

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, MAY 8, 2025
9:41 A.M. - 12:30 P.M.

Court Reporter:
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1 COMMITTEE MEMBERS IN ATTENDANCE:

- 2 DR. NATHALIE LYNCH-WALSH, Chair
MR. ROBERT MAYERSOHN, Vice Chair
3 MS. RUTH CARTER-LYNCH
MR. ANTHONY DE MEO, CPA
4 MS. MARY FERTIG
MR. OLEG GOROKHOVSKY
5 MR. ANDREW MEDVIN, CPA
MR. LEW NAYLOR
6 MS. B. JILL BARON
MR. CHRIS UPTON (via Teams)

7

OFFICE OF THE CHIEF AUDITOR STAFF:

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- MR. DAVE RHODES, Chief Auditor
9 MS. ALI ARCESE, Audit Director
MS. JENNIFER HARPALANI, Assistant Director IT Audits
10 MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
MR. GABRIEL CARVAJAL, Manager Property & Inventory
11 Control
MR. BRYAN ERHARD, System Support Specialist II
12 MR. DEREK TILLMAN, Executive Secretary
MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C

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DISTRICT STAFF:

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- MS. ELIANA ELHEFNAWY, Staff Developer, Behavioral
15 Threat Management
MS. KIM PUNZI-ELABIARY, Director, Behavioral Threat
16 Management
MR. RYAN SMITH, Director, Business Support Center
17 MR. MAURICIO STRADIOTTI, Director, Procurement &
Warehousing Services
18 MR. CARLOS GOMEZ, Director, Accounting & Financial
Reporting
19 MS. MALA RAMDASS-JOHN, Manager, Accounting & Financial
Reporting
20 MS. JENNIFER ANDREU, Executive Director, Operations
MS. WANDA PAUL, Chief Operating Officer
21 MS. ROMANEIR JOHNSON, Chief Financial Officer

22 INVITED GUESTS:

23

- MR. TIM BASS, Court Reporter, United Reporting
MR. ROB BROLINE, CPA, CCA, Partner, CRI Advisors, LLC
24 MS. KAYLA SPELLMAN, CPA, CCA, Senior Audit Manager,
Carr, Riggs & Ingram
25 MR. CHRIS GUMS, Manager, Risk Consulting, RSM

1 MR. MATT BLONDELL, CPA, Risk Consulting Director, RSM
MS. TAMMY WHIPPIE, Programs Controls Manager, AECOM

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1 Thereupon, the following proceedings were had:

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3 MS. LYNCH-WALSH: All right. Good morning.
4 Sorry for the delay. Apparently, you have to
5 leave like an hour, hour and a half just to get
6 from Plantation.

7 Okay. I'd like to call -- where are we?
8 Ready to record?

9 Okay. I'd like to call this Thursday, May
10 8th Audit Committee Meeting to order at 9:41 a.m.

11 Let's rise for the Pledge of Allegiance.
12 (Pledge of Allegiance was recited.)

13 DR. LYNCH-WALSH: Okay. Thank you all very
14 much. Next up, roll call.

15 MR. RHODES: Thank you, Madam Chair.

16 Ruth Carter-Lynch?

17 MS. CARTER-LYNCH: Here.

18 MR. RHODES: Chris Upton?

19 MR. UPTON: Here. Good morning.

20 MR. RHODES: Anthony De Meo?

21 MR. DE MEO: Here.

22 MR. RHODES: Mary Fertig?

23 (No response.)

24 MR. RHODES: Matthew Friedman? Oh, I'm
25 sorry, I'll skip that.

1 Oleg Gorokhovsky?

2 MR. GOROKHOVSKY: Here.

3 MR. RHODES: Dr. Nathalie Lynch-Walsh?

4 DR. LYNCH-WALSH: Here.

5 MR. RHODES: Robert Mayersohn?

6 MR. MAYERSOHN: I'm back.

7 MR. RHODES: Andrew Medvin?

8 MR. MEDVIN: Here.

9 MR. RHODES: Lew Naylor?

10 MR. NAYLOR: Here.

11 MR. RHODES: Phyllis Shaw?

12 (No response.)

13 MR. RHODES: And Jill Baron?

14 MS. BARON: Present.

15 DR. LYNCH-WALSH: Next up, approval of the
16 agenda for today's meeting. We have some items
17 from our last meeting which we won't be
18 discussing, they're on here. I think that's
19 everything. There's nothing added or removed,
20 Mr. Rhodes?

21 MR. RHODES: The only thing that was added
22 was an independence impairment statement for the
23 Coral Springs High matter for the lack of
24 responses that were provided for the last
25 meeting.

1 DR. LYNCH-WALSH: And that ties to item
2 number?

3 MR. RHODES: Item number 11.

4 DR. LYNCH-WALSH: 11; okay. All right.

5 Okay. I need a motion to approve today's
6 agenda.

7 MR. MAYERSOHN: Motion to approve today's
8 agenda.

9 DR. LYNCH-WALSH: Moved by Mayersohn.

10 MR. NAYLOR: Second.

11 DR. LYNCH-WALSH: Seconded by Naylor.

12 Okay. Any discussion?

13 (No response.)

14 DR. LYNCH-WALSH: Hearing none, all in favor
15 of approving today's agenda say aye.

16 COMMITTEE MEMBERS: Aye.

17 DR. LYNCH-WALSH: Any opposed?

18 (No response.)

19 DR. LYNCH-WALSH: All right. Mr. Rhodes, do
20 we have any public comments?

21 MR. RHODES: None.

22 DR. LYNCH-WALSH: Okay. I'm just pulling up
23 something that I forgot that I'll need later.

24 Okay. So we have some minutes and
25 transcripts to approve. We can do them all at

1 once if there are no comments or corrections. We
2 have the approval of March 13th, 2025 audit
3 committee meeting, approval of the March 27th
4 virtual audit committee meeting, the April 10th,
5 2025 audit committee meeting and the May 1st
6 virtual audit committee meeting, which was a
7 special meeting to discuss the Proposed Audit
8 Plan.

9 MR. MAYERSOHN: Motion to approve all the
10 meeting minutes and transcripts.

11 MR. DE MEO: Yeah, there's one small
12 correction. Page 78 on the March 13th, there's
13 an attribution to Mr. Rhodes that says he was 500
14 years ago in the marine corps. That's line
15 30-something. Line 20, page 78.

16 DR. LYNCH-WALSH: Line 20? Did he say that?

17 MR. DE MEO: No, I think I said that.

18 DR. LYNCH-WALSH: Oh, you said that. Oh, you
19 know what, that's ringing a bell. Okay.

20 MR. MAYERSOHN: Motion to approve with the
21 changes that Mr. De Meo has made.

22 DR. LYNCH-WALSH: Okay. Is there a second?

23 MR. NAYLOR: Second.

24 DR. LYNCH-WALSH: Mayersohn and Naylor,
25 again, moved and seconded. Any further

1 discussion?

2 (No response.)

3 DR. LYNCH-WALSH: Hearing none, all in favor
4 of approving the March 13, 2025, March 27, 2025,
5 April 10, 2025, and May 1st, 2025 audit and
6 virtual audit committee meeting minutes say aye.

7 COMMITTEE MEMBERS: Aye.

8 DR. LYNCH-WALSH: Any opposed?

9 (No response.)

10 DR. LYNCH-WALSH: Okay. Motion passes
11 unanimously.

12 Number 6, we have housekeeping. Mr. Rhodes?

13 MR. RHODES: No items at this time. What we
14 did was the notes from the discussion on the
15 Audit Plan, input from the audit committee, has
16 been added as item 15(a).

17 DR. LYNCH-WALSH: Okay. That's the feedback
18 that we gave. And there's copies of that?

19 MR. RHODES: Yeah, we've provided hard copies
20 and also we have -- we didn't have the updated
21 Draft Audit Plan Proposal, so we added that
22 electronically on here so that we can -- when we
23 need to we can touch on that and start to see
24 some of the changes that we've implemented based
25 on some of the requests that were made at the

1 last meeting.

2 DR. LYNCH-WALSH: Okay. Did we talk about --
3 I think we mentioned the laptops or the lack
4 thereof at the virtual meeting briefly?

5 Mr. Mayersohn, didn't you have an update on
6 our quest for laptops?

7 MR. MAYERSOHN: Yeah, that the District was
8 going to revisit it in September.

9 DR. LYNCH-WALSH: Okay. That's what I was
10 trying to remember. I had requested one for this
11 meeting, because I think we've averted the danger
12 of them taking even the hard copies away, but the
13 idea was they think all we do is access, and so
14 we would be able to access reports from our
15 personal computers, but then where do you make
16 your notes and prepare for a meeting. I'm happy
17 to do it on my laptop using, you know, comments
18 and PDF, but I need to be able to use my laptop
19 at a meeting, which I've never been able to do
20 because it's always the District's laptop to
21 facilitate the meeting.

22 MR. NAYLOR: Madam Chair?

23 DR. LYNCH-WALSH: Yes, sir.

24 MR. NAYLOR: I would just like to state that
25 I would be uncomfortable reviewing all this stuff

1 on-line without having a paper copy. Too much
2 going back and forth. This is already a
3 laborious process, so I would like to ensure that
4 we still have the ability to have paper copies.
5 Thank you.

6 DR. LYNCH-WALSH: Okay. So noted. And that
7 was part of the discussion the board has is
8 providing people the option. So I guess they'll
9 revisit in the fall. Fall being August.

10 MR. MAYERSOHN: Yeah, to that perspective, so
11 that we are prepared when the fall comes, if we
12 could survey our committee members and find out
13 who'd be interested in getting a laptop; who
14 would not be; obviously, who wants paper; who
15 doesn't want paper; so this way we have
16 information of maybe there's only two of us as
17 opposed to 12 of us.

18 DR. LYNCH-WALSH: Right.

19 MR. RHODES: Madam Chair, may I respond?
20 I'll have Mr. Tillman send that survey out, I
21 think -- you're off tomorrow; correct? Yeah, so
22 beginning of next week we'll have that sent out.
23 Or today.

24 MR. MAYERSOHN: And the other -- the other, I
25 guess, piggyback to that item as well is, we are

1 required to -- as Sunshine Law to maintain our
2 records. So if we send out -- if I send out an
3 email from whatever email I have, because it's
4 not owned by the county or when I say "county"
5 it's not owned by the school district, is that I
6 have to keep a record of it. If somebody were to
7 send me an email that says audit committee
8 member, blah, blah, blah, I'm required to
9 maintain that. Now, obviously, the District
10 should have somebody who maintains those records
11 so I could forward it to them, whether it's Ali
12 or Mr. Rhodes or whoever, or Derrick or whoever
13 it may be, so I don't have to worry about
14 maintaining it and say I've sent it on. But the
15 issue is is that that's why I guess the next part
16 of the laptop thing would be to have a District
17 email. So that any correspondence I have are all
18 located on a server somewhere and I don't have to
19 worry about it if somebody were to request a
20 public record.

21 MR. RHODES: I will --

22 MR. MAYERSOHN: And I just say, myself, I'm
23 talking about the possibility of all committee
24 members.

25 DR. LYNCH-WALSH: Well, actually, even beyond

1 that it's all committees that's been a discussion
2 about when they say administrative support and
3 efficiency and effectiveness and records
4 retention, all committees have been asking for
5 District emails because that allows us to
6 interact with Teams and some of the other tools
7 differently than we do when we have to use our
8 personal email. I can be given owner rights
9 in -- in Teams, but it's meaningless. Because
10 I'm external to the organization I can't even
11 send an email and have it get to its intended
12 audience.

13 So, yes, there's a larger discussion, but
14 starting with the survey of the group as far as
15 laptop versus paper. And my desire for paper is
16 hinged upon I can never use my laptop in here.
17 Anyway. And that would -- the same would be true
18 for anybody if we are continuing to facilitate
19 and have everything shown on the screen in the
20 future.

21 Okay. So that was housekeeping and it looks
22 like then we're ready to move on to number 7,
23 which is the Carr, Riggs, Ingram Internal Audit
24 of Accounts Payable & Disbursements. Give me one
25 second to pull that up.

1 MR. RHODES: And while you do that may I
2 introduce this briefly?

3 DR. LYNCH-WALSH: Sure.

4 MR. RHODES: There's a little bit of history
5 that we need to look at.

6 There were some delays along the way in
7 getting the fieldwork done and then there was
8 another not-related delay with regard to a name
9 change that CRI was working through the process
10 with the District. And so we've got this
11 information together and present it now. It's a
12 little bit later than we had hoped to present the
13 information, but I just wanted to ask for the
14 committee to provide time as necessary for CRI to
15 bring clarification to anything that the
16 committee may need so that we can make sure that
17 any of this information is as new as it can be to
18 your ears and to your eyes.

19 DR. LYNCH-WALSH: Okay. So they're going to
20 go through the -- they're going to go through the
21 highlights of this or how are we doing it?

22 MR. RHODES: I -- I ask that we would give
23 them an opportunity to briefly go through the
24 four findings and then any questions that the
25 committee may have they can follow up on those.

1 DR. LYNCH-WALSH: Okay.

2 MR. BROLINE: All right. Well, good morning.
3 Thank you again. It's a pleasure to serve the
4 District a long time in this capacity as one of
5 your outsourced internal auditors vendors, so we
6 appreciate the opportunity to do so. My name is
7 Rob Broline and I'm the engagement partner.

8 Kayla, if you want to introduce yourself?

9 MS. SPELLMAN: Good morning. I'm Kayla
10 Spellman. I'm a senior consulting manager with
11 Carr, Riggs & Ingram and I'm very happy to be
12 here with the District this morning.

13 MR. BROLINE: So we're the two and,
14 obviously, we have staff as well, but we are the
15 part of the team that performed and executed the
16 engagement. So, if you look at the report, this
17 is presenting results of the internal audit of
18 accounts payable and disbursement. And what I
19 plan to do, just in the interest of time, I will
20 go through the executive summary and then just
21 hit a few highlights and then try to, you know,
22 get into it, and, of course, happy to answer your
23 questions.

24 So if we go to, in terms of the transmittal
25 letter, this is our transmittal letter. It just

1 lays out, it gives you the outline of the report.
2 And so we're going to go ahead and look at the
3 executive summary. Dave's already explained the
4 delay between -- the work was really complete
5 before Christmas break. So we got all the work
6 done and then basically during January and into
7 February was doing exit meetings and obtaining
8 the management responses. So that gives you the
9 broad timeline. And you'll see, if you look at
10 the management responses, you'll see that they're
11 dated February 28th.

12 So in terms of the executive summary, so the
13 objective here, this was a phase 2. Phase 1
14 focused on the process up and to -- so
15 procurement process up until the previous one,
16 the issuance of the purchase order. So this then
17 is focused on from purchase order issuance to
18 payment. So this is in that sense, it's phase 2
19 of the previous internal audit related to this
20 process as a whole.

21 And so was focused on the internal control
22 structures surrounding accounts payable
23 disbursements and there were two aspects to that.
24 We did a sample of purchase orders and looking at
25 that function as it related to District-wide.

1 Generally, we did a sample for that. And then we
2 looked at, specific, three contracts for -- that
3 related to PPO that were identified in phase 1
4 that the intention was then to do -- to look at
5 disbursement functions for those three contracts.
6 So the testing segregated in that sense in terms
7 of the focus.

8 And I just want to point out something else
9 that's on the bottom of page 3 and still on the
10 page it talks at the bottom of the overview,
11 because there was -- there are, as you noticed,
12 there is an observations related to timeliness,
13 and we wanted to note, this was something that
14 management was aware of, at the bottom there,
15 District management recognizes that accounts
16 payable and disbursements function is critical to
17 operations. They had expressed concerns about
18 late payments interfering with access to needed
19 goods and services and they recognize it's
20 damaging the District's reputation. This is
21 coming from management communicating to us. And
22 even in 2022 they identified that the late
23 payments, that there were systemic inefficiencies
24 that they identified during a 2022 process
25 improvement project. So they were aware of that

1 and trying to work on it.

2 In the background section my summary there
3 contains org charts and it goes through in more
4 detail of the process, that's a narrative of the
5 process, itself, as it relates to invoice
6 processing, disbursements, general ledger, the
7 different types of purchase orders, standard and
8 framework. It talks about invoice receipt. So
9 that really goes through a narrative format of
10 that process as you go from purchase order
11 issuance to payment.

12 And then after that there are a number of
13 flow charts, process flows that illustrate that
14 flow, again, from initiation to payment. So I'm
15 not going to go -- those are there for you for
16 your reference.

17 And then objectives and approach. This is
18 just a detail and this is our consistent
19 methodology when we do these internal audits. We
20 have our objectives, which I've already described
21 those to you relative to the accounts payable ad
22 disbursement function. We're looking at proper
23 control, compliance with applicable laws, board
24 policies and procedures, any policies related to
25 the department. We're looking at all those

1 things in conducting our sample testing. And we
2 see our three-phase approach there. And the
3 detail testing has been outlined for you
4 throughout.

5 I do want to go back. I skipped over
6 something I wanted -- somehow I skipped over it.
7 Please go back to the executive summary. Somehow
8 my pages got stuck together. So if you go back
9 to the executive summary on page 4, there is
10 where we have, there is our summary of the actual
11 observations at a high level. So there are four
12 observations. Sorry about that. Are you with
13 me?

14 DR. LYNCH-WALSH: I was going to ask you to
15 go right back into that, actually.

16 MR. BROLINE: I know. My pages got stuck
17 together. Yeah, are we good now? Okay.

18 Yeah, we want to show you the observations
19 there. So there are four. Payment Timeliness,
20 Compliance with Contracts & Quotes, Invoice
21 Approval, and then Segregation of Duties and SAP
22 Logical Access. And you can see there, they're
23 all high-risk ratings. You see the responsible
24 parties are designated there for each of those
25 and then we have responses from each of the

1 responsible parties in appendix 1 and 2,
2 respectively. You have the estimated completion
3 dates there. And then something -- then the rest
4 of that page goes through, well, it gives
5 definitions of high, medium and low. One thing I
6 want to emphasize here, the risk ratings are
7 communicated as detailed here are prioritization,
8 prioritization. So we're saying if it's high,
9 you need to work on this as soon as you can.
10 This takes a priority. It doesn't mean that, you
11 know, that the sky is falling necessarily. What
12 it's trying to say is in terms of these findings
13 though they are high and they need to be
14 addressed and they're significant. And so in
15 light of that relative to the internal control
16 structure, because that's what we're looking at.
17 And so we go through and we describe high, medium
18 and low in that regard. They're all rated high.
19 We give you definitions of satisfactory, needs
20 improvement and unsatisfactory. And then the
21 next page at the bottom, I think it might be on
22 the next page, on page 5, it gives you the
23 results. Thank you. Right there. So that last,
24 second to last paragraph, we did determine that
25 the results of our procedures indicate that

1 accounts payable disbursements function controls
2 were unsatisfactory to achieve management
3 objectives and comply with applicable laws,
4 rules, and regulations. And the function relied
5 heavily on manual processes for key activities
6 which contributed to overall slower payments and
7 increased errors in this high-volume process.
8 And of course the details of our observations are
9 in the matrix.

10 DR. LYNCH-WALSH: Mr. Broline --

11 MR. BROLINE: Yes.

12 DR. LYNCH-WALSH: -- I just want to stop you
13 a second for the purpose of getting some clarity
14 in terms of the departments involved and who is
15 here today besides -- you guys are going over the
16 audit. I believe I see the new director of
17 Accounting & Financial Reporting, Mr. Gomez.
18 But, you mentioned ERP, because we have people
19 who are in response positions, that are
20 responsible -- responsible parties. The
21 assistant director of ERP and administrator for
22 ERP compliance, what department? Because I
23 didn't see that in the org chart that you did on
24 page 9.

25 MR. BROLINE: That's IT.

1 DR. LYNCH-WALSH: IT; okay. And ERP is?

2 Forgive me for not knowing.

3 MR. BROLINE: Enterprise. That's the overall
4 Enterprise system.

5 DR. LYNCH-WALSH: Okay. That's the system,
6 not a position?

7 MR. BROLINE: It's ERP. What's ERP?

8 MS. SPELLMAN: ERP is -- the ERP system
9 that's used by the District is SAP and there are
10 specific teams in your IT department that
11 administer the ERP system and control access and
12 the design of the internal controls over SAP.

13 DR. LYNCH-WALSH: Okay. All right. Now, I'm
14 clear. All right.

15 And then it looks like -- and this is on
16 page, where is it, where you identify the
17 findings seem to be linked to PPO?

18 MR. BROLINE: Yeah, so I was going to go to
19 page 6 where we actually go through the -- at a
20 high level, we link the findings.

21 DR. LYNCH-WALSH: To departments?

22 MR. BROLINE: Right. Yeah. And so that will
23 go -- so that will link to the detail, you'll see
24 the responsible parties who are responding. So
25 we have responsible parties for each of the

1 observations on page 4 that you had up there.
2 And the page you're on now, this is our
3 high-level results. So this just presents kind
4 of a snapshot so you can see. And then, of
5 course, they're all linked. As you can see,
6 there are 5 out of 9 attributes that were tested
7 relating to District-wide invoices we have
8 observations for. And you can see we've linked
9 those accordingly.

10 DR. LYNCH-WALSH: Well --

11 MR. BROLINE: Go ahead.

12 DR. LYNCH-WALSH: Well, here it doesn't tell
13 us which department.

14 MR. BROLINE: It will -- well, it does if you
15 go back to -- so observation 2 back on page 4
16 tells you the responsible party. Each one -- and
17 then it's repeated again in -- in the detail
18 because there is responses according from each
19 responsible party in those appendices.

20 DR. LYNCH-WALSH: Right.

21 MR. BROLINE: We put it -- OCA wanted us to
22 put it right up front here so you could easily
23 see, you know, on one table you can see Payment
24 Timeliness, right, the Director of Accounting &
25 Financial Reporting, Observation 2, et cetera,

1 you can see, we've named the parties for each of
2 the respective observations who are responsible
3 to respond, which they did respond in the
4 appendices.

5 DR. LYNCH-WALSH: Okay. I just wanted to
6 clear up a couple of things and go back to the
7 actual finding, which is that it's not
8 satisfactory, the internal controls.

9 MR. DE MEO: Madam Chair, are we going to go
10 through this and then ask questions or --

11 DR. LYNCH-WALSH: Yeah, I just wanted to make
12 sure because they skipped over initially the
13 actual --

14 MR. BROLINE: That was my mistake.

15 MR. DE MEO: You want us to hold our
16 questions until their summary?

17 DR. LYNCH-WALSH: Well, we can do it by
18 observation. I find sometimes when we try to
19 hold it to the end we kind of lose where we are.

20 MR. DE MEO: Okay. Then I just -- I have
21 just a couple of general questions to help my
22 understanding.

23 First, on page 4 there are rating categories,
24 and I probably missed it, but I couldn't find how
25 they're associated to the observations or the

1 areas that were selected for audit. See at the
2 bottom of page 4 it says, the overall rating of
3 the report is rated as one of the three following
4 three categories.

5 MR. BROLINE: Right.

6 MR. DE MEO: How do they apply? Where would
7 I find how you assess if it was satisfactory or
8 unsatisfactory and so on?

9 MR. BROLINE: Well, that's the overall
10 rating. So that's cumulative. We looked at the
11 observations and we rated them as being high,
12 high, and high, which led us to the overall
13 rating as we say on next page to be
14 unsatisfactory. So we look at that overall
15 cumulatively.

16 MR. DE MEO: So -- so the results, you know,
17 broad terms of this audit were unsatisfactory.

18 MR. BROLINE: Correct. Correct.

19 MR. DE MEO: Okay. I just want to be clear
20 on that.

21 MR. BROLINE: Sure.

22 MR. DE MEO: And then in terms of sample
23 size, 50 is it?

24 MR. BROLINE: Yes, on the District-wide
25 invoices; correct.

1 MR. DE MEO: And judgmental; right?

2 MR. BROLINE: Yeah, it's also just in terms
3 of internal audits you practice. It depends on
4 what we think, you know --

5 MR. DE MEO: Just kind of a haphazard --

6 MR. BROLINE: Yeah, it's in the range from 20
7 to 50. 50's on the high end. I'm sure you're
8 aware of that.

9 MR. DE MEO: So in terms of population, I
10 think I read somewhere there was 57,000 invoices,
11 \$550 million of expenditures. So given our
12 budget that seems like a fraction of
13 expenditures. Presumably that excludes payroll
14 and -- and disbursements by wire or --

15 MR. BROLINE: Well, it would exclude payroll
16 because it's accounts payable; correct. But it
17 wouldn't -- if you say "by wire", it would be the
18 payment process. So any payment, whatever the
19 form of payment, would be part of that.

20 MR. DE MEO: Okay. And are there any
21 expenditures that are paid, regardless of medium,
22 that are not supported by an invoice?

23 MR. BROLINE: Could you repeat the question,
24 please?

25 MR. DE MEO: So I'm just trying to get an

1 idea of the scope and the population. So of \$550
2 million of expenditures were all -- typically,
3 are expenditures, do they require an invoice or
4 are there expenditures for an encumbrance that
5 might be paid without an invoice.

6 MS. SPELLMAN: No, they should be -- the type
7 of expenditures the non-payroll expenses that we
8 were looking at should be supported by an
9 invoice.

10 MR. DE MEO: Okay. Thank you.

11 DR. LYNCH-WALSH: Are you good?

12 Mary?

13 MS. FERTIG: Yeah, along the same lines, when
14 -- when my microphone's on. Along the same
15 lines, I was going to ask a question. The 57,256
16 invoices, it looks like, okay, 26 percent, so
17 let's just call that roughly 15,000 invoices were
18 over 60 days. Do you have a monetary figure on
19 that? And I just ask -- I know this is a
20 longstanding issue and we hear people come to the
21 board from time to time, I'm just wondering if
22 you can give us what that equates to, what the
23 total of those were?

24 MS. SPELLMAN: I don't have that at my
25 fingertips but I can follow up with you to

1 provide that specific information.

2 MS. FERTIG: Okay. I think that's important
3 because it could be that they're paying really
4 small invoices and that totals a lot, but I know
5 that we have a lot of other expenditures. So I'd
6 just be interested to hear what the total of the
7 ones paid over 60 days is. Thank you.

8 MR. BROLINE: That's a good question, but
9 just to be reminded that the Prompt Payment Act
10 doesn't concern itself with materiality. But we
11 can certainly find out. Sure. Sure.

12 MS. FERTIG: Thank you.

13 MR. BROLINE: Thank you for that question.

14 DR. LYNCH-WALSH: Okay. So, Mr. Naylor.

15 MR. NAYLOR: Yeah, and just a little bit of
16 follow-up on that. Were those, the payments that
17 were in question over 60 days, were they standard
18 invoices or framework invoice? Because I don't
19 see any -- any description in here on the
20 difference between some of the delays and things
21 or how things are handled. So is there a
22 breakdown?

23 MS. SPELLMAN: Again, I don't have that
24 information, but that covered both types of
25 invoices. The standard and framework were in

1 that population paid over 60 days. And my
2 recollection from doing the work was that there
3 was not a significant difference in the payment
4 timeliness across those two types of procurement
5 methods.

6 MR. NAYLOR: Thank you.

7 DR. LYNCH-WALSH: Mr. Rhodes, when we were
8 trying to decipher the fund balance and all of
9 that, I think we had an aging at that point in
10 time to sort of answer your question as the value
11 of things that go, get really old. And a few
12 years -- so I'd like to request an updated aging
13 so that we can see now. Because one way of -- of
14 managing cash flow, that it wouldn't surprise me
15 if we are doing, is strategically not paying
16 certain things. And a few years ago they weren't
17 paying the ESE, like Baudhuin School and all of
18 those, they weren't paying ESE providers on time
19 to the tune of I think it was 800,000 or more
20 that was outstanding. So now might be a good
21 time to see where we are on that, especially as
22 we're going into budget season. And if there's a
23 way to disaggregate between standard and
24 framework and then getting a response that was
25 just asked about the value of the invoices as it

1 pertains to this audit, but also just in general
2 where are we?

3 All right. So does anyone have any other
4 general or we can go into the individual
5 findings?

6 (No response.)

7 DR. LYNCH-WALSH: Okay. Sounds like we're
8 good for going into findings. Yeah? Generally.

9 MR. GOROKHOVSKY: I have a couple of
10 questions on individual.

11 DR. LYNCH-WALSH: On individual findings.

12 MR. GOROKHOVSKY: Yes.

13 DR. LYNCH-WALSH: Oh, okay. So Mr. Broline I
14 think we're good to go into the individual
15 observations or findings, which begin on page --
16 what page should we start?

17 MR. BROLINE: My pagination is 23.

18 DR. LYNCH-WALSH: Oh, that's mine.

19 MR. BROLINE: Good. Because we had tabs.
20 Yes, page 23, we've already been actually talking
21 about this one so it's a good segue. This deals
22 with payment timeliness. And some of the things
23 in the discussion I just heard we also notated
24 with respect to a general theme is lack of
25 monitoring and how are we able to monitor these

1 and where they stood in terms of, you know, what
2 needs to be paid and you just described that,
3 Chair, in terms of an aging, so what's due and
4 what needs to be paid next. And you can see,
5 just kind of summarizing what's on that page,
6 it's a very manual process. And then on the next
7 page, management gives some reasons they're
8 saying, Accounting & Financial Reporting, as to
9 what different things they identified they feel
10 are causes of that.

11 But on the bottom of the page I think we made
12 reference to this, are the actual findings. 50
13 District-wide invoices we found 13 invoices were
14 paid more than 60 days after invoice date, 37
15 were not submitted directly to Accounts Payable
16 as indicated by purchase order cover page
17 instructions. So that was part of issue 2. It's
18 supposed to go to, directly to Accounts Payable,
19 but that wasn't happening, that would also be a
20 cause for delay. And, again, it's been noted, a
21 good way to look at this is we looked at 50 out
22 of thousands and have that many exceptions, you
23 know, this isn't, you can't extrapolate that from
24 a dollar value sense as you know, but from a
25 control standpoint, that is not a good error rate

1 at all. It's very significant. That's why they
2 are high. So that's -- that relates to that.
3 See if there's anything else I want to point out
4 before we take any questions.

5 An important point here is we even give --
6 that's actually conservative when we say it was
7 paid more than 60 days. We even made an
8 assumption there because there isn't presently a
9 place to capture -- where is it on here Kayla?
10 There isn't a field in SAP to capture, to be able
11 to put that date in there in terms of per diem
12 for the aging process. So there's not -- oh,
13 there it is, the paragraph before where it cites
14 the findings where it says, we obtained and
15 analyzed all purchase order-based invoices.

16 DR. LYNCH-WALSH: What page?

17 MR. BROLINE: I'm sorry, page 23, the last
18 full paragraph before --

19 DR. LYNCH-WALSH: Uh-huh.

20 MR. BROLINE: Thank you. It says, the second
21 sentence, it says, the District's SAP system did
22 not include a numeric field for invoice receipt
23 but even allowing 15 days for invoice delivery to
24 the District we determined 26 percent of invoices
25 were not paid timely, more than 60 days.

1 So we even built in, because we didn't have,
2 you know, a staff in the field there, we added,
3 we provided sort of a 15-days of grace period
4 before we started the clock. So it could be even
5 worse than what we're saying is what we're
6 saying. Okay? So, you know, because there
7 wasn't a feel for when the invoice was actually
8 received.

9 And then, like I said, page 24 we have some
10 feedback as to the what's driving some of these
11 delays and we note that there. Again, the common
12 theme here is the manual-ness of the process.
13 And, of course, as you know, it makes it slower,
14 you can have more errors, and then we have the
15 recommendations to essentially automate whatever
16 you can, you know, be able to have a field for
17 receipt in there and just develop a more
18 efficient recording and tracking and monitoring
19 system in order to pay these invoices in a timely
20 manner. That's a summary of A, B and C, the
21 recommendations. So I'll pause there for --

22 DR. LYNCH-WALSH: All right. Does anyone
23 have any questions on this finding?

24 MR. GOROKHOVSKY: I do.

25 DR. LYNCH-WALSH: Oh, okay, and then Lew.

1 MR. GOROKHOVSKY: Yes, I looked -- in
2 reference specifically to this particular finding
3 I looked at the page 33, which was a response of
4 the District, and there is a conversation about
5 automation like you mentioned. We all know that
6 the accounts payable process is very manual.
7 There is discussion about Ariba implementation.
8 And I guess my question is, are we confident -- I
9 see the response saying, yes, Ariba
10 implementation will centralize the process and
11 result in this. Are we confident that Ariba will
12 take care of this issue? That's number 1.

13 And I think at a certain point the committee
14 needs to know what the status of Ariba
15 implementation is at this point as it pertains to
16 accounts payable.

17 MS. JOHNSON: Hi, Romaneir Johnson, CFO. We
18 are currently negotiating with Ariba seeing if we
19 can move forward with their contract or not. So
20 we're trying to maintain what we're doing but
21 bring efficiencies on the outside of what we're
22 doing. So there is ways to get to the data and
23 make sure we are efficient. We're trying to
24 streamline some processes internally that haven't
25 happened before and we're doing that outside of

1 waiting for the system to do some things; right?
2 We've got to fix what we can internally and
3 that's because some processes need to be put in
4 place and that's what we're doing currently.

5 MR. GOROKHOVSKY: So I have a follow-up
6 statement. So I know the District spent quite a
7 lot of money on Ariba's implementation. I think
8 this started sometime about a year ago, maybe
9 more than that. Are you stating that potentially
10 you are validating to see if that's legitimate
11 implementation at this point; you might want to
12 do away with that implementation and move forward
13 to some other project?

14 MS. JOHNSON: Well, currently, we're
15 evaluating our system because there's a lot of
16 things that have not, never been implemented that
17 Ariba should have been doing when we had the
18 system years ago. There's a lot of modules that
19 weren't implemented properly, or they would
20 forego, or if someone did implement the decisions
21 were made and I wasn't present then. So we're
22 looking at the system as a whole, what we see in
23 Ariba, right, and what can we do more
24 efficiently? We've got to say, do we want to
25 keep on going with the system and keep on putting

1 Band-Aids on the system? We're evaluating the
2 whole system as a whole and saying, what is going
3 on with the system? What is the cost? Because
4 we've got to look at the cost of what we paid for
5 it. So we're negotiating at a high level what we
6 spent on this system and why we haven't gotten
7 results from the system. So we have to look at
8 that and then we have to make a decision.

9 Because there's going to come a time, do we need
10 to stay with SAP, Ariba, or whatever, or do we
11 need to pivot and go into another direction.

12 MR. GOROKHOVSKY: So was Ariba ever -- I know
13 we started a year ago. Was it ever implemented,
14 went on-line and now you're evaluating to see
15 what's it's doing or --

16 MS. JOHNSON: We're evaluating the whole
17 system, not just the AP portion of it, we're
18 evaluating the whole system as a whole. SAP;
19 right? SAP, do we continue using? Because we're
20 finding a lot of inefficiencies, a lot of things
21 that were not implemented, a lot of things that
22 should have been done. So we're evaluating the
23 whole system. Because we've got a limited time.
24 We want to strategically make a decision. So
25 we're going for an RFI just to get a request for

1 other people to look at our system for our
2 bidding process. So we don't know. So I can't
3 give you a definite, but we're moving forward.
4 Because the theme is to strategically move this
5 district into the right direction. So we need a
6 good ERP system to do that. So I don't know if
7 Ariba is going to be the final system that we
8 stay with or we're going to pivot to something
9 different.

10 DR. LYNCH-WALSH: So, Mr. Gorokhovsky, I
11 think in the Audit Plan did I not see the word
12 "Ariba" in there?

13 MR. RHODES: Indeed.

14 DR. LYNCH-WALSH: Okay. As well as Maximo.
15 Because this is beginning -- this has been
16 sounding a lot like the Maximo experience, which
17 boiled down to, at it's core, poor implementation
18 and we -- because at one point there was
19 discussion about, oh, well maybe we should get
20 rid of this piece of junk Maximo and FTF said,
21 wait, hold up, Maximo is an IBM product. IBM is
22 not some rinky-dink operation in your mom's
23 garage. What is the real problem? So I don't
24 know as much about Ariba, but is the issue that
25 we didn't buy modules? Because that was one of

1 the issues with Maximo. Or we bought modules and
2 didn't have the skill set in the District to
3 implement it properly, which is what I'm hoping
4 the audit will uncover in terms of how it was
5 implemented. Because it seems like software
6 programs often get blamed for human error.

7 And then I believe Mr. Naylor had a question
8 or a comment.

9 MR. GOROKHOVSKY: The difference is that
10 Maximo was implemented and there was a lot of
11 flaws found in it.

12 DR. LYNCH-WALSH: Yeah, but not fully.

13 MR. GOROKHOVSKY: I understand. Ariba was
14 never implemented, actually. It started about a
15 year ago, there was other choices, it was a
16 previous deputy of operations and finance and CFO
17 then decided to go with the more expensive
18 choice, which is Ariba. There was other choices.
19 We went to, actually, Dade County and saw the
20 software that's being utilized there.

21 But my point is I support assessing, you
22 know, the current utilization. And if we need to
23 go a different direction, I understand that.
24 It's just in my opinion a shame how much millions
25 of dollars were spent and we are still in the

1 same predicament today that we were years ago.

2 So that's the only comment I have.

3 DR. LYNCH-WALSH: Okay. I've got Lew and
4 then Mr. De Meo.

5 MR. NAYLOR: I'm good.

6 DR. LYNCH-WALSH: You're good?

7 MR. NAYLOR: Yeah.

8 DR. LYNCH-WALSH: Okay. Mr. De Meo.

9 MR. DE MEO: So on page 33, page 34, the last
10 column solution without Ariba.

11 DR. LYNCH-WALSH: Mm-hmm.

12 MR. DE MEO: First, just so I can get a good
13 understanding, whose responsibility is it to
14 oversee and implement these systems for accounts
15 payable? Anybody?

16 MS. JOHNSON: It's a partnership. This is
17 just not one individual responsible, but this is
18 done in tangent with the finance department and
19 also the IT department.

20 MR. DE MEO: Okay. Thank you. The -- the
21 solution offered concerns me because it's -- in
22 each case it seems to be through development of
23 patchwork to do something in-house. And there
24 are systems that are designed for contract
25 lifecycle management, Ariba and several others.

1 And I can't imagine that we aren't able to adapt
2 these systems to use them effectively to -- you
3 know, to track vendor activity, contract
4 lifecycle and that type of thing. So I think
5 these responses -- and this audit covers a year;
6 right? About 12 months? As the auditor's
7 pointed out, when you take a sample of 50 and you
8 have so many exceptions, clearly, you know,
9 you're having a problem at least with the process
10 and perhaps, I'm not sure, I really can't tell,
11 but if it affects the efficient processing of
12 payments. I do see a lot of exceptions,
13 overcharges. That probably is an internal
14 control issue. And -- and I don't know if it
15 results in a material misstatement any time or if
16 there is patchwork around it that -- that catches
17 these errors, but I think we need to have a
18 better approach than a patchwork. We need a
19 comprehensive focused approach.

20 And I know how burdened you all are and how
21 hard you work, but this is important, \$550
22 million. If you just take and extrapolate some
23 of those overcharges, and you really can't do it
24 with a judgmental sample like this, but can you
25 imagine 17,000, 5,000, 30,000? You know, a

1 billion here, a billion there.

2 DR. LYNCH-WALSH: Okay. Mary and then
3 Robert.

4 MS. FERTIG: Hi. Thank you. I'm just
5 looking at this response and I noted that this
6 was February 28th and it's May, but I'm just
7 saying, I'm wondering if -- what you said was
8 great. We've been asking as an audit committee
9 this question about automation for years, right,
10 when it was going to be implemented. So I'm glad
11 that you're being proactive and looking at the
12 whole thing. And I am wondering if you want to
13 amend that answer on page 33 to indicate that
14 you're looking at, yes, what Ariba can do, but
15 also what other systems can do and what's best
16 for our schools.

17 MS. JOHNSON: And I just wanted to add,
18 there's got to be some internal control issues,
19 too. That's why we're looking at process; what
20 our policies and process are, too. Because if
21 you start up wrong you end up wrong, sometimes
22 that's people error and there are systems errors.
23 SAP was never created to be for school districts,
24 SAP, I just wanted you to know, so I can't speak
25 to why that was chosen here for this district,

1 but I have to work with the system that we have
2 currently. So we've definitely got to do a
3 detailed audit of the system. And sometimes when
4 you come in with a system, you try to customize
5 it too much, and that leads to more problems,
6 too.

7 So we're trying to look at, what's the
8 process? We're following invoices through the
9 process. We're following contracts, what's in
10 the language of the contract, so we can build
11 systems internally, right, in our process outside
12 the system, too. Because if you understand what
13 the system is doing, you've got to put it in the
14 system for the system to work appropriately.

15 So we're looking at a detailed analysis of a
16 system. Because Ariba has been here, this is
17 what we've got to deal with. So we're saying the
18 late payments or anything, I don't want to pay
19 not a dollar over what it is. So that
20 bottlenecks the AP. If the PO is not put in
21 writing, if someone is not doing what they need
22 to do, it's a bottleneck. Because then it makes
23 AP have to do more work trying to chase down, is
24 the invoice correct or is the contract correct?
25 We're trying to find out where the error is,

1 where the problem's at and fix those errors, too,
2 so we can have a system in a contract and people
3 know what they're doing and what the colleague
4 put in the system. You can't evaluate a system
5 because most of the time it's outside of the
6 system. And systems do what we put into it. And
7 that's why we're going to do a detailed analysis
8 of the system, what the system's doing and what's
9 the problem? We've got to have some controls and
10 we've got to know who's responsible for what.
11 Right? And if people don't understand how that
12 works, the workflow process and how this comes
13 about, it's going to be blamed on the wrong
14 department, the wrong individual. We want to
15 correct all those things.

16 So there's a lot of things going on
17 internally that is going to take time because
18 we're -- I'm learning what the SAP system does
19 and why stuff wasn't implemented, that historical
20 knowledge. And I'm not -- we're not trying to
21 make an excuse for it, but we've got to fix it.
22 Right? We know we have to fix it because I don't
23 want to pay a dollar over than what I need to for
24 the District and I'm overall responsible for the
25 financials of this district. Okay?

1 MS. FERTIG: That's great. I think put a
2 little bit of that in here in the response. I
3 know, I was just thinking, because I thought it
4 was really good and I know you -- and I can't
5 remember when you started but I know you've had a
6 lot of challenges since you started. So, yes,
7 that's going to be my one -- I would suggest we
8 get some of that in there.

9 DR. LYNCH-WALSH: Yeah, because the response
10 was written by the task-assigned director who is
11 not even the person that is now the director, so
12 it may not even be their response.

13 MR. DE MEO: Madam Chair, just a follow-up.
14 Thank you for that information. There aren't a
15 lot of choices out there. I'm not an expert in
16 this area. Oracle and there's a couple of
17 others. But it seems, you know, Miami-Dade put
18 out a little communication back in 2009 and there
19 they surveyed the large school districts around
20 the country and, you know, a lot of them are
21 using SAP. Now, are they using it today? I
22 don't know. I would think that they probably
23 found a way to adapt it. But I think your focus
24 is in the right direction. I think we need to be
25 careful with just patching things instead of

1 using the system as it's designed, and, you know,
2 paying attention -- as you said, errors can be
3 manual, they can be systemic. And poor design of
4 a system can cause perpetual errors.

5 So I hope you continue to look at that and
6 find a solution through the ERP that we're
7 currently using or -- I hate to -- I can't
8 imagine us spending millions and millions of
9 dollars to convert to another ERP, but if that's
10 necessary, you know, then so be it.

11 DR. LYNCH-WALSH: Mayersohn -- Robert. I'm
12 never sure what to call you.

13 MR. MAYERSOHN: So -- Tallahassee Bob.

14 So on page 33 the response where it says
15 findings and summary, payment timeliness, I
16 believe in looking at the Florida statutes, 60
17 days is not accurate. It's an incorrect amount.
18 It's I think it's 45 for nonconstruction and 25
19 for construction. So that's number one, I mean,
20 going beyond 60 days.

21 The other question that I have is that in the
22 statute, I think it's the 218.74, it states that
23 after 30 days past the due date a vendor can
24 charge 1 percent interest, monthly interest.

25 DR. LYNCH-WALSH: 218 what?

1 MR. MAYERSOHN: It's 218.74 number 4. It
2 says, all payments, other than payments for
3 construction services, due from a local
4 governmental entity and not made within the time
5 specified by this section bear interest from 30
6 days after the due date at a rate of 1 percent
7 per month on the unpaid balance. However, the
8 vendor must invoice the local government entity
9 for any interest accrued in order to receive the
10 interest payment. Any overdue period of less
11 than 1 month is considered as 1 month in
12 computing interest, blah, blah, blah, blah, blah.
13 I guess my question is, have we ever -- has the
14 District ever paid any interest? Have vendors
15 gone out and said, I've been waiting here 90 days
16 for a payment, now I'm going to start charging
17 interest?

18 MS. JOHNSON: Well, first of all, there is
19 some due diligence on the invoice. If the
20 invoice is billed incorrectly it's gonna -- if we
21 got a correct invoice then all that applies.
22 There is other things, when you're reading a
23 statute, it's got to be, some burden is on the
24 person that's actually doing the billing of the
25 District. If their invoice is incorrect it gives

1 us more -- when we get a correct invoice, that's
2 when that statute applies. Most of the time
3 that's education of our vendors, too, what is our
4 requirement? That's why when we set up the PO --
5 there's other things in the process that you just
6 can't just read a blank statute and it applies.
7 There's other things that has to happen before we
8 start getting charged interest. I don't know if
9 that happened here, if we've been charged any
10 kind of interest on our invoices? No, it hasn't
11 occurred. That's what my staff is saying. But
12 we have to get a good invoice for you to be
13 justified to say you're going to have to -- it's
14 been a delay, that we've got to pay that interest
15 anyway. Okay? That's part of what goes with
16 that statute.

17 MR. MAYERSOHN: Right. And I understand
18 sending an incorrect invoice. But the statute,
19 this is procedures for calculations of payment
20 due dates. Each local government entity shall
21 establish procedures whereby each payment request
22 or invoice received by the local government
23 entity is marked as received on the date on which
24 it is delivered to an agent or employee of the
25 local government entity or a facility or office

1 of the local government entity. So, therefore,
2 if I send you an invoice and you mark it
3 received, whether or not it's incorrect or not,
4 unless it's in your procedures that we don't mark
5 it received unless it's correct, I mean, I don't
6 know what the procedures are.

7 DR. LYNCH-WALSH: They don't even have a
8 field in SAP to catalog, to log in when they --

9 MR. MAYERSOHN: No, I'm just saying from a --
10 I'm a vendor, I go and submit -- I perform
11 services, I submit an invoice for it. If your
12 procedure's telling me that I have to include my
13 birth date on it for whatever, and I just throw
14 that out there as a hypothetical, and I don't
15 include it, then you can say, well, again, our
16 procedures don't show it as calculating any
17 interest due or anything else until that invoice
18 is correct, then there's a fair relationship to
19 go back and forth. But at this point, the way
20 the statute reads, and, obviously, we all know,
21 until something is challenged it's irrelevant
22 what the law says, but my point being is, is that
23 this could get very tenuous when you have, I
24 submit an invoice, nobody says boo to me as a
25 vendor, that, well, you didn't add this, you

1 didn't add that, and I go where is my payment,
2 it's been 90 days, and the response is, well, it
3 was incorrect. Nobody communicated that to me.
4 So it works both ways. And I've heard it through
5 vendors that, and I think it was mentioned in the
6 report, that there's a concern with good people
7 not wanting to do business with Broward County
8 because of the struggle to get paid. So I think
9 that, in itself, we need to make our policies and
10 procedures, improve them, so that there is
11 communication, that there is that partnership,
12 that relationship with that vendor to want to do
13 business. I get it, somebody puts down five
14 items and you saw that with some previous
15 invoices that weren't necessarily, you know,
16 correct, this was missing, that was missing, this
17 was included, that wasn't included, I get all of
18 that stuff, but just trying to build in
19 developing those relationships, which I believe
20 you guys are doing, it's just how quickly are we
21 gonna get there?

22 MS. JOHNSON: We're going to get there
23 quickly because I think every vendor should be
24 paid within 30 days. Because we have minority
25 business that need their money and we have to --

1 we'll put them out of business if they've got to
2 wait for an invoice and we're not paying it in 60
3 days. We understand that. And we've got to get
4 efficiencies. We know that. That's part of our
5 issues. And I understand how vendors don't want
6 to work with Broward, but we're going to change
7 that narrative. We're working hard to change
8 that. Because I want everyone paid timely. And
9 I'm not holding back invoices because I don't
10 have cash flow. I don't do that. I know
11 invoices come as part of doing business and we're
12 not looking at the cash flow. That's why we go
13 on our tangents about our fund balance is not as
14 high as we need it to be, but we do. I'm not
15 looking and saying, no, don't pay that, don't pay
16 that. That is not the narrative that's going on
17 here, currently. But we have to get efficiencies
18 in our process and our procedures and how we
19 process, because I believe everybody should get
20 paid within 30 days of doing business and when we
21 receive that invoice.

22 MR. MAYERSOHN: Right. So if that's the
23 goal, can we get a follow-up in -- because,
24 again, the implementation says December 2025, so
25 we're talking six months. So 90 days from --

1 let's even say June 1st, so June, July, August,
2 so September 1st, can we get an update on how
3 that process is working?

4 DR. LYNCH-WALSH: Can we check the board
5 policy because I think follow-ups might be 60
6 days? Mr. Rhodes, what's the board policy on
7 follow-ups to audits?

8 MR. RHODES: We are currently trying to
9 update that and I did think that it was 60, as
10 well, but I can follow up on that.

11 DR. LYNCH-WALSH: Can we have someone pull it
12 like right now? Because before we ask people for
13 something that's outside of what they should be
14 doing anyway, let's try to get them within what
15 they should be doing? And if it says 60 versus
16 90 --

17 MR. MAYERSOHN: Well, I'm --

18 DR. LYNCH-WALSH: If we aim for 60, we might
19 get 90. But if we say 90 it will be next year,
20 didn't we ask for a follow-up?

21 MR. MAYERSOHN: I mean, at our, again,
22 September board meeting, I'd do it that way as
23 opposed to worrying about a timeframe because
24 August may cut it short.

25 DR. LYNCH-WALSH: No, I get it, but they have

1 to know what they are -- they are supposed to
2 abide by school board policy.

3 MR. MAYERSOHN: Right. But here's my point.
4 If you only have -- if you're going to collect
5 two months of data, June and July, and then
6 expect to have it in August, I'd be -- I'd be
7 more comfortable to have it -- to have them come
8 back and give us an update.

9 DR. LYNCH-WALSH: They wouldn't be coming
10 back in August. They should have the follow-up.
11 That's why policy -- you, of all people, should
12 know policy matters.

13 MR. MAYERSOHN: I understand it, but
14 sometimes policy doesn't necessarily work the way
15 it's implemented.

16 DR. LYNCH-WALSH: The way it doesn't work is
17 if you're not at all aware that the policy
18 exists. So step one is let's be aware of what
19 the policy says and then see if it's reasonable.
20 But if we don't even know the -- if staff doesn't
21 even know what the policy says, they can't very
22 well even aim for it as a goal.

23 MR. NAYLOR: Madam Chair?

24 DR. LYNCH-WALSH: Yes.

25 MR. NAYLOR: I'd like to move forward.

1 DR. LYNCH-WALSH: I would, too.

2 MR. NAYLOR: So we don't even know if this
3 problem exists. This is all speculation.

4 DR. LYNCH-WALSH: What problem?

5 MR. NAYLOR: The problem of lack of
6 communication and the process and all that. So
7 --

8 DR. LYNCH-WALSH: Did you ask about lack of
9 communication?

10 MR. NAYLOR: He was talking back and forth
11 whether they were talking back and forth with
12 vendors. We don't even know if that problem
13 exists, so --

14 DR. LYNCH-WALSH: I think it had to do with
15 the dates.

16 MR. NAYLOR: No, I understand.

17 DR. LYNCH-WALSH: So, but to that -- so the
18 issue, getting back to the audit, they said there
19 is not even a field in SAP for them to
20 acknowledge when they receive an invoice, which
21 would then create all of the drama that Robert is
22 talking about.

23 MR. NAYLOR: I understand.

24 DR. LYNCH-WALSH: Because you can't even hold
25 them to a date, so -- yes, Mr. Rhodes.

1 MR. RHODES: I just confirmed it's 60 days in
2 the policy.

3 DR. LYNCH-WALSH: And what does that mean, 60
4 days; they're supposed to do what? I mean, I can
5 pull it up, but --

6 MR. RHODES: That's okay. Review thoroughly
7 each internal or external audit report issue
8 concerning their operation. So that would be the
9 actual results or the responsive finding. So
10 that we would review that and get that follow-up.

11 DR. LYNCH-WALSH: What are they responsible
12 with doing within 60 days, like the end result?

13 MR. RHODES: It is the policy of the school
14 board that the school officials as well as heads
15 of administrative activities will personally and
16 vigorously follow up on the conditions, programs
17 and activities whenever such conditions and
18 recommendations are agreed upon. Although the
19 school officials and those responsible for the
20 various school board activities are not obligated
21 to accept all audit recommendations they are
22 required to review thoroughly each internal and
23 external audit report issue concerning their
24 operations, consider carefully each condition of
25 the recommendation, determine whether the

1 corrective action recommended can be, should be
2 taken, and ascertain whether the corrective
3 action agreed upon has, in fact, been taken.

4 DR. LYNCH-WALSH: Okay. Yeah, I'm not -- I'm
5 not sure I'm hearing the deliverable in there.

6 Yeah, so hold on. So we want to move on from
7 number 1. Did you have a question or comment
8 related to what he just said?

9 MS. CARTER-LYNCH: Yes and no.

10 DR. LYNCH-WALSH: Okay. So that we can move
11 on to.

12 MS. CARTER-LYNCH: We can move on.

13 DR. LYNCH-WALSH: Yes, let's -- Ruth hasn't
14 spoken yet.

15 MR. MAYERSOHN: Dr. Ruth -- Dr. Ruth,
16 microphone.

17 DR. LYNCH-WALSH: Yeah, turn on your
18 microphone and let her get her comment or
19 question out.

20 MS. CARTER-LYNCH: My question is, when do
21 the vendors actually get paid? That's my
22 question. After you all go through everything
23 they are supposed to be paid within 60 days;
24 correct? All things being good. That's my
25 question.

1 MR. MAYERSOHN: No, 45.

2 MS. CARTER-LYNCH: 45 days.

3 MR. MAYERSOHN: 45 for regular 25 for
4 construction.

5 MS. CARTER-LYNCH: Okay. So we're doing
6 that; right?

7 DR. LYNCH-WALSH: No.

8 MR. MAYERSOHN: No.

9 MS. CARTER-LYNCH: Okay. Mary, go ahead.

10 DR. LYNCH-WALSH: Okay. And then I'll wrap
11 up because I have a couple of questions that
12 should help us answer those questions.

13 MS. FERTIG: I'm just getting concerned about
14 time. There is so much in this audit, excellent
15 job. We've been here before, you've done a great
16 job of writing the exceptions nicely.

17 DR. LYNCH-WALSH: Right. So on that note,
18 let's move --

19 MS. FERTIG: I'm going to suggest, I just --
20 at some point we're going to have to transmit
21 this to the board, so when I make that motion,
22 specifically, I'm going to request an update to
23 that response before it goes to the board to
24 incorporate what she just told us today, which I
25 think really kind of goes to the heart of what's

1 in the entire audit.

2 MR. GOROKHOVSKY: I think once it's
3 transmitted to the board there should be a
4 comment added here that the District is
5 evaluating to see what system they can bring in
6 to address this issue. Because, obviously, Ariba
7 is no longer an option.

8 DR. LYNCH-WALSH: Well, they didn't say it's
9 no longer an option. It's either that -- they're
10 not sure. They're evaluating.

11 MR. GOROKHOVSKY: But I just want, for the
12 point of clarity here, Ms. Mala, I can never
13 pronounce her last name, I'm sorry, and her team,
14 you know, I can tell you from the point of
15 experience they worked very hard to get this in.
16 The issue is the process is extremely, extremely
17 manual. So they have to pick up the phone, they
18 have to contact the schools, departments, there's
19 no automation in place. So to say that invoices
20 are paid within 60 to 45 days, it's really not on
21 them as much as the process itself is extremely,
22 extremely manual. You have invoices flying
23 between departments and schools getting lost
24 constantly, it's just an extremely manual
25 process. So I think it was obvious to all of us,

1 I don't want to speak for her, but when Ariba,
2 the issue came up, we all knew Ariba cannot do
3 this. We all knew back then except maybe for the
4 people who made the decision on it.

5 DR. LYNCH-WALSH: Does Ariba not have an
6 accounts payable module?

7 MR. GOROKHOVSKY: Ariba was brought into the
8 District, the idea, based for procurement.

9 DR. LYNCH-WALSH: Right. I remember it being
10 more of a procurement.

11 MR. GOROKHOVSKY: It's somehow translated now
12 and became AP. I know why.

13 DR. LYNCH-WALSH: Okay. So that sounds like
14 an IT follow-up, like to find out -- and, again,
15 remember, it's in the Audit Plan.

16 MR. GOROKHOVSKY: And then just the one more
17 comment. We did go to Miami. Miami does use SAP
18 and has a very robust process. They use a
19 specific software that interacts with SAP to make
20 the process very automated.

21 DR. LYNCH-WALSH: For accounts payable.

22 MR. GOROKHOVSKY: Yes.

23 DR. LYNCH-WALSH: I have no doubt.

24 MR. GOROKHOVSKY: So I would suggest looking
25 there and at the same time, I think, before the

1 District takes another step into implementing the
2 system, perhaps they want to bring it back to
3 this committee so we can vet it out to see what's
4 the better choice. Thank you.

5 DR. LYNCH-WALSH: And they have a technology
6 advisory committee that they don't take things to
7 that they're supposed to to vet.

8 MR. GOROKHOVSKY: But the core problem is the
9 manual, very manual process. It' so -- we are
10 like talking about 19th century processes.

11 DR. LYNCH-WALSH: Yeah. I used to run
12 accounts payable and something tells me I might
13 be too advanced and I haven't done that for
14 20-plus years.

15 So -- all right. So we're still on finding
16 number 1, just to review. I asked for an aging.

17 Mr. Broline, in the audit was the scope --
18 was there any evidence that they're using an
19 aging to monitor payments? Because you mentioned
20 the word aging. Did they use --

21 MR. BROLINE: Yeah, so they said that they
22 weren't able to provide an aging, so no evidence
23 of an aging.

24 DR. LYNCH-WALSH: They weren't able to
25 provide an aging report?

1 MR. BROLINE: Correct.

2 DR. LYNCH-WALSH: But I've had them. Okay.

3 And then accounts payable procedures, Mr.
4 Rhodes, if we can get all of the accounts payable
5 related procedures and have that -- you know, if
6 we're building a library for the audit committee
7 to refer back to, I think that would be helpful
8 to us understanding the process. So that's all I
9 have for that one.

10 All right. So then the second finding I
11 don't think we're going to have time to go
12 through, if anybody -- in terms of introducing
13 it. Does anyone have any questions? Number 2 is
14 Compliance with Contracts and Quotes. That's on
15 pages 26, 27 is the recommendation and the
16 management response. And appendices 1 and 2 have
17 the responses. So I think we're right back here.

18 All right. Does anyone have any questions;
19 comments?

20 MR. RHODES: Madam Chair, I was just notified
21 Dr. Zeman has asked to be added to the meeting?

22 DR. LYNCH-WALSH: Why would -- I don't know
23 what that means. It's a public meeting, he can
24 certainly --

25 MR. RHODES: He wants to come in here and

1 speak?

2 MR. ERHARD: On Teams.

3 MR. RHODES: On Teams. He wants to speak via
4 Teams to the, I guess, this point.

5 DR. LYNCH-WALSH: On which point?

6 MR. RHODES: The general discussion that
7 we're having right now; from what I understand.

8 Is that -- yeah.

9 DR. LYNCH-WALSH: A school board -- a sitting
10 school board member wants to comment on an audit
11 committee item during the audit committee
12 discussion as a member of the public?

13 MR. RHODES: That is my understanding from
14 the five-second information I just received.

15 MS. FERTIG: Why don't we just do it and move
16 on?

17 I think, as I'm looking at this, and I don't
18 want to delay what's going on, her response kind
19 of applies to this whole audit. And so my
20 feeling is, and I would like to hear what Dr.
21 Zeman says, but I would also like to make a
22 motion to transmit with the understanding that
23 she is going to change -- she is going to update
24 the response.

25 DR. LYNCH-WALSH: The response, the

1 management response.

2 MS. FERTIG: And I make that motion now, that
3 it be transmitted with an updated response.

4 MR. MAYERSOHN: I would second that motion
5 when you make it.

6 MS. FERTIG: Okay. I'm making it and we can
7 hold it for vote whenever. But, I mean, I'm just
8 looking at what's in here and what we've heard
9 this morning and --

10 MR. MAYERSOHN: I'll second it.

11 DR. LYNCH-WALSH: Okay. So moved by Mary
12 that we transmit the report with a request for an
13 updated response per policy on follow-ups from
14 the chief financial officer. Seconded by
15 Mayersohn. So we're in the middle of discussion.

16 MS. FERTIG: I didn't mean to delay Dr.
17 Zeman, though, so maybe we could let him --

18 DR. LYNCH-WALSH: That was my next sentence.
19 If you let me speak sometimes I would actually
20 get there.

21 So this is a little unprecedented, but we
22 allow public comments, so Dr. Zeman?

23 MR. DE MEO: Before we do that. We want to
24 encourage officials, school board members, to
25 attend. So I'm happy that he's weighing in and

1 it should be just part of the -- as if he were
2 here. And any of -- any of the other school
3 board members we would like, and the
4 superintendent, we would like to have them at
5 these meetings moving forward.

6 DR. LYNCH-WALSH: Well, the superintendent's
7 responsible for the operation, and, yes, it would
8 be great if he's here.

9 MR. DE MEO: If the school board members
10 could hear some of our deliberations I think it
11 would go a long way.

12 MS. CARTER-LYNCH: Can we just let the man
13 speak and move on? Really. Please.

14 DR. LYNCH-WALSH: I tried. I said, Dr.
15 Zeman?

16 MS. CARTER-LYNCH: Okay. Thank you.

17 DR. LYNCH-WALSH: All right.

18 MR. ERHARD: We're trying to get him added.

19 DR. LYNCH-WALSH: Trying to get him back?
20 Oh, added.

21 Okay. So does anyone -- while we wait for
22 that, finding number 2, 3 or 4, in the interest
23 of time -- and let us know when you've got him
24 added. Because I'm not sure why that -- okay.
25 Anyone?

1 All right. So, let's see, I got mine on
2 number 1.

3 On page 38, just so we continue while we wait
4 for them to patch in Dr. Zeman, there's a
5 response from PPO.

6 Oh, there he is. Okay. Dr. Zeman? No? You
7 can go ahead.

8 Okay. I guess we don't have him. I heard
9 him and then I didn't hear him.

10 So on page 38 there is a response and this
11 sort of gets to who's responsible for
12 establishing internal controls versus who's
13 responsible for implementing and following them.
14 It mentions in response to the audit the
15 following actions will be taken by Physical Plant
16 Operations to improve and develop departmental
17 procedures, training, and other workflows related
18 to invoice review and validation. In other
19 places in this that audit Accounting says that
20 they will be responsible for implementing, you
21 know, invoice and accounts payable related
22 procedures. The chief financial officer is
23 responsible for internal controls. So is it --
24 in this response would this be in the context of
25 a partnership with Finance?

1 MS. JOHNSON: Yes, it would have to be a
2 partnership because PPO no longer falls under the
3 finance department, so we have to work with that
4 department.

5 DR. LYNCH-WALSH: No, I don't mean whether it
6 fell under it or didn't, I don't remember a time
7 when it did, but meaning that they are
8 responsible for following them. But they do not
9 have responsibility for establishing -- they're
10 not accounting. The chief financial officer
11 would have to establish working with other
12 departments. I just don't want them to think
13 that they're on their own.

14 MS. JOHNSON: That's correct.

15 DR. LYNCH-WALSH: Okay. All right. That was
16 my comment on that one. And I'm just checking my
17 tabs as well as everybody else.

18 How are we doing on getting Dr. Zeman?

19 MR. ERHARD: Still trying.

20 DR. LYNCH-WALSH: Okay.

21 On page 30, this has to do with Segregation
22 of Duties, I'm just going through my report
23 trying to get through the rest of this so that
24 perhaps Dr. Zeman will wrap up the discussion.
25 It says one District employee with assigned

1 conflicting privileges allowing the user to both
2 create and edit vendor data as well as create
3 purchase requisitions. And then on the next
4 page, I think it's in response to this but not
5 entirely clear, A says, governance, risk, and
6 controls have been implemented in Procurement and
7 HR in SAP. Finance will have GRC implemented by
8 May 30th, which will provide for adequate
9 segregation of duties and tracking of exceptions
10 with "Fire-fighter" accounts. And GRC is a
11 framework that helps organizations manage risk
12 and ensure compliance with regulation.

13 Responsible Party: Administrator, ERP
14 Compliance. And it says Finance will have GRC.

15 So the employee was an ERP employee or an
16 accounting employee?

17 MS. SPELLMAN: So if you look at the first
18 two bullets in the observation --

19 DR. LYNCH-WALSH: Page?

20 MS. SPELLMAN: I'm sorry, on page 30. The
21 one District employee not in IT --

22 DR. LYNCH-WALSH: Right. So that's the only
23 thing I'm asking you about here, is the first
24 bullet.

25 MS. SPELLMAN: That person was not an IT

1 employee.

2 DR. LYNCH-WALSH: Okay. So then what I'm
3 asking is, does A -- because I didn't -- my note
4 here is that the response doesn't seem to
5 specifically address this issue, the management
6 response on page 31.

7 MS. SPELLMAN: I think that it does -- if
8 they're implementing GRC to include evaluation of
9 segregation of duties based upon logical role
10 assignment, it does address that bullet point
11 that non-IT employee. I think then they're
12 conflating the use of Fire-fighter accounts which
13 are highly privileged administer accounts into
14 that as well, saying that if they are going to
15 find these highly privileged accounts they'll be
16 separate from your regular employee accounts.

17 DR. LYNCH-WALSH: Okay. Because the reason I
18 say that is, unlike the other responses, it
19 doesn't say that one of these privileges was
20 removed and this person can no longer do this
21 moving forward. And in the absence of that it
22 seems the person could continue doing what
23 they're doing.

24 MS. JOHNSON: We'll add that language.
25 That's the procurement department. That employee

1 was part of the procurement department and it's
2 like evaluating. That's why we're evaluating the
3 whole system, who has rights to do what? Because
4 that security has to be given to certain
5 employees and they should have access to some
6 certain security areas. So we have --

7 DR. LYNCH-WALSH: Okay. So your updated
8 response will specifically address and assure us
9 that that employee can no longer --

10 MS. JOHNSON: Have access to that.

11 DR. LYNCH-WALSH: Okay. Perfect.

12 All right. I'm being told Dr. Zeman is now
13 on. Okay, Dr. Zeman?

14 DR. ZEMAN: Hello, Chair. How are you?

15 DR. LYNCH-WALSH: We're good. How are you?

16 DR. ZEMAN: I apologize. I wanted to come to
17 the meeting today and I'm still sick as a dog, so
18 I apologize for that. And I didn't mean to
19 interrupt, I asked to join the Teams call so I
20 could just observe and speak later if it made any
21 sense, but given that I've interrupted, thank you
22 and all the members of the committee for your
23 hard work. The school board member, at least I
24 don't want to speak for the whole board, but I
25 think I can, appreciates all the work that you

1 do. It's a-- it's one of the most difficult
2 assignments to be on this committee and to spend
3 hours, and hours, and hours it takes to get
4 things done. So thank you very much and I'll go
5 back to silent probably for the rest of the
6 meeting.

7 DR. LYNCH-WALSH: Okay. Thank you. All
8 right.

9 Okay. Are we good with this report then?

10 MS. FERTIG: I have a motion on the floor I
11 think pending the comments.

12 DR. LYNCH-WALSH: All right. So no further
13 discussion? Mary made a motion to move, it was
14 seconded by Tallahassee Bob to transmit with a --
15 can you repeat?

16 MS. FERTIG: An updated response from Ms.
17 Johnson.

18 DR. LYNCH-WALSH: From the chief financial
19 officer pursuant to school board policy.

20 MR. RHODES: May I get some clarification on
21 that? I'm just -- if school board policy allows
22 60 days for the response, but we're trying to get
23 that before it transmits or are we trying to
24 transmit with a follow-up response?

25 MR. MAYERSOHN: A follow-up in 60 days.

1 MS. FERTIG: I am specifically speaking of
2 those pages where -- when she spoke today I think
3 she's had time to further evaluate since this
4 response was written on like, I want to say pages
5 33, 34, whatever. I think she can update that
6 and give the board a clearer idea of what's
7 actually happening in response to what's been
8 identified in this audit. She's nodding, so I
9 think she's --

10 MR. RHODES: So this would be ultimately a
11 note in the report saying transmit with a
12 follow-up response in 60 days?

13 MR. MAYERSOHN: Right.

14 MS. FERTIG: With an update -- I would not
15 transmit this with exactly what's written.

16 MS. JOHNSON: We can update it immediately.
17 So we're going to make some changes this week.
18 So before you transmit it she wants us to update
19 the report with those comments.

20 MR. RHODES: That's the clarification I
21 needed. Thank you.

22 MS. JOHNSON: Then you transmit it.

23 MS. FERTIG: Thank you.

24 DR. LYNCH-WALSH: So that's separate, so --
25 because that would mean an immediate change as

1 opposed to doing something within 60 days.

2 MS. FERTIG: We can get further information
3 in 60 days, but I would not send it to the board
4 like this. They're going to have all the same
5 questions we had. She can easily address that by
6 what she explained to us this morning. I think
7 she understands what we're doing. We've done
8 this before where we've seen responses from
9 management in the body of audit where we just
10 asked either the auditors or the management to
11 update it so that the board has a clear
12 understanding of what's in process to address the
13 issues that the auditor found.

14 DR. LYNCH-WALSH: Right. When does this go
15 to the board?

16 MR. RHODES: Hang on. I think June 17th. I
17 think June 17th.

18 MS. JOHNSON: We will revise the responses
19 and we'll send a copy to you guys, the audit
20 committee, with the revisions that we made
21 changes and it can be transmitted to the board
22 with those revisions.

23 MR. RHODES: Thank you.

24 DR. LYNCH-WALSH: Okay. Because that was my
25 concern is that we get the updated response as

1 well.

2 MR. MAYERSOHN: And just as a follow-up,
3 Florida Statute 218.73 talks about timely payment
4 for nonconstruction services. So the things that
5 we had discussed, those guardrails are in there,
6 in that statute.

7 MR. RHODES: And, also, Madam Chair, we have
8 a meeting June 5th which would be prior to this
9 going to the board.

10 DR. LYNCH-WALSH: Right. Right.

11 MR. RHODES: But we would just have to make
12 sure that we consider the getting it into the
13 Granicus process in between.

14 DR. LYNCH-WALSH: Well, because of when they
15 need to get it into Granicus, I would expect that
16 we would have -- we should have it -- even if it
17 -- we should be to able to get it in time for our
18 meeting.

19 MS. JOHNSON: We will make the revisions as
20 soon as possible. The revisions will be ready to
21 go to the board on time and you guys can see the
22 revisions before we go to that June meeting.

23 MR. RHODES: And I'll make sure that the
24 committee gets those revisions and then also this
25 would simply be a note in the report to say

1 appended are the updated responses.

2 DR. LYNCH-WALSH: Okay. And then if
3 you'll -- we're still discussing this, a friendly
4 amendment on page 30 that they were going to
5 specify the procurement employee and that the
6 privileges have been removed. Mary?

7 MS. FERTIG: That's fine.

8 DR. LYNCH-WALSH: Okay. All right. No
9 further discussion; all in favor say aye.

10 COMMITTEE MEMBERS: Aye.

11 DR. LYNCH-WALSH: Okay. Any opposed?

12 (No response.)

13 DR. LYNCH-WALSH: All right. Motion to
14 transmit the Internal Audit of the Accounts
15 Payable & Disbursements passes unanimously.

16 MR. MAYERSOHN: Pending changes.

17 DR. LYNCH-WALSH: Pending changes from staff.

18 All right. Next up we have the RSM Internal
19 Audit Report on Program Management.

20 MR. DE MEO: Thank you, CRI. Good job.

21 MR. BROLINE: You're welcome. Thank you.

22 MS. SPELLMAN: Thank you for your time.

23 DR. LYNCH-WALSH: All right. So we have --
24 who do we have from RSM?

25 MR. RHODES: Ali is going to get his

1 attention and bring him in.

2 DR. LYNCH-WALSH: Who, whose attention?

3 MR. RHODES: Chris Gums.

4 DR. LYNCH-WALSH: Oh, Chris; okay.

5 MR. MAYERSOHN: Who?

6 DR. LYNCH-WALSH: Chris Gums.

7 MR. RHODES: We usually have the microphones
8 piped to the red room and I thought that was what
9 was happening, but apparently that's not, so
10 we're gonna --

11 DR. LYNCH-WALSH: They can't hear any of
12 this?

13 MR. RHODES: I'm not sure that they can
14 because -- oh, they can hear? They can hear. I
15 apologize.

16 DR. LYNCH-WALSH: Mr. Rhodes I have two
17 handouts related to this which is one of the
18 reasons I was running behind this morning. Would
19 it be possible to have someone hand them out to
20 everybody?

21 MR. RHODES: Yes. Derrick, can you gather
22 the handouts and hand them out?

23 DR. LYNCH-WALSH: In the interest of time,
24 because we only have until 12:30 --

25 MR. DE MEO: I have until noon.

1 DR. LYNCH-WALSH: Well, then even more reason
2 to run like the wind.

3 (Whereupon, a brief recess was taken.)

4 DR. LYNCH-WALSH: All right. We have quorum
5 in the room so I'm not sure where Mary went, but
6 let's get started.

7 All right. So we have RSM here to discuss --
8 this is -- when was our last quarterly audit?

9 MR. RHODES: June of 2024.

10 DR. LYNCH-WALSH: Okay. '24. All right. I
11 know I have my sticky tabs ready and my handouts.
12 Anybody have any questions; comments; or concerns
13 on this report?

14 (No response.)

15 DR. LYNCH-WALSH: Okay. Hearing none, I
16 guess I'll start. I think I answered my own
17 question on that one. On page 5.

18 MR. MAYERSOHN: Are they going to do a
19 presentation or --

20 DR. LYNCH-WALSH: Well, they could, but since
21 we're pressed for time and this is a lot of prior
22 period observations, I think -- and it's fairly
23 light, I think we can just go directly to where
24 we have questions and comments and concerns.

25 So on page 5, the first item under Quarterly

1 Reporting Requirement, there is the knowledge,
2 management, continuous improvements. What time
3 period is this for? Because I'm seeing 2021 and
4 we're in the year of our Lord 2025, so --

5 MR. GUMS: Yes, ma'am, this is our prior
6 observation detail, so this was our original
7 observation from June 2021. The current
8 observation status is on the following page.

9 DR. LYNCH-WALSH: Okay.

10 MR. GUMS: To answer your question, the time
11 period was February 2024 through December 2024.

12 DR. LYNCH-WALSH: Okay. All right. So last
13 year.

14 Okay. So the two handouts for today are
15 pretty straightforward. Because when this came
16 up and we discussed this last time I talked about
17 the 12-month look ahead on the staffing plan
18 having been a recommendation from RSM itself when
19 the RFQ was being developed by staff back in
20 2020. So to prove my point, because I don't see
21 here another line that provides an operational
22 definition of the RACI. So what is missing from
23 here is, a RACI tells you who -- who, what,
24 where, when, but it doesn't address this, which
25 is on a quarterly basis provide a 12-month

1 staffing plan that evaluates each team according
2 to the projected status of individual projects
3 and the other overall program over the 12-month
4 period. The reason that got there is when David
5 Luker reviewed the scope of services and the
6 deliverables he had this to say and it is the
7 last comment on this Word document. LD7, that's
8 David Luker, I believe it is important to
9 evaluate staffing on a regular basis. For
10 example, as the workflow functionality in
11 e-Builder increases the staffing for document
12 control should decrease. If we are not
13 evaluating regularly we end up paying for people
14 we don't need. So on that advice staff specified
15 what they meant by staffing, slash,
16 responsibility matrix during the initiation phase
17 and quarterly. I think it was the last time you
18 guys were here I pointed out that that was not
19 being audited as part of these quarterly
20 evaluations. We were not looking at whether
21 AECOM, and AECOM admitted they weren't doing it
22 because they misunderstood what that particular
23 deliverable meant and so they said they would
24 start doing this. So -- and it may have been
25 even before June 2024 that we had this

1 discussion.

2 But, basically, is that -- it says here that
3 they have a RACI. That's great that they have a
4 RACI to tell you who's who and what they do, but
5 it doesn't speak to whether they're needed in the
6 next year. It doesn't speak to this operational
7 definition.

8 So is that something you're going to be
9 auditing?

10 MR. BLONDELL: Yes. We are currently working
11 on that scope right now and that should be
12 delivered -- the next time that we're in front of
13 the audit committee we should have that -- the
14 next time we're in front of the audit committee
15 we should have that report ready.

16 DR. LYNCH-WALSH: But is there a reason that
17 the -- because, to me, it's -- my blood pressure
18 could have been a lot lower this morning had you
19 guys put in the operational definition in this
20 report, because then I would know what your
21 intention is. Because it says, yes, there's a
22 RACI chart, but that was never by itself what was
23 in 6.7. Because this is 6.7.7.

24 Is it possible to add that in there or make a
25 note so we know that you're going to be auditing

1 that?

2 MR. BLONDELL: Yes.

3 DR. LYNCH-WALSH: Okay. Perfect. I like
4 it -- you know, my blood pressure only goes up
5 when we keep saying the same stuff over and over.

6 On page 9, next thing that makes my blood
7 pressure go up, so this was about the M/WBE,
8 S/M/WBE compliance. We had a discussion about
9 this, too, where I produced an analysis that
10 shows that back when the analysis was done the
11 actual M/WBE vendors, the ones that are the
12 drywall hangers, the plumbers, the electricians,
13 the small mom-and-pop shops that, you know, we
14 don't always pay, pay the prime so that the prime
15 can then pay the subcontractors, these are the
16 ones working on the projects. I am not referring
17 to the ones that make up the 45 percent. The 45
18 percent was something that came up to ensure who
19 would get the contract back in 2020. And that's
20 been the subject of a lot of discussion. But
21 what has been the subject of very little to no
22 discussion except when I brought it up is, are
23 they in compliance? If they say that their goal
24 is 30 percent and somebody -- a large contractor
25 gets a contract because they promise that they're

1 going to have 20 percent M/WBE participation, did
2 they actually follow through on that? That's
3 what M/WBE compliance was supposed to be about.
4 Why do we know? Because within the
5 sub-consultants for AECOM are people responsible
6 for M/WBE compliance, and I don't think they're
7 there to make sure that they, in fact, are
8 getting paid, they're there to ensure that the
9 mom-and-pop M/WBE firms that have been hired to
10 work on all of these SMART projects are, in fact,
11 being utilized as promised and paid as -- under
12 contract.

13 So if that's not part of this, what's being
14 audited, then we have missed the point of the
15 exercise.

16 MR. GUMS: We did have a finding in our past
17 Big 3 report related to the EDDC reporting which
18 commented on for those three projects that
19 process and compliance to that level, not for the
20 PMOR specific. But this, to your point, focuses
21 on the PMOR S/M/WBE compliance.

22 DR. LYNCH-WALSH: Okay. So -- but are you
23 auditing each period for what I just talked
24 about?

25 So, if you randomly pulled, picked any three

1 contracts from a CM or some other contractor, an
2 architect, anybody, an engineer, that got a
3 contract with the district and in that agreement
4 when they agreed to a certain percent of M/WBE
5 participation, are we auditing for that?

6 MR. BLONDELL: Not currently in our quarterly
7 process. But because of the conversations that
8 we had with prior -- in prior audit committee
9 meetings when we were developing the scope for
10 The Big 3, that was one of the items that we made
11 sure that we included in there, and so we did
12 test that and then provided the results in that
13 report.

14 DR. LYNCH-WALSH: Okay.

15 MR. BLONDELL: Including additional testing
16 during our quarterly procedures is something that
17 we could certainly discuss with the chief
18 auditor.

19 DR. LYNCH-WALSH: So number 2 under the
20 6.7.9, number 2-H, G and H is actually
21 repetitive, it has EDDC compliance and M/WBE
22 compliance, same page, actually, down at the
23 bottom of this page.

24 So if -- so I'm kind of confused if you guys
25 are, as part of the quarterly audit, why you

1 wouldn't be auditing that on a quarterly basis.
2 So maybe something for follow-up? But those --
3 those were the two big things that caused my
4 blood pressure to go up.

5 And then I've answered my own question on 1.

6 And then I did have a question on page 15.

7 And, Mr. Rhodes, I'll double back as far as
8 getting those things addressed, because they are
9 pretty big things in terms of this program.

10 On page 15 there's a management response
11 about AECOM and Atkins have created new
12 evaluation processes in e-Builder and these
13 processes have made significant improvements,
14 blah, blah, blah. Who's responding? Do we know
15 whose response that is?

16 MR. GUMS: The PM/OR.

17 DR. LYNCH-WALSH: Oh, okay. Okay.

18 Do you have a question? All right. Hold on.
19 Let me just get my last sticky. I think I
20 answered that one myself. Last question and then
21 I'll go to Robert.

22 Which AECOM staff or sub-consultant is
23 responsible for SOPs? And if you guys don't
24 know, Tammy, that's you; right?

25 MS. WHIPPY: It's me.

1 DR. LYNCH-WALSH: It is you?

2 MS. WHIPPIE: Yeah.

3 DR. LYNCH-WALSH: Okay. And you work?

4 MS. WHIPPIE: AECOM.

5 DR. LYNCH-WALSH: You're still at AECOM?

6 You're the -- what, are you .5 of a person or
7 something?

8 MS. WHIPPIE: Hi, Tammy Whippie, AECOM.

9 DR. LYNCH-WALSH: Okay. Are you a whole
10 person, like you work full-time?

11 MS. WHIPPIE: I am a whole person, full-time.

12 DR. LYNCH-WALSH: Okay. Because I know they
13 were cutting staff. They were cutting AECOM
14 staff to make that 45 percent.

15 Okay. So you're responsible for SOPs?

16 MS. WHIPPIE: Yes.

17 DR. LYNCH-WALSH: Okay. That answers that
18 question. I've got Robert and then Mr. De Meo.

19 MR. MAYERSOHN: Okay. So on page 12,
20 management's response, the updated SOP will be
21 issued by April 30th, 2025, has that been
22 accomplished?

23 MS. WHIPPIE: Yes. We'll complete the SOPs
24 by the end of the month.

25 DR. LYNCH-WALSH: Can you guys like get

1 really close to your mikes? Because we can
2 barely hear you.

3 MS. WHIPPIE: So sorry. April 30th; yes.

4 MR. MAYERSOHN: So it has been -- there is an
5 updated --

6 MS. WHIPPIE: We have updated SOPs, but we
7 rolled out e-Builder processes that have evolved,
8 continue to evolve. As we go through it we find
9 other things that we have to adjust. So we just
10 haven't released the SOPs. We're going to
11 release the SOPs and say this is the date and
12 then we're going to update the SOPs as necessary.

13 DR. LYNCH-WALSH: Okay?

14 MR. MAYERSOHN: Okay.

15 MR. DE MEO: Okay. Well that's one of my
16 questions. Thank you, Tallahassee Bob.

17 So on page 11 and 12, the same issue,
18 adherence to the SOPs; okay? It's marked as
19 high, high risk; right? So what could go wrong?

20 MR. GUMS: So the reasoning behind the
21 high-risk rating when we initially issued this
22 report was around the documentation of -- so when
23 a project is closed out, right, there are a suite
24 or handful of very critical documents that need
25 to be obtained by the District as part of

1 turnover. So, maintenance manuals, facility
2 document, you know as-builts. So, previously,
3 before this new workflow this was a very manual
4 process. So a lot of the times and what we found
5 in our past testing, our exceptions was that
6 things were being lost, you know, maybe it was in
7 a project manager's drawer, whatever it might be,
8 because it wasn't in the workflow. So the reason
9 this is high is because mostly the documentation.
10 There is very, very critical things that need to
11 happen as part of closeout, but not only that,
12 but also key procedures as well as part of
13 warranties, and document control, making sure,
14 you know, finances are being closed out and that
15 sort of thing. So closeout inherently a
16 high-risk function, especially at this level.

17 MR. DE MEO: So could it lead to the payment
18 of change orders or excess billings or -- I'm
19 trying to understand the financial impact of it.

20 MR. GUMS: Sure, that is the risk. Even
21 prior to the e-Builder, the new e-Builder
22 closeout process, there were controls and
23 processes in place to make sure that doesn't
24 happen. Now, obviously, when it's manual there's
25 a risk that those controls break down. But I

1 would not be willing to comment on whether or not
2 that is occurring but it certainly is a risk and
3 part of the reason why it's high.

4 MR. DE MEO: Have you had the opportunity to
5 review the response by AECOM?

6 MR. GUMS: The revised SOP?

7 MR. DE MEO: Yeah.

8 MR. GUMS: Not yet. It hasn't been issued,
9 to date, but that will be part of our follow-up
10 in our next report.

11 MR. DE MEO: And then lastly, Mr. Chief
12 Auditor, are you involved in these audits or are
13 you made aware of the findings? What's your
14 involvement?

15 MR. RHODES: So we work together to develop
16 scope and then we have a monthly update to be
17 able to understand the progress of what's going
18 on with achieving the objective and testing. As
19 items come up, if it rises to the level of a
20 potentially, let's just call it either a
21 controversial or high-risk area, we'll be
22 discussing that and they'll be identifying ways
23 in which they plan to either identify how the
24 PM/OR or the cost -- Atkins company will be able
25 to mitigate those problems and they're going to

1 be taking steps in that to determine if those
2 mitigating steps are able to be taken or not.
3 And, generally, we haven't had too many times
4 where that has happened, but we do have monthly
5 meetings where I'm kept abreast of everything
6 they're doing and seeing out in the field and
7 getting a sense of what percentage towards
8 completion that they are. And that's kind of the
9 way that we look at it. And then when we get
10 ready to go into an exit conference mode they'll
11 walk me through the report to identify what all
12 the different findings and areas of concerns may
13 be ahead of the actual exit conference. And then
14 I'll also participate in the exit conference in
15 most cases.

16 MR. DE MEO: And if necessary do you
17 communicate with the respondents in terms of
18 findings and so on with the different management
19 groups within the district?

20 MR. RHODES: Through -- through the exit
21 conference, primarily. And in some cases if
22 there's an entrance meeting where we're talking
23 about in this case a follow-up, there may be some
24 of those things that are discussed at that point
25 because there are knowns at that point, it's not

1 all just a concept. So if that's the case we'll
2 discuss that then, we'll discuss it at the exit.
3 But, again, monthly we keep up on the progress of
4 each of these scopes.

5 MR. DE MEO: Thank you. Thank you.

6 DR. LYNCH-WALSH: Okay. All right. Anyone
7 else?

8 I'm going to double back because I had one
9 more question related to my handout. When --
10 when we were going from Heery and before we got
11 AECOM, RSM did a Heery staff utilization
12 analysis, which is where the comment was coming
13 about making sure we didn't have -- we weren't
14 paying for people we didn't need.

15 Can we get the staff utilization, analysis
16 Mr. Rhodes, that was done by RSM, by David Luker?
17 This would have been back in 2019 or '20. I
18 don't know if you guys are aware of that
19 analysis.

20 MR. BLONDELL: Yes, we can find that and
21 provide it.

22 DR. LYNCH-WALSH: Okay. Perfect.

23 And then we do need a motion regarding having
24 the M/WBE compliance, not AECOM's compliance, but
25 the program-wide compliance be part of the

1 quarterly analysis. It should be per what you're
2 contractually obligated to do because it is one
3 of the -- the monthly executive summary of
4 project-specific performance, if you're
5 evaluating their performance and one of their --
6 their scope of work is EDDC compliance, it should
7 already be in there.

8 MR. GUMS: I do want to clarify, the section
9 that outlines the monthly executive summary, the
10 program performance and project-specific
11 performance, my understanding is that is specific
12 to the deliverables that are provided by the
13 PM/OR in their monthly reports. So they're
14 providing reporting on EDDC compliance and M/WBE
15 compliance.

16 DR. LYNCH-WALSH: Right. But you're auditing
17 whether they're complying with that because
18 you've often audited whether they were doing the
19 monthly -- if you go back to page 5 you would
20 identify that they were not doing some of these
21 monthly reports, and each time we got one of
22 these reports you would identify what they are
23 not doing. And, again, conceptually, M/WBE
24 compliance, they have staff. If you look at
25 AECOM's staffing plan and even the RACI chart,

1 which it would have been very handy to have had
2 that in here as an exhibit, so that's another --
3 Mr. Rhodes, can we get the RACI chart matrix?
4 You will see that there's staff that is under
5 AECOM, it could be a sub-consultant by now,
6 responsible for EDDC compliance. They are not
7 looking for compliance of themselves or of AECOM.
8 They are supposed to be monitoring EDDC
9 compliance across the SMART Bond program.

10 And another reason for concern with this is
11 that when you look at the SDOP report that the
12 EDDC department itself puts out, and I do scan it
13 almost every time they put one out, they will
14 mention that they've gotten people certified as
15 M/WBE, they will mention commitments, they will
16 mention all these things, but what I don't see is
17 a report that shows the amount that's -- they
18 will mention the utilization and not payment.

19 So they're not monitoring this either when
20 they present to the board. So this is -- this
21 would be the only place where M/WBE participation
22 and actual utilization by way of payment --
23 because you can promise 30 percent, but you've
24 only gotten 2 percent because some other firm is
25 doing it.

1 MS. FERTIG: Not to interrupt, but I was
2 planning to make a motion that just incorporated
3 that request for those few things that you've
4 brought up today to be added to the next
5 quarterly report.

6 DR. LYNCH-WALSH: Great.

7 MR. MAYERSOHN: I will second it.

8 MS. FERTIG: Okay. I just know we're running
9 out of time. And then they can -- and then
10 somebody can tell us, no, we're not going to do
11 that, but at least we've got it as part of what
12 our transmittal is that we would like to see
13 those incorporated as originally contemplated.

14 DR. LYNCH-WALSH: Yeah, I'm giving you way
15 too much rationale as to why it should, but thank
16 you. Okay. So you're making a motion to
17 incorporate --

18 MR. MAYERSOHN: Make a motion to transmit and
19 include --

20 DR. LYNCH-WALSH: Right to transmit and
21 incorporate the two concerns --

22 MS. FERTIG: And, specifically, request that
23 the two concerns raised regarding the staffing
24 and -- it would be better if we put the actual
25 numbers in from your charts with the staffing and

1 the S/W/MBE be incorporated in the next quarterly
2 report.

3 DR. LYNCH-WALSH: Okay. Moved by Fertig.

4 MR. MAYERSOHN: Second.

5 DR. LYNCH-WALSH: Seconded by Tallahassee
6 Bob, which is Robert Mayersohn, for the record.
7 Sorry.

8 Any further discussion?

9 (No response.)

10 DR. LYNCH-WALSH: Hearing none, all in favor
11 of transmitting the Broward County Public Schools
12 Internal Audit of Program Management say aye.

13 COMMITTEE MEMBERS: Aye.

14 DR. LYNCH-WALSH: Any opposed?

15 (No response.)

16 DR. LYNCH-WALSH: Motion passes unanimously.
17 Thank you very much, RSM.

18 And moving on on the agenda to -- we have two
19 items that we already discussed and do not have
20 time to discuss any further, those are items 9
21 and 10. Let me just get my scrap paper in order.

22 So I need a motion to transmit.

23 MR. MAYERSOHN: Behavioral threat?

24 DR. LYNCH-WALSH: Yes, we need -- I just
25 wanted to bring it up on the screen. Yes, we

1 need a motion to transmit number 9, the
2 Behavioral Threat Management Training Program
3 Audit.

4 MR. MAYERSOHN: Motion to transmit the
5 Behavioral Threat Management Training Program
6 Audit.

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

8 DR. LYNCH-WALSH: Okay. Moved by Mayersohn,
9 seconded by Ruth Carter-Lynch. Any further --
10 any discussion? Hearing none --

11 MR. DE MEO: Just a quick question of Mr.
12 Rhodes. Is all of this training related to the
13 new rule?

14 MR. RHODES: Yeah, the entire list of
15 attributes and training approach has changed to
16 comply with the new rule.

17 MR. DE MEO: Okay. And when will we receive
18 audits or when will you commence audits of the
19 BTM activity?

20 MR. RHODES: They're -- they're ongoing
21 pretty much all the time, but we're looking at
22 the different areas of them, one being training,
23 one being process, and one being management. And
24 so at various times these different components
25 are going to come up so we can get a bit more

1 comprehensive with each of those areas.

2 MR. DE MEO: Okay. So, this is, you know,
3 May, are we going to see a report on the activity
4 like we used to get soon?

5 MR. RHODES: Oh, I'm sorry, we have the
6 manager here to answer that question.

7 MS. PRITYKINA: Yeah, we currently are
8 analyzing the audit of the first two quarters for
9 the entire process. That include the assessments
10 as well as the monitoring plans.

11 MR. DE MEO: Okay. We're kind of used to
12 seeing those quarterly, I think, so --

13 MS. PRITYKINA: Well, we're working on that.

14 MR. DE MEO: Okay. All right. Thank you.

15 DR. LYNCH-WALSH: So we'll have them for the
16 June meeting?

17 You couldn't hear?

18 COURT REPORTER: No, I don't know who she is.

19 DR. LYNCH-WALSH: Oh, I'm sorry.

20 MS. PRITYKINA: Sorry. Elena Pritykina,
21 Audit Manager, OCA.

22 DR. LYNCH-WALSH: Office of the Chief
23 Auditor.

24 COURT REPORTER: That, I got. Thank you.

25 DR. LYNCH-WALSH: Elena Pritykina.

1 MR. RHODES: Pritykina.

2 COURT REPORTER: I got it. I got it. I know
3 who she is now.

4 DR. LYNCH-WALSH: Oh, okay. Gotcha.

5 Okay. All right. So before you guys got too
6 comfortable, so we had a motion to transmit moved
7 and seconded, discussion questions. Are we good?
8 All in favor of transmitting the Behavioral
9 Threat Management Training Audit say aye.

10 COMMITTEE MEMBERS: Aye.

11 DR. LYNCH-WALSH: Any opposed?

12 (No response.)

13 DR. LYNCH-WALSH: Hearing none, it's
14 transmitted unanimously.

15 MR. MAYERSOHN: You guys, did a great job.

16 DR. LYNCH-WALSH: Yes.

17 Sorry, I didn't realize you guys were
18 actually here.

19 Okay. So we're up to number 10. Same issue,
20 we already discussed the State of Florida Auditor
21 General Financial and Federal Single Audit Report
22 Number 2025-176.

23 MR. MAYERSOHN: Motion to transmit.

24 DR. LYNCH-WALSH: Okay. Moved by Mayersohn.

25 MR. NAYLOR: Second.

1 DR. LYNCH-WALSH: Seconded by Naylor.

2 Any comments; questions; concerns; any
3 discussion?

4 (No response.)

5 DR. LYNCH-WALSH: Hearing none, all in favor
6 of transmitting Item Number 10, State of Florida
7 Audit General Financial and Federal Single Audit
8 Report Number 2025-176 say aye.

9 COMMITTEE MEMBERS: Aye.

10 DR. LYNCH-WALSH: Any opposed?

11 MR. GOROKHOVSKY: No.

12 DR. LYNCH-WALSH: What?

13 MR. GOROKHOVSKY: I'm opposed.

14 DR. LYNCH-WALSH: Oh, okay.

15 MR. GOROKHOVSKY: I think we discussed
16 extensively last meeting why, so I don't want to
17 have to repeat myself.

18 DR. LYNCH-WALSH: Okay. So one, yes,
19 dissenting vote.

20 All right. Number 11 is the Internal Funds
21 Audit of Selected Schools. This is from April
22 10th, but this is the one where it worked out
23 that we didn't have quorum because we had some
24 issues. And that you have a -- that is where the
25 Statement of Auditor Independence Impairment

1 comes in that you received. And let me pull this
2 one up.

3 Mr. Rhodes, do you want to introduce this?

4 MR. RHODES: Yeah. Essentially, it's our --
5 it's a typical internal funds audit that we would
6 present any time that we present them. This one
7 we didn't have a quorum, but we had some
8 disagreements on some items that led to the
9 response not being provided in a timely manner
10 even though it was available, as well as some
11 other actions that happened that were attempting
12 to impair or obstruct the audit process that I
13 just wanted you and the board to be aware of.

14 DR. LYNCH-WALSH: Okay. So -- and,
15 basically, just to sort of summarize the issue,
16 the recommendation was to sort of go back and,
17 the original recommendation, and it wasn't that
18 they disagreed with the recommendation, it was --
19 it almost sounds like they wish the
20 recommendations were not there. And I do have
21 some stickies. So who is responsible for
22 providing a response?

23 MR. RHODES: Principals.

24 DR. LYNCH-WALSH: And beyond the principals
25 who's responsible?

1 MR. RHODES: Area regional superintendents
2 and in that change of chain of command it would
3 be also be Business Support Center. If it's one
4 of theirs schools, they would be involved in
5 assisting in providing that response.

6 DR. LYNCH-WALSH: Okay. So -- all right.
7 Because we had a discussion, just to recap, if
8 memory serves, that there was a response
9 available before spring break and that response
10 was not provided and then we had attempts at a
11 verbal response. So if I don't see any
12 questions, Ms. Andreu you had your hand up?

13 MS. ANDREU: Thank you. I find it very
14 disconcerting as colleagues that we can't
15 collaborate. And a request, as you know, was
16 made for an extension not to hinder the process
17 but to ensure accurate and factual reports are
18 being transmitted to the committee and to the
19 board. The recommendation was not the concern.
20 It was the facts in the report. I needed more
21 time to do my due diligence and I pointed out to
22 the OCA that the facts were not accurate and I
23 gave hard copies to this committee at the last
24 meeting to show sales tax was never paid for
25 Coral Springs High School as stated in the

1 reports. I was trying to collaboratively work
2 together to avoid the board having to make a
3 decision to accept or reject a report. So it is
4 never our intention to, I want to make sure I use
5 the correct words, coerce or influence the OCA.
6 In my 30 years I have never done that. I have
7 worked with five chief auditors and several
8 inspector generals. I have never and would
9 never. I'm just trying to, again, assure
10 accuracy. I think everybody can admit that no
11 tax was paid, and yet, and still today before you
12 is a report stating that. Again, we need to be
13 clear on what we want. I operate with
14 continuity.

15 So Blanche Ely, that report was given, a
16 response was replied to within the 10 days,
17 again, noting inaccuracies and Blanche Ely is not
18 included today. Why not?

19 Also, in the memo that went to the
20 superintendent and the board there are schools
21 that are not BSC schools. So we would not
22 respond to that. So Monarch High School is not a
23 BSC school. We were assisting them, but it's not
24 a BSC school and would not have a response. Yet
25 we're being represented as refusing to provide

1 timely responses. Hollywood Hills is not a BSC
2 school. The two schools, Miramar and Coral
3 Springs, again, as this committee knows are
4 schools where we were trying to establish the
5 accuracy of the reports.

6 We don't want to keep transmitting to this
7 committee and to the board stating we reject.
8 But if that is the will of the committee and the
9 OCA, we will absolutely do that. Because I will
10 not just put a response to findings that are not
11 accurate. It would be very easy for me to do as
12 past practice and say, we will train, we will
13 train staff. But if a school did not pay tax and
14 it's being presented that way, why would I do
15 that? That would be jeopardizing my integrity,
16 and I won't do it.

17 Also, Tamarac Elementary School is here. I
18 have never received a report to this day for
19 Tamarac Elementary, but it's being claimed that I
20 am being nonresponsive. I have asked several
21 times to be included when these reports are
22 issued and to be included in exit meetings and
23 yet I am not invited to Teams meetings, I am not
24 included on the report, and then we're expected
25 to respond. I have to inspect what I expect.

1 Time and time again I am finding errors. I would
2 like to know from this OCA why Blanche Ely, you
3 know, there's no report and our original response
4 is not included in today's packet.

5 DR. LYNCH-WALSH: Mr. Rhodes?

6 MR. RHODES: Thank you.

7 MS. GOULDBOURNE: Our Blanche Ely report
8 stated that there were receipts that were not
9 available. The auditor made note of that. I
10 misinterpreted the auditor's notes, so we went to
11 the school, the school informed me that they
12 were, in fact, were available. Ms. Arcese went
13 to the school and inspected them, saw that they
14 were there, so we removed the exception from the
15 report. If our report is wrong, then we will
16 remove the exception. So that's why we did not
17 present the report because our report was
18 incorrect.

19 When it comes to the issue of Coral Springs
20 High School, we did not have any transparency to
21 what was included in the invoice and that's why
22 our recommendation was to go back to procurement,
23 legal and academics to inquire as to what was in
24 the invoice, what was paid and if the school was
25 owed money. They went back after the fact and

1 let us know or found out from Jostens that the
2 sales tax was not, in fact, paid. We asked them
3 to put that in their response that sales tax was
4 not paid. But what was included was shipping and
5 handling and we continued to tell them that we
6 still believe that because shipping and handling
7 was included the school is owed about a thousand
8 dollars from Jostens. And we asked them to
9 review that with Jostens, with legal, and they
10 verbally told us they did and that they would
11 revisit the invoice. And we asked them to put
12 that in writing and put it into their response.

13 With regard to the other schools that were
14 mentioned, one of the issues, for instance, with
15 Hollywood Hills was not an issue with the school,
16 it was an issue with the Great Plains issue and
17 that is handled by BSC. So we asked for
18 information from that, which we had to wait about
19 three months to get.

20 The other issues with Tamarac, the issue
21 hasn't been -- the report hasn't been completed
22 because we're still waiting on follow-up from the
23 BSC to give us information as to whether or not a
24 fraud happened or did not happen.

25 So it's not that they're holding it back, we

1 are waiting for information and we have to wait
2 for information for sometimes an excessive amount
3 of time before we can put our report together.
4 All of this information that you're saying is
5 accurate, that sales tax may not have been paid,
6 but it was included in the invoice and we didn't
7 have transparency to that and that's why we
8 requested that the school go back to procurement
9 and have that information detailed and reviewed
10 to figure out whether or not the schools are owed
11 money. And we're still of the opinion that
12 shipping and handling was paid by, for instance,
13 Miramar and it was included in the invoice for
14 Coral Springs and those two schools are owed
15 money.

16 DR. LYNCH-WALSH: Okay. Lew, did you have
17 your hand up?

18 MR. NAYLOR: No.

19 DR. LYNCH-WALSH: No? Okay. Did we ever get
20 the original Coral Springs response that was
21 drafted prior to spring break?

22 MR. RHODES: Yeah, I received that this
23 morning, I forwarded it off to you in an email
24 and identified that at the conclusion of this
25 meeting I would forward it off to the remainder

1 of the committee.

2 DR. LYNCH-WALSH: Oh, I guess the problem is,
3 since I'm the one driving, I didn't see it. What
4 does the response say? Because one wonders if we
5 had just gotten the original response that got
6 included in the audit report if we could have
7 avoided all of this.

8 MR. RHODES: I sent it off to you before the
9 meeting once I received it in the event that you
10 wanted to share the information on the screen
11 with the team so that they could see what it
12 included.

13 DR. LYNCH-WALSH: Well, I would have to go
14 into my email; okay. And it's an attachment.
15 And I ask that because that's -- that should have
16 been provided if it was available. And the thing
17 that's concerning in this is -- what is that or
18 who is that? Let me go find --

19 MS. FERTIG: I think there was a response to
20 that.

21 DR. LYNCH-WALSH: What?

22 MS. FERTIG: Ms. Andreu was going to make a
23 response to that?

24 DR. LYNCH-WALSH: A response to something we
25 haven't seen yet?

1 MS. FERTIG: I don't know, she had her hand
2 up.

3 DR. LYNCH-WALSH: Yes, Ms. Andreu.

4 MS. ANDREU: Again, I could have easily
5 approved and transmitted the initial response.

6 DR. LYNCH-WALSH: Wait. Let me stop you
7 right there. You would have approved a
8 principal's response? Is that your role or is
9 that a regional's role? I'm confused.

10 MS. ANDREU: We're talking about the BSC's
11 response to Coral Springs.

12 DR. LYNCH-WALSH: I'm talking about the
13 principal's response. The response I'm asking
14 about is from the Coral Springs principal. Maybe
15 we're misunderstanding each other.

16 MS. ANDREU: I'm referring to the BSC
17 response.

18 DR. LYNCH-WALSH: No, I asked whether we had
19 gotten a response from the principal? Is that
20 what I was -- is that what you sent, Mr. Rhodes?

21 MR. RHODES: Yes. In fact, I mean, I can try
22 to help make this a little bit easier. On April
23 2nd Mr. Smith sent to Mr. Dixon an email that
24 stated the following. Here's the preliminary
25 draft -- the prelim draft. Please let me know

1 your thoughts and digitally sign if you're good
2 with it. So from that it would appear, at
3 minimum it would appear that the response is
4 being penned by the Business Support Center, not
5 the principal first. The actual response that
6 was attached to that email --

7 DR. LYNCH-WALSH: That's what I think I've
8 now pulled up.

9 MR. RHODES: Okay.

10 MS. ANDREU: It's a collaborative response
11 seeing as how it's a BSC school.

12 DR. LYNCH-WALSH: Okay. Well, that's fine.
13 But the thing is there was a response that was a
14 draft version that they reviewed as referenced,
15 but it doesn't look like -- we can't tell whether
16 it was crafted prior because it's just copied and
17 pasted. And then getting back to what we're
18 actually looking at here, this is on page -- this
19 email is on page, is it 39?

20 So, Mr. Rhodes, your response -- this
21 impairment statement is on pages where? Because
22 I want to pull up --

23 MR. RHODES: 29 through 50, I believe, but
24 that includes various exhibits that was being
25 discussed in the response.

1 DR. LYNCH-WALSH: Okay. Because I'm trying
2 to quickly get to the page. So Exhibit 5, where
3 I would find that; what page is that on?

4 MR. RHODES: PDF 41.

5 DR. LYNCH-WALSH: Okay.

6 MR. RHODES: The exhibits are numbered so you
7 can see that's Exhibit 1.

8 DR. LYNCH-WALSH: Yeah, I think we're looking
9 at different things.

10 MS. ARCESE: Possibly 50.

11 DR. LYNCH-WALSH: Yeah, 50 seems more like
12 it. Okay.

13 Okay. So what I was getting at with Exhibit
14 5, because this is the thing that I think was the
15 catalyst for the impairment, Mr. Dixon and I
16 spoke, this is from Ryan Smith to the Office of
17 the Chief Auditor, pretty much everybody there --
18 oh, wait, except to the chief auditor. Oh, no,
19 there you are. All right. Good afternoon. Mr.
20 Dixon and I spoke about the report previously and
21 the response was drafted prior to spring break.
22 Unfortunately, the conflicting viewpoints on
23 spend authority and internal funds must be
24 resolved before submission. The drafter of
25 Policy 3800 stated that these items do not

1 inquire tracking under the District's spend
2 authority. If the OCA agrees to adjust the
3 report and remove the item we can submit the
4 response for the other items without a meeting.

5 So I don't have concerns having read the
6 original audit. I don't have an issue. One of
7 my questions was why are they selling yearbooks
8 directly to students -- why is Jostens selling to
9 students because usually the school does that. I
10 agree that there's not enough information and I
11 think that you guys agree there was not enough
12 information in the invoice, but the problem was
13 that was the finding, is that there wasn't enough
14 to go on. So it would have seemed like it would
15 have been a lot easier to just accept the finding
16 and move on with life. Instead, we're now having
17 this back and forth.

18 This -- this is highly inappropriate from my
19 perspective to be -- it does make it sound as
20 though you are holding a response hostage pending
21 getting the OCA to adjust the report. And for
22 those of you who weren't here last time, then it
23 felt like having failed to convince them you
24 tried to convince the audit committee.

25 Mr. De Meo?

1 MR. DE MEO: So is there a process for
2 resolving differences with regard to these
3 reports?

4 MR. RHODES: Yeah, the policy clearly states
5 that they can provide their response even if
6 that's in the way of a rebuttal. They have an
7 issue that has been mentioned two or three times
8 in this room that they do not want to have that
9 kind of response come back because they can say
10 that our work is incorrect or inaccurate and that
11 they don't want to send a response to that
12 effect, but I say the policy allows for you to
13 send a rebuttal that you don't agree with, and
14 we're saying do it because there's a time limit
15 on that and we can check our work. And if we
16 check our work and we believe that our work is
17 accurate we're going to keep it the way that it
18 is, the same that we have on other reports in the
19 past.

20 MR. DE MEO: So do you sit down, get together
21 with the respondent and try to explain and work
22 this out together or -- I mean, we have 22 pages
23 of a report and we've spent considerable time on
24 it on a -- I don't even find this an audit
25 committee issue, this is a management issue. And

1 it seems that if, you know, just passing in the
2 hall if you discuss it you could resolve
3 something like this. If you disagree with the
4 finding say so. And then if it needs to be -- in
5 my opinion, if it needs to be elevated or
6 escalated, whatever the process is, escalate it.
7 But in terms of reporting, if the facts -- if you
8 stand by the facts even after you've gone and
9 checked them again and the respondent doesn't
10 believe the facts are correct, so state it.
11 That's it. You know, I am concerned about the
12 Office of the Chief Auditor's independence.
13 That's critically important to this District and
14 any organization of this size, critically
15 important.

16 But I don't really think it rises to that
17 level. I think this is something that we just,
18 as colleagues, we have to collaborate a little
19 closer and work together to resolve these things.
20 If you genuinely have issue with a report or the
21 facts of the report, state it. I think that's
22 fine.

23 But that's all I've got to say.

24 MR. RHODES: To your point, just to respond
25 to that, with regard to communication and trying

1 to resolve these issues, it's not for lack of
2 meeting with the folks that disagree with this to
3 try to go through and explain or to provide
4 citations to what it is that they're looking for.
5 We're actually increasing the specificity of a
6 citation of the different things that we're
7 talking about that make the reports a little bit
8 longer, but it's not a problem because it's in
9 the name of trying to make it more clear. But
10 there is plenty of communication back and forth,
11 and if we disagree and we happen to believe that
12 we've managed to apply the appropriate criteria
13 and they disagree with that, I agree with you. I
14 think that they should just say we disagree and
15 move on. You don't have to lose your integrity
16 by saying, we'll train staff. We're not asking
17 you to do that either. We're asking you to give
18 your honest response to the report and be
19 accountable for that as we'll be accountable for
20 what it is that we're putting on paper as well.

21 DR. LYNCH-WALSH: Yes, Ms. Andreu.

22 MS. ANDREU: If you could, please turn to
23 page 15 of the report and the last sentence on
24 page 15. So I just want to be clear going
25 forward, because I would like to resolve this and

1 work collaboratively. Is it the will of OCA and
2 this committee to transmit inaccurate reports?

3 If it is and then you would just like us to
4 respond and say we are in disagreement, we will
5 do that. But when that report goes to the board
6 and the OCA says one thing and we say something
7 else, I don't know where we go from there.

8 DR. LYNCH-WALSH: That's how it works.
9 You're allowed to disagree.

10 MS. ANDREU: I understand that. But at the
11 last board meeting when that happened the board
12 didn't know if they accept or reject because
13 then --

14 DR. LYNCH-WALSH: And I think that was
15 explained, that they -- they accept the report.
16 There's no mechanism. It is what it is.

17 MS. ANDREU: So we should all accept an
18 inaccurate report? We're going to ask the board
19 to --

20 DR. LYNCH-WALSH: But, Ms. Andreu, that's
21 your opinion that it's inaccurate.

22 MS. ANDREU: It's not an opinion. Look at
23 page 15. It says taxes were paid. The auditor
24 -- if you go back and review the tape, and I'm
25 going to quote your words, words matter, they

1 said the invoice was confusing, we didn't
2 understand it. If you don't understand something
3 you seek additional information, which is what I
4 did. What you don't do is make up different
5 facts. It states there tax was paid. Can we all
6 agree today that tax was not paid?

7 MR. MAYERSOHN: It doesn't say -- it says
8 taxes were charged. It doesn't say they were
9 paid. Two different things.

10 MS. ANDREU: They were charged.

11 MR. MAYERSOHN: I can charge you for
12 something and you don't pay it. It means it's
13 not paid.

14 MS. ANDREU: They weren't charged nor were
15 they paid. The parents paid the sale tax, not
16 the school. And that is the one point I've been
17 trying to make for weeks upon weeks. But, again,
18 if it is the will of this committee and this
19 office to transmit reports that are not accurate,
20 that is the way we will move forward and then we
21 will just keep rejecting as we see fit. Thank
22 you.

23 MS. FERTIG: Nathalie, I've had my hand up.

24 DR. LYNCH-WALSH: Yes.

25 MS. FERTIG: So I feel like we're kind of

1 caught in something, but I just want to explain,
2 I understand your point. I just want to say, in
3 the time I've been on this committee, and maybe I
4 have this wrong, the auditor does a report and
5 management always gets a response, similar to
6 what -- you weren't in here, so you don't know
7 this, similar to with what we said with Ms.
8 Johnson earlier today when we found something,
9 there was an updated response from her so the
10 board would understand what the actual situation
11 is. And so I would say, if there was nothing
12 charged, put that in your management response and
13 let the board -- so the board knows that it
14 wasn't. That maybe it was at the time they saw
15 it, but at the time you responded it had been
16 corrected, whatever.

17 If we need to change that format, I feel like
18 that's something the board needs to tell us.
19 Because that's just the one that's always been in
20 place, is that the auditor does the audit,
21 management responds, and that leaves it open for
22 everybody to -- to kind of know where we are at
23 the moment that that happens.

24 I understand your point that you feel it was
25 incorrect information. I think the place for

1 that is in your management response so that
2 everybody -- and we read -- and we read those,
3 too. We read what they originally respond -- you
4 know, submit, but then we read what you've
5 responded as an explanation of what the situation
6 could be. And there are so many different kinds
7 of situations. Maybe I didn't say that well, but
8 --

9 DR. LYNCH-WALSH: No, you did. And I'm
10 remembering fondly when Mary Coker used to
11 vehemently disagree with things all the time and
12 nobody thought anything of it. But having said
13 that, just to get back to the larger issue at
14 hand, who is responsible for receiving that
15 invoice that was paid? Which -- the school; or
16 the Business Support Center; or both?

17 So if an invoice was unclear, who should have
18 made sure before paying it that the invoice was
19 clear?

20 MS. ANDREU: The school, and we did do that.

21 DR. LYNCH-WALSH: No, no, before -- before it
22 even gets to the audit. Because these things are
23 not audited at the same time they happen. They
24 are audited much later. So at the time that
25 these transactions were happening with unclear

1 invoices, when was that and who was responsible
2 for making sure or who failed to make sure the
3 invoices were clear?

4 Because, to me, from my vantage point, what
5 we're looking at is, woulda, coulda, shoulda; and
6 you're recognizing that you did not make sure
7 that the invoice was clear enough at the front
8 end so then at the back end the auditors are
9 trying to figure out which end is up, and you've
10 now fixed the problem, but you don't want the
11 board to know that there ever was a problem and
12 that's how they're getting into this dispute.

13 MS. ANDREU: That is not accurate.

14 DR. LYNCH-WALSH: Well, I'm telling you my
15 perception of this based on past experience and a
16 recurring theme that I am at least picking up on.

17 So to Mary's point, if they can provide an
18 updated response, much like they're going to for
19 the chief financial officer, it -- because what
20 it seems is that we have now fixed the problem
21 but the problem was in place at the time of the
22 audit. And the transaction happened well before
23 there even was an audit.

24 So, Mr. Rhodes, in terms of us being able to
25 transmit this, since it's 11:55, because it's

1 your report, so where in the process, if we're
2 getting an updated response from the chief
3 financial officer's shop, where in the process
4 would they give an updated response that would be
5 transmitted?

6 MR. RHODES: Well, that's up to them. They
7 can provide it immediately. They can provide it
8 whenever they would like to. But one of the
9 things I'd like to say is that the recommendation
10 that we made regarding this actual finding was,
11 the chief auditor's -- the Office of the Chief
12 Auditor recommends the principal review the
13 invoice with legal, procurement, academics
14 department to determine whether the vendor
15 reimbursements are due to the school and/or
16 students, additionally, yearbook sales through
17 vendor website should be reviewed for compliance
18 with contract terms to ensure equitable pricing
19 for students because the invoice wasn't accurate,
20 because it wasn't comprehensive. We did not say
21 in this recommendation that this was wrong, this
22 was wrong, this was wrong. In fact, because we
23 asked them to take some additional steps and
24 obtain a more comprehensive and accurate invoice,
25 which they've tried to do, we've tried to do, I

1 would be more than happy to strike the line in
2 this thing that she's talking about that says the
3 invoice also included charges for sales tax
4 although the District is sales tax exempt because
5 we wrote that at the time that we were looking at
6 a bunch of information, not just a single
7 invoice. That wasn't the sole document that we
8 were reviewing. Now that we know that Jostens is
9 either unable, incapable or will not provide us
10 with a more accurate invoice, they've said that
11 the person that did this work no longer works
12 with them and so they can't provide that for us,
13 that doesn't seem right with me, but because
14 we've gotten to the end of that track I would be
15 happy to strike that line from this because we
16 have no other invoice information that can tell
17 us what it is we were seeking for us and for them
18 to review and provide before we reduced this to
19 writing.

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

21 MR. DE MEO: Yeah, I -- you know, first of
22 all, I'm impressed that we have people like you
23 all working for the District and take things with
24 such seriousness and conscientiousness. I don't
25 think this is a matter of sales tax or not. This

1 is a matter of how do these items get resolved
2 without, this isn't criticism, 22 pages in an
3 audit report that's already long enough,
4 100-something pages and without you spending days
5 responding and feeling indignant about what the
6 auditors have done. So I think there needs to be
7 some kind of escalation process, and I think it's
8 okay, I think it's okay to express exactly what
9 you expressed to us today without any acrimony,
10 without any emotion, in writing to accompany the
11 report. I think that is the correct process.

12 So I'm not going to say any more on it
13 because I'm leaving.

14 DR. LYNCH-WALSH: You have two minutes before
15 you expire.

16 Okay. Ms. Andreu.

17 MS. ANDREU: Again, where is the continuity?
18 If this is the process that you all are saying, I
19 followed that process with Blanche Ely, why
20 didn't my response get published today for
21 Blanche Ely?

22 I had a report, it was inaccurate, we
23 provided a response to say we reject these
24 findings, this is not accurate, with exhibits of
25 the items they stated were missing and then that

1 did not get included. So we cannot pick and
2 choose which items we're going to publish for the
3 board as a committee.

4 DR. LYNCH-WALSH: We're not getting anywhere.
5 Yes Ms. -- Ruth.

6 MS. CARTER-LYNCH: Okay. Here's where I
7 stand on this. I think you all should fix it
8 yourself, period, pointblank. We don't need to
9 discuss it anymore to death. You all just need
10 to fix that and let us know at the next meeting
11 that it's fixed. That's what I think. I don't
12 think we need to be going -- belaboring this
13 point to death when it's actually a management
14 issue.

15 DR. LYNCH-WALSH: Oh, no, I sometimes let --
16 people tell me I try to save people from
17 themselves. Sometimes I just let them talk to
18 get it on record. Hang on one sec, because that
19 might apply here.

20 So -- because this is the same department
21 where we're waiting for updated practice
22 bulletins and since Cherry Bekaert stopped where
23 are we on that? Because that's a separate but
24 hold that thought.

25 MS. CARTER-LYNCH: That's a separate thought.

1 MS. FERTIG: Can I just -- can I just say
2 something? Because we're going to run out of
3 time. This is very similar to me. This goes
4 back to our first conversation today with Ms.
5 Johnson where she says she's looking at the
6 entire situation of paying invoices because of a
7 number of the issues that I'm hearing articulated
8 right now. So we know that there's a
9 comprehensive review being done. I don't know
10 that we're ever going to resolve this one. If
11 we're changing our processes, and, believe me, I
12 will tell you, over the years people have
13 responded to audits and I have read their things
14 and I've agreed with them and sometimes I don't
15 agree with them, but that's just the process, you
16 respond to what they do. But I don't think we're
17 resolving the invoice problem that has been in
18 this district forever today. And so I'm just
19 gonna -- I'm just gonna request that we get all
20 the documentation for us to read and then
21 transmit the report; if that's okay.

22 DR. LYNCH-WALSH: You don't mean to hold off
23 transmitting, you mean as part of the transmittal
24 get an update and a response.

25 MS. FERTIG: Yes, and we can read it and the

1 board can read it and I think that we're in a
2 good place with that.

3 MR. DE MEO: Do you have a motion and a vote
4 or can I --

5 DR. LYNCH-WALSH: I think we have a motion;
6 yeah. We still have quorum, but didn't you move
7 to --

8 MR. DE MEO: Is there quorum if I leave?

9 DR. LYNCH-WALSH: Without you we still have
10 quorum; yes. Correct?

11 MR. DE MEO: Okay.

12 MS. FERTIG: I think she has one comment and
13 then I --

14 DR. LYNCH-WALSH: Yes, Ms. Gouldbourne.

15 MS. GOULDBOURNE: I would just like to put on
16 the record that the report is not inaccurate
17 because taxes were charged and they were included
18 on the invoice and we did not know who paid them
19 at the time we did the audit and it came out
20 after the fact when they talked to Jostens. So I
21 just want to make sure that the report was not
22 inaccurate, taxes were included on the invoice.
23 As to who paid them, we were not clear. So --

24 DR. LYNCH-WALSH: This is not just about
25 taxes.

1 MR. MAYERSOHN: I get it's not about taxes.
2 I understand that. It's about a process. So --

3 DR. LYNCH-WALSH: It's not even about that,
4 but, yeah.

5 MR. MAYERSOHN: Well, to me, the first issue
6 is, we have a deadline to submit a report;
7 correct?

8 MR. RHODES: Yes.

9 MR. MAYERSOHN: Okay. So, Ms. Andreu, I
10 share this with you as a former elected official
11 to a current elected official, when you have
12 campaign reports that you need to file, there's a
13 deadline; correct? I mean, it's rhetorical, yes,
14 there is a deadline, the state requires or the
15 county requires that you file by a deadline. You
16 can amend those reports later on, but you have to
17 adhere to that deadline.

18 MS. ANDREU: Right.

19 MR. MAYERSOHN: So I think what Mr. Rhodes is
20 saying is that the deadline is there to file
21 something. Whether -- if you think it's
22 inaccurate or you don't agree with the Office of
23 the Chief Auditor, then you file your report and
24 say we disagree. That's the way -- and, Mary,
25 you've been here the longest, that's the way it's

1 always been. We've always gotten responses and
2 it's always been, no, I disagree with
3 management's -- you know, with the auditor's
4 response and here's where we are, we're not going
5 to comply. It's a recommendation from the chief
6 auditor. They're not regarding to make policy,
7 they're not here -- they're here to observe and
8 to look at what was there and this is the
9 information they received. That should be what
10 the role is. I don't know why we're getting into
11 all of this other stuff about whether it's there,
12 whether it's not there. That should be in your
13 report.

14 DR. LYNCH-WALSH: In your response.

15 MR. MAYERSOHN: In your response.

16 DR. LYNCH-WALSH: Right. And there is a time
17 limit to the response. I think we're -- we need
18 to move on. For both sides, I, for the record,
19 never had an issue with what was in the audit
20 report because it is a timestamp. As of the time
21 of the report this is what was in place. If you
22 didn't do your response in a timely manner in
23 order to explain it before it had to come here,
24 it is what it is and you can write a rebuttal, to
25 Mary's point. So I need a motion if we don't

1 already have one.

2 MS. FERTIG: I think I made a motion and I
3 thought I heard somebody, maybe Bob, second to
4 transmit with allowing -- you know, with them
5 adding whatever they want just as we did with the
6 previous one, to explain it to the board before
7 it's -- as part of the transmittal. It doesn't
8 need to come back to us, it can go to the board.

9 DR. LYNCH-WALSH: Okay. Any further
10 discussion from the committee?

11 (No response.)

12 DR. LYNCH-WALSH: Hearing none, all in favor
13 of transmitting the --

14 COMMITTEE MEMBERS: Aye.

15 DR. LYNCH-WALSH: -- OCA Internal Funds Audit
16 of Selected Schools from April 10th, 2025; any
17 opposed?

18 (No response.)

19 DR. LYNCH-WALSH: Hearing none, motion passes
20 unanimously, which takes us to Items 12 and 13
21 Internal Funds again, number 12, Internal Funds
22 Audit of Select Schools for today.

23 I don't know about you guys, but I'm internal
24 funded out.

25 MR. RHODES: Madam Chair, may I just say one

1 thing about this? It answers the question that
2 Ms. Andreu brought up. Blanche Ely High School
3 is in this audit report and we sent up a draft
4 report for which a response was developed. From
5 that response we went back to the school. As
6 Nakia mentioned earlier, Ali went back out, found
7 the receipts that we thought were missing. We
8 corrected that and it became an audit with no
9 exceptions. So it has been transmitted. It is
10 here. They caught an item, brought it to our
11 attention, we verified it, we removed it as a
12 finding.

13 DR. LYNCH-WALSH: Okay. Yeah. No, Ms.
14 Gouldbourne, I think, explained that before.

15 So any questions or concerns about this
16 month's -- you guys are up to date. I think we
17 got the progress report.

18 All right. Thank you both for coming. Oh,
19 no, I guess you're not going anywhere since both
20 of these fall under the same house.

21 If there are no questions, comments, or
22 concerns, I need a motion to transmit the May 8th
23 Internal Funds Audit of Selected Schools.

24 MS. CARTER-LYNCH: I motion.

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

1 MR. MAYERSOHN: I second.

2 DR. LYNCH-WALSH: Seconded by Robert. All
3 you have to do is wear us out. Why does my thing
4 keep going off?

5 All right. No further discussion, all in
6 favor of transmitting the May 8th OCA Internal
7 Funds Audit of Selected Schools say aye.

8 COMMITTEE MEMBERS: Aye.

9 DR. LYNCH-WALSH: Any opposed?

10 (No response.)

11 DR. LYNCH-WALSH: Hearing none, moving on to
12 Item 13, Property & Inventory Audit of Selected
13 Locations and Progress Reports for today. And I
14 have a note, we're going to have a -- any
15 questions today? Let me do this in order.

16 MR. MAYERSOHN: So I just have a question and
17 I spoke to Gabriel a little while at the
18 beginning of the meeting. So he says that there
19 are X amount of schools that provide or transmit
20 the, I guess that they've done their Property &
21 Inventory reports. So they've verified that
22 they've done them.

23 MR. RHODES: Yes.

24 MR. MAYERSOHN: But we don't drill down to
25 verify that they've accurately checked the

1 missing items or items that they can't find or
2 whatever it may be until they -- until Gabriel
3 and his team circle back and say, wait a second
4 here, this is what -- we got your report, but we
5 don't see the missing items or other things or
6 other transmittals. And that - and that may not
7 be all of the schools but some of them may do
8 that. So if we can verify -- I mean, I don't
9 need the answer now, but maybe by our next
10 meeting, just a percentage of how many schools
11 transmit a report but don't follow up on what
12 they have missing. Because by that return or
13 audit all the stuff should be, in my mind,
14 simple; here's what we're missing, here's what we
15 found. Because you really have about six months
16 to figure out, you know, what's going on. I
17 mean, you shouldn't be filing a police report
18 when the auditor comes in. It should be filed
19 when the item is missing.

20 MR. RHODES: I think the best way to respond
21 to that is to say we are currently doing a
22 follow-up of that Atlantic West school that had
23 the 66 items missing, and I think some of the
24 questions that you're talking about will be
25 answered in what that report contains. And I

1 don't want to talk about that necessarily right
2 now, but I think that that will be an additional
3 part of this discussion. But some of the things
4 that management is supposed to do, that's not our
5 role to do, and then some of that kind of bled
6 over into what you were just discussing. But
7 we're there to verify, and if the information
8 that they're inputting into the system is
9 accurate, that would give us information to let
10 us know that there's a red flag that we should
11 look a little deeper into. But if the
12 information is saying zero, one, two items
13 missing, we probably wouldn't look at that as a
14 red flag.

15 MR. MAYERSOHN: Right. No, I'm just saying
16 as, again, as a recommendation so that -- not to
17 say that you guys should be responsible for it
18 because that's not what you do --

19 MR. RHODES: Mm-hmm.

20 MR. MAYERSOHN: -- but as a recommendation so
21 that we're not sitting here with 66 items or
22 finding out that things have been missing for
23 years, you know, for whatever -- you know, and
24 this has been my bone of contention all the time.
25 Yes, we checked the box, but we don't accurately

1 determine whether or not we've actually really
2 done it thoroughly and properly.

3 DR. LYNCH-WALSH: So, Mr. Mayersohn --

4 MR. MAYERSOHN: Yes.

5 DR. LYNCH-WALSH: -- did you read the
6 analysis I did on this issue that I transmitted
7 with our motion? Because, to answer your
8 question, they are not required to reconcile.
9 The individual departments and schools are not
10 required to reconcile their inventories. There
11 is nothing in Business Practice Bulletin --

12 MR. RHODES: 0100.

13 DR. LYNCH-WALSH: -- 0100, and I ran through
14 the whole history of how we got to where we are,
15 there is nothing in that business practice
16 bulletin that references reconciling physical
17 inventory counts to the system even though
18 Florida Administrative Code 69I-73 number 6
19 requires a reconciliation of inventory property
20 records upon completion of a physical inventory.
21 I had to go back and check how we used to do it,
22 but, basically, there's no discrepancy report.
23 They're relying on them to fill out forms for
24 each missing item and it's a lot harder to keep
25 track of that if you don't pull a reconciliation

1 report to start with where you input what you
2 actually have.

3 Mr. Naylor?

4 MR. NAYLOR: Yeah, when they say that they're
5 required to perform a semiannual report, does
6 that get sent --

7 DR. LYNCH-WALSH: Inventory?

8 MR. NAYLOR: Yeah, inventory report, does
9 that report get sent anywhere or is it internal
10 for them?

11 DR. LYNCH-WALSH: There is a website that we
12 discovered, they do send it but we can't -- we
13 don't have access to it and we've asked to be
14 able to see it.

15 MR. RHODES: The 1998 version of 0100
16 requires that after they perform their semiannual
17 inventory that they would send it off to a senior
18 leadership team member. And then we also have
19 found out that there's a website call BCPS V2
20 where they enter the information, just
21 numerically, how many items were missing during
22 their semiannual inventory. So that's all just
23 information that we review, we look at, we have
24 access to. But I don't know exactly to which
25 senior leadership member these folks would be

1 sending their semiannual inventory reports to,
2 because we've found out along that way that that
3 may have changed in terms of what was written in
4 1998 versus what's in operation today.

5 MR. NAYLOR: Because I see that there's also
6 somebody offered to do monthly.

7 DR. LYNCH-WALSH: Somebody what?

8 MR. NAYLOR: One of the -- well, from -- what
9 is it, from Bethune, I think they offered to do a
10 monthly?

11 DR. LYNCH-WALSH: So the thing is, when you
12 do inventory --

13 MR. NAYLOR: So my question is, all this
14 stuff that's coming up, shouldn't we already know
15 about the fact that things are missing? And who
16 is being held accountable for that?

17 DR. LYNCH-WALSH: Nobody. So I don't know if
18 you read the analysis but I identified exactly
19 where this went off -- off the reservation, so to
20 speak, is because back when they did the policy,
21 they decided to make the individual departments
22 and principals the custodians of the assets when
23 state law says it's the superintendent. The
24 superintendent can have a designee, say, the
25 chief financial officer, and in statute the chief

1 financial officer should be creating internal
2 controls. So the answer to your question is
3 someone in central office and ultimately the
4 superintendent should be making sure that they
5 are reconciling inventory. When they take
6 inventory they do not input the actual count.
7 The system will say that you have all of these
8 items and you're supposed -- you have a list of
9 items that you should have, you're supposed to
10 key in, it says laptops, you know, and there
11 would be however -- however the system catalogues
12 them, and you would go, yep, I got one of those,
13 I've got three of these, I've got 60 of these.
14 They don't do that.

15 What they are suppose to do is, if the system
16 says you have 66 laptops and they have 65,
17 they're supposed to fill out a form that says
18 they're missing one. Well, then they're doing it
19 by exception. It's a no-brainer if you're keying
20 in what you actually have and then you're
21 supposed to resolve the discrepancies. That's
22 required in this Florida Administrative Code.
23 And back in 2021, Ali had pointed out because she
24 brought this up, that they did note that they're
25 not following the Rules of Florida Administrative

1 Code but it didn't go any further because they
2 have in policy miss -- mis-designated
3 responsibility to principals and department heads
4 instead of to central office, the chief financial
5 officer, to come up with rules that would take
6 care of this problem.

7 MR. NAYLOR: So could that mean there's one
8 thing in there that has been missing since 2007
9 and was actually noted that it's been missing
10 since 2007 but it's never been removed from the
11 inventory?

12 DR. LYNCH-WALSH: That's a whole separate
13 headache as far as the process goes.

14 Yes, Mary.

15 MS. FERTIG: You know, it occurs to me as I'm
16 reading through these audits, and I'm not going
17 to go pull each one out, how many times -- I
18 think it was the Training and maybe the
19 Behavioral Audit, how many times it's supposed to
20 be documented at school level to the District and
21 it just seems like maybe there should be a list
22 of all required reports, this being one of them,
23 and just check it off when you receive it from
24 the school. And if you don't receive them from
25 the school, then -- and especially if one school

1 doesn't return anything in, then you know you've
2 got an issue. But, I mean, it's not limited to
3 this, the things that aren't turned in. There's
4 just got to be -- to me, this is -- I hate to use
5 the word silos, I think it's overused, but I'm
6 just going to say that I just feel like there
7 should be some kind of a -- the District should
8 be checking on some kind of a -- have some kind
9 of a checklist of what reports are required from
10 a school, when they're required, and when they're
11 received, and you can look at it by thing and
12 then it easily points it out. Okay. I've said
13 enough.

14 DR. LYNCH-WALSH: But, yeah, so I'm trying to
15 get to the root cause. And, yes, that's
16 monitoring, which they also don't do, like they
17 talked about earlier not having an aging for
18 accounts payable reports. Nobody monitors
19 anything, whether it's grades, invoices --

20 MS. FERTIG: Well, I'm just saying for
21 required reports it would be good to have a
22 report regardless of what topic it is.

23 DR. LYNCH-WALSH: Right. But what I'm saying
24 is, in this particular case, the report that's
25 required doesn't solve the underlying issue,

1 which is they don't reconcile inventory, which
2 from an accounting standpoint was so basic that
3 it took me 10 years to realize that that was the
4 root cause of the problem.

5 MS. FERTIG: And, also, I'm making a motion
6 to transmit.

7 DR. LYNCH-WALSH: Okay. Moved by -- hold on.
8 Let me make sure I've got the right report in
9 front of me. We're transmitting --

10 MS. CARTER-LYNCH: 13?

11 DR. LYNCH-WALSH: Yeah, I'm just making sure
12 I have the right one. Yes, we're going to
13 transmit Item Number 13, Property & Inventory
14 Audit of Selected Locations, moved by Fertig
15 seconded by --

16 MS. CARTER-LYNCH: Ruth.

17 DR. LYNCH-WALSH: -- Ruth.

18 Any further discussion?

19 (No response.)

20 DR. LYNCH-WALSH: Hearing none, all in favor
21 say eye.

22 COMMITTEE MEMBERS: Aye.

23 DR. LYNCH-WALSH: Okay. Any opposed?

24 (No response.)

25 DR. LYNCH-WALSH: Hearing none, the motion to

1 transmit the Property & Inventory Audit of
2 Selected Locations for May 8th passes
3 unanimously.

4 Okay. So the Audit Committee Follow-Up
5 Matrix is usually an FYI unless we have something
6 to discuss on there. So that takes us for a few
7 minutes on the Risk Assessment, the Proposed
8 Audit Plan.

9 MR. GOROKHOVSKY: I just want to mention one
10 thing on that Follow-Up.

11 DR. LYNCH-WALSH: Yes.

12 MR. GOROKHOVSKY: There's a couple of items.
13 On October 24 of '24 I went back to the notes,
14 during our AC meeting there was a discussion
15 about SAP payroll automation and there was a
16 commitment made by the administration's CFO at
17 that time to come back to us by February to give
18 us an update of what that automation looks like.
19 I don't think we ever --

20 DR. LYNCH-WALSH: Right. That's the same
21 CFO, though; right; same person?

22 MR. GOROKHOVSKY: Yes. Yes. So I don't
23 think that we ever got that follow-up, so that's
24 one. I don't know if -- I didn't see it on the
25 list.

1 The second one, I know the last meeting we
2 had there was a discussion on the budget
3 presentation, the workshop to the board, and
4 there was a question about ESSER III funds being
5 utilized for general fund expenditure in the
6 amount of about \$44 million, and I think that
7 what we were told, there was going to be some
8 follow-up explaining what those expenditures are
9 and what those funds are, and which -- which
10 projects that were scheduled to be done by ESSER
11 III money and now are being terminated or not
12 done in lieu of paying general fund expenses. So
13 I didn't see any follow-up on that either. So
14 just the two items.

15 DR. LYNCH-WALSH: It says pending. Right, it
16 says pending. So if we can get together to turn
17 pending into deliverables. Yeah, because budget
18 report compliance and then, yes, Mr. Medvin
19 brought up, you know, what are we paying, the
20 cost per, and we were going to get together on
21 putting together the reports that would answer
22 his concerns from I think the last meeting or the
23 meeting before that.

24 So, yeah, there's a lot of pending and I
25 think what you just mentioned, Oleg, is in, like

1 you said, October? So, yeah, going back and then
2 there's new ones. So if we can follow up on
3 that. And if everybody could read the analysis
4 that's related to Property & Inventory because
5 that does represent a risk as we go into the
6 Audit Plan. Let me pull that up. When they come
7 with their follow-up that's when we would need to
8 make some motions.

9 So you guys added our feedback. So, Mr.
10 Rhodes, just to try to get this done in 10
11 minutes, we had an extensive conversation about
12 the Audit Plan, we had specific feedback. That
13 was one of the handouts from this morning. I
14 tried to run it through AI to sort of synthesize
15 --

16 MR. RHODES: Yeah, I could give you a brief
17 overview to kind of walk you through some of the
18 things that have been added to this point and
19 also to point out that the pie chart has not been
20 adjusted yet because we don't know which audits
21 are going to be added by the board's feedback and
22 we've already included the recommendations from
23 the audit committee in this document, as well.
24 So I can point you to those things and let you
25 know, Mr. Naylor, that your recommendation as a

1 pie chart to reflect the actual percentage of
2 what's being done will get updated.

3 DR. LYNCH-WALSH: Okay. Can we do this as a
4 checklist, though, because that was kind of what
5 this was supposed to serve as so everybody knows
6 what happened to their feedback. Because it
7 would be harder for me to go from what you're
8 saying to the list.

9 So, for instance, there was some specific
10 feedback regarding risk and risk assessment.

11 MR. RHODES: And heat maps, which if you go
12 just to page 11 you'll see that we now have a
13 heat map in here that identifies the high-risk
14 and medium-risk areas that we went to. As I had
15 mentioned before, we probably weren't going to
16 spend too much time on low-risk items. These are
17 the items and where they generally fall in that
18 heat map.

19 DR. LYNCH-WALSH: Okay. Hold on.

20 MR. RHODES: It's not laser surgery because
21 we had to have room to put in the words as well,
22 but it gives you an idea of what is in the
23 priority and which is the one that's most likely
24 to have a problem or what the magnitude is based
25 on that. So we've got those --

1 DR. LYNCH-WALSH: What page?

2 MR. RHODES: Page 11.

3 DR. LYNCH-WALSH: PDF page 11?

4 MS. ARCESE: 14.

5 MR. RHODES: Oh, PDF 14. I'm sorry.

6 DR. LYNCH-WALSH: Yes, pages matter.

7 Okay. So the feedback from the group, if I
8 can toggle between the two --

9 MR. MAYERSOHN: While you're looking at that,
10 can I just make a, on the formation of the
11 Financial Auditor Selection Committee, if the
12 Office of the Chief Auditor --

13 DR. LYNCH-WALSH: I can't hear you.

14 MR. MAYERSOHN: You can't hear me now? Can
15 you hear me now?

16 DR. LYNCH-WALSH: Yea, I think they sent out
17 an email.

18 MR. MAYERSOHN: Right, but the auditor
19 selection, there is a document by the State of
20 Florida Auditor General that lists guidance and
21 -- you know, regarding the committee, it's dated
22 September 30th, 2021. If the chief auditor can
23 just review that, because there are some -- there
24 are some things in there that are required by the
25 committee to do and there are some general

1 recommendations. And looking through the
2 recommendations, some of them the District may
3 want to include when they make the selection
4 process.

5 MR. RHODES: And what was the date of that
6 document again?

7 MR. MAYERSOHN: It is September 30th, 2021.
8 It is titled the Auditor Selection and Auditor
9 Selection Committee Guidelines.

10 DR. LYNCH-WALSH: Okay. So getting back to
11 the Proposed Audit Plan and Risk Assessment, you
12 did a risk assessment scale? I see ratings.

13 MR. RHODES: Yeah, so when you go into the
14 actual --

15 DR. LYNCH-WALSH: I see columns.

16 MR. RHODES: -- matrix, we've added a risk
17 rating column which corresponds back to where
18 it's placed on the heat map. And we've assigned
19 a risk to each of the different proposed audits
20 based on the level of perceived risk based on
21 likelihood and magnitude of it happening or
22 reoccurring in some cases when we're doing
23 follow-ups. So as you go down through it the
24 color is not really showing up that well on
25 here --

1 DR. LYNCH-WALSH: It's a lot of red.

2 MR. RHODES: -- for the lighter, but we might
3 have to update that as well. The -- but it
4 identifies the -- I'm sorry, it identifies the --
5 let me go back since my mike wasn't on, and isn't
6 again. Sorry about that.

7 The risk rating column helps us to identify
8 things that are basically repetitive for those
9 items that are not numbered because they are
10 items that are just ongoing throughout the course
11 of the year, and charter schools as-needed at the
12 bottom of PDF page 15, as we continue to scroll
13 down we can see that we have Payroll Audit risk
14 rating assigned as 4, Teaching & Learning,
15 Discipline, Safety & Security plans both are at
16 4.5. Again, I -- I'm having a hard time -- oh,
17 that's just my angle. I apologize.

18 DR. LYNCH-WALSH: All right. Well, we're
19 gonna run out of time here. So, basically, you
20 have -- if you can maybe respond to our list of
21 feedback and tell us where, since we can't repeat
22 our discussion from the other day.

23 MR. RHODES: Okay. And then just one other
24 point for everybody's benefit here today, on PDF
25 page 25, this was the area that we included in

1 the item that we transmit to the board for their
2 review, areas of potential audit projects that
3 were recommended from this group that we were
4 able to pull out. Some of the other items that
5 we responded to were either items that were added
6 to the Audit Plan for aesthetics or for
7 clarification. These were the areas that we felt
8 that we pulled out items that were suggested for
9 audit projects and are being sent to the board
10 for their consideration.

11 DR. LYNCH-WALSH: Okay. Do we need to
12 transmit or we just --

13 MR. RHODES: No, we're just discussing this.

14 DR. LYNCH-WALSH: -- the Audit Plan, itself?

15 MR. RHODES: I don't think we had to transmit
16 the Audit Plan, but, I mean, we certainly can if
17 you'd like to.

18 DR. LYNCH-WALSH: Well, we could make a
19 motion on it, though.

20 MS. FERTIG: Okay. I'll move to transmit it
21 with the comments from the May 1st, which were --
22 we had extensive conversations, so -- this is not
23 part of the motion. I'm just asking to transmit
24 the Audit Plan with all the comments from the May
25 1st meeting. And I'm stopping there now,

1 rationalizing that we had a very lengthy meeting
2 and I feel like we talked and we got it all
3 recorded and we did a good job and so you've got
4 my motion. Thank you.

5 MR. NAYLOR: Second.

6 DR. LYNCH-WALSH: Okay. Any further
7 discussion?

8 And just to be clear, when you transmit the
9 transcript the board would be asked to wade
10 through all of that, that's why I did this --
11 it's still six pages of summary, but it does have
12 headings and who requested it. So, if anything,
13 I could potentially consolidate it further if
14 it's repetitive. But this at least is organized
15 as opposed to the transcript.

16 MS. FERTIG: Thank you for doing that.

17 MR. RHODES: Can I get clarification, please?

18 DR. LYNCH-WALSH: Yes.

19 MR. RHODES: Did you -- was that a
20 recommendation that we add this as an attachment
21 to what we're sending through to the board?

22 MS. FERTIG: Yeah, I just think that it makes
23 it simple for them to see our comments.

24 DR. LYNCH-WALSH: Right, our comments.

25 MR. RHODES: We'll add this as an added --

1 DR. LYNCH-WALSH: Right. As opposed to the
2 transcript. It saves them time. I could have
3 boiled it down further, but I was trying to get
4 it out as soon as possible.

5 All right. So, if there's no further
6 comments, all in favor of transmitting the
7 Proposed Audit Plan back to the board with our
8 feedback from the May 1st Special Audit Committee
9 Meeting say aye.

10 COMMITTEE MEMBERS: Aye.

11 DR. LYNCH-WALSH: Anybody opposed?

12 (No response.)

13 DR. LYNCH-WALSH: Okay. Motion passes
14 unanimously.

15 Robert talked about number 17, we needed two
16 more people. Input for the Chief Auditor's
17 Evaluation, your self appraisal went to the
18 board, are you planning to share that with us so
19 we can comment individually back or --

20 MR. RHODES: I most certainly can, but what I
21 want to warn you is that with exhibits that I had
22 to provide as proofs --

23 DR. LYNCH-WALSH: Like a link to?

24 MR. RHODES: I can have Derrick put that
25 together and get it sent out to all of you, but I

1 just want to make you aware, in total it's about
2 350 pages.

3 DR. LYNCH-WALSH: Right. So can there be a
4 link so that we have self eval and then all your
5 exhibits? A link to it as opposed to
6 attachments.

7 MR. RHODES: That's how it is put together.
8 Only -- what I saw before, we did not have the
9 thumb -- the thumbnails to be able to quickly
10 find the exhibits. Can we put it in a format
11 like that or would that be able to go that way if
12 we did it as a link?

13 MR. TILLMAN: Yes.

14 MR. RHODES: Okay. So we'll try to make it
15 as easy as we can so you guys can very quickly
16 access the links instead of, like Mr. Naylor was
17 saying earlier, going back and forth through all
18 of this documentation to see it.

19 DR. LYNCH-WALSH: Okay. All right. And
20 Fiscal Year 2025 Budget Workshop Item, I think we
21 did -- we -- that's the subcommittee we've been
22 talking about, so I'll get with you after that.

23 But Agenda Planning Log, FYI, we'll discuss
24 audit committee meeting dates and maybe times.
25 We've gone from all kinds of time, 11 to 10 to

1 9:30 and we'll see if that all works.

2 Any Audit Committee Comments, or are we good?

3 MR. MAYERSOHN: Do we still need people for
4 the selection committee?

5 DR. LYNCH-WALSH: I don't know. You guys
6 surveyed --

7 MR. RHODES: I spoke with Derrick earlier
8 after the survey went out and he has not received
9 any responses for any additional interest so far.

10 MR. MAYERSOHN: I mean, if we need somebody
11 I'll do it. I'll throw my hat in.

12 DR. LYNCH-WALSH: And Mr. Medvin. Great.

13 MR. RHODES: And we'll also have to follow-up
14 with the chair of the board and find out who that
15 representative will be, her or somebody else,
16 because I think that was identified as a member
17 as well.

18 DR. LYNCH-WALSH: Required person; yes.

19 Okay. All right. I think we have dispensed
20 with everything. Thank you all very much.

21 12:29.

22 MR. MAYERSOHN: Motion to adjourn.

23 MS. FERTIG: Second.

24 DR. LYNCH-WALSH: Moved by Mayersohn,
25 seconded by Fertig. All in favor?

1 COMMITTEE MEMBERS: Aye.

2 DR. LYNCH-WALSH: Okay. We're adjourned at
3 12:30 precisely.

4 (Meeting was concluded at 12:30 p.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA
COUNTY OF BROWARD

I, Timothy R. Bass, Court Reporter and Notary Public in and for the State of Florida at Large, hereby certify that I was authorized to and did stenographically report the foregoing proceedings, and that the transcript is a true and complete record of my stenographic notes thereof.

Dated this 20th day of May, 2025, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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