

SCHOOL BOARD OF BROWARD COUNTY  
AUDIT COMMITTEE MEETING

KATHLEEN C. WRIGHT ADMINISTRATION BUILDING  
FIRST FLOOR BOARDROOM  
600 SOUTHEAST THIRD AVENUE  
FORT LAUDERDALE, FLORIDA

THURSDAY, OCTOBER 24, 2024

9:52 A.M. - 12:23 P.M.

COURT REPORTER:

Renee Welch Richter, Stenographic Reporter  
Bass Reporting Service, Inc.  
633 South Andrews Avenue, Suite 200  
Fort Lauderdale, FL 33301

1 AUDIT COMMITTEE MEMBERS IN ATTENDANCE:

2 DR. NATHALIE LYNCH-WALSH, Chair  
3 MR. ROBERT MAYERSOHN, Vice Chair  
4 MS. RUTH CARTER-LYNCH  
5 MR. ANTHONY DE MEO  
6 MS. MARY FERTIG  
7 MR. OLEG GOROKHOVSKY, CPA  
8 MR. ANDREW MEDVIN, CPA  
9 MR. LEW NAYLOR  
10 MS. PHYLLIS SHAW  
11 MR. PETER TURSO

12 OFFICE OF THE CHIEF AUDITOR STAFF:

13 MR. DAVE RHODES, Chief Auditor,  
14 OFFICE OF THE CHIEF AUDITOR  
15 MS. ALI ARCESE, Audit Director  
16 MS. JENNIFER HARPALANI, Assistant Director  
17 IT Audits  
18 MS. NAKIA GOULDBOURNE, Acting Manager  
19 Internal Accounts  
20 MS. ELENA PRITYKINA, Task-Assigned Manager  
21 Operations  
22 MR. GABRIEL CARVAJAL, Manager  
23 Property & Inventory Control  
24 MR. BRYAN ERHARD, System Support Specialist II  
25 MR. DEREK TILLMAN, Executive Secretary  
MS. LAURA WRIGHT, Clerk Spec C  
MS. WANDA RADCLIFF, Clerk Spec B  
MS. OCTAVIA ALLEN HARDAWAY, Clerk Spec C

DISTRICT STAFF:

MR. OMAR R. SHIM, Director, Capital Budget  
MS. GERRILYN ARLOTTA, Asst. Director  
Accounting & Financial Reporting  
MR. KEVIN NOSOWICZ, Chief  
Broward County Schools Police  
MR. NATHAN SADE, Director  
Office of the Chief Fire Official  
David Azzarito, Jr., Executive Director  
Human Resources

INVITED GUESTS:

MS. RENEE WELCH RICHTER, Court Reporter  
Bass Reporting  
BECON Broadcast

1           Thereupon, the following proceedings were  
2 had:

3           DR. LYNCH-WALSH: I call this meeting to  
4 order. The first order of business, as always,  
5 is the Pledge of Allegiance. The flag is behind  
6 me.

7           (Pledge of Allegiance was recited.)

8           DR. LYNCH-WALSH: Okay. Thank you very  
9 much. Mr. Rhodes, if we could have roll call.

10          MR. RHODES: Okay. Ruth Carter-Lynch.

11          MS. CARTER-LYNCH: Here.

12          MR. RHODES: Rebecca Dahl?

13          (No response.)

14          MR. RHODES: Anthony De Meo.

15          MR. DE MEO: Here.

16          MR. RHODES: Mary Fertig.

17          MS. FERTIG: Here.

18          MR. RHODES: Matthew Friedman.

19          (No response.)

20          MR. RHODES: Dr. Nathalie Lynch-Walsh.

21          DR. LYNCH-WALSH: Here.

22          MR. RHODES: Oleg Gorokhovsky.

23          MR. GOROKHOVSKY: Here.

24          MR. RHODES: Robert Mayersohn.

25          MR. MAYERSOHN: I'm here.

1 MR. RHODES: Andrew Medvin.

2 MR. MEDVIN: Here.

3 MR. RHODES: Lew Naylor.

4 MR. NAYLOR: Here.

5 MR. RHODES: Phyllis Shaw.

6 MS. SHAW: Here.

7 MR. RHODES: And Peter Turso.

8 MR. TURSO: Here.

9 MR. RHODES: Is that it? You guys have  
10 missed us. Welcome back.

11 DR. LYNCH-WALSH: Just, as it goes to roll  
12 call, can you confirm -- because I believe  
13 Rebecca resigned.

14 MR. RHODES: It was my understanding that  
15 that was going to happen. I would have to ask  
16 my Staff if we received anything formal to that  
17 effect.

18 DR. LYNCH-WALSH: Okay.

19 MR. RHODES: We did not receive anything  
20 formal to that effect, yet. I can reach out to  
21 her to determine that.

22 DR. LYNCH-WALSH: Okay. All right. Thank  
23 you.

24 Do we have any public comment? No one here  
25 for public comment?

1           Okay. Usually someone confirms -- we don't  
2 have anybody.

3           MR. RHODES: If Staff knows of anybody they  
4 will let us know.

5           DR. LYNCH-WALSH: Okay. Meanwhile, we need  
6 the report of the Audit Committee Nominating  
7 Committee. Mr. De Meo and Elections, you're up.

8           MR. DE MEO: The Nominating Committee has  
9 recommended the current chair and vice-chair  
10 continue both for continuity and, we believe, at  
11 least a two-year term makes sense for anybody to  
12 accomplish anything important. The vote was  
13 unanimous.

14           And we also mentioned that we'd like to see  
15 Ms. Shaw and Ms. Fertig get involved in the next  
16 term, after Dr. Lynch-Walsh's two years.

17           MS. FERTIG: We resign.

18           DR. LYNCH-WALSH: Well, you know, 1070  
19 doesn't have a two-year -- you can be elected  
20 more than two terms, so you're safe.

21           MR. RHODES: That's fine.

22           DR. LYNCH-WALSH: That's all right. We'll  
23 cross that bridge when we get to it.

24           MS. CARTER-LYNCH: I think it was just a  
25 joke.

1 DR. LYNCH-WALSH: Okay.

2 MS. FERTIG: Listen, I still have a sense  
3 of humor after all these years on the Audit  
4 Committee.

5 MS. SHAW: Did they accept?

6 MR. RHODES: I think Mr. De Meo is running  
7 this. I didn't want to interrupt his running of  
8 that portion of the meeting.

9 MR. DE MEO: That's it.

10 MR. MEDVIN: You run the Elections.

11 MR. RHODES: So, before we do that, is  
12 there any discussion before we take -- do we  
13 take a roll call on that?

14 MS. SHAW: No. So, you need to open the  
15 floor if there are no other nominations. That's  
16 their recommendation.

17 And they can do a motion, they can do a  
18 motion to recommend them, but they also need to  
19 open the floor for anyone who might be  
20 interested in each position. And open them one  
21 position at a time.

22 MR. RHODES: Okay. So, the floor is being  
23 opened for any discussion about any other  
24 nominees that have not been named by the  
25 Committee.

1 MS. CARTER-LYNCH: That's for the chair's  
2 position.

3 MR. NAYLOR: Motion to close nominations --

4 MR. RHODES: Do we have a second?

5 MR. NAYLOR: -- for chair.

6 MS. CARTER-LYNCH: I'll second.

7 MS. SHAW: Second.

8 MR. RHODES: Motion by Naylor, seconded by  
9 Ms. Shaw.

10 Ms. Shaw, do you have any comments to make  
11 as well?

12 MS. SHAW: No.

13 MR. RHODES: Then we are closing that --

14 MS. CARTER-LYNCH: That portion.

15 MR. RHODES: So, that means the nomination  
16 has been done. Does there have to be an  
17 official count for the vote or are we completely  
18 done with that matter?

19 DR. LYNCH-WALSH: All in favor.

20 MR. RHODES: So, all in favor, say aye.

21 COMMITTEE MEMBERS: Aye.

22 MR. RHODES: Any opposed?

23 (No response.)

24 MR. RHODES: Unanimous. All right. The  
25 item is closed.

1 MS. CARTER-LYNCH: No. You have to do it  
2 for the vice-chair.

3 MR. RHODES: Oh, I thought it was a slate.  
4 I'm sorry.

5 Now we're going to do the same thing for  
6 the vice-chair. Are there any comments from the  
7 Committee?

8 MS. CARTER-LYNCH: No. Lew?

9 MR. NAYLOR: Motion to close the  
10 nominations.

11 MS. SHAW: Phyllis Shaw, second.

12 MR. RHODES: Okay. So, Mr. Naylor moved to  
13 close; Ms. Shaw seconded that. The vice-chair  
14 nomination is closed and, so, we have a chair  
15 and a vice-chair nomination.

16 MS. CARTER-LYNCH: All in favor?

17 COMMITTEE MEMBERS: Aye.

18 MR. RHODES: All opposed?

19 (No response.)

20 MR. RHODES: All right. The vote is  
21 unanimous.

22 Now do we close this?

23 MS. FERTIG: Yes. Now we're done.

24 DR. LYNCH-WALSH: Okay. We're done with 4  
25 and 5.



1 MS. ARCESE: Yay.

2 DR. LYNCH-WALSH: I don't know if that  
3 "Yay" was heard throughout the District, but --  
4 All right.

5 No. 6, Housekeeping. And I think there was  
6 something in our packets. At least I saw it in  
7 mine. Hold on.

8 MS. FERTIG: I have some comments when you  
9 get to it.

10 DR. LYNCH-WALSH: Housekeeping?

11 Housekeeping was the Ethics Training/  
12 Acknowledgment/Conflict of Interest Forms.

13 The policy 1070 says the Conflict of  
14 Interest Form, that was supposed to be changed.  
15 That's an error that made it into policy, much  
16 like not having due process, but -- so, the one  
17 that -- am I the only person that hasn't  
18 done it?

19 MS. FERTIG: Probably.

20 DR. LYNCH-WALSH: That sounds like me,  
21 but --

22 MR. RHODES: We will --

23 DR. LYNCH-WALSH: The acknowledgement?  
24 This form.

25 MR. RHODES: So, we were waiting for this

1 meeting so that we could make sure that we let  
2 everybody know that there is a time frame in  
3 which this is supposed to be done.

4 We wanted to get all that information so  
5 that we could get the documentation on who had  
6 completed ethics training, who had filled out  
7 the acknowledgment forms, as well as to identify  
8 that if one recuses oneself, for any reason,  
9 that's the time when an 8B form, if necessary,  
10 would have to be filled out.

11 An 8B form is not filled out at the  
12 beginning of a year. It does not serve that  
13 purpose. It only serves the purpose one  
14 potential conflict at a time, throughout the  
15 course of the year.

16 DR. LYNCH-WALSH: So, there is a list that  
17 the District compiles on everybody that's taken  
18 the ethics training, so that people don't --  
19 even if they don't send their certificate, you  
20 would still have the list, and that would be  
21 better than waiting for someone to send it.

22 MR. RHODES: We do have a contact and we  
23 try to get that updated; but today's  
24 Housekeeping part was to make sure that anybody  
25 who hadn't completed that is encouraged to

1 complete that as soon as possible.

2 DR. LYNCH-WALSH: Okay. And like I said,  
3 I'm going to point out that in 1070 this is not  
4 the form that it references; but it's still the  
5 form that was intended for us to complete  
6 because the conflict -- the other one was a  
7 conflict of interest form that you're required  
8 to do when you first get on. And we meant to  
9 change that through the policy revision.

10 I know this because somebody did a public  
11 records request and was trying to imply that I  
12 was up to shenanigans because I hadn't done a  
13 conflict of interest form. I'm like, go find it  
14 from 2015. But this is the one that gets handed  
15 out.

16 So, I've done mine. I might be the last.  
17 If everybody else -- when did we meet?

18 MS. FERTIG: I don't know. I was going to  
19 ask Wanda because she keeps such good track --  
20 Wanda, I want you to know I dedicated my  
21 training when I did it to you, because you kept  
22 me straight through all these years. So, thank  
23 you.

24 DR. LYNCH-WALSH: So, if anyone hasn't done  
25 this acknowledgment of School Board Advisory

1 Committee Member's Responsibility, just do it.

2 MR. MAYERSOHN: The one that just --

3 MR. NAYLOR: Well, just a quick question:

4 What is the time frame for getting it done?

5 MR. RHODES: The policy says by the second  
6 meeting of the new year.

7 MR. NAYLOR: After your appointment?

8 MR. RHODES: Yes.

9 MR. NAYLOR: Okay. Thank you.

10 DR. LYNCH-WALSH: I think because of the  
11 hurricane --

12 MR. NAYLOR: No, I know what the rule says.  
13 I'm just asking you to say it, repeat it again.

14 DR. LYNCH-WALSH: Oh, okay. Yeah. Second  
15 meeting.

16 Mary has a question.

17 MS. FERTIG: I wanted to comment on  
18 something else, for Housekeeping.

19 DR. LYNCH-WALSH: Housekeeping.

20 MS. FERTIG: Okay. You were doing forms.

21 MR. RHODES: Madam Chair, you have a  
22 question?

23 DR. LYNCH-WALSH: No. Phyllis has a  
24 question.

25 MS. SHAW: Through the Chair: Is it

1 possible for you to verify how many of us  
2 completed not only the form but also the ethics  
3 training, and send us something? And, for those  
4 of us who may not have completed, because I feel  
5 like we haven't met in a minute, to send the  
6 form to us, the updated form, and have it sent  
7 back to you?

8 MR. RHODES: The answer to that is yes, and  
9 I'm assuming that my Staff is notating this as  
10 we speak, to get that information so that I can  
11 get it sent out to you as soon as at the end of  
12 the business day.

13 DR. LYNCH-WALSH: So, just to be clear:  
14 Mine was in my packet. If it's not in anyone  
15 else's packet, does that mean that they did it  
16 in August? Although, Mary, it looks like you're  
17 holding the same thing.

18 MS. FERTIG: I actually printed this twice  
19 just in case, and I really didn't remember. So,  
20 I didn't know whether we had had them at the  
21 August meeting or not. I will sign this, if  
22 not. If anybody wants one, let me know if you  
23 need one.

24 MR. RHODES: Madam Chair?

25 DR. LYNCH-WALSH: Yes?

1 MR. RHODES: Also, if it's not in your  
2 packet, it should have been, but it is also  
3 available electronically on the Audit  
4 Committee's meeting website.

5 DR. LYNCH-WALSH: All right. Mine is here.

6 MR. MAYERSOHN: I don't have one in my  
7 packet.

8 DR. LYNCH-WALSH: It totally makes sense  
9 that I'm the last person to do it. I think it  
10 was there in August and I just forgot.

11 Okay. Mary, you have --

12 MS. FERTIG: I know you'll be better at  
13 explaining this than I will, so I'll just bring  
14 it up and express things that --

15 I feel like we need to have our whole  
16 entire Committee know what the changes are with  
17 Board policies on how they are going to be  
18 responding to committees and the tenor of the  
19 meetings and so forth, and whether or not we  
20 thought all --

21 You know, this was presented to us at a  
22 meeting of chairs on the 14th. October 14th we  
23 had a meeting. So, we haven't met since then.  
24 We had the meeting with John Sullivan and Andres  
25 and so forth. So, I just felt it was important

1 for us as a Committee to know, if you want to  
2 just briefly comment on it, about some of the  
3 things they told us about the -- I'm just going  
4 to say the tenor of the meetings and how we  
5 interact with Staff and what the implications of  
6 that are.

7 DR. LYNCH-WALSH: And the motions and what  
8 happens to them.

9 MS. FERTIG: The motions, yeah. The  
10 motions -- and I know you've been doing that;  
11 but I just felt one of the most critical things  
12 in that meeting is I know we've had some heated  
13 conversations in here, Dave, and I just feel  
14 like it's important for all of us to understand  
15 what, in fact, the perspective of the Staff --  
16 I'm not going to say Staff, but what kind of  
17 meeting environment they're looking for so that  
18 we don't run afoul --

19 DR. LYNCH-WALSH: So, I'm going to then  
20 interpret, do my -- it's going to come from my  
21 interpretation.

22 So, there was a discussion at this meeting,  
23 because they covered the Civility Policy. And  
24 actually, I think Staff even said that they're  
25 not looking for Staff that goes to meetings to

1       weaponize the Civility Policy and use it as an  
2       excuse to leave a meeting where they're being  
3       expected to answer tough questions. Because  
4       there's a difference between being attacked and  
5       merely being asked questions. I'm not sure if  
6       that's the interpretation, but that --

7               MS. FERTIG: Actually, I think it's  
8       important for us to know that, because we do get  
9       into some very detailed conversations in here.  
10      So, I think it's -- you know, I just don't --  
11      I'm just going to be blunt.

12             I don't want to see us reach the point  
13      where someone walks out or refuses to answer a  
14      question because of the way they're feeling that  
15      we're interacting with them.

16             So, I may not be explaining this well and  
17      maybe you need to have Mr. Sullivan or Mr. Hill  
18      come here and explain it to us. But I -- and,  
19      believe me, I don't hesitate, as all of you have  
20      known me for a long time, to speak my mind or  
21      ask my questions.

22             But I just, in light of what we've heard, I  
23      just think it's important for all of us to  
24      comply with trying to do that in a measured way.  
25      And I guess I'm not saying this well; but



1 perhaps you could have that policy sent to all  
2 of us and maybe --

3 DR. LYNCH-WALSH: It's not a policy.

4 MS. FERTIG: It's what they're going to do,  
5 so --

6 DR. LYNCH-WALSH: Well -- yes, Phyllis?

7 MS. SHAW: The only thing I can say,  
8 outside of creating any type of policy or --  
9 first of all, we're grown-ups and, so, there is  
10 a matter of mutual respect and understanding.

11 So, regardless of what we're doing, we need  
12 to treat each other well and I think we don't --  
13 I don't think we need a policy or some written  
14 document for that.

15 I think for the -- I think that's just  
16 something where I don't -- you know, we're  
17 adults. We need to just work within those  
18 measures and, like I said, mutual respect and  
19 understanding.

20 We're all not going to agree. There's  
21 going to be conflict, but we're adults; we  
22 should be able to resolve those and think about  
23 why we're here and the greater good.

24 That's it.

25 MR. DE MEO: Madam Chair?

1 DR. LYNCH-WALSH: Yes?

2 MR. DE MEO: I'd like to ask Mr. Rhodes a  
3 question.

4 DR. LYNCH-WALSH: Sure.

5 MR. DE MEO: Mr. Rhodes, are you familiar  
6 with what they're talking about?

7 MR. RHODES: Yeah.

8 MR. DE MEO: Were you at that meeting?

9 MR. RHODES: There was a different meeting  
10 for the liaisons, but it was supposed to be  
11 sufficiently similar to what was going to happen  
12 with the Advisory Committee Chairs.

13 My takeaway from it was that there was a  
14 series of electronic Microsoft forms that they  
15 were trying to put together that would allow  
16 things to be a bit more standardized amongst the  
17 various committees; but I walked away feeling  
18 like this was more a series of suggestions, more  
19 than it was this is the way it's going to go.

20 The only thing that I did get from them,  
21 and we're actually experiencing the deluxe  
22 version of it today, is that we're not currently  
23 streaming on BECON. BECON has offered to  
24 provide us with the microphones and to provide  
25 us with the sound and some of these monitors

1 that we have. But what they're trying to do is  
2 standardize the approach to how each Committee,  
3 Advisory Committee will do their business, which  
4 would include each one having access to a  
5 Promethean board, a Polycom camera, and that  
6 then everybody would be on even footing.

7 And folks that have their meetings after  
8 hours that cause for there to be some overtime  
9 pay, as a cost savings matter, as it was  
10 described to me, they were trying to make sure  
11 that they eliminated the overtime that was being  
12 spent on folks that were manning those meetings.

13 Our meeting doesn't fit that role because  
14 we do them during the day. However, I think the  
15 follow-up to that was that in order for them to  
16 create a situation that's equitable for all of  
17 the Advisory Committees, we would be dealing  
18 with the same things that they were all dealing  
19 with.

20 MR. DE MEO: Was there some mention of tone  
21 of the meetings and civility or some  
22 suggestions?

23 MR. RHODES: There were meeting discussions  
24 about that. It doesn't sound like they were as  
25 in depth as what was just described, because I

1 think that they understand that the chairs are  
2 the ones who ultimately have control of those  
3 meetings and that the liaisons are typically not  
4 the folks who are involved in those situations.

5 So, where there was discussion about trying  
6 to maintain the civility, there was no  
7 directives that -- for example, me being the  
8 liaison for this Committee -- that I have any  
9 role in maintaining order of this Committee.  
10 And I think that that was the same message that  
11 was being sent to the other liaisons.

12 MS. FERTIG: They have a separate meeting.  
13 Our meeting was October 14.

14 DR. LYNCH-WALSH: Theirs was like the two  
15 weeks before.

16 MS. FERTIG: Theirs was a couple weeks  
17 before that. I just turned it back on.

18 Yes. And there was conversation about it,  
19 but maybe we can just get the exact verbiage  
20 sent to us.

21 DR. LYNCH-WALSH: I believe we insisted on  
22 recording the meetings. I don't know why they  
23 separated liaisons and chairs. I like having  
24 all the players in the same room at the same  
25 time so you can have a discussion, and that

1 didn't happen.

2 But essentially -- rest assured, the two  
3 examples that were brought forward weren't  
4 actually about me, believe it or not. It was  
5 two other chairs piped up and were giving  
6 examples.

7 One was North Area and the other one was  
8 the Diversity Chair, and they were -- but after  
9 all the chairs were discussing it, and actually  
10 the new Chair of FTO had some commentary, too,  
11 the Staff said, yeah, well, we can't have Staff  
12 weaponizing the Civility Policy, because if  
13 you're being asked tough questions that is not a  
14 personal attack; that is part of your job.

15 If you're being attacked personally and you  
16 pack up your toys and go home, that's a  
17 different issue.

18 MR. DE MEO: Madam Chair, you would agree  
19 that we should set aside our own personal views  
20 and try to put ahead of those views the  
21 objectives of this Committee, and deal with  
22 people with all respect and ask them tough  
23 questions, but there's a way to do that. I  
24 think you would agree with that, wouldn't you?

25 DR. LYNCH-WALSH: Right. I think everyone

1 would agree with that.

2 I am usually privy to the fact that maybe  
3 we're not being treated with respect and when we  
4 discuss Old Business and our lack of responses  
5 because, for me, actions speak louder than  
6 words. You can be rude to me; just give me the  
7 answer. I don't really -- I don't take it  
8 personally, I don't care. If you give me an  
9 answer, that's what I'm looking for.

10 If you cloak your nonanswer in civility,  
11 that doesn't work for me, either, but that's  
12 just me personally. We can get to the audits.

13 Yes, Mr. Naylor?

14 MR. NAYLOR: Was there any discussion about  
15 questions directed to Staff that are on the  
16 purview of the Committee?

17 DR. LYNCH-WALSH: No, not that I can  
18 recall.

19 MR. NAYLOR: Thank you.

20 MS. FERTIG: Well, are you saying, can we  
21 ask for things that --

22 MR. NAYLOR: No. Whether they're -- when  
23 questions are posed that are out of the purview  
24 of the Committee, whether Staff liaison is  
25 getting informed as the chair of that issue.

1 MS. FERTIG: That did not come up.

2 MR. RHODES: That did not come up at the  
3 meetings.

4 DR. LYNCH-WALSH: Civility was really the  
5 theme there. And we weren't clear why, but the  
6 two chairs that piped up with examples --  
7 actually three -- none of them were actually me.

8 Yes, Ruth?

9 MS. CARTER-LYNCH: Mary, were you going to  
10 say something?

11 MS. FERTIG: No. Go ahead.

12 MS. CARTER-LYNCH: My only thing is, look,  
13 first of all, we have to understand you can't  
14 legislate morality, nor can you legislate  
15 civility. Okay? That's the first thing.

16 Secondly, we just, as adults -- to  
17 Phyllis's point -- we have to agree among  
18 ourselves that we're going to treat each other  
19 with respect and we're going to speak when we're  
20 spoken to and not interrupt people, and learn  
21 how to be disagreeable without -- to disagree  
22 without being disagreeable.

23 And I think that's something that we  
24 personally need to, as a Committee, need to come  
25 to a conclusion that that's the way we are going

1 to act. Simple as that.

2 DR. LYNCH-WALSH: All right.

3 MS. SHAW: You catch more flies with honey.

4 DR. LYNCH-WALSH: Well, unless the flies  
5 are corrupt. Then it doesn't matter what you  
6 sprinkle them with.

7 But anyway -- yes, Mr. Medvin? Then we  
8 need to move on to our actual business.

9 MR. MEDVIN: Just briefly.

10 I believe, Mr. Rhodes, you stated that this  
11 meeting is no longer being streamed to the  
12 public?

13 MR. RHODES: I was corrected on that, that  
14 today's meeting is being streamed. I think that  
15 that may be a sunsetting courtesy. I'm not  
16 positive. Because I was under the impression  
17 that we were only going to stream via Teams, not  
18 through BECON.

19 MR. MEDVIN: Then I'll publicly state I  
20 think that's not very good. I don't think that  
21 a meeting goes by that I don't get a comment  
22 from somebody who says, I was listening to the  
23 meeting. And they were paying attention to it  
24 and it meant something.

25 I think this meeting, perhaps more than



1 many, should be available to the public the way  
2 it's been. Is there anything we can do to voice  
3 our objections to the policy? I would certainly  
4 think we should.

5 DR. LYNCH-WALSH: So, a couple of things.

6 One, it's not a new policy; it's a  
7 position. I like to distinguish between things  
8 the Board approved and things Staff decided  
9 they're going to start doing.

10 Because they're often out of step with what  
11 the Board states. You know, when they say they  
12 love Advisories and then they do things like --  
13 you may have noticed you don't have parking  
14 passes, which I need to ask about.

15 Yes, but I -- I agree, and I wonder if it's  
16 because they realize it's just as easy to stream  
17 it the way they've been as to not. Like it's  
18 actually harder to do Teams than it is to stop  
19 streaming.

20 But, we could certainly do a motion to the  
21 Board.

22 Yes, Mr. Mayersohn? And then --

23 MR. MAYERSOHN: Is the District -- and this  
24 is to Mr. Rhodes: Is the District required to  
25 have an Audit Committee meeting via state

1 statute?

2 MR. RHODES: Via state statute? I would  
3 have to follow up on that to see if it's a  
4 statutory requirement or a policy requirement.  
5 I can report that back to you and let you know.

6 I do know that it's required to have an  
7 Audit Committee.

8 MR. MAYERSOHN: Well, this is the Audit  
9 Committee. So, I mean, to that perspective, I  
10 just think this committee and the makeup of the  
11 committee and the business that we do --

12 DR. LYNCH-WALSH: And the time of day.

13 MR. MAYERSOHN: Forget about the time of  
14 day. Just the business that we do is different  
15 than the other Advisories.

16 I'm not saying the other Advisories aren't  
17 important and they don't provide great  
18 recommendations; but this Committee is a little  
19 bit different. The makeup is a little bit  
20 different.

21 And, I mean, whether or not, again, you  
22 know, it's not live-streamed through BECON -- it  
23 could be a YouTube channel. There are so many  
24 other options available that may be at low cost,  
25 no cost to be able to do that and record it.

1 I think that we need to -- when I say Staff  
2 or whoever would need to look into investigating  
3 those options.

4 DR. LYNCH-WALSH: But I think the issue was  
5 overtime for BECON, which, as you pointed out,  
6 Mr. Rhodes, is not an issue since we meet  
7 literally in the morning when presumably BECON  
8 is at work, during their normal work hours.

9 So, actually if someone would like to make  
10 a motion to continue live streaming the Audit  
11 Committee meeting, I'm sure you would get a  
12 second.

13 MR. MEDVIN: I move that the Audit  
14 Committee make it very clear to the powers --  
15 the Board, the powers that be, that our meeting  
16 continue to be live streamed so it's available  
17 to the general public.

18 MR. TURSO: I second.

19 DR. LYNCH-WALSH: Okay. So, Mr. Medvin  
20 recommends the Board -- because we have to put  
21 "recommend." If we do "move," they get that --  
22 that confuses people. We recommend the Board  
23 continue live streaming Audit Committee  
24 meetings -- I'm not a court reporter -- Audit  
25 Committee meetings so they're available to the

1 public?

2 MR. TURSO: Via BECON.

3 DR. LYNCH-WALSH: Via BECON, so they are  
4 available to the public. Moved by Medvin,  
5 seconded by Turso.

6 Any discussion?

7 (No response.)

8 All right. All in favor?

9 COMMITTEE MEMBERS: Aye.

10 DR. LYNCH-WALSH: Any opposed?

11 (No response.)

12 MS. CARTER-LYNCH: No. I'm not opposing.

13 DR. LYNCH-WALSH: Okay. Passes  
14 unanimously.

15 MS. CARTER-LYNCH: I have to leave at  
16 10:30; remember I talked to you about that?

17 DR. LYNCH-WALSH: Yes.

18 MS. CARTER-LYNCH: But, if we need the  
19 quorum I can call in.

20 DR. LYNCH-WALSH: Okay. I think we're good  
21 on quorum because we're at, what; seven? That's  
22 why it's important to know whether Rebecca  
23 resigned or not, too; that impacts the quorum  
24 number.

25 MR. RHODES: We have nine today.

1 DR. LYNCH-WALSH: Yes. Shaw, and then  
2 Fertig.

3 MS. SHAW: Madam Chair, I have a hard stop  
4 at 12; I have a meeting.

5 DR. LYNCH-WALSH: Okay. All the more  
6 reason to get off of Housekeeping.

7 MS. FERTIG: Could I ask if we could start  
8 with some of these newer things? I'm worried  
9 that we've had -- that's several meetings  
10 canceled.

11 DR. LYNCH-WALSH: That's the plan.

12 MS. FERTIG: Okay. Great. Because I --  
13 and then go back if we have time, to --

14 DR. LYNCH-WALSH: To Old Business, right.  
15 We'll flip it.

16 So, Mr. Rhodes, is everyone ready to start  
17 with New Business? Because it's really 8, 9,  
18 10, 11, 12, because there's four -- those need  
19 to be transmitted, I believe; and then we go  
20 back to Old Business and sort of New Business  
21 that's more follow-up in nature.

22 For instance, some things like you're now  
23 officially the Chief Auditor, right?

24 MR. RHODES: Yeah.

25 DR. LYNCH-WALSH: And --

1 MS. FERTIG: Congratulations.

2 MS. SHAW: Congratulations.

3 MR. RHODES: Thank you.

4 DR. LYNCH-WALSH: And we have new Audit  
5 Committee members to introduce that we haven't  
6 done yet. Actually, if we could do that, I was  
7 hoping -- Mr. Friedman is not here and we never  
8 really introduced him; but we have Oleg, who is  
9 not a new face but a new Audit Committee member.  
10 Do you want to say a couple of words?

11 MR. GOROKHOVSKY: I'm just grateful for  
12 being given the opportunity to be part of this  
13 committee; and it's always been in my heart to  
14 work with education, so I'm glad to be back and  
15 helping this issue.

16 DR. LYNCH-WALSH: Welcome.

17 MR. GOROKHOVSKY: Thank you.

18 DR. LYNCH-WALSH: Okay. So, we're good for  
19 MSL, and am I able to share my screen or no?

20 MR. RHODES: Madam Chair, do we have to do  
21 anything official to change the order of the  
22 agenda or can we just skip to that without  
23 making that official?

24 MS. SHAW: Technically you need to vote to  
25 change the order.

1 MR. RHODES: Okay.

2 DR. LYNCH-WALSH: Okay.

3 MS. FERTIG: Put New Business before Old  
4 Business.

5 DR. LYNCH-WALSH: Right. We're going to  
6 move to put New Business before Old Business.

7 MR. NAYLOR: Second.

8 DR. LYNCH-WALSH: Okay. Moved by Mary,  
9 seconded by Lew.

10 Any discussion?

11 MR. RHODES: Madam Chair, just one  
12 question.

13 Do we want to be specific to 8, 9, 10, 11,  
14 and 12 so that we would be able to go to some of  
15 the follow-up business while we have some of the  
16 people here? I would just like, if I could --

17 DR. LYNCH-WALSH: Yes, that's fine.

18 MR. RHODES: I just want to make a point  
19 that today is onboarding of two new Board  
20 members. So, some Staff, they're going to have  
21 some difficulty because of the scheduling, that  
22 they have to participate in that process. I  
23 just wanted us to be cognizant of that, because  
24 they may leave when we need them, but it's not  
25 for any other reason than they have that

1 responsibility to show up at a meeting at a  
2 certain time.

3 DR. LYNCH-WALSH: Okay. You're saying that  
4 the District scheduled onboarding the two new  
5 Board members during an Audit Committee meeting  
6 where multiple Staff people might need to leave  
7 to go to that onboarding process?

8 MR. RHODES: I'm saying from a date  
9 standpoint, that is correct. I don't know if  
10 the two things have anything to do with one  
11 another.

12 DR. LYNCH-WALSH: Right, but they just  
13 picked this date is my point. Okay.

14 So, did you guys find the friendly  
15 amendment to do 8, 9, 10, 11, 12?

16 MR. NAYLOR: Right. There's a motion on  
17 the floor. Let's take care of one motion.

18 DR. LYNCH-WALSH: Yeah, let's. I'd like to  
19 close one motion before opening another one.

20 MS. SHAW: So, as soon as he's not able to  
21 vote for the amendment, I will -- that's why I  
22 was raising my hand, for an amended motion to  
23 include only the items that we're going to be --

24 DR. LYNCH-WALSH: 8, 9, 10, 11 and 12.

25 MS. FERTIG: Can I just ask a question,



1        though?  Is this P-card policy coming up before  
2        the next Board meeting?

3                DR. LYNCH-WALSH:  I think that already  
4        passed.

5                MS. FERTIG:  So, we're after the fact?

6                DR. LYNCH-WALSH:  But we'll get back to  
7        that.

8                MS. FERTIG:  Okay.  That's fine.

9                DR. LYNCH-WALSH:  Because we're not going  
10       to sit here and pick it apart.

11               MS. FERTIG:  That's right.

12               MR. MAYERSOHN:  Can we take 2, 8, 9; do it  
13       that way?

14               DR. LYNCH-WALSH:  Yes.  That's fine.  So,  
15       are you making a friendly amendment?

16               MR. MAYERSOHN:  I'm making a friendly  
17       amendment.

18               DR. LYNCH-WALSH:  So 2, 8, 9, 10, 11, 12  
19       before Old Business and the remaining New  
20       Business.  Okay.

21               All in favor?

22               COMMITTEE MEMBERS:  Aye.

23               DR. LYNCH-WALSH:  Any opposed?

24               (No response.)

25               DR. LYNCH-WALSH:  Okay.  Hearing none.  So,

1 we're going to go back to No. 2. I'm sorry I  
2 skipped Meeting Minutes.

3 MR. NAYLOR: Motion to approve.

4 MS. SHAW: Second.

5 DR. LYNCH-WALSH: Moved by Mayersohn,  
6 seconded by Shaw. Any discussion?

7 Hearing none. All in favor?

8 COMMITTEE MEMBERS: Aye.

9 DR. LYNCH-WALSH: Any opposed?

10 (No response.)

11 DR. LYNCH-WALSH: No.

12 The 8/8 Meeting Minutes are approved.

13 Moving on.

14 No. 8. MSL - Required Communications Under  
15 Government Audit Standards. Let me go try to  
16 pull that up.

17 MS. FERTIG: Nathalie, are you not  
18 connected to the screen?

19 DR. LYNCH-WALSH: I was, and now I'm not.

20 MS. FERTIG: Okay. Thank you. It's been  
21 helpful.

22 DR. LYNCH-WALSH: I'm not in control of  
23 that.

24 MS. FERTIG: It's been very helpful when  
25 you've done that.

1 DR. LYNCH-WALSH: I don't know if we can  
2 read that. We're up there, up in the sky. Let  
3 me just go pull my copy.

4 Does anyone have any comments, questions,  
5 concerns?

6 MR. GOROKHOVSKY: Madam Chair, I do.

7 DR. LYNCH-WALSH: Oleg?

8 MR. GOROKHOVSKY: Yes.

9 DR. LYNCH-WALSH: Mr. -- can you say your  
10 last name?

11 MR. GOROKHOVSKY: Gorokhovsky.

12 DR. LYNCH-WALSH: Okay. I'll work on that.

13 MR. GOROKHOVSKY: It's all right. OG is  
14 fine, too.

15 DR. LYNCH-WALSH: OG?

16 MR. GOROKHOVSKY: Yes, for those who  
17 understand.

18 I was going to comment on page No. 10 of  
19 the communication with those charged with  
20 governance.

21 There's a commentary:

22 The management has designated Erum Motiwala  
23 as a responsible party for oversight of the  
24 audit. I think it's going to be impossible for  
25 her to do it since she's no longer with the

1 District.

2 DR. LYNCH-WALSH: Right. What page is that  
3 on?

4 MR. GOROKHOVSKY: Page 10.

5 DR. LYNCH-WALSH: Is that like the last  
6 page of it?

7 MR. GOROKHOVSKY: No, the one before. It's  
8 four lines down.

9 DR. LYNCH-WALSH: Hold on.

10 MS. FERTIG: Has somebody been hired for  
11 her position?

12 MR. RHODES: I'm sorry?

13 MS. FERTIG: I was asking if someone had  
14 been hired for her position.

15 MR. RHODES: I missed who "her" was.

16 MS. FERTIG: Oh. Erum.

17 DR. LYNCH-WALSH: Erum.

18 MR. RHODES: Yeah. In fact, today we have  
19 the new CFO that's here in the crowd with us  
20 today; her name is Romaneir Johnson.

21 She looks different all of a sudden. But I  
22 was warned that Omar could be stepping in for  
23 her. But she was here, and she had to step away  
24 to do some of the stuff we were just talking  
25 about. But she had showed up today to be able

1 to be here to be a part of this conversation and  
2 the process.

3 DR. LYNCH-WALSH: Okay. So, but, to your  
4 point, are they going to be correcting that, on  
5 page 10? Because it is kind of impossible since  
6 she's no longer -- I think someone's task is --  
7 well, this was written so long ago, because  
8 wasn't she the Chief Financial Officer?

9 Yeah, I think they just need to fix that  
10 line altogether, the position; who was the  
11 position and the person.

12 MR. GOROKHOVSKY: That's the only one.

13 MR. RHODES: And that's the fourth bullet,  
14 on page 10, that mentioned Erum Motiwala?

15 DR. LYNCH-WALSH: Mentions her by name.

16 MR. RHODES: I will make a note to ask  
17 Eddie if there's any intent to change that or if  
18 this was time-sensitive and if there's anything  
19 about that that I don't understand.

20 MS. SHAW: Well, right. So, they just need  
21 to remove a name and leave the job description,  
22 if that's the case.

23 DR. LYNCH-WALSH: Right. No matter what,  
24 they need to remove her name, even if they keep  
25 the title. It doesn't make any sense.

1           And since there was the letter about the  
2 peer review, I had a question: What about do  
3 the other auditors, the other external auditors,  
4 and getting Peer Review Reports for all the  
5 auditors? I don't think we normally do that.  
6 We requested them sometimes, but I don't think  
7 we've ever actually seen them as a standard  
8 matter of course.

9           MR. RHODES: I'll follow up with that after  
10 I reach out to them.

11           Unfortunately, at the moment we don't have  
12 a contract for external auditors. We're hoping  
13 that that goes to the Board by November 14th.  
14 There's been some delays in that process; and,  
15 at a time that publicly this would be more  
16 appropriate to speak about while we're not under  
17 a cone of silence we could discuss that.

18           MS. FERTIG: Does that do anything to the  
19 time frame?

20           MR. RHODES: Say again?

21           MS. FERTIG: Is that going to impact any of  
22 the reports that they have to have done by a  
23 certain time?

24           MR. RHODES: It most certainly will, and it  
25 will also most certainly impact our ability to

1 complete our audit plan for the current year.

2 DR. LYNCH-WALSH: So, to be -- yes?

3 MR. DE MEO: I have a question on the  
4 document.

5 DR. LYNCH-WALSH: Okay. Let's start with  
6 that because them not having a contract for  
7 external auditors, that's a whole other bit of  
8 drama.

9 MR. DE MEO: So, I'm going to ask  
10 Mr. Rhodes, have you looked at page 6, and would  
11 you add anything or is that complete? Does it  
12 spark your concern? The significant audit and  
13 financial reporting issues identified that we  
14 would recommend to our external auditors, any  
15 additional items?

16 And then, on page 11, the Auditor General  
17 compliance areas, I'd like you to take a look at  
18 that, make sure that's complete as well.  
19 Because we -- in addition to statutory  
20 requirements, the Auditor General has  
21 communicated directly with us, adding other  
22 requirements.

23 MR. RHODES: If it would be okay with the  
24 Committee, I can follow up on these and come  
25 back at the November meeting, because that would

1 give me an opportunity to actually speak with  
2 the Auditor General's folks that are on-site and  
3 discuss these various bullets on page 11. And  
4 I'll review the other page as well.

5 MR. DE MEO: Thank you.

6 DR. LYNCH-WALSH: Okay. Yeah, I actually  
7 have a mark on page 6 myself. We have been  
8 talking about the fund balance quite a bit. And  
9 I don't think they mention any concerns about  
10 that or even call that out.

11 And then the -- we have also the charter  
12 school payments. And, remember when we had --  
13 the first referendum was audited, sort of? That  
14 hasn't happened again, and I'm kind of curious.  
15 And maybe it's not material. I can't imagine it  
16 wasn't, though.

17 So, those are like three areas that I'm  
18 kind of interested to see what they come up  
19 with. But they don't seem to have any concerns  
20 about anything.

21 So, you're saying page 6, 11. So, I'll  
22 make a note of that. And page 10. Okay.

23 Any other questions?

24 MR. GOROKHOVSKY: Yes, I do have.

25 So, it's I think a concern that the



1 auditors are not on board yet. That's what I  
2 understood. So the audit hasn't started.

3 There's specific requirements wherein the  
4 Financial Statements need to be submitted. And,  
5 also, there's a requirement for SEC. So, I do  
6 know by December, audited financial statements  
7 got to be completely prepared by the Board. So,  
8 as a Committee member, I have a serious concern  
9 that that deadline will be achieved.

10 DR. LYNCH-WALSH: So, I think MSL is on  
11 board. It's the other operational auditors,  
12 maybe.

13 MR. RHODES: Ali can --

14 MS. ARCESE: Can you hear me? I may be a  
15 little too low. Can you hear me now?

16 DR. LYNCH-WALSH: It doesn't sound like  
17 your mic is on.

18 MS. ARCESE: Can you hear me now? Much  
19 better?

20 So, MSL is our external financial auditors,  
21 and they have been working diligently. They are  
22 going to strive to have the report ready, the  
23 AFR ready by the due date. That was a  
24 discussion we had.

25 So, what Mr. Rhodes was talking about was

1 the external auditors for the operations side of  
2 it. So, that's a different audit piece. So,  
3 it's two different.

4 MR. GOROKHOVSKY: All right. Thank you.

5 DR. LYNCH-WALSH: Okay. So, yeah,  
6 according to MSL's timeline, November 2024 is  
7 when they should have the AFR.

8 Will that be at our November meeting,  
9 Mr. Rhodes?

10 MR. RHODES: We had a conversation with  
11 MSL's representative, Mr. Castaneda, and he told  
12 us that they're currently working to have it  
13 ready for November. It could be delayed because  
14 of some of the turnover within the accounting  
15 area.

16 And, so, we're going to have a follow-up  
17 conversation with him next week and find out  
18 what the update is with regard to the intended  
19 date of producing that report for the Board.

20 DR. LYNCH-WALSH: We don't currently have a  
21 meeting scheduled for December and we're a  
22 meeting behind. So, I'm thinking we may have to  
23 have a December meeting, even if it's online, to  
24 discuss sort of in details, some issues, then  
25 vote on them in January, unless we have to vote

1 in December.

2 So, anything that's -- transmitting the AFR  
3 might be an issue.

4 MR. RHODES: Just as an -- again, because I  
5 haven't been here for a long period of time, if  
6 we got into a situation where there was a time  
7 crunch but we had to meet the time requirement,  
8 would there be any reason why the AFR could not  
9 be presented directly to the Board and reviewed  
10 by the Audit Committee at a later date, with the  
11 potential for motion, or does that have to be  
12 reviewed first?

13 MS. SHAW: (Nodding affirmatively.)

14 MR. RHODES: I got a "yes" over here.

15 MS. FERTIG: Nathalie, can we go ahead and  
16 set a meeting now for December in anticipation?  
17 We've got a quorum, we're all here, and --

18 DR. LYNCH-WALSH: Pull out your calendars.  
19 No, I'm all for that, because as you were saying  
20 that, I go, yeah, but we struggle now when we  
21 have observations before, to get them in front  
22 of the Board. I can't imagine what happens if  
23 it goes to the Board first and our observations  
24 come after.

25 So, let's see. And that would be in

1 person, ideally.

2 MS. FERTIG: I think it has to be, because  
3 we're going to have to transmit.

4 DR. LYNCH-WALSH: So, let's see. Early  
5 December, first week? That's what I was  
6 thinking.

7 MR. RHODES: I would only request that if  
8 we were going to do it in early December, the  
9 time between now and the November 14 meeting and  
10 then the quick turnaround between November 14  
11 and December 6, it could be a bit taxing on the  
12 Audit Department to get the items ready for the  
13 review, unless we had a bit more of a limited  
14 agenda so that there's a little bit less work  
15 and a little bit more -- less time that would  
16 have to go into it.

17 I'm open to whatever it is that you want to  
18 do; but, if that's the primary reason that we  
19 would be putting that meeting together, I would  
20 think that that would be the primary issue that  
21 we would be discussing with whatever other  
22 issues that might have to go through before  
23 December.

24 MS. FERTIG: Could we do this, Nathalie;  
25 can we just have you pick a date and circulate

1 it to us and see if we're available on those  
2 days? And that gives you time to go back and  
3 see what upcoming audits you have and --

4 MS. SHAW: Actually, let's do something  
5 better. Let's do a special meeting just for  
6 this, and that's all we discuss; and, any other  
7 matter will have to wait until our January  
8 meeting. Just to keep it clean and clear and  
9 give you the avenue for you and your Staff to be  
10 able to go back and get done what you need to  
11 get done.

12 DR. LYNCH-WALSH: So, a couple of thoughts  
13 on that. Remember, we missed a meeting already.  
14 We did. So, that means there should be audits  
15 already in the pipeline that -- let's say that  
16 they would have come to the October meeting.  
17 Now they're coming to November. And then  
18 anything that was on November should be done.  
19 That makes for a very long November meeting.

20 So, there may be things that we push off  
21 from the November meeting to that December  
22 meeting, because we're down a meeting, and we're  
23 never going to get caught up.

24 They can collapse things like internal  
25 funds and property and inventory, but there are

1 very few other things where you can add the two  
2 together and call it one audit.

3 So, while I would love to do that, I think  
4 we may fall further behind.

5 Yes? Phyllis, then Mary.

6 MS. SHAW: That's fine; but I think we can  
7 get through these meetings with less words and  
8 focus on what -- on our agenda items.

9 The commentary and all of the other stuff  
10 that are totally irrelevant to the business at  
11 hand, we will be able to get through, if that's  
12 the case. But we have to be able to reduce all  
13 of that commentary in order for us to get --  
14 continue with our business, because none of this  
15 should really take that much time.

16 MS. FERTIG: So, can I just suggest --

17 DR. LYNCH-WALSH: December 5th?

18 MS. FERTIG: Can I just suggest that we  
19 meet -- I'm going to make this as a motion, that  
20 we meet either December 5th or December 12th, at  
21 the discretion of the auditors.

22 MR. MAYERSOHN: And the availability of the  
23 room.

24 MS. FERTIG: Yeah. Thank you.

25 MS. SHAW: Second.

1 DR. LYNCH-WALSH: Is that a suggestion or  
2 motion?

3 MS. FERTIG: No, that was a motion.

4 MS. SHAW: Phyllis Shaw, second for  
5 discussion.

6 DR. LYNCH-WALSH: Okay. So, moved by  
7 Fertig, seconded by Shaw.

8 Any further discussion?

9 So, we're looking at adding a meeting  
10 December 5th or 12th, depending on the auditor  
11 availability and ours, in person.

12 MR. MAYERSOHN: And availability of the  
13 room.

14 DR. LYNCH-WALSH: Room. Oh. When you said  
15 room I thought you meant the people. Yeah,  
16 obviously a room.

17 MR. RHODES: Madam Chair, if I may?

18 We are going to -- we thought that  
19 Mr. Castaneda might be here today to discuss  
20 this, where -- if he does show, he might be  
21 running a little late; but, if he does show, we  
22 might be able to get a little bit more updated  
23 information from him on whether or not November  
24 is a realistic time that the act could be  
25 reviewed.

1           However, if he doesn't show today, we're  
2 going to reach out to him sometime during the  
3 afternoon, after the meeting and the other  
4 meetings that I've got established with the  
5 onboarding Board members, so that we can try to  
6 get that information. At which point, if I do  
7 get any information that's of any consequence I  
8 can send it out in an email to the entire Board  
9 or to the entire Committee and let you know that  
10 November does look like it's realistic.

11           And the reason that I'm saying this is  
12 because we've got a situation where we're going  
13 to a conference for -- the third week in  
14 November, there's a three-and-a-half-day  
15 conference in West Palm Beach for Council of the  
16 Great City Schools. Then after that we have the  
17 Thanksgiving break. Then after that we have a  
18 very short period of time where we're looking at  
19 that, like maybe August 5th kind of time  
20 frame -- or not August; December 5th, I  
21 apologize -- time frame where we may be able to  
22 work something like that in.

23           But we will do what we have to do to make  
24 sure that we can provide the meeting necessary  
25 to make sure that this thing gets transmitted in



1 a timely manner, regardless.

2 DR. LYNCH-WALSH: Okay. So, 12/5 and  
3 12/12. And room availability, Audit Committee  
4 member availability, and your department and the  
5 auditors' availability.

6 MR. RHODES: And my Staff is taking all  
7 that down right now.

8 DR. LYNCH-WALSH: All right. So, we're  
9 good on that. So, all of that was on Item  
10 No. 8.

11 MS. FERTIG: Can we vote on that, on the  
12 motion?

13 DR. LYNCH-WALSH: On what?

14 MS. FERTIG: On the motion.

15 MS. SHAW: On the motion.

16 DR. LYNCH-WALSH: All right. Done with  
17 discussion.

18 All in favor?

19 COMMITTEE MEMBERS: Aye.

20 DR. LYNCH-WALSH: Any opposed?

21 (No response.)

22 DR. LYNCH-WALSH: Okay.

23 Okay. It passes unanimously. Staff will  
24 look into December 12 or December 5th for adding  
25 a meeting. Do we need to do anything else with

1 Item No. 8? Do we need to transmit the letter  
2 or --

3 MR. RHODES: Yeah, we do need to transmit  
4 the letter. It needs to go to the Board.

5 DR. LYNCH-WALSH: So, I need a motion.

6 MR. MAYERSOHN: Motion to transmit with the  
7 comments made by -- I think Oleg made some  
8 comments with some changes, as well as  
9 Mr. De Meo.

10 MS. SHAW: Second.

11 DR. LYNCH-WALSH: Who seconded? Shaw?  
12 Okay. Moved by Mayersohn, seconded by Shaw to  
13 transmit Item No. 8, the MSL Required  
14 Communications Under Government Audit Standards  
15 and to transmit to the Board with the comments  
16 made by Audit Committee members, on pages --

17 MR. RHODES: 6 and 11.

18 DR. LYNCH-WALSH: -- 10, 6, and 11. Or 6,  
19 10, and 11 if we're going in order.

20 Okay. All in favor?

21 COMMITTEE MEMBERS: Aye.

22 DR. LYNCH-WALSH: Any opposed?

23 (No response.)

24 DR. LYNCH-WALSH: It passes unanimously.

25 MR. RHODES: Madam Chair?

1 DR. LYNCH-WALSH: Yes?

2 MR. RHODES: Mr. Castaneda is en route. If  
3 this is something that we could reopen just long  
4 enough to get his input, it might be helpful for  
5 us to read it.

6 MS. ARCESE: He's on his way here. He's  
7 not here yet.

8 DR. LYNCH-WALSH: Right. When he gets  
9 here --

10 MR. RHODES: I'm sorry; I misunderstood  
11 what I was just told.

12 Internal Funds folks are the ones who are  
13 ten minutes away. I had Eddie on my mind when  
14 she said that. So, I'm wondering if we might be  
15 able to take something out of order.

16 DR. LYNCH-WALSH: We're going to have to if  
17 nobody for Internal Funds is here yet.

18 So, what they're saying is there's no one  
19 here to speak to the Internal Funds audit. So  
20 we also have No. 10. Let's see. Because I have  
21 some questions on that myself. All right. You  
22 guys good with skipping ahead to 10 to give  
23 Internal Funds time to show up?

24 All right. Let's see. Because my question  
25 on No. 9 is the Progress Report, and I have

1 other questions.

2 Item No. 10 is the Office of the Chief  
3 Auditor Audit of Payroll Policies and Procedures  
4 of Selected Locations.

5 DR. LYNCH-WALSH: Yes? Ms. Fertig.

6 MS. FERTIG: Yes. I have a real concern  
7 after reading this, and I -- so, it looks to me  
8 like you did one, two, three, four, five, six,  
9 seven locations. Is that correct?

10 MS. PRITYKINA: Yes.

11 MS. FERTIG: Yes?

12 And, two of them were just -- I mean, those  
13 approvals were so much -- were so late. I find  
14 that really concerning.

15 I'm wondering if that's indicative of what  
16 could be happening. And, I know you only found  
17 it in two of seven; but still, what kind of  
18 training are you doing to make sure that people  
19 are doing this timely, approving these payrolls?

20 MS. ARCESE: Do you want me to answer?  
21 Through the chair. Can you hear me? So,  
22 through the chair.

23 So, the training provided -- I think  
24 there's different types of trainings. From the  
25 IT department, they train the payroll piece.

1 There's also work construction and procedures.  
2 Business Practice Bulletins. That has not  
3 really changed.

4 What we're -- you know, as far as the  
5 finding itself, I mean, they may not have  
6 realized or whatever the case may have been as  
7 far as the findings or what the requirements  
8 were; but, from the Audit Report, that just  
9 showed that there was just delay for no approval  
10 for changes.

11 MS. FERTIG: And, also, for the overtime  
12 and all. Right?

13 MS. ARCESE: Right, right.

14 MS. FERTIG: I mean, that --

15 MS. ARCESE: Right. I mean, it's outlined  
16 in the Business Practice Bulletins. It's  
17 outlined in the procedures that they're  
18 provided. You know, that's why we made sure  
19 that they received copies of those.

20 MS. FERTIG: Right.

21 MS. ARCESE: Made sure that they understand  
22 what the requirements are. And, so, from the  
23 responses it shows that they're going to comply.  
24 So, when we do a follow-up, we'll ensure that  
25 those are being done.

1 MS. FERTIG: And there is a training where  
2 you're verbally telling them.

3 MS. ARCESE: So, we're not.

4 DR. LYNCH-WALSH: She's not.

5 MS. FERTIG: I don't mean you. I mean the  
6 District is verbally --

7 MS. ARCESE: Yeah.

8 MS. FERTIG: -- telling them. So, you're  
9 verbally telling them and it's in their manual,  
10 and they're not approving overtime beforehand  
11 and they're not approving the payroll for a  
12 month or two.

13 MS. ARCESE: Right. So, in that case,  
14 those items were out of compliance. And so,  
15 again, when we met with the principal, you know,  
16 he understood and made adjustments immediately.

17 MS. LYNCH-WALSH: Ms. Shaw?

18 MS. SHAW: Through the chair. Ms. Ali --

19 MS. ARCESE: Yes?

20 MS. SHAW: And I'm sitting here, looking at  
21 my payroll, so -- aren't there cutoffs? Number  
22 one. And, number two, calendar for biweekly,  
23 whatever the case may be. And, for those  
24 biweekly payroll due dates, are there followups?  
25 And on top of that, reminders. I mean, because

1 people may forget that, payroll is automatic,  
2 but we all know that's not the case.

3 MS. ARCESE: I also review our payroll as  
4 well, so I've looked at it from an audit  
5 perspective, so I'm constantly looking at it.  
6 So, I'm very well aware of what those deadlines  
7 are. They are posted. They are provided by the  
8 District.

9 MS. SHAW: Not you.

10 MS. ARCESE: No, no, but I'm just saying in  
11 general in the District that is something that  
12 is communicated to us. If there are any  
13 deviations from the practices or the policies or  
14 procedures, we are notified.

15 So, you know, I'm just using myself as an  
16 example to say that, yes, we do get  
17 communications from the District as far as what  
18 the requirements are.

19 MS. SHAW: And what are the repercussions?  
20 Because if folks -- I understand overtime. I'm  
21 dealing with rabid overtime because of Staff  
22 shortage. I understand that. But, my problem  
23 is with overtime, it's the timing, number one.  
24 It doesn't provide, for the budget folks, budget  
25 department to be able to properly evaluate if

1       there's sufficient dollars set aside for  
2       overtime. And overtime might not be recorded on  
3       time, especially if it's off the chart.

4       Including payroll, you know, because if you  
5       bring in someone at a higher salary than the  
6       last person and it was budgeted at the last  
7       person's salary, then budget amendments would  
8       need to be done in order to account for any  
9       variances or differences.

10       So, to me there needs to be some better  
11       follow-up for -- whether it's Payroll Department  
12       or whoever, to make sure, along with working  
13       alongside Accounting, to make sure financial  
14       reporting are being -- are accurate, because  
15       this is affecting your quarterly or monthly  
16       financial reporting.

17       MS. ARCESE: Plus, there's payroll taxes  
18       that have to be paid, as well. There's a lot of  
19       other components that go along with just  
20       approving --

21       MS. SHAW: Information.

22       MS. ARCESE: Yeah, lots. But that is, it's  
23       part of the reality of what, you know, the  
24       payroll is. But, you know, that could be  
25       something down the road that we could add to the



1       Audit Plan as far as controls surrounding  
2       payroll and looking at the process as a whole to  
3       see if there are any additional recommendations  
4       from the District's standpoint, as the overall  
5       project to look at to see if there's  
6       improvements that can be implemented or --

7             MS. SHAW: And repercussions. Once, twice,  
8       three times, because this is repeated, so, and  
9       it seems to be the same place.

10            So, what happens when you miss one payroll  
11       because someone is sick? Okay, I can understand  
12       that. But, who is the backup? Number one.  
13       Number two, but why does it continue to happen?  
14       And what is in place when this happens?

15            MS. ARCESE: And so, again, this is  
16       management, right, overall, is responsible for  
17       these types of duties. And, so, those are  
18       things that -- I know, again, and I'll use  
19       myself as an example. I know who our payroll  
20       person is, I know who our backup is, we even  
21       have a backup to the backup, because we know how  
22       important that is and we ensure that every  
23       component within our financial side of it has  
24       backups, from our Purchasing practices and  
25       things like that.

1           So, that is something that we are taught as  
2 per the management side, that we are supposed to  
3 have those backups and they encourage that in  
4 the District.

5           So, I agree; but, again, that could be  
6 something that we can look at down the road as a  
7 process in the District.

8           DR. LYNCH-WALSH: Okay. I've got  
9 Mayersohn, then Naylor, then Turso.  
10 Mr. Mayersohn?

11           MR. MAYERSOHN: So, I guess my question is:  
12 Are all these payrolls data entries? Or not  
13 even data entries. The reports; are they paper  
14 or are they electronic?

15           MS. ARCESE: So, it's generated out of our  
16 SAP system. So, everything is data entry into  
17 the system, and it is generated out of the  
18 system.

19           The signatures are on paper. The  
20 documentation is paper still. So, at this  
21 point, when we're -- when I'm organizing my  
22 payroll -- again, I'll use myself -- I know  
23 what's required in each section for a  
24 Certificate of Absence, that I must have that  
25 within our documents.

1 MR. MAYERSOHN: Right. No, I get it.

2 But I'm just saying is the individual  
3 employee, are they on an electronic system, the  
4 Kronos system where they punch; if they're  
5 hourly, they punch in and they punch out? Or  
6 are they sitting here, going, here are my hours  
7 that I had for the week, and sign off on it?

8 MS. ARCESE: I believe that it just  
9 depends. And I think Ms. Marte some time ago  
10 gave an explanation on this -- I can pull that  
11 up out of the minutes -- as far as what groups  
12 are required to have Kronos versus what groups  
13 sign in, you know.

14 So, again, I don't know -- I can't speak  
15 to --

16 DR. LYNCH-WALSH: We keep getting at paper  
17 versus electronic.

18 MR. MAYERSOHN: Right.

19 MS. ARCESE: So, I don't think everyone is  
20 paper, to answer your question.

21 MR. MAYERSOHN: No, no, I get --

22 MS. ARCESE: I don't know that everybody is  
23 electronic. There is a mix.

24 MR. MAYERSOHN: So, my suggestion is to  
25 ensure, because I think it will help with the

1 accuracy and the ability to adjust, especially  
2 in overtime, is that if it's all electronic --  
3 in other words, if I'm an employee and I'm an  
4 hourly employee I punch in, punch in on the  
5 clock, as opposed to going, Dr. Walsh, here's my  
6 time sheet for the day, and she looks and says,  
7 yeah, it sounds right, I guess you were here,  
8 blah, blah, blah.

9 Again, the accuracy is a lot greater, it's  
10 a lot easier I believe to manage, than  
11 sitting -- because you've got to either scan it,  
12 take it -- I mean, it's time consuming. And  
13 especially, you know, for departments, you know,  
14 which, again, can be complex. If you're dealing  
15 with somebody who is in charge of payroll and,  
16 you know, they may have 50 employees that are  
17 hourly. And you've got time changes -- you  
18 know, out of the, let's say 50, even 20 percent  
19 of those employees daily are either punching in  
20 early or punching in late or whatever, and  
21 adjustments have to be made and signed off.

22 I mean, that's a huge undertaking.

23 But if it's, you know, done with paper it  
24 just becomes clutter. If it's done  
25 electronically it can be accomplished, and you

1 can identify a lot quicker when overtime is  
2 occurring or when potential overtime is  
3 occurring, signing off on it. I just think it  
4 makes, again, life easy.

5 But I think we have been going down that  
6 path for years about trying to upgrade.

7 MS. ARCESE: Right.

8 MR. MAYERSOHN: And I think it's a  
9 priority. I really do. I think it will save  
10 money even though there's a cost to spending the  
11 system; but, in the overall, it's going to save  
12 money.

13 DR. LYNCH-WALSH: Are you good?

14 Mr. Naylor?

15 MR. NAYLOR: Yeah, just through the Chair,  
16 a clarification. AA and BB payroll periods.

17 MS. ARCESE: Yeah. So, AA payroll period  
18 is mostly instructional. BB payroll is everyone  
19 else.

20 MR. NAYLOR: Okay.

21 MS. ARCESE: So, that's how they  
22 differentiate.

23 MR. NAYLOR: Thank you.

24 DR. LYNCH-WALSH: Mr. Turso?

25 MR. TURSO: I have a question for

1 Mr. Rhodes.

2 So, it says here that seven locations were  
3 selected. Five, for all practical purposes, are  
4 doing what they should; two shouldn't.

5 Can you tell me more about why we're seven?

6 What was the reason for seven being selected?

7 And -- let's start with that.

8 DR. LYNCH-WALSH: The sample size?

9 MR. RHODES: I would have to turn that over  
10 to my Staff who selected that sample. That  
11 would be --

12 MR. TURSO: That was my next question.  
13 What was the reason for those seven? Is it  
14 random? Is it a characteristic that they  
15 exhibited? And, then, that will go to my next  
16 question.

17 MS. ARCESE: So, capacity was one, as far  
18 as the number of schools -- or locations,  
19 because we had an auditor that was probably  
20 onboarded at the very end of December, right  
21 before we had the break. So, we only had the  
22 person on board for six months.

23 So, there was training; there was trying to  
24 process the audits; learning how to maneuver  
25 through the District as well, because most of

1 these documents are housed at the schools  
2 themselves. So, we actually have to travel to  
3 the schools to validate the records.

4 The actual locations were randomly chosen.  
5 So, they were not, you know, handpicked or  
6 anything. It was just a random selection.

7 MR. TURSO: So, if they're random, is there  
8 some characteristics or characteristic that the  
9 two schools who were not compliant have that may  
10 be shared by other schools, so we could see if  
11 there's a certain protocol that they have in  
12 common that's causing this, similar to what  
13 Mr. De Meo was talking about, so we could see if  
14 it's a much broader situation?

15 DR. LYNCH-WALSH: One is not a school.

16 MR. TURSO: Well, location. Okay.  
17 Location.

18 DR. LYNCH-WALSH: Okay. One is SIU; and  
19 one is an elementary school.

20 MR. TURSO: All randomly, though?

21 DR. LYNCH-WALSH: Right.

22 MS. ARCESE: So, the SIU department, which  
23 is the Broward School Police, they have their  
24 own nuances, because they have powers, and I'm  
25 sure he's here so he can speak about it, as far

1 as what the requirements are for us.

2 But, as far as the school protocols, I know  
3 that we've done audits in the past of schools  
4 and, so, we've checked for the same exact thing.  
5 Sometimes it may just be training. You know,  
6 did they obtain the correct training?

7 But, as far as the process is concerned,  
8 we've had this process for a long time. Our  
9 processes have not really changed since  
10 inception of SIPs in 2010, I believe.

11 There's very few -- they're very little  
12 things. I know there was an implementation of  
13 Kronos at one point, which we didn't have at the  
14 very beginning; but they're -- overall, the  
15 process is pretty much the same. We just are  
16 out, looking to ensure that those -- they're  
17 being adhered to and that the documentation that  
18 needs to be on hand is there.

19 So, if there are any nuances or anything,  
20 of course, as we continue to onboard new Staff  
21 and try to expand the number of locations, we  
22 would be able to see more trends or more issues  
23 that may be -- may lie within possibly the  
24 training or things like that; but those are  
25 recommendations that we can do at that time, as



1 we are able to see --

2 MR. TURSO: Okay.

3 MS. ARCESE: -- any trends at that point.

4 MR. TURSO: Thank you.

5 MS. ARCESE: You're welcome.

6 DR. LYNCH-WALSH: Phyllis?

7 MS. SHAW: I'm sorry. I am so -- I can't  
8 imagine that we're still doing paper, at this  
9 day and age. I can't imagine that. Number one.  
10 Number two, especially if you have SAP. You can  
11 set up a work process in SAP to complete your  
12 payroll, type into a clock system, whether it's  
13 Kronos or some other clock system, and to be  
14 able to get your payroll done.

15 Not only that; put in place a process for  
16 your overtime that's beyond -- I'll give you an  
17 example. My payroll is due Monday morning at  
18 10:00 a.m., that I need to sign out of my  
19 payroll.

20 We don't work on Fridays. We have overtime  
21 Friday, Saturday, and Sunday. If those  
22 overtimes are not accounted for, change requests  
23 will need to go in for next payroll to account  
24 for those overtimes.

25 It's hard for those people who work that

1 Friday, Saturday, and Sunday if it's not in, but  
2 they will get it in the next pay period. But I  
3 don't understand, at this age, this  
4 sixth-largest school district is still doing  
5 paper payroll. Can you imagine the amount of  
6 errors that can occur from data entry? Number  
7 one. Number two, I would like to see --

8 MR. MAYERSOHN: Sounds like a motion to me.

9 DR. LYNCH-WALSH: Yeah.

10 MS. SHAW: I would like to see a larger  
11 sample size with this payroll; it has been an  
12 issue for us over the years. So, I would like  
13 to see a larger sample size among schools,  
14 various different schools, because it's -- if 2  
15 out of 7 is any indication that we have a  
16 problem --

17 MR. TURSO: 30 percent.

18 MS. SHAW: Exactly. I would like to see a  
19 higher sample. I don't know if the issue is  
20 manpower; but payroll is something that can cost  
21 us a lot of money and a lot of time.

22 And the motion, Mr. Mayersohn?

23 MR. MAYERSOHN: And you can clarify,  
24 Ms. Shaw, President Shaw, that the District  
25 implement an electronic, I guess, payroll system

1 that eliminates paper, time sheets, accrual  
2 forms, et cetera, et cetera. As soon as --  
3 urgently.

4 MS. SHAW: And I'll second it with a  
5 workflow process.

6 DR. LYNCH-WALSH: Okay. Read that back,  
7 somebody? Recommend --

8 MR. MAYERSOHN: Recommend that the District  
9 urgently implements an electronic payroll  
10 system, eliminating all paper, including  
11 adopting a work-flow system.

12 DR. LYNCH-WALSH: Okay. Moved by --

13 MS. SHAW: I'll second.

14 DR. LYNCH-WALSH: Okay. Moved by  
15 Mayersohn, seconded by Shaw. Any discussion?

16 MR. NAYLOR: Yes.

17 DR. LYNCH-WALSH: Yes, Mr. Naylor?

18 MR. NAYLOR: What electronic systems  
19 currently exist?

20 MS. ARCESE: So, we currently have Kronos.  
21 And again, certain bargaining units use Kronos.  
22 Outside of that, I don't --

23 MR. NAYLOR: What percent of our payroll?  
24 Can we find that out?

25 MS. ARCESE: Yeah, I can find out. I can

1 follow up.

2 MR. NAYLOR: Okay.

3 DR. LYNCH-WALSH: Mayersohn, Turso, Shaw.

4 MR. MAYERSOHN: Well, just to that point --

5 DR. LYNCH-WALSH: And that's on the motion.

6 MR. MAYERSOHN: Broward County has a  
7 complete electronic system. So, as an  
8 individual, you approve your payroll sheet and  
9 then a supervisor approves it; but every two  
10 weeks the employee goes in, checks off yes, I've  
11 worked so much. If they have taken a vacation  
12 they can implement that request electronically,  
13 get a signature electronically. There's no  
14 paper forms. So, it works.

15 DR. LYNCH-WALSH: Works for Broward County.

16 MR. MAYERSOHN: Broward County government,  
17 it works. I can find out exactly what the  
18 system is.

19 MS. ARCESE: Okay. Thank you.

20 DR. LYNCH-WALSH: Mr. Turso, then Ms. Shaw.

21 MR. TURSO: Would you say that having an  
22 electronic system would make auditing overall  
23 much more efficient and easier to do?

24 MS. ARCESE: Absolutely.

25 MR. TURSO: And would that increase the

1 sample size as per Ms. Shaw would say?

2 MS. ARCESE: Yeah. I mean, the more  
3 technology we can implement the better and the  
4 easier it is to audit. And even with SAP, I  
5 know that there's capabilities of attaching  
6 documents if we did have to have a document, for  
7 whatever reason.

8 So, it would absolutely speed up the  
9 process because then we wouldn't have to do site  
10 visits; we wouldn't have to depend on, you know,  
11 flipping through papers, after -- I mean there's  
12 hundreds of documents that we would have to go  
13 through.

14 So, absolutely.

15 MR. TURSO: Excellent. Yes.

16 DR. LYNCH-WALSH: Ms. Shaw, then  
17 Ms. Fertig. And this on the motion.

18 MS. SHAW: What ERP system do you use?

19 MS. ARCESE: SAP.

20 MS. SHAW: So, first of all, Kronos is only  
21 used for hourly employees, and you cannot ask  
22 salaried employees to clock in because it's  
23 federal law. So you can't do that.

24 So, Kronos would only be for your hourly  
25 employees, number one; but, number two, are you

1       able to tie Kronos into SAP? Because for your  
2       salaried employees, apart from their PTOs that  
3       need to be approved, can that be approved in the  
4       system? And can you tie Kronos to that?

5               MS. ARCESE: So, I believe we do have some  
6       sort of mechanism that ties Kronos to SAP. I'm  
7       not familiar with it. It is integrated. So,  
8       there's still a checks and balance that has to  
9       happen prior to the close of the audit -- or the  
10      payroll period where a supervisor has to go in  
11      and review whatever records are there.

12             Ultimately, as far as the salaried  
13      employees, we are on a continuous pay and if  
14      there are any deviations from that, we don't  
15      have PTO. We actually still have a sick and  
16      vacation time separation. And, so, we do ensure  
17      that those are entered timely. And, so, that is  
18      part of the process that all of our payroll  
19      processors are trained in.

20             MS. SHAW: Are those manual or are you able  
21      to request your sick vacation, et cetera,  
22      electronically?

23             MS. ARCESE: Not electronically; it's all  
24      paper. That is all paper.

25             MS. SHAW: Can that be done in SAP?

1 MS. ARCESE: As of right now, I'm not aware  
2 of any capabilities of doing it. Can it be  
3 done? I'm sure.

4 MS. SHAW: It can.

5 MS. ARCESE: I've heard of other districts  
6 that actually have that, but we do not have  
7 that.

8 MS. SHAW: Palm Beach does.

9 MR. MAYERSOHN: I think the county uses  
10 UKG.

11 MS. SHAW: Kronos. Same thing.

12 MS. ARCESE: We'll make sure that we gather  
13 all of these comments and forward it to the  
14 appropriate --

15 MS. SHAW: I have a pen.

16 DR. LYNCH-WALSH: Mary, did you have a  
17 comment?

18 MS. FERTIG: Yeah, I'm going to support the  
19 motion, but I have a couple questions. So, we  
20 send to this Board; how long would it take to  
21 implement an electronic --

22 MS. ARCESE: There are a lot of --

23 DR. LYNCH-WALSH: Somewhere else? 12 to 18  
24 months.

25 MS. FERTIG: 12 to 18? I know we've -- I

1 just feel back over the years of how many things  
2 we have suggested --

3 DR. LYNCH-WALSH: I think we passed a  
4 motion to go electronic either on this or --

5 MS. FERTIG: Like three or four, five years  
6 ago.

7 DR. LYNCH-WALSH: I'm remembering the same  
8 motion.

9 MS. FERTIG: Okay. Thank you.

10 MS. ARCESE: Like I said earlier, Ms. Marte  
11 suggested this question.

12 MS. FERTIG: I'm going to support the  
13 motion; but my point is going to be there would  
14 still be a long implementation period and some  
15 things need to change in the way this is being  
16 handled. When you're looking at four pay  
17 periods and you find a problem with every pay  
18 period, you have to wonder how frequently that's  
19 happening throughout the system.

20 And the other thing: Are any of the seven  
21 of these on any type of electronic --

22 MS. ARCESE: So, it's all depending on the  
23 bargaining unit. So, if you're like Ms. Shaw  
24 said, if you're hourly, so at the schools if  
25 you're a school employee and you're hourly,



1 that's usually clerical staff, that's custodial  
2 staff -- are usually the hourly staff members.  
3 COPA. Outside of that, they're salaried.

4 So, it just all depends on the bargaining  
5 unit, not necessarily a location is or isn't on  
6 electronic version. So, it just depends on the  
7 type of employee that you are.

8 DR. LYNCH-WALSH: Okay. We have a motion  
9 on the floor. And I echo everything; I am  
10 speechless at how much paper this District still  
11 does. And actually I was making notes since I  
12 do remember motions that we passed, in the past,  
13 regarding electronic. And I remember someone  
14 taking a trip down to Miami-Dade, looking at the  
15 accounts payable system.

16 I think at a future meeting we need to get  
17 IT in here to address -- and this even goes to  
18 the Board -- how to automate, and what's the  
19 current status of the systems, in terms of what  
20 year are we operating in. Because I would argue  
21 1995, maybe, and that might be generous. For  
22 each of these different systems, because  
23 everybody is wasting their time auditing when  
24 the clear answer is automate.

25 MS. FERTIG: But I'm just going to say I

1 think Ms. Marte was here for that motion that  
2 you and I are talking about here that was made a  
3 number of years ago, of how long will it be  
4 before we're there, and I thought it was going  
5 to be within the year. And, so, until we reach  
6 that point, this does -- the behaviors need  
7 to -- they need to comply with what's in place.

8 So, yes, we need to change in the future,  
9 but I just don't think these are acceptable  
10 results for the world we're actually living in  
11 and, given it's the School Board, could be  
12 another five years.

13 DR. LYNCH-WALSH: Right. So, I have  
14 questions about whether they produce monthly  
15 reports so that you can monitor compliance. I  
16 don't think monitoring around here is a problem.

17 But, let's get the motion handled.

18 So, we have a motion, a second, we've  
19 discussed recommending the District implement --  
20 urgently implement an electronic system that  
21 eliminates paper and includes a workflow or  
22 something to that effect. What I just said is  
23 not the official motion; you have captured the  
24 official motion.

25 All in favor?

1 (Committee responds affirmatively.)

2 MR. RHODES: Madam Chair --

3 DR. LYNCH-WALSH: Opposed?

4 (No response.)

5 DR. LYNCH-WALSH: Hearing none, motion  
6 passes unanimously.

7 MR. RHODES: I'm sorry to interrupt at that  
8 time; but the CFO has come back to the meeting  
9 and she wanted to speak to this item, and I  
10 wasn't sure if she wanted to speak to the motion  
11 before you closed it or not. I just wanted --

12 DR. LYNCH-WALSH: We're already well into  
13 passing it. And, like I said, I think this is  
14 an IT issue more than anything.

15 MS. FERTIG: No.

16 DR. LYNCH-WALSH: Or includes IT. But,  
17 yes.

18 MR. DE MEO: SAP has payroll. Why aren't  
19 we using it?

20 MS. JOHNSON: We are using SAP for payroll,  
21 but the automated part of the system has not  
22 been connected. What we've been doing, paper,  
23 and we are implementing now a review of payroll.  
24 We look at that workflow. We're looking at the  
25 Kronos system, and the time management is not

1 being -- not have been implemented to  
2 electronic. We're doing that now.

3 It's a process to get electronic, and I've  
4 only been here for three weeks. We are looking  
5 at it. We're at a stage where we do -- how much  
6 it's going to cost to implement. We're working  
7 with the Staff team and the Meridian team to see  
8 if it's already built in during the  
9 implementation. It should have been already  
10 part of the process. It's something that we  
11 should have purchased and we just didn't do our  
12 due diligence by implementing.

13 I'm trying to research all that information  
14 so we can have something to bring back to the  
15 Audit Committee and to bring to the Board,  
16 because we've got an Educational Board, we need  
17 to be on an automated system, and payroll needs  
18 to be preapproved before we take out paper.

19 MR. DE MEO: Thank you.

20 DR. LYNCH-WALSH: Just to slow you down,  
21 because you packed a lot of information into  
22 those comments, and I heard things like we  
23 didn't do our due diligence, we should have --  
24 this wasn't connected, this, that.

25 So, just to refresh my memory:

1           Before you were the CFO, Erum Motiwala was  
2 the CFO, but that was such a brief period of  
3 time. And then the structure, the  
4 organizational structure has changed; but the  
5 constant since 2017 was Judith Marte, until she  
6 wasn't here. I'm just saying that these are  
7 facts.

8           So, when you say we didn't do our due  
9 diligence to use what Mr. De Meo brought up,  
10 whose responsibility would that -- which  
11 position would have been responsible, per their  
12 job description?

13           MS. JOHNSON: Well, I don't want to put off  
14 blame on anyone.

15           DR. LYNCH-WALSH: I said position, not  
16 person.

17           MS. JOHNSON: I'm just saying, I do not  
18 want to -- because specifically, I wasn't here,  
19 I wasn't present when the system was  
20 implemented. But I don't want to know who is  
21 responsible. I can't say who was responsible at  
22 that time, but I can say now we're looking at  
23 the system and trying to make these improvements  
24 so we can have internal control. If that is  
25 already built in the system, that we don't have

1 this manual process that we're currently doing.

2 DR. LYNCH-WALSH: Okay. Ms. Shaw?

3 MS. SHAW: Thank you for coming back, and  
4 welcome. Welcome.

5 So, how committed are -- because I take it  
6 funding has not been budgeted for the upgrades  
7 that are necessary to make sure the system -- to  
8 go to a fully electronic system or at least move  
9 towards an electronic system.

10 How committed, which means that, were  
11 funding set aside to be able to start tying the  
12 systems together or working with a consultant to  
13 tie the systems together?

14 MS. JOHNSON: I'm 100 percent committed.  
15 It's not about the funding, because I'm possibly  
16 losing funding if the payroll system is not  
17 accurate.

18 It's about -- to capture that funding  
19 that's lost, it's something that must be done.  
20 And we're going to be having a schedule so I can  
21 find all the major players to make this happen,  
22 even IT Department. We are looking at it now.  
23 I can't tell you because I haven't finished  
24 with, you know, getting everybody together,  
25 setting out a plan of action and how long it's

1 going to take to implement; but I'm looking at a  
2 short window. So, we're trying to move  
3 expediently to make sure this is done  
4 immediately.

5 MS. SHAW: I like it.

6 So, we were told a few years back when  
7 payroll came up and the person said, well, I  
8 just got here, we're fixing payroll, payroll is  
9 a mess and payroll is going to be better. And  
10 we're here seven, eight years later and we're  
11 still dealing with the payroll.

12 And I'm -- and I know you still have to do  
13 your due diligence to figure out what needs to  
14 get done, how long it will take, who you need  
15 to --

16 MS. JOHNSON: I'm not -- my expectation,  
17 it's not going to take that long. First, I got  
18 to get the major players at the table, lay out a  
19 plan, and we're going to execute immediately.

20 MS. SHAW: Is it possible then for you to  
21 come back to us in February to give us an  
22 update --

23 MS. JOHNSON: Oh, yeah.

24 MS. SHAW: -- on how that process -- and  
25 I'm giving you enough time because we have all

1 the holidays in November and December and then  
2 back to school in January. And you're still  
3 need -- trying to figure out where all the dead  
4 bodies are. So, would February be a good time?

5 MS. JOHNSON: Yes. Let's put that on the  
6 calendar for February. If I have something  
7 sooner I'll just get on your schedule and  
8 present it for the Audit Committee.

9 MS. SHAW: Perfect. Thank you.

10 MS. FERTIG: And just to follow up with  
11 what she asked, you said it will not take that  
12 long; but, how long do you think it will take?

13 MS. JOHNSON: I'd say it won't take seven  
14 years.

15 I don't know. If it's based on the  
16 system -- I'm new to the system. I'm going to  
17 push the system as quick as I can, but I'm not  
18 the only one going to be doing it. You know,  
19 it's an outside vendor, and do we have to put it  
20 up for R and P. But, all those things, I would  
21 update you as soon as I get more information.

22 And, as far as the process, how long it  
23 takes to get all that done, I will bring you  
24 along as I come along and I have more  
25 information.



1 MS. FERTIG: So, given that -- not to  
2 interrupt you here --

3 MS. JOHNSON: No.

4 MS. FERTIG: -- but I just feel like you  
5 should be including a couple more of these  
6 locations for this; until you get this new  
7 system in, be including more locations to audit,  
8 Ali, because I just -- I don't know how you  
9 just -- there's every single pay period, you've  
10 found a problem with it. That's happening  
11 throughout the District. That would have  
12 serious implications.

13 So, I think this is important, like a  
14 critical area, and you need to do it sooner  
15 rather than later, because other -- however  
16 many, and go and make sure that these are just  
17 two that fell through the cracks and everybody  
18 else is doing it correctly.

19 MR. DE MEO: Madam Chair, a follow-up  
20 question --

21 DR. LYNCH-WALSH: Sure.

22 MR. DE MEO: -- for the new CFO. What a  
23 homecoming, hmm?

24 Are you aware if the payroll has been  
25 reconciled quarterly and annually?

1 MS. JOHNSON: Well, it's not about the  
2 reconciliation; it's about approval, if it's  
3 correct. If it's not correct --

4 MR. DE MEO: Yeah, I know; but --

5 MS. JOHNSON: Yes.

6 MR. DE MEO: -- have you been able to  
7 reconcile the General Ledger --

8 MS. JOHNSON: Yes, the payroll --

9 MR. DE MEO: -- the Expenses and then --

10 MS. JOHNSON: Uh-hmm.

11 MR. DE MEO: -- Cash out, all of that?

12 MS. JOHNSON: Correct.

13 MR. DE MEO: So that we have documentation  
14 about the reconciliation, right?

15 MS. JOHNSON: Yes.

16 MR. DE MEO: Okay. Thank you.

17 MS. JOHNSON: But that doesn't mean it's  
18 accurate.

19 MR. DE MEO: No, no. I --

20 MS. JOHNSON: Now, you have to reconcile --  
21 that doesn't mean the data in it --

22 MR. DE MEO: No. We had the motion --

23 MS. JOHNSON: Correct.

24 MR. DE MEO: The idea that we're using  
25 paper is mind-boggling. And the idea that --

1 also what Mr. Turso said. If the findings show  
2 pervasive noncompliance, not only should the  
3 audit be expanded -- I'm not saying it will be  
4 expanded -- but there needs to be something done  
5 immediately.

6 As far as I'm concerned, the CFO --  
7 welcome, again -- and the superintendent are  
8 responsible for this and should immediately pay  
9 attention to this and get this resolved. Both  
10 the automation and the lack of compliance.

11 The lack of compliance is astounding.

12 MS. JOHNSON: I understand that.

13 The superintendent is new as well as I am  
14 new, and we're going to be putting some stopgaps  
15 and some controls outside, why it's a manual  
16 process, because we definitely have to make  
17 those corrections in payroll.

18 We're doing our due diligence. We're not  
19 just allowing it. Even though it's still  
20 manual -- because we know we've got to fix it  
21 and approve our internal controls within the  
22 system.

23 We are doing what we can, and we are going  
24 to be pulling stuff out forthcoming and training  
25 and all that that goes with it, to ensure people

1 are looking at this payroll and we're just not  
2 paying people because we just pay people. Okay?  
3 We are doing our due diligence.

4 As far as the Audit Committee, I wouldn't  
5 want them bogging down with more work to do;  
6 because, until we fix it, right, it's going to  
7 be a process. So, we got to put some stopgaps  
8 out there right now to stop this from occurring,  
9 even though it's a manual process.

10 And, I know the Kronos and all those other  
11 systems, we got to put it together. Or they  
12 will be running after something, trying to  
13 figure out something that is a large magnitude  
14 when the system can do it for them. Okay?

15 DR. LYNCH-WALSH: Mayersohn before you, and  
16 then this is the last commentary so we can move  
17 on.

18 MR. MAYERSOHN: Just -- and, again, one  
19 quick question: So, in this paper system,  
20 because obviously we all agree, even if you can  
21 figure it out today and have a vendor, it's  
22 going to take a while to implement.

23 But, in the current system, if I'm an  
24 employee that's not on a Kronos time card and  
25 I'm using paper, when I -- I'm assuming that

1 there's a signature where I sign off on it. Am  
2 I tested -- am I testifying that I agree to  
3 what's there and I'm held liable if there's  
4 fraud or something else or find out that the  
5 numbers are inaccurate, to be charged back to  
6 that amount of money?

7 Or is it something that I'm just signing  
8 off because the numbers are there?

9 MS. ARCESE: So, as the director, I need to  
10 know when Staff is there or not, if they're  
11 salaried. So, we do have attendance that we  
12 take. So, if someone calls in sick there has to  
13 be a Certificate of Absence to represent how  
14 they've taken their time.

15 Again, we have sick leave and we have  
16 vacation. Vacation must be preapproved. Sick  
17 leave is obviously sick leave. There are  
18 different types of, also, sick leaves. We have  
19 personal leave; we have sick leave other. So,  
20 but it all comes from the sick bank, for us.

21 So, my team ensures that if there's even a  
22 quarter of an hour that someone either came in  
23 late or whatever the case may be, there are  
24 parameters that we have put in our department,  
25 and it is documented.

1           And I make sure that the documentation  
2 mimics what truly happened as far as attendance;  
3 and, if employees need to provide Certificates  
4 of Absences for vacation, sick time, or  
5 whatever, there is documentation to represent,  
6 with their signature and my approval, showing  
7 what has transpired.

8           MR. MAYERSOHN: Right; but does the  
9 employee -- that's what I'm saying. The  
10 employee then is held accountable if, for  
11 example, they document that they had a sick day  
12 and it, like I said, it went through, whatever  
13 it may be.

14           MS. ARCESE: We would know -- I would know  
15 if an employee is there or not, because --

16           MR. MAYERSOHN: Right. So you, as the  
17 supervisor, don't approve it. I get that.

18           MS. ARCESE: Correct.

19           MR. MAYERSOHN: But I'm saying is the  
20 information that you audited -- you're dealing,  
21 talking about your employees. There may be  
22 somebody else at another site that has triple  
23 the amount of employees that you have and may  
24 not accurately be able to track all those  
25 employees.

1 MS. JOHNSON: Yes. When we find an error,  
2 employees aren't being held accountable. But  
3 we're not -- the District is not --

4 MR. DE MEO: You don't go back and charge  
5 them --

6 MS. JOHNSON: Right. But the District is  
7 not in the collection business. So, I'm just  
8 trying to get us out of that business of going  
9 back and collecting from employees.

10 MR. DE MEO: Right.

11 MS. JOHNSON: So, right now, if there's an  
12 error, we definitely sit down and --

13 MR. DE MEO: That's all. I just wanted to  
14 make sure that the employee understands that  
15 they can be charged back if it's inaccurate.

16 MS. ARCESE: Well, and that's all part of  
17 the --

18 DR. LYNCH-WALSH: Okay. You guys, I'm  
19 sorry, but we've got to -- we're so far in the  
20 weeds. He said it was quick --

21 MS. SHAW: I'm going to make it quick.

22 As best as possible, and I realize you're  
23 going to be working with -- could you provide --  
24 bring a timeline? I don't know, it might be  
25 that in this timeline it may change because

1 Kronos, the machine that you have now may have  
2 to be changed because it may not tie into the  
3 new system because it's old and so, if, at best,  
4 could you please bring a timeline with you when  
5 you come in January?

6 MS. JOHNSON: Yes. I'm going to lay it  
7 out, because I'm about being transparent. We're  
8 going to lay down -- as much information that I  
9 have you will have. Okay? Thank you.

10 MS. SHAW: Thank you.

11 DR. LYNCH-WALSH: Okay. Mr. Rhodes?  
12 Before February, I would like to see -- and I'm  
13 sure the rest of the group would, because this  
14 all ties in -- how much funding is allocated for  
15 all of these systems that were mentioned today?  
16 And what modules are available versus what do we  
17 have?

18 Because one of the bugaboos with the  
19 nation's sixth largest school district is there  
20 will be 13 modules that would make your life  
21 easier, and we go for like three, trying to save  
22 money. And then we have these things.

23 So, if we could find out the modules that  
24 we have, what they cost, what are we spending,  
25 because you could have a timeline -- you could



1 have a great aggressive timeline and then the  
2 District -- the Board finds out how much it's  
3 going to cost and it never happens. Especially  
4 if you don't have money, which is going to be  
5 one of our discussions when we get to fund  
6 bills. Okay.

7 I did actually have questions on the audit  
8 itself. I think it kind of all ties into where  
9 we are. I have concerns about who does payroll,  
10 whether they're qualified to be doing payroll.  
11 Because I came from the accounting world where  
12 things are centralized, and we don't have  
13 secretaries trying to do payroll, especially  
14 manually, when they have six million other  
15 things trying to happen.

16 MS. SHAW: We do.

17 DR. LYNCH-WALSH: But I'm just saying those  
18 are my concerns.

19 MS. SHAW: Data entry is data entry.

20 DR. LYNCH-WALSH: Well -- but, from paper.

21 All right. And, then, was it just the  
22 guardians that were having issues? Because this  
23 letter just mentions guardians, and SIU is more  
24 than guardians, right?

25 MR. NOSOWICZ: Yes. As far as I know, it

1 was just the guardians that I was made aware of.

2 They use Kronos. So, the issue lies --  
3 they punch in on Kronos; they punch out on  
4 Kronos. And they were missing corresponding  
5 Certificates of Absence as it relates to a sick  
6 day.

7 So, they're -- obviously we monitor. Their  
8 Kronos activity is monitored for correctness, if  
9 they're there every day. So, let's say they  
10 called out sick on a Wednesday. Kronos is now  
11 going to show that there's going to be a sick  
12 day that's input.

13 However, even though that's electronic, we  
14 need a piece of paper to verify that they were  
15 out sick on that Wednesday. And that's where  
16 the deficiency was, is obtaining the Certificate  
17 of Absence, that piece of paper.

18 DR. LYNCH-WALSH: That sounds like going  
19 backwards; but I guess that will get hammered  
20 out in the dream world where we have all  
21 electronic. Because, to me, all electronic is  
22 you eliminate paper, which I think is what our  
23 motion was about.

24 I would -- I can't -- this just leaves me  
25 speechless, especially since we keep talking

1 about it year after year.

2 Okay. So, we need to transmit it, though.

3 Okay. Nothing else? Because we've got to  
4 move on. People are telling me they have hard  
5 stops at noon, which is like 39 minutes from  
6 now.

7 MS. FERTIG: Did we move to transmit with  
8 our motion?

9 DR. LYNCH-WALSH: We're about -- we've  
10 passed the motion.

11 MS. FERTIG: I'm moving to transmit with --

12 DR. LYNCH-WALSH: Okay. So, moved by  
13 Fertig to transmit this Audit Report.

14 This is the Office of the Chief Auditor,  
15 Audit of Payroll Policies and Procedures of  
16 Selected Locations.

17 Fertig is moving to transmit with our  
18 motion.

19 MS. SHAW: Phyllis Shaw, second.

20 DR. LYNCH-WALSH: Moved by Fertig, seconded  
21 by Shaw. Any discussion?

22 Hearing none, all in favor?

23 COMMITTEE MEMBERS: Aye.

24 DR. LYNCH-WALSH: Any opposed?

25 (No response.)

1 DR. LYNCH-WALSH: It passes unanimously to  
2 transmit this audit with our motion. All right?

3 Moving back. We have to double back. That  
4 was No. 10. We go back to Internal Funds, which  
5 is No. 9.

6 MR. RHODES: And, Madam Chair, the person  
7 that was expected to be here by now has not  
8 shown up.

9 DR. LYNCH-WALSH: Well, we just keep going.  
10 Anybody have any questions, comments,  
11 concerns on Item No. 9, Internal Funds Audit of  
12 Selected Schools?

13 MR. NAYLOR: Madam Chair?

14 DR. LYNCH-WALSH: Mr. Naylor.

15 MR. NAYLOR: As I shared with you and  
16 Mr. Rhodes previously, I am involved with one of  
17 the schools that is having an audit exception.  
18 I sit on their SAC Committee and I've donated to  
19 their school during the period that is --

20 DR. LYNCH-WALSH: Is covered?

21 MR. NAYLOR: -- is covered. We spoke with  
22 Ms. Baptiste, and she indicated that there was  
23 no conflict.

24 DR. LYNCH-WALSH: Right.

25 MR. RHODES: If I might just add to that.

1 She reviewed the facts and identified that there  
2 was no conflict and there was no need for an 8B  
3 to be filled out; but, in an abundance of  
4 caution, he could make this notation to the  
5 committee, and also the findings in the audit  
6 were not definitively anything to do with the  
7 item that he's talking about having been  
8 involved with.

9 DR. LYNCH-WALSH: Okay. Thank you. If no  
10 one else has a question, as you know, we have  
11 been getting the Progress Report that shows the  
12 total number of schools. This is for the last  
13 school year, sort of wrapping up the loose ends  
14 from last year, I believe. So, I didn't see the  
15 Progress Report we have been getting, so I was  
16 looking for that. If we could get sent a copy  
17 of that electronically, that would be great.

18 And, then, where are we on the Business  
19 Practice Bulletin overhaul? Do you guys know  
20 where that is?

21 MR. RHODES: That was what we were hoping  
22 to get from the person who had planned to show  
23 up here to discuss this with the Committee. I'm  
24 not sure if he's running late or if his schedule  
25 has changed, but --

1 DR. LYNCH-WALSH: It's probably just as  
2 well, from my perspective; but given that I  
3 believe he was tasked with overhauling these,  
4 the prior superintendent approved up to 50,000  
5 for an accounting firm to do it. Then they  
6 stopped. So, now I don't even know if they're  
7 overhauling these processes. I couldn't help  
8 but notice the source of the exceptions appears  
9 to be the Business Support Center.

10 MR. RHODES: We will send an update  
11 regarding the numbers you were talking about  
12 just before that part of the conversation.

13 DR. LYNCH-WALSH: The Progress Report? Or  
14 whatever we call it. That's what I was calling  
15 it today.

16 MR. RHODES: Yeah.

17 DR. LYNCH-WALSH: All right. So, do I hear  
18 a motion to transmit?

19 MR. NAYLOR: So moved.

20 MS. FERTIG: Second.

21 DR. LYNCH-WALSH: Okay. Moved by Fertig,  
22 seconded by Naylor. Any discussion? Hearing  
23 none, all in favor of Transmitting the Office of  
24 the Chief Auditor Audit of Internal Funds of  
25 Selected Schools?

1 COMMITTEE MEMBERS: Aye.

2 DR. LYNCH-WALSH: Any opposed? Hearing  
3 none, passes unanimously, and Item No. 9 is  
4 transmitted, along with 10, which takes us to  
5 11, the Student Discipline Audit.

6 Which, this was supposed to be -- obviously  
7 we were supposed to discuss this on  
8 September 26. Because I forgot about this, I  
9 meant -- I did call the Diversity Committee  
10 Chair this morning, because I think she should  
11 be present when these things are discussed.

12 Because there's an entire condition from  
13 the CCC settlement that speaks to discipline,  
14 and while this would seem to be limited to the  
15 SESIR incidents, that's a component in terms of  
16 how the discipline is being meted out that  
17 should not be violating the CCC. I'm not saying  
18 it is. But she's now aware of the report. I  
19 forgot, since this was delayed by a couple of  
20 hurricanes, or else I think she would have been  
21 here today.

22 I do not have any specific comments. Does  
23 anyone have any comments? Mr. Naylor?

24 MR. NAYLOR: Yeah, I just, on page 8, the  
25 Schedule of the Events, Students and Incidents,

1       there seems to be significant decline from 2017,  
2       '18, going forward. And I was just trying to  
3       figure out if we had an explanation what the  
4       decline was.

5               DR. LYNCH-WALSH: You're saying on page 8,  
6       a decline in offenses? Who was supposed to  
7       speak to this audit?

8               MS. ARCESE: So, Saemone Hollingsworth and  
9       Jodi Washington were just here. They had to  
10      leave; they have a meeting with Dr. Fulton with  
11      the new Board members. And they were in the  
12      waiting room until about five minutes ago. They  
13      just had to leave because of their appointment.

14              But, to answer your question, are you  
15      referring to the number, the sample size?

16              MR. NAYLOR: Yes. Well, that table  
17      there --

18              DR. LYNCH-WALSH: Then if we could have  
19      this overhead, that would be great.

20              MS. ARCESE: Thank you. I'll ask  
21      Ms. Pritykina. She's the operations manager;  
22      she can answer your question.

23              MS. PRITYKINA: So, initially when we  
24      started this project, the sample size was bigger  
25      and, unfortunately, it took a long time to do



1 this large of a sample due to the resources  
2 within the Audit Department.

3 So, in the following years, we just used a  
4 smaller sample. We used 95 percent confidence  
5 level sampling technique to select the sample  
6 size. And, then, in the last year we added the  
7 SI, reduces even more. We used even smaller  
8 sample size of 100 just because we needed to go  
9 through that audit.

10 MR. NAYLOR: Okay. And the schools  
11 selected were different each year?

12 MS. PRITYKINA: No. The first three years,  
13 actually they were the same schools because the  
14 trends kind of seemed the same. And they  
15 slightly changed. Once we did the analysis  
16 again in the last year, they slightly changed.

17 MR. NAYLOR: Thank you.

18 DR. LYNCH-WALSH: You have one? Okay. I'm  
19 trying to articulate mine.

20 MR. MAYERSOHN: So, I guess this is for  
21 Mr. Rhodes; I don't know. Whoever. But it's my  
22 understanding that the SESIR incidents have  
23 not -- haven't been since May; maybe they have  
24 been recently -- but integrated into focus, so  
25 they're not being updated and published to

1 principals?

2 MR. RHODES: I will allow Ali and Elena,  
3 because they have been actually actively in  
4 those discussions recently, they can probably  
5 give you the information you need.

6 MS. PRITYKINA: We don't have much detail  
7 on that yet. We are planning to give you that  
8 with the IT Department, how it is, all involved  
9 practice, how it is going to be handled this  
10 year. But I do believe that the process is  
11 changing this year.

12 MR. MAYERSOHN: Right, but they're not  
13 getting -- since May. Like I serve on --

14 MS. PRITYKINA: I think they are still  
15 using the DMS system for the discipline. And  
16 then the information, like in the past, the  
17 information was transferred to Terms as the  
18 Student Information System. And then the Terms  
19 was used to report SESIR incidents. Now it's  
20 going to focus.

21 MR. MAYERSOHN: It's going to focus. But  
22 I'm saying since May, because it hasn't been  
23 integrated into focus, is that none of those  
24 monthly reports have been given to principals,  
25 so they report at a SAC meeting they don't have

1 any data.

2 MS. ARCESE: So, we're not aware of that  
3 because obviously we are auditing in arrears.  
4 So, what we can do is ask that Staff provide an  
5 update to give, to provide the Audit Committee,  
6 if you like.

7 MR. MAYERSOHN: Okay. I would appreciate  
8 that.

9 MS. ARCESE: Because I can't speak to that.

10 MR. DE MEO: Madam Chair, did you want  
11 to --

12 DR. LYNCH-WALSH: I kind of forgot my -- do  
13 you have a question? Go ahead, because I found  
14 a new question.

15 MR. DE MEO: Okay. Does SESIR include  
16 bullying and harassment violations?

17 MS. PRITYKINA: I do believe some sample  
18 years, there was a change. Once SESIR included  
19 bullying and then it didn't. I would need to  
20 double-check that.

21 MR. DE MEO: Okay. Why didn't we include  
22 bullying and harassment in the sample?

23 MS. PRITYKINA: So, with the bullying, once  
24 we started reviewing these during the planning  
25 phase, it was -- first of all, it has a separate

1 policy. Also, it's a much involved process. It  
2 involves investigations and much more  
3 documentation. So, we believe that it should be  
4 a separate report, which we were planning to  
5 include in our Audit Plan.

6 MR. DE MEO: Okay. Thank you.

7 DR. LYNCH-WALSH: Okay. I think this gets  
8 back to what Mr. Mayersohn was asking about,  
9 because it mentions Terms, which in theory --  
10 nothing is going through Terms anymore?

11 MS. ARCESE: Not that we're aware of,  
12 right.

13 DR. LYNCH-WALSH: Okay. Only because on  
14 page 7 it said the data from Terms -- oh, never  
15 mind. I need to eat. I'm going to eat my  
16 protein bar. Because I misinterpreted what this  
17 comment was saying. All right.

18 So, like I said, the Diversity Committee I  
19 think is going to be reviewing this and they may  
20 very well have some questions.

21 Does anyone else have any questions,  
22 comments, or concerns?

23 MS. FERTIG: I just want to clarify this  
24 went to the Board on October 15, is that --

25 MS. ARCESE: It has not gone to the Board.

1 So, the reports were updated after the second  
2 storm, so this was supposed to go to the  
3 September 26 Audit Committee meeting. All of  
4 the reports online have updated dates; but  
5 because you received a packet in mid-September  
6 you have the outdated dates.

7 MS. FERTIG: Actually, I printed it off  
8 last night.

9 MS. ARCESE: Oh, really?

10 MS. FERTIG: Anyway, I just wanted to ask  
11 that.

12 MR. RHODES: Of the four reports that was  
13 the only one that still managed to have the old  
14 data. So that was still two hurricanes ago.

15 DR. LYNCH-WALSH: So, sorry. Which Board  
16 meeting would this go to?

17 MR. RHODES: November 13.

18 DR. LYNCH-WALSH: Just so I can let  
19 Diversity and the Advisories know, because  
20 they -- the Advisory Chairs like North Central  
21 and South are very interested in the same data.  
22 And, like I said, from a CCC settlement position  
23 there are things the District is supposed to be  
24 in compliance with. So there's the State, but  
25 there's also being in compliance with oneself.

1 So, I'm sure they will all be interested in  
2 this. That way they have a time frame for when  
3 this will go to the Board.

4 Okay. So, if nobody has anything else, I'm  
5 looking for a motion to transmit to the Board  
6 the Item No. 11.

7 MR. MAYERSOHN: Motion to transmit.

8 DR. LYNCH-WALSH: Office of the Chief  
9 Auditor Student Discipline Process Audit moved  
10 by Mayersohn.

11 MS. SHAW: Seconded by Shaw.

12 DR. LYNCH-WALSH: Any further discussion?  
13 Hearing none, all in favor?

14 COMMITTEE MEMBERS: Aye.

15 DR. LYNCH-WALSH: Any opposed?

16 (No response.)

17 DR. LYNCH-WALSH: And no opposition? All  
18 right. Motion passes unanimously to Transmit  
19 the Office of the Chief Auditor Audit of Student  
20 Discipline Process.

21 That takes us to Item 12, Property and  
22 Inventory.

23 Any questions, comments, concerns from the  
24 Committee on Item No. 12, the Office of the  
25 Chief Auditor Property & Inventory Audit of

1 Selected Locations?

2 I have a -- how do you guys, when you  
3 audit, how do you know who the custodian is?

4 MR. RHODES: Business Practice O-100 states  
5 that the custodian is defined as either the  
6 principal of a school location or the director  
7 of a department location.

8 DR. LYNCH-WALSH: Okay. And who do you  
9 rely on to find that out?

10 MR. RHODES: We go by the language in O-100  
11 and then we find that person at the locations as  
12 we audit them --

13 DR. LYNCH-WALSH: So this property and  
14 inventory audit is for 23-24. It covers what  
15 period?

16 MR. RHODES: Gabe? You can use that  
17 microphone right there if you want.

18 MR. CARVAJAL: Good afternoon, ma'am. Can  
19 you hear me?

20 So, those audits cover the year of '23 and  
21 '24, so last fiscal year. So, those are the  
22 reports, the last few reports that were out  
23 there that were conducted and then finally made  
24 it to the Audit Committee.

25 DR. LYNCH-WALSH: It says you conducted the

1 audits between February and June of '24?

2 MR. CARVAJAL: Yes.

3 DR. LYNCH-WALSH: Okay. So, if there were  
4 a follow-up to be done and the custodian in  
5 February ceased to be the custodian in March,  
6 you would change the name to the current?

7 MR. CARVAJAL: So, on the report it will  
8 remain the custodian that was actually audited  
9 so it reflects the person that was actually  
10 present at the time of the audit. Because it  
11 wouldn't reflect on the new person that's out  
12 there.

13 DR. LYNCH-WALSH: Even if that person  
14 changed during the audit period?

15 MR. CARVAJAL: So, if they changed during  
16 the audit then we would need to cancel the  
17 audit. But I contact the custodian to ensure  
18 that they're not going to change or that they're  
19 not brand new. So, that way, we don't conduct  
20 the audit while the person has changed; that way  
21 they can get a -- go ahead.

22 DR. LYNCH-WALSH: I'm not trying to be  
23 mysterious. I just happen to know that Mary  
24 Coker (phonetic) hasn't been here since like  
25 March.



1 MR. CARVAJAL: Correct. And their audit  
2 was conducted before she departed, and we exited  
3 with her.

4 DR. LYNCH-WALSH: All right. When I saw  
5 February through June, I got confused.

6 All right. So, that was my comment there.

7 Anybody else? Okay. Lew and then Robert.

8 MR. NAYLOR: Just a question. If a school  
9 transfers an item to another school and the  
10 first school shows that there's a missing item,  
11 would there be a surplus item on the other  
12 school?

13 MR. CARVAJAL: If the school transfers an  
14 asset from --

15 MR. NAYLOR: Yes, from one school to  
16 another and it's not properly recorded. So,  
17 when you're auditing you're showing that there's  
18 a missing item from their inventory. Would the  
19 other school automatically show a surplus?

20 MR. CARVAJAL: It wouldn't show on the  
21 inventory report that they have a surplus. The  
22 physical asset would be located at that school,  
23 but it would have to conduct --

24 MR. NAYLOR: But it wouldn't show that  
25 there's a surplus?

1 MR. CARVAJAL: No, because the inventory  
2 report won't show that. And it won't be a  
3 surplus because it's not an excess asset. It's  
4 just the asset got transferred and the proper  
5 documentation wasn't provided, so then the asset  
6 would be updated in SIP.

7 MR. NAYLOR: So you're only doing an audit  
8 of the assets assigned to that school, not the  
9 assets actually at the school.

10 MR. CARVAJAL: The assets assigned at that  
11 particular school.

12 MR. NAYLOR: So, if you had included the  
13 assets of all the -- or audit of the assets of  
14 all the schools, then you might be able to  
15 figure out where some of the other items had  
16 been moved from?

17 MR. CARVAJAL: Well, when we go and do the  
18 audit we're doing it for that specific school,  
19 not for all of the schools in the District. We  
20 look to the school specifically. If they're  
21 missing an item that's on their inventory  
22 report, then we ask the question, where is it.  
23 If they claim that they transferred it, then  
24 they need to do the proper documentation. Then  
25 the asset on that inventory report gets pushed

1 to that particular school that they transferred  
2 the asset to.

3 MR. NAYLOR: Okay. I was just looking as a  
4 check and balance, it might be easier if you  
5 actually showed all the assets that were at the  
6 school, but -- okay. Thank you.

7 MR. CARVAJAL: Yes, sir.

8 DR. LYNCH-WALSH: Robert?

9 MR. MAYERSOHN: So, I get it, COVID, and I  
10 get the 130,000 laptops that were dispersed and  
11 probably changing, and kids going to school and  
12 whatever. And I'm looking here at the  
13 corrective action from North Lauderdale  
14 Elementary; and a plan of contacting the parent  
15 or guardian at the time about returning the  
16 device, several calls and attempts were made to  
17 locate the device and we received no responses.

18 That's an action; that's not a plan. I  
19 mean, I guess -- you know, and again, some of  
20 these laptops may be basically out of warranty,  
21 out of service, whatever it is. But just some  
22 way that the -- because we always discuss this  
23 with Property & Inventory. There's supposed to  
24 be a semi-annual audit. You should be finding  
25 out what's missing before you guys have to do

1 the audit and tell them that this is what's  
2 missing and it's noncompliance.

3 So, again, the importance of -- and, again,  
4 not you guys but somebody in the District  
5 managing those expectations that every school  
6 does these Property & Inventory audits  
7 semi-annually so that we can identify items that  
8 are missing, stolen, lost, transferred in the  
9 wrong place, and not including the numbers -- we  
10 discussed this ad nauseam.

11 It frustrates me when I see a response of,  
12 "Well, we tried." So, is the child out of the  
13 District? Maybe they're not going to the  
14 elementary school; maybe they're going to a  
15 middle school. Are they not in Broward County?  
16 It just -- I mean, like I said, the squeeze is  
17 not worth the juice, but it just frustrates me.  
18 That's my statement.

19 DR. LYNCH-WALSH: To piggyback on that,  
20 how -- what sort of reporting is done to verify  
21 that the semi-annual audits are being done at  
22 the school or location level?

23 MR. CARVAJAL: For the schools, the  
24 superintendent has a website called BCPS Central  
25 and, in there, they have to submit their

1 semi-annual inventory; when they conduct it,  
2 what they found, their inventory team. All of  
3 that information will go in there, and they have  
4 to electronically sign. The principal will  
5 electronically sign, saying that they have  
6 conducted their semi-annual inventory on  
7 whatever date that they have designated to be  
8 conducted, and that's supposed to be pushed out  
9 from the superintendent.

10 DR. LYNCH-WALSH: What sort of system is  
11 used?

12 MR. CARVAJAL: It's a web-based system.  
13 Broward County Public Schools Central. I think  
14 it used to be called OSPA. I'm not sure of the  
15 acronym, but that's the old system.

16 DR. LYNCH-WALSH: Wait. OSPA was a  
17 department.

18 MR. CARVAJAL: The old website, now it's  
19 called BCPS Central.

20 DR. LYNCH-WALSH: But it would be a link to  
21 something. It's a database?

22 MR. CARVAJAL: It has to be a database, but  
23 it's a web-based form that they fill out.

24 DR. LYNCH-WALSH: So, what I'm trying to  
25 find out -- this might not be a question for

1 you -- is whose job is it to review what they're  
2 submitting, to make sure everybody is submitting  
3 and confirming that they're doing the audits  
4 that they're supposed to be doing?

5 Because, to Mr. Mayersohn's point, if they  
6 were doing them semi-annually it seems unlikely  
7 that you would have these findings.

8 MR. CARVAJAL: So, there is a letter that  
9 gets pushed out by the superintendent that tells  
10 them when to do it, when to do the semi-annual  
11 inventories.

12 As far as who is actually checking to  
13 ensure that they're conducting the semi-annual  
14 inventories, that is outside of my realm, apart  
15 from the audit.

16 DR. LYNCH-WALSH: Right. Like I said,  
17 probably not for you to answer.

18 So, can we as follow-up get a copy of an  
19 export of whatever system they're putting that  
20 into? Because that's not really an audit  
21 function. This is a management function. It's  
22 part of their internal controls. If they have  
23 to electronically sign that they have completed  
24 these semi-annual inventories, where -- who is  
25 monitoring it? Who is tracking, who is

1 monitoring, who is following up; whose job is  
2 that. But, also, can we get a copy of an export  
3 of the most recent one?

4 MR. RHODES: What I'll do is I'll have  
5 Gabriel get a copy of that from the very system  
6 he was just describing, and we'll bring that as  
7 a follow-up to the November meeting.

8 DR. LYNCH-WALSH: Okay. It's under what?

9 MS. SHAW: It's still under OSPA.

10 DR. LYNCH-WALSH: OSPA? It's under that?  
11 Because that's still a site. Is it linked to  
12 the new one?

13 MS. SHAW: I don't know. Version 2.0.

14 DR. LYNCH-WALSH: It's probably Microsoft  
15 forms.

16 Okay. That's all I had. So, thank you.

17 MR. CARVAJAL: Yes, ma'am.

18 DR. LYNCH-WALSH: Moving on, if there are  
19 no other --

20 MS. FERTIG: I was going to make a motion  
21 to transmit.

22 DR. LYNCH-WALSH: Oh. That's what I was  
23 looking for.

24 MS. SHAW: Second.

25 DR. LYNCH-WALSH: Motion by Fertig,

1 seconded by Shaw. Any further discussion?

2 Hearing none, all in favor?

3 COMMITTEE MEMBERS: Aye.

4 DR. LYNCH-WALSH: Any opposed?

5 (No response.)

6 DR. LYNCH-WALSH: Okay. Motion passes  
7 unanimously. That is Item No. 12, Office of the  
8 Chief Auditor Property & Inventory Audit of  
9 Selected Locations.

10 So, that concludes what we moved to the top  
11 of the Agenda, and that takes us, circles us  
12 back to Old Business. And our Old Business  
13 section is starting to look like a Facilities  
14 Task Force Old Business section due to, I think,  
15 lack of some responses.

16 So, first up, we have Fund Balance. And  
17 Omar has been here for the whole duration. Who  
18 else do we have from Accounting?

19 MR. RHODES: We have -- if you guys would  
20 like to come up to the table, bring your name  
21 plates with you.

22 MR. RHODES: We have Omar Shim; he's here  
23 in place of the CFO. As we saw, she might be  
24 popping in during this; I don't know. And then  
25 we also have Gerrilyn Arlotta, who is the



1 Assistant Director of Accounting currently.

2 And just for some very brief background,  
3 Ms. Arlotta has identified in communication with  
4 me that she was not the person who put together  
5 the SAFR that we're looking at, kind of in  
6 conjunction with the Fund Balance. I wanted to  
7 make sure that you guys took that information  
8 into consideration when you're asking the  
9 questions and expecting the answers.

10 DR. LYNCH-WALSH: I have a feeling the  
11 questions are going to center around getting  
12 some clarity on some of the numbers that were  
13 provided to the group.

14 MR. GOROKHOVSKY: Madam Chair, I have some  
15 questions when it's ready.

16 DR. LYNCH-WALSH: You're good. You're  
17 first up. I'm still gathering my notes.

18 MR. GOROKHOVSKY: So, on the SAFR Annual  
19 Financial Reports related to the board. Exhibit  
20 D1, page 18, and TT.

21 DR. LYNCH-WALSH: What page is that?

22 MR. GOROKHOVSKY: Exhibit D1, page 18, TT.

23 DR. LYNCH-WALSH: 18, TT.

24 MR. GOROKHOVSKY: Double T.

25 DR. LYNCH-WALSH: Okay. I'm just trying to

1 pull it up on the screen.

2 MR. RHODES: I'm sorry; did you say that  
3 was "something D1"?

4 MR. GOROKHOVSKY: Exhibit D1, 18, TT.  
5 That's Fund Balance Reporting, Note 17.

6 MR. RHODES: Okay. Thank you.

7 DR. LYNCH-WALSH: Note 17. 18. Hold on.  
8 I'm almost there.

9 Wait. I'm at T and then U. How does this  
10 numbering go? And then they go from single  
11 letter to double letter? Is that how the  
12 numbering system is?

13 MR. GOROKHOVSKY: Yes.

14 DR. LYNCH-WALSH: Okay. Then I'm not even  
15 close.

16 MR. RHODES: Madam Chair, Exhibit D1 begins  
17 a new numbering system that begins with 18  
18 followed by letters.

19 DR. LYNCH-WALSH: Oh, yeah. No, no. I was  
20 on the single -- the page 18 single versus  
21 double letter. We'll talk about who came up  
22 with this numbering system.

23 MR. GOROKHOVSKY: It's actually -- I do  
24 believe it came from the State.

25 DR. LYNCH-WALSH: It's coming from the

1 State? Well, they're equally bad.

2 MS. FERTIG: Sorry; what was the page  
3 number again?

4 DR. LYNCH-WALSH: That's what I'm trying to  
5 get to. What was it? Exhibit D1, page 18.

6 MR. GOROKHOVSKY: Double T.

7 DR. LYNCH-WALSH: Yay. I'm on that page.  
8 All right. Fund Balance Reporting. If I could  
9 have it up on the screen, please. Thank you.

10 MR. GOROKHOVSKY: That part that is talking  
11 about assigned Fund Balance. Assigned for  
12 school operations. If you can move just a  
13 little bit down.

14 DR. LYNCH-WALSH: When you say down, do you  
15 mean up?

16 MR. GOROKHOVSKY: There you go.

17 DR. LYNCH-WALSH: Assigned for school  
18 operations?

19 MR. GOROKHOVSKY: Yes.

20 So, there's a statement saying  
21 ...7.2 million for goods and services, including  
22 supplies, furniture, picture, and equipment.

23 My question was: When I look at the AFR,  
24 2023, that number was \$28 million. In 2022 was  
25 \$32 million. And 2021 was \$29 million. And

1 this year it's \$7.2 million.

2 So my question was why encumbrances are so  
3 low for the year 2024 and what change in  
4 methodology of calculation, calculating,  
5 occurred that year?

6 DR. LYNCH-WALSH: Okay. Go ahead. I mean,  
7 who is here to answer that question? Because we  
8 got sent a lot of very, very accounting-type  
9 work papers that would suggest people that do  
10 General Ledger entries could explain --

11 MR. SHIM: Yeah. That's what was requested  
12 was the work papers.

13 DR. LYNCH-WALSH: Right.

14 MR. SHIM: However, just to not really  
15 answer it but -- good to see you again. I don't  
16 have a direct answer because we have not done  
17 that comparison that Mr. Gorokhovsky mentioned.  
18 So, we would have to go back and look at that  
19 and come back to you another day with that  
20 answer.

21 MR. GOROKHOVSKY: There is a work paper  
22 that was sent to the Committee for the  
23 procedural support documents, and that was -- it  
24 has a note on the bottom of it, saying 16.9 as a  
25 reference number.

1           And it discusses the Total Encumbrances for  
2 General Funds for School District were  
3 \$40 million. I don't know if anybody found that  
4 page or did reference that page.

5           DR. LYNCH-WALSH: It says page 2 of 2; it's  
6 very small.

7           MR. GOROKHOVSKY: Yes. Page 2 of 2. On  
8 the bottom it says 16.9.

9           DR. LYNCH-WALSH: Let me see if that was  
10 included online so I can pull it up. I have it  
11 on paper.

12           MR. GOROKHOVSKY: There is a reduction of  
13 an AP Accrual of \$32.5 million which, prior  
14 years, it fluctuated somewhat between 6 to  
15 8 million dollars for the year, which makes  
16 sense because AP Accrual technically stands for  
17 two months of expenditures or invoices coming in  
18 after the year-end that pertain to the year  
19 prior to that. Payments that were not  
20 encumbered.

21           So I guess my question is: It's very  
22 unusual to have encumbrances of \$7 million  
23 compared to last year functions, knowing that  
24 the school before they go on break to procure  
25 the supplies, to procure the -- you know, we

1 have been going through this, Omar; you know  
2 what's going on. So, it's very unusual to see  
3 \$7 million encumbrances for the year-end for the  
4 whole School District. That's what I'm trying  
5 to identify here.

6 MR. SHIM: If I may, I don't think there's  
7 a difference in methodology, that we use the  
8 same methodology which is basically get  
9 information from our financial system, and  
10 that's referenced in the backup as 16.9.

11 DR. LYNCH-WALSH: Uh-hmm.

12 MR. SHIM: It's page 1 of 2. I think you  
13 were provided with that.

14 DR. LYNCH-WALSH: I'm on page 2 of 2.

15 MR. SHIM: Okay. Yes. And that shows what  
16 all the transactions were that comprise that  
17 7 --

18 DR. LYNCH-WALSH: Does it? There's no --  
19 so, page 2 -- page 1 -- so, they're on two  
20 different pages; but what you're saying is that  
21 each of these columns, those are the totals on  
22 the bottom?

23 Because the way this was sent, I got to  
24 tell you it's very hard to follow, because if  
25 you're telling me that page 1 is the top part of

1 this chart and page 2 is the bottom, that's hard  
2 to follow. Plus, we can't do anything with a  
3 pdf.

4 So, in the future, and I think I asked if I  
5 could get, we could get this in the original  
6 format, which would have been Excel? This  
7 information is an Excel spreadsheet? The 16.9,  
8 pages 1 and 2?

9 MR. SHIM: It's generated from SAP, so not  
10 necessarily a spreadsheet.

11 DR. LYNCH-WALSH: It was exported?

12 MR. SHIM: Yes. It's possible to get it in  
13 that format, yes.

14 DR. LYNCH-WALSH: Okay. Because that would  
15 be Step 1.

16 But Oleg is asking -- so, you have  
17 encumbrances of 7.2 million, roughly, for this  
18 year. What was it last year?

19 MR. GOROKHOVSKY: Well, I can help you  
20 there. I mean, I went back to the AFR; it was  
21 \$28 million this year.

22 DR. LYNCH-WALSH: So this year we just have  
23 a lot less?

24 MR. GOROKHOVSKY: I believe, based on the  
25 explanation we're given the District says that,

1 at the year of 2024, the encumbrances were  
2 \$7.2 million for General Funds. I think that's  
3 what I'm hearing.

4 DR. LYNCH-WALSH: Okay.

5 MR. GOROKHOVSKY: Right? That's what was  
6 reported to the State.

7 MR. SHIM: Right. And I said we have not  
8 done that comparison to go back and look, what  
9 it looked like last year versus this year. So,  
10 we would look -- you know, go back and look and  
11 see, do that comparison.

12 But this is basically the reference for how  
13 we generated that figure.

14 DR. LYNCH-WALSH: How you generated what?  
15 I'm sorry?

16 MR. SHIM: The 7.2 million that you're  
17 referring to.

18 DR. LYNCH-WALSH: Okay. Because I -- there  
19 was a number here that I thought the second  
20 round of backup was supposed to answer, but I'm  
21 not getting an answer, either.

22 So, what they're saying is this, the  
23 encumbrance is explained on pages 1 and 2;  
24 that's how you get to the 7.2? That those are  
25 all the transactions that add up to 7.2?



1 MR. SHIM: That's correct.

2 DR. LYNCH-WALSH: Is that correct? It's  
3 just hard to see because we were sent a pdf.

4 Are the General Ledger accounts identified,  
5 as far as what they are? I'll scroll down.

6 We have what I presume -- we have the rows  
7 and columns. So, the columns represent what?  
8 I'm not asking about specific amounts; I'm  
9 literally asking like what are all of these  
10 columns?

11 MR. SHIM: Right. So, the columns at the  
12 top are the fund numbers.

13 DR. LYNCH-WALSH: Okay.

14 MR. SHIM: And the --

15 DR. LYNCH-WALSH: Rows.

16 MR. SHIM: -- rows are the far left column;  
17 that shows the rows. Those are the GL accounts.

18 DR. LYNCH-WALSH: The General Ledger  
19 accounts. All right.

20 MR. GOROKHOVSKY: I'm sorry; I'm still  
21 learning my ropes here.

22 So, if I may, I guess the question from  
23 that schedule would be what is 32.5 million  
24 dollars AP Accrual? On the same schedule of  
25 16.9 referenced on the bottom, to the left, you

1 have total encumbrances of 40 million dollars,  
2 less 32.5 million dollars AP Accrual.

3 Like I said, I know that typically it's two  
4 months of the invoices coming after the  
5 year-end.

6 DR. LYNCH-WALSH: So, in what we were sent,  
7 because my expectation is we should be able to  
8 tick and tie back to these numbers from what was  
9 sent. So, you're asking about the AP Accrual,  
10 which is 32.5 million. Balance Sheet POs.  
11 Salaries & Benefits is nothing. Categoricals.  
12 To get to the 7.2.

13 MR. GOROKHOVSKY: I'm just asking for  
14 clarification.

15 MR. SHIM: I'm sorry; the question is?

16 DR. LYNCH-WALSH: Did you provide -- so, is  
17 there a schedule that ties back to the number,  
18 the AP Accrual number, in what you provided?

19 MR. SHIM: We can provide that. It wasn't  
20 here. However, there are AP projections for  
21 accruals.

22 DR. LYNCH-WALSH: Okay. I have a question,  
23 because when I was trying to make sense of what  
24 we were sent, the first -- the work papers show  
25 next year budget appropriations of 54,000,642.

1       Where would I find the detail that makes up that  
2       number? Because I thought that's what the  
3       second thing was, but that -- I couldn't find  
4       that number anywhere.

5               MR. GOROKHOVSKY: That was going to be my  
6       next question as well.

7               DR. LYNCH-WALSH: Okay. I was looking  
8       and --

9               MR. RHODES: Madam Chair, can you repeat  
10      the number you just said? I'm trying to make  
11      sure I'm following you.

12              DR. LYNCH-WALSH: It is under Assigned,  
13      after Encumbrances. It's next year budget  
14      appropriations, the amount is fifty-four six  
15      forty-two.

16              MR. RHODES: Thank you.

17              DR. LYNCH-WALSH: It's under the column  
18      labeled General Fund.

19              It's on Exhibit D1, page 2.

20              MR. GOROKHOVSKY: May I suggest something,  
21      if it's possible? I do believe Marte still  
22      works with the School District? It's Accounts  
23      Payable manager? She, at least in the past, she  
24      prepared this note with all the details to it.  
25      She might be the person who can actually guide

1 us through it and tell us exactly what's part of  
2 those numbers. And I don't know if it's our --

3 DR. LYNCH-WALSH: Yeah, you guys -- I mean,  
4 not for nothing, because we got sent these, and  
5 we're not getting an explanation.

6 So, what Oleg is asking -- Molla? Is  
7 she -- because these numbers are all totals.  
8 They're coming from somewhere.

9 MR. SHIM: Right. So, we did provide --  
10 that question was asked, and we did provide a  
11 response to that.

12 DR. LYNCH-WALSH: For the fifty-four six  
13 forty-two?

14 MR. SHIM: We did, yes.

15 DR. LYNCH-WALSH: Where is that?

16 MR. RHODES: That was the second record you  
17 sent. So, if you look at the entry that was  
18 kind of cut and paste into an email, I think the  
19 highlighted yellow part is the actual number.

20 And, Ms. Arlotta, are you saying that the  
21 numbers in that row represent the answer to that  
22 question?

23 MS. ARLOTTA: Yes. The explanation is  
24 above that.

25 DR. LYNCH-WALSH: I'm sorry; can you guys

1 both do your mics? Because I can hear Omar --

2 MS. SHAW: (Inaudible.)

3 DR. LYNCH-WALSH: Pardon?

4 MS. SHAW: (Inaudible.)

5 DR. LYNCH-WALSH: Well, first, I was trying  
6 to find it for myself so, then, they could  
7 explain it.

8 So, this is about pieces that are making up  
9 the Fund Balance. This is under Assigned  
10 because -- Assigned and Unassigned. And  
11 remember, we were trying to figure out how they  
12 would ever get to 5 percent? And whatever is  
13 going in here, they have things that have  
14 occurred like the charter school payment. Don't  
15 know where that's coming from. And we have  
16 numbers in this Assigned section. We know what  
17 the Committed Self-Insurance -- that has not  
18 changed in how many years? I don't know. But  
19 the Assigned, it's not clear how we're getting  
20 to these numbers.

21 So, what we're seeing here is an ending  
22 balance. Okay. So, for the sake of argument  
23 you've shown us a cut and paste that shows an  
24 ending balance that rounds up to fifty-four six  
25 forty-two, is the second thing that we were

1 sent. However, it doesn't tell us what's in the  
2 opening balance for that General Ledger account,  
3 and it doesn't -- what is -- these next two  
4 columns. Adjust for additional referendum. And  
5 then it says, the next piece down, says CORR  
6 Entry Number 131C. And then there's another  
7 column that says Assigned Fund Balance for OPEB,  
8 and a similar thing that's for a much smaller  
9 amount.

10 So, what is the 31,257,312.13 for?

11 MR. SHIM: Yes. It's for additional  
12 referendum that was paid in July.

13 DR. LYNCH-WALSH: Can you explain that?

14 MR. SHIM: It's that --

15 DR. LYNCH-WALSH: Because what you provided  
16 shows us an ending balance but it doesn't tell  
17 us how we got there, because there are two  
18 entries. We don't know what's in the starting  
19 balance, we don't know what the two entries are  
20 consisting of, so we don't really know how we  
21 got the ending balance.

22 MS. SHAW: Could I make a recommendation  
23 through the Chair? Because we have all these  
24 numbers and there's some references, and those  
25 references are not really tying back to it. Is

1       it possible -- and I realize this is coming out  
2       of the system -- but if you're looking at your  
3       restricted, if you're looking at your assigned,  
4       unassigned, expendable, et cetera, someone,  
5       number one, needs to be verifying this number  
6       that is generated out of the system.

7                Could someone take these numbers -- I mean,  
8       I just converted it to Excel, just so you know.  
9       But could someone take it and kind of foot it so  
10      that we can know what makes up the 32.5, what  
11      makes up the 20.7, what makes up all of these  
12      numbers so when we're looking at it, you don't  
13      have to sit here and explain your internal  
14      reconciliation process. Because that's what all  
15      this is.

16               So, the question is: Where are these  
17      numbers? How do we find it in your financials  
18      so we're able to verify what they are?

19               Because to have an AP Accrual for 32.5 is  
20      really weird for me. I mean, it could be just  
21      someone just says, you know what, we're just  
22      going to estimate and we're just going to call  
23      it 32.5 and roll it out.

24               And it could be -- it can't be debt  
25      service, because debt service would be someplace

1 else, you know, because that would be a  
2 different kind of restricted.

3 So, is that possible? I mean, in my  
4 accounting brain, it is.

5 MR. SHIM: Yes.

6 MS. SHAW: But --

7 MR. SHIM: Yes.

8 MR. GOROKHOVSKY: If I can make a comment,  
9 I've done this extensively over the years, so I  
10 know the process.

11 The AP Accrual, typically there's a report  
12 in the system that's produced at the end of  
13 second months, which is the end of August, which  
14 tells them exactly, Accounting exactly what AP  
15 Accrual is. All depending, invoices to be paid.  
16 So, there is a report for that. At least there  
17 was in the year before.

18 The reason I was going to question why this  
19 \$54 million designated -- I'm sorry. Assigned  
20 Fund Balance so high, compared to year before.  
21 Because, according to Gatsby 54 (phonetic),  
22 Assigned Fund Balance is basically -- has to be  
23 a designated amount, which means it has to be  
24 directed by something to be put in Assigned.

25 In the past, two numbers went in there.



1 One was the carryover, referendum carryover  
2 money left over. And the second last year item  
3 was, if I remember from my memory, it was the  
4 MSD Settlement Agreement, which was the final  
5 payment last year.

6 MS. SHAW: And unless something new was  
7 designated to be included, we want to know what  
8 else is making up that number and the documents  
9 that designate. Because the document that  
10 designated must be approved by the School Board.

11 MR. GOROKHOVSKY: And to follow up on that  
12 if we're talking about \$54 million, I think it  
13 was stated additional referendum, does it mean  
14 \$54 million is the leftover referendum money  
15 from last year to carry forward to next year?  
16 Which is another concern, because District  
17 having so many safety issues, so many mental  
18 health.

19 So, that's what I'm trying to understand  
20 here, what went into that number.

21 MS. SHAW: So, that would be next, along  
22 with the backup or the approval, because you  
23 can't just assign an amount without the  
24 appropriate approval. Otherwise, it needs to be  
25 removed.

1 MS. ARLOTTA: We can follow up with those  
2 questions.

3 DR. LYNCH-WALSH: So, is it clear we're not  
4 looking for written narratives, we're really  
5 starting with the more detailed entries?  
6 Because we have --

7 MS. SHAW: Not even entries. I think when  
8 you -- because there could be 30, 100 entries  
9 that go. But what makeup? Give us an idea.  
10 Especially the Assigned. Especially because  
11 it's required to be something that's adopted by  
12 the School Board for it to be in there. We want  
13 to know what makes up. So, if there's three  
14 numbers in there, what are those three numbers?  
15 You know. And along with the appropriate backup  
16 that designate those three numbers to be there.  
17 And it could be six numbers, but you understand  
18 what I'm saying.

19 DR. LYNCH-WALSH: And there are two entries  
20 specifically called out. What does CORR mean?

21 MS. ARLOTTA: Correcting entry.

22 DR. LYNCH-WALSH: That's what I thought.  
23 So there are two correcting entries, 131C and  
24 191H. To Phyllis's point, the debit or the  
25 credit could be 100 different little things or

1 could be one. So, but, without seeing those two  
2 entries we don't know.

3 So, Phyllis is saying the approval. And  
4 then I'm curious about these two entries.  
5 Because correcting entries piques my interest.  
6 And then we would have I think a better  
7 understanding of that. Then also the AP, all  
8 the pending invoices, that would add up to the  
9 32-ish million. And then I think we might be on  
10 our way to some clarity.

11 Do you have any --

12 MR. GOROKHOVSKY: Madam Chair, yes, I do  
13 have one more question.

14 So, on June 18, 2024, the Board approved  
15 the item for settlement agreements for charter  
16 schools 2018 referendum payment. The financial  
17 portion of that indicated there will be, the  
18 first year payment for referendum repayment to  
19 charter schools, like \$31 million, I think. And  
20 the next year will be 35 and 40 million dollars.

21 My question is: Was this amount accrued in  
22 year 2024? And the reason I ask that question  
23 is because on September 10 meeting, regular  
24 School Board meeting, Board member asked a  
25 question, how come the superintendent Annual

1 Financial Report does not state anything related  
2 to charter school settlement?

3 And the response Administration gave was  
4 that, well, July 10 payment, happen in the year  
5 2025, funds were set aside for that in 2025 so,  
6 therefore, that's where it's mentioned.

7 MS. SHAW: No, I'm sorry --

8 MR. GOROKHOVSKY: So, my question again,  
9 is, I just want to clarify: Because July 10,  
10 2024, payment seems to be, the first payment,  
11 which is a short-term liability, my question is,  
12 was that accrued in year 2024 Financial  
13 Statements?

14 MS. SHAW: Uh-hmm.

15 DR. LYNCH-WALSH: That is a question. Can  
16 someone answer that?

17 MS. SHAW: They're probably not going to be  
18 able to answer that because they're not that  
19 much in the details of it.

20 MR. SHIM: Well, we're going back to check  
21 the Accruals to total what that was and see if  
22 that was included.

23 DR. LYNCH-WALSH: Okay. So, which Accruals  
24 would that be in?

25 MS. SHAW: Wouldn't be AP accruals.

1 DR. LYNCH-WALSH: I didn't think so.

2 MR. GOROKHOVSKY: No, it cannot be AP  
3 Accruals. It's too large amount.

4 DR. LYNCH-WALSH: Where in what we were  
5 given should it show up?

6 MS. SHAW: It would be in Restricted. It  
7 would be part of the Restricted, because similar  
8 to your Debt Service because it's some --  
9 (inaudible) -- I'm sorry. It would be part of  
10 the Restricted, because that's something that's  
11 designated and it must be on your books.

12 So, you're not going to be able to just put  
13 it somewhere and someone to spend the money  
14 without thinking that it has to be, it has to be  
15 designated for whatever the event was. It was  
16 an approval.

17 MR. GOROKHOVSKY: Just one correction. It  
18 will be part of Assigned Fund Balance simply  
19 because that's where the MSD Settlement used to  
20 be coded in. So, typically, if I would be  
21 reviewing this I would anticipate there's  
22 expense on the General Funds side and there's a  
23 liability created on June 18.

24 MS. SHAW: Is it possible that it could --  
25 you could have created a special fund for it?

1       Because I know a lot of times when things are  
2       over a number of years and you want to separate  
3       it out of General Fund, you may create a  
4       separate fund for it? Is that possible? And,  
5       if that's the case, we should be able to see it  
6       somewhere in the details.

7               And I don't know -- Mr. Rhodes, we're  
8       getting into the weeds of this and I really  
9       don't want to, but I am curious.

10              MR. RHODES: My goal as the liaison was to  
11       provide the information so that this could be  
12       vetted to the point that you guys felt  
13       comfortable with what it is you were looking at.

14              MS. SHAW: Then -- I don't know if you were  
15       finished?

16              MR. GOROKHOVSKY: No. Just the last  
17       statement.

18              So, based on the response that the board  
19       member got and the public got, I don't  
20       believe -- and, again, I'm speculating here  
21       because I don't have the specific records -- but  
22       I didn't see the Accrual for the full amount  
23       being booked in the financial records when I  
24       compare year to year.

25              So, this is why I'm trying to ask a

1 question so hopefully we'll get a response on  
2 that. Because, as you know, that accrual will  
3 be directly impacted. At least the first  
4 payment of the Settlement Agreement will be  
5 directly impacting Fund Balance of the year  
6 2024.

7 DR. LYNCH-WALSH: And when you say that, so  
8 then currently the Fund Balance -- so, if it's  
9 in here and the Fund Balance, at the end of the  
10 fiscal year, Assigned, Unassigned, was 3.58 and  
11 4.38 excluding charter school revenues -- for  
12 the purposes of the State, which of those are  
13 used?

14 MS. SHAW: I'm sorry; what was the  
15 question?

16 DR. LYNCH-WALSH: So, for the purposes of  
17 the State minimum, which is 3 percent, do they  
18 look at the first measure or the second,  
19 excluding charter school revenues?

20 MR. GOROKHOVSKY: I'm going to try to help  
21 out the District right now, if I may.

22 DR. LYNCH-WALSH: Okay.

23 MR. GOROKHOVSKY: So, the State requires  
24 Fund Balance percentage excluding charter  
25 schools, because charter schools is considered

1 to be flow-through funds.

2 DR. LYNCH-WALSH: Okay.

3 MR. GOROKHOVSKY: So, the 4.38 percent that  
4 was reported to the State, that's the number  
5 based on the financials that were completed.  
6 But, if -- so, there are three payments. The  
7 first payment normally recorded is a short-term  
8 liability to the other two payments, which is  
9 going to happen in following years. They will  
10 be recorded as a long-term liability.

11 So the impact, for those who know the  
12 accounting, the impact, the government-wide  
13 financial statements, but the first payment  
14 impacts the Fund financials.

15 And if that -- I don't know exactly what it  
16 was; but, if it's 31, 32 million dollars, we'll  
17 be reducing the Assigned, Unassigned Fund  
18 Balance of the District, as of the end of 2024  
19 Fund year.

20 That's the concern that I have; that if  
21 that was not recorded that we're looking at a  
22 Fund balance that's really not accurate.

23 DR. LYNCH-WALSH: That's not what it says,  
24 okay.

25 MS. FERTIG: Can we get some specific



1       answers though?  What's the date of our November  
2       meeting?  I'm sorry.

3               DR. LYNCH-WALSH:  Hold on.  14th.  So, a  
4       week out.

5               MS. FERTIG:  Yeah, we're a couple weeks  
6       out.

7               DR. LYNCH-WALSH:  So, we would be looking  
8       for answers in time for our November Agenda  
9       going out.

10              MR. RHODES:  Okay.  So, we specifically  
11       want to know the breakdown of the 54.6 --

12              DR. LYNCH-WALSH:  And all its moving parts.

13              MR. RHODES:  -- and all of its moving  
14       parts, as well as when these amounts were booked  
15       and what they were booked for, in '24, and  
16       possibly scheduled for booking in '25; is that  
17       correct?

18              DR. LYNCH-WALSH:  The charter school  
19       payment, the first payment, because it would  
20       have been a short-term obligation for the  
21       purposes of fiscal year '24, what -- where was  
22       that booked?  Because they paid it, right?  They  
23       paid it.  Was it booked in fiscal year '24 or  
24       '25?

25              MS. SHAW:  Well, they paid it in '25, but

1 it was sent back as an accrual to '24.

2 DR. LYNCH-WALSH: Right.

3 MR. GOROKHOVSKY: Because, if it's not,  
4 it's a serious concern with Generally Accepted  
5 Accounting Principles.

6 DR. LYNCH-WALSH: Because you would be  
7 paying something which you didn't acknowledge  
8 was an obligation when you knew how much it was,  
9 it was absolutely going to happen.

10 I don't even understand how that would  
11 happen, that you wouldn't have accrued it.

12 MS. SHAW: Well, before, we have what?  
13 Well, we're still doing -- so, I'm hoping that  
14 the issues that we're seeing and the SAFR are  
15 being corrected in the Annual Financial Report  
16 or will be cleared up in the Annual Financial  
17 Report.

18 DR. LYNCH-WALSH: When we see that.

19 MR. GOROKHOVSKY: The only problem would be  
20 with that -- it's the only comment that I'll  
21 make on this additional one -- is that if indeed  
22 that is an issue, the Board is making decisions  
23 right now, settlement agreements, based on  
24 information provided to them.

25 MS. SHAW: Based on the information.

1 There's nothing we can do about that, but I want  
2 to make sure that at least with the Annual  
3 Financial Report, the changes are made and the  
4 corrections are done before now, it coming back  
5 to us and then going to the Board for an  
6 approval.

7 I mean, somebody will have to explain to  
8 the Board why, if in fact there were errors in  
9 the SAFR. But it is the requirement -- I mean,  
10 I understand you guys were going through some  
11 changes during, you know, this fiscal year and  
12 bodies -- you know, there were bodies moving.

13 But, unless you were short-staffed, your  
14 staffing -- your staffing, your staffing, your  
15 staffing -- are doing the work. Management are  
16 just assisting to report. So, unless your  
17 entire accounting crew was gone --

18 DR. LYNCH-WALSH: Well, actually they did  
19 lose two major players --

20 MS. SHAW: Then that --

21 DR. LYNCH-WALSH: -- that are overseeing  
22 that, during the development of that. That's a  
23 whole other story.

24 Okay. So, I think I'll get with you to  
25 make sure we're clear on what the asks are.

1 MR. RHODES: Yes.

2 DR. LYNCH-WALSH: To document that.

3 Then, I'm not trying to get rid of you, but  
4 didn't you say you were going to disappear?

5 MS. FERTIG: Can we -- I know you've still  
6 got so many things on here, Nathalie. I saw you  
7 have booster clubs. I know I'm going to have to  
8 leave shortly.

9 DR. LYNCH-WALSH: I don't think we have an  
10 update, so you guys know what I know.

11 MS. FERTIG: If we can just do that next  
12 time.

13 DR. LYNCH-WALSH: I just want to let you  
14 know, HCT Intercom Audit, we -- in terms of  
15 getting responses, there does not seem to be any  
16 movement to responding to any of our motions.  
17 And in fact, I got pushback to us retransmitting  
18 our prior motions. They said that they would  
19 only give to the Board motions that hadn't been  
20 already passed. And I'm like, but we passed it  
21 again, so it's like hitting the reset button  
22 because these things were not addressed the  
23 first time around. So --

24 MR. NAYLOR: Change the ask.

25 DR. LYNCH-WALSH: Change the ask? Okay.

1 To?

2 MR. NAYLOR: Just modify it.

3 MS. FERTIG: Rephrase the motion.

4 DR. LYNCH-WALSH: Oh, yeah, yeah. But I  
5 thought you meant change who we're asking.

6 MR. NAYLOR: No, no. Change what you're  
7 asking for, to modify.

8 MS. FERTIG: Yeah, rephrase.

9 DR. LYNCH-WALSH: I think they don't want  
10 to answer the question, no matter how you put  
11 sugar on top and say pretty please.

12 MS. SHAW: Put sugar next time.

13 DR. LYNCH-WALSH: So, that's that. So,  
14 that's a question mark that we have to revisit,  
15 because I know what I'm going to do.

16 All right. So, P-card, that was just what  
17 came out of it. Did they pass -- I believe they  
18 did pass the P-card policy. I believe so. And  
19 I can't speak to whether they incorporated our  
20 observations.

21 OIG Ballot Initiative, Public Awareness  
22 Campaign.

23 MR. RHODES: Madam Chair, I do have an  
24 update on that information you had requested  
25 about the 1.2 million.

1 I spoke with Ms. Batista, and she told me  
2 that based on the FTE rundown that they give on  
3 page 15 of 15 on the exhibit that we've attached  
4 to this item which went to the School Board at a  
5 workshop on May 29, she said that the  
6 \$1.2 million was an estimate that was provided  
7 by the Broward OIG, based on the full-time  
8 equivalence or any portion of the full-time  
9 equivalence that they had in that calculation or  
10 ultimately the layout of what they were going to  
11 be using as resources for a given year with the  
12 School District.

13 DR. LYNCH-WALSH: Okay. In English,  
14 though. On what page?

15 MR. RHODES: On 15 of 15 on the  
16 presentation, the last page, shows the FTEs of  
17 the OIG staff.

18 DR. LYNCH-WALSH: Okay. So, you're saying  
19 their staff. When you say FTE, I think students  
20 so I got a little confused.

21 So, this is even more people than what I  
22 saw. Oh, but there's a lot of .25s in here  
23 actually.

24 MR. RHODES: Right. So they're going to  
25 have some people that are going to be full-time

1 dedicated to the School District's business, and  
2 then they're going to have other support staff  
3 from their main office that would be providing  
4 services that they would charge to this, as  
5 well. And so the -- I guess the best example is  
6 when we talk about AE Com, how certain people  
7 became a portion of the person for their time.

8 DR. LYNCH-WALSH: Right. But you know when  
9 AE Com has in its staffing plan the hourly or  
10 whatever rate times a multiplier here? We don't  
11 know what they're suggesting are their salaries.

12 MR. RHODES: Right. I think the answer to  
13 that part is that in this discussion, because it  
14 hadn't become a part of the referendum, it  
15 hadn't been voted on, they were only able to  
16 give an estimate based on that. I think the  
17 actuals are going to come after they sit down at  
18 the table, once this would, optimistically, be  
19 approved.

20 DR. LYNCH-WALSH: Okay. I'm just going to  
21 do some simple math.

22 Inspector General .25. So, that's a  
23 quarter. So they're suggesting that a quarter  
24 of her time would now be taken away from  
25 Municipalities and used for the School Board?

1 MR. RHODES: Based on the estimate as it  
2 was described to me, yes.

3 DR. LYNCH-WALSH: I think we really need to  
4 see how their time is spent now, because to me  
5 this seems like a lot of bodies. Even though  
6 their point -- because there's nothing under  
7 .25. And I can't imagine -- we would have to  
8 look at the volume that they currently handle,  
9 because it sounds like we're going to be like  
10 taking over the place.

11 MR. RHODES: Well, I apologize that I  
12 didn't do a breakdown of a hypothetical, but I  
13 did want to get the answer to where that 1.2  
14 million dollar amount came from --

15 DR. LYNCH-WALSH: Right.

16 MR. RHODES: -- that's being listed on the  
17 superintendent's video that he released  
18 recently.

19 DR. LYNCH-WALSH: Okay. I think for the  
20 purposes of transparency, though, I'd like to  
21 see, we'd like to see what is that based on. So  
22 probably her budget, current budget would be  
23 helpful.

24 But, anyway -- all right. I think we need  
25 a motion to --



1 MS. FERTIG: So moved.

2 DR. LYNCH-WALSH: Okay. Moved by Fertig.

3 MR MAYERSOHN: Second.

4 DR. LYNCH-WALSH: Second by Mayersohn. Any  
5 discussion?

6 (No response.)

7 DR. LYNCH-WALSH: All in favor of  
8 adjourning?

9 COMMITTEE MEMBERS: Aye.

10 DR. LYNCH-WALSH: Any opposed?

11 (No response.)

12 DR. LYNCH-WALSH: All right. Motion  
13 carried.

14 Thank you very much.

15 (Meeting adjourned at 12:23 p.m.)

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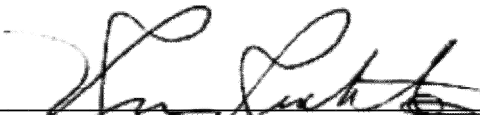
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CERTIFICATE

STATE OF FLORIDA )  
COUNTY OF BROWARD )

I, Renee Welch Richter, hereby certify that I was authorized to and did stenographically report the foregoing proceedings, and that the transcript is a true and complete record of my stenographic notes.

Dated this 30th day of October, 2024.

  
RENEE WELCH RICHTER



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