. LYNCH-WALSH: No. So, Mr. Menzul, the 21 issue is that there's an audit plan and I -- I 22 can't remember everything on the audit plan and 23 it's relative significance off the top of my head 24 and I didn't get a chance to double-check the 25 audit plan. So, presumably, the things that he</p>	<p style="text-align: right;">Page 116</p> <p>1 you'd like. 2 DR. LYNCH-WALSH: Well, I'll go look it up. 3 MR. MENZUL: We need less talk and we need 4 more documentation. I'm still waiting on records 5 I requested a long time ago. And also the scope 6 of work, just as an example, one of the providers 7 that you told us you had already signed off on a 8 year ago, that did not have an operating 9 agreement attached, it had no price tag attached, 10 the board, I mean, as I understand it -- 11 DR. LYNCH-WALSH: We'll get back to that. 12 That would be a topic for March. 13 Okay. So moving on, you guys, it's 11:50, I 14 can't tell who's talking over me, but 11:50 is 15 the time. We have a couple more things to look 16 at here. 17 So we're right now looking at agenda 18 planning. March Teams meeting, I was approached 19 by Cowart & Cowart, they are doing the policy 20 revisions. And remember when we passed the 21 motion back in September about the governance 22 policies looping back to us and to diversity, so 23 they're planning to loop, and, obviously, our 24 February agenda is full, so what I wanted to see 25 is if people were amenable to doing that process</p>

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1 at a March Teams meeting like -- much like this
 2 one to go through those policies. It was the
 3 things that govern the board. So it was kind of
 4 important. It gets into board's
 5 responsibilities, meetings, it's all the
 6 governance type policies. We did pass a motion
 7 requesting it.
 8 MR. JABOUIN: Chair, if you would recognize
 9 Mr. Menzul and Ms. Fertig's hands are up.
 10 DR. LYNCH-WALSH: Okay. Let me go with Mary
 11 because Pavel just spoke.
 12 MS. FERTIG: Yeah, Nathalie, I just wanted
 13 to, since -- if we're going to have to vote on
 14 anything, can we just set a quick in-person
 15 meeting so that we -- because otherwise we're
 16 going to be deferring voting until April, so --
 17 DR. LYNCH-WALSH: On which -- on what? Oh,
 18 on the March stuff?
 19 MS. FERTIG: On March. Just because we have
 20 the time to advertise now and we can do a hybrid,
 21 in-person, whatever, but if we're going to have
 22 to vote we need to just go ahead -- that's just
 23 my thought.
 24 DR. LYNCH-WALSH: No, no, that's sort of,
 25 yeah, like the next step is having an in-person

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1 meeting sometime in March.
 2 So, Mr. Jabouin, if you could send out the
 3 availability of the room in March with potential
 4 dates?
 5 MR. JABOUIN: Sure, Chair. I will seek that
 6 out. As you know, Chair, the school district is
 7 on spring break the last week of March.
 8 MR. MENZUL: Point of order. It's Madam
 9 Chair, Mr. Jabouin.
 10 MR. JABOUIN: Thank you, again, Mr. Menzul.
 11 DR. LYNCH-WALSH: I think he did call me --
 12 that's okay. Thank you Mr. Menzul. It's okay, I
 13 think he gets -- it gets confusing. I have long
 14 names.
 15 Yes, my child is in school, so I'm aware that
 16 she's on spring break the last week of March. So
 17 that would not be when we could meet.
 18 So, right, I don't expect us to hash that out
 19 right now. If people are amenable to March and
 20 if you could just look like you guys normally do
 21 at dates and then send them out and then we'll
 22 poll people --
 23 MR. JABOUIN: Yes.
 24 DR. LYNCH-WALSH: -- and then we can go from
 25 there.

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1 So, Mary, are you saying that you're okay
 2 with a Teams and a quick in-person meeting?
 3 MS. FERTIG: Well, I was actually going to
 4 say let's plan it in-person. If somebody can't
 5 attend I know it's a tough month because of the
 6 holidays. I will be out of town over spring
 7 break, hopefully. But other than that I would
 8 try to make myself available because I think what
 9 we're seeing is it's hard on these virtuals to
 10 actually make motions to move the business along.
 11 DR. LYNCH-WALSH: Right. Not even legal.
 12 Right. Yeah. And, potentially, when we get into
 13 hot topics, a little harder to manage. So --
 14 yeah, I'm fine --
 15 MS. FERTIG: I know we have one in February.
 16 I would just say maybe we can just -- you know,
 17 we have time to advertise, so let's just do it.
 18 And if someone has to attend virtually then we
 19 have that capacity.
 20 DR. LYNCH-WALSH: That option.
 21 Okay. That sounds good. All right. So, Mr.
 22 Jabouin, that would be for an in-person March
 23 meeting, earlier in March, I would think.
 24 MR. JABOUIN: Yes, Chair, I will do that
 25 research and communicate.

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1 DR. LYNCH-WALSH: Okay. Perfect. Thank you.
 2 Okay. So that -- and that will -- so then we
 3 can let the ladies Cowart & Cowart know that it
 4 would be in person. They can attend virtually,
 5 if they want, but they have the option.
 6 I have a note to self about laptops. I --
 7 Mr. Mayersohn asked about providing laptops to
 8 the group. IT has responded. They're polling
 9 everybody. I think they just need phone numbers.
 10 I forwarded that to, Mr. Jabouin, I think to you
 11 and Michele or possibly to Michele, looking for
 12 everybody's phone number to be added and then
 13 sent to Max Rosario who is the person in IT
 14 requesting the information.
 15 MS. MARQUARDT: Yes, I can do that. This is
 16 Michele.
 17 DR. LYNCH-WALSH: Okay. Did you get the
 18 email?
 19 MS. MARQUARDT: I did see the email.
 20 DR. LYNCH-WALSH: Okay. He's just looking
 21 for the rest of the information. I popped in
 22 people's names and email addresses. I just
 23 didn't have everyone's phone number readily
 24 available.
 25 MS. MARQUARDT: Okay. And I'm just going to

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1 double check because I know you mentioned as well
 2 that some people do have more than one email
 3 address they like things sent to, so I was going
 4 to just verify that both email addresses were
 5 provided to Max.
 6 DR. LYNCH-WALSH: Okay. Perfect.
 7 All right. That -- that's what I have there.
 8 Anybody have any additional comments? And then I
 9 think we're good to go.
 10 Mr. Menzul, you have your hand up again or is
 11 that up from before?
 12 MR. MENZUL: No, Madam Chair, from the
 13 Robert's Rules, I think it's somewhere in the
 14 12th edition page 611, they have sample, what is
 15 it, virtual meeting bylaws that we can, at a
 16 formal meeting in person, we can adopt that
 17 regulate the flow of conversation and my
 18 recommendation would be to kind of get rid of all
 19 this hand raising stuff, and, you know, so kind
 20 of put in control the chair as far as calling on
 21 people. That way we're not, you know, checking
 22 to see whose hand was raised or whatever. And
 23 it's a very thorough process that can -- you
 24 know, I've taken a look at.
 25 DR. LYNCH-WALSH: Yeah, no, I mean, in truth,

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1 I have two screens and if I were ever super
 2 organized before a meeting I could set up two
 3 screens. I've done it before, but it just gets a
 4 little discombobulated because I'm also sharing
 5 my screen and then going and pulling things.
 6 That's the reason I can't see hands. But I will
 7 certainly go -- if you send me a link with that
 8 reference I'll go look at it to see what we can
 9 incorporate.
 10 MR. MENZUL: Understood. And also one -- and
 11 as I mentioned several times, this committee was
 12 created by statute, and, you know, it's obviously
 13 subject under Sunshine Law. My concern is not
 14 even, actually, just with the chief auditor's
 15 office, I think in general part of the reason
 16 this district has been a dumpster fire and the
 17 laughing stock of the country is because of the
 18 laissez-faire attitude that we're seeing, the
 19 casualness. Right? Being casual, that's for, in
 20 general, when you have a district that is, you
 21 know, doing everything right. And then you
 22 start, you know, Google or Apple, they start
 23 offering little perks and cute little open
 24 offices. When you're -- when you're a dumpster
 25 fire, to, you know, get up, you know, we need to

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1 really kind of rein in and get, you know, one
 2 with the Robert's Rules. Chair, sure, you know,
 3 we have to start taking this seriously. Because,
 4 otherwise -- and, also, these employees that
 5 don't show up, I mean, I think the other meeting
 6 we had some people that didn't come, I would just
 7 --
 8 DR. LYNCH-WALSH: They weren't required to
 9 come. So --
 10 MR. MENZUL: No, but they should want to
 11 come. We're not their friends. This committee
 12 has a role that was intended by the legislature
 13 and I -- and this committee needs to start making
 14 sure that some of these employees -- whether it's
 15 government or private sector, what I've seen, I
 16 mean, it's crazy because you go to these meetings
 17 and, you know, nobody takes anything seriously,
 18 again, coming from the district. So --
 19 DR. LYNCH-WALSH: I hear you.
 20 I've got Ruth Carter-Lynch and we're going to
 21 finish at noon and I have something I want to
 22 share with you guys and a request to Mr. Jabouin
 23 to send something out. But Ms. Carter-Lynch?
 24 MS. FERTIG: And I have my hand up, too.
 25 DR. LYNCH-WALSH: Oh, Mary? Okay.

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1 MS. FERTIG: Go ahead, Ruth. Sorry.
 2 MS. CARTER-LYNCH: That's okay. First of
 3 all, let's just all take a -- take a moment here
 4 and let's just finish the meeting, and let's take
 5 a moment and realize that everybody on here is an
 6 adult. And we're not talking to children here.
 7 And I think we need to just chill out, finish
 8 this meeting, and deal with this stuff face to
 9 face, not on here. Okay? Because I don't have
 10 time anymore. I've got to go after this. But I
 11 would like for us to complete the meeting.
 12 DR. LYNCH-WALSH: That is the goal.
 13 Ms. Fertig?
 14 MS. FERTIG: I just want to, just before we
 15 meet next time and we can discuss this further, I
 16 think, Mr. Menzul, and I'm so happy you're on
 17 here, you're very engaged in what's happening,
 18 but I would refer you back to many of the audits
 19 that have passed through this committee which
 20 have exposed many of the problems that you read
 21 about in the press. So I think -- I've served on
 22 this committee for a while. We've got some great
 23 people on it who are very serious about making
 24 sure that we provide the oversight for the
 25 district and we have worked hand in hand with the

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1 auditors to do that. Often what we review is not
 2 popular, but it's necessary. And so I just
 3 wanted to assure you that it is a serious
 4 committee and I think you'll find that out as you
 5 spend more time around us. But I --
 6 MR. MENZUL: My concern wasn't the committee
 7 members.
 8 MS. FERTIG: I'm glad you're here because we
 9 need -- we need passion. Thank you.
 10 MR. MENZUL: My concern wasn't the members of
 11 the committee.
 12 MS. FERTIG: Okay. All right.
 13 DR. LYNCH-WALSH: Yeah, I got that.
 14 All right. So, finally, and it's noon, but
 15 to Mr. Menzul's point, there is a bulletin, Mr.
 16 Jabouin you were copied on this, so if you could
 17 forward it to the audit committee members, the
 18 subject is the state office of inspector general
 19 audit. Apparently the state will be coming in to
 20 conduct an audit on three areas, any intentional
 21 or willful actions to pass the SMART bond with
 22 insufficient or misleading information, personnel
 23 responsible for roofing issues, and those
 24 separation packages from 2023 regarding the three
 25 people that were identified by the OIG, or three


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1 of the four. So that's coming. And it's
 2 relevant to this committee. So, Mr. Jabouin, you
 3 were copied on this?
 4 MR. JABOUIN: I was copied on the public
 5 records request, as well. So I'll let the
 6 district go through that process, and once that
 7 is done I will forward that to the committee.
 8 DR. LYNCH-WALSH: I got it. So, I'm asking
 9 you, who were copied on this bulletin, if you
 10 would forward it. If not, I will happily forward
 11 it. It's up to you.
 12 MR. JABOUIN: Yeah, I will forward it, Chair.
 13 DR. LYNCH-WALSH: Okay. Thank you.
 14 All right. Mrs. Carter-Lynch, is your hand
 15 up from before? Because I'm ready to go, if not.
 16 Ruth?
 17 (No response.)
 18 DR. LYNCH-WALSH: Okay.
 19 All right. So if there's nothing else,
 20 everything else we'll handle off-line. I've got
 21 my marching orders from the group as far as
 22 summarizing today and communicating that to the
 23 board. So I guess we can adjourn this meeting at
 24 12:02 p.m. Thank you everyone for all of your
 25 comments. Thank you to staff, Mr. Jabouin.

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1 MR. JABOUIN: Thank you.
 2 DR. LYNCH-WALSH: And I think we're good to
 3 go, Mr. Bass.
 4 MR. JABOUIN: Take care. Have a great day.
 5 DR. LYNCH-WALSH: All right. Take care.
 6 MR. JABOUIN: Bye-bye.
 7 (Meeting was concluded at 12:02 p.m.)
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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 16th day of February, 2024, Fort
 11 Lauderdale, Broward County, Florida.
 12 
 13 TIMOTHY R. BASS
 14 Court Reporter
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