

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, AUGUST 7, 2025
10:58 A.M. - 1:15 P.M.

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

1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MS. MARY FERTIG, Chair
MS. PHYLLIS SHAW, Vice Chair
3 MR. ROBERT MAYERSOHN
MR. ANTHONY DE MEO, CPA
4 MR. LEW NAYLOR
MR. CHRISTOPHER UPTON

5
6 DISTRICT STAFF:

7 MR. DAVE RHODES, Chief Auditor
MS. ALI ARCESE, MS. JENNIFER HARPALANI, Assistant
8 Director, IT Audits
MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
9 MR. GABRIEL CARVAJAL, Manager Property & Inventory
Control
10 MR. BRYAN ERHARD, System Support Specialist II
MR. DEREK TILLMAN, Executive Secretary
11 MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C
MS. JENNIFER ANDREU, Executive Director, Operations,
12 Procurement & Warehousing Services
MS. KIM PUNZI-ELABIARY, Director, Behavioral Threat
13 Management
MR. ALAN STRAUSS, South Regional Superintendent,
14 Teaching & Learning

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16 INVITED GUESTS:

17 MR. ANTHONY BRUNSON, External Auditor, Anthony Brunson
P.A.
MR. JEAN BORNO, External Auditor, Anthony Brunson P.A.
18 MS. JUDIAN WINSTON, External Auditor, Anthony Brunson
P.A.
19 MR. MATTHEW BLONDELL, External Auditor, RSM US LLP
MR. WEISS CAMPBELL, External Auditor, RSM US LLP
20 MR. TIM BASS, Court Reporter, United Reporting

21
22 PUBLIC SPEAKERS:

23 DR. NATHALIE LYNCH-WALSH
24
25

1 Thereupon, the following proceedings were had:

2 - - -

3 MR. RHODES: Okay. If we can go ahead and
4 get this meeting going. The first item on the
5 agenda is the Pledge of Allegiance.

6 (Pledge of Allegiance was recited.)

7 MR. RHODES: So we're going to do roll call
8 now. I also had a request to provide some
9 additional information. So let's start with
10 this. Chris Upton.

11 MR. UPTON: Yes, sir.

12 MR. RHODES: Anthony De Meo?

13 MR. DE MEO: Here.

14 MR. RHODES: Mary Fertig?

15 MS. FERTIG: Here.

16 MR. RHODES: Robert Mayersohn?

17 MR. MAYERSOHN: I'm here.

18 MR. RHODES: Andrew Medvin?

19 (No response.)

20 MR. RHODES: Lew Naylor?

21 MR. NAYLOR: Here.

22 MR. RHODES: Jill Baron?

23 (No response.)

24 MR. RHODES: Phyllis Shaw?

25 MS. SHAW: Present.

1 MR. RHODES: There was a request, because I
2 had mentioned that there are three vacancies,
3 those vacancies are those of Board member
4 Thompson, Board Member Alhadeff and the DAC.

5 Also, it was determined, and this is not
6 news, but it was determined that we do have a
7 quorum, in fact, because with the vacancies being
8 removed we then need a majority of what is
9 remaining, and that would have been five. Today
10 we have six so we're fine to conduct this
11 meeting.

12 So with that I would like to ask, do we have
13 approval for -- of the agenda for the August 7th
14 meeting?

15 MS. Shaw: Motion to approve. Phyllis Shaw.

16 MS. FERTIG: Second.

17 MR. RHODES: Okay. Motion and second. The
18 agenda has been approved.

19 Any -- any -- do we have to take a vote on
20 whether there is any nays or is that already
21 approved?

22 So all in favor?

23 COMMITTEE MEMBERS: Aye.

24 MR. RHODES: Any opposed?

25 (No response.)

1 MR. RHODES: Okay. So the next part of this
2 is public comment. Do we have any public
3 speakers?

4 DR. LYNCH-WALSH: Nathalie Lynch-Walsh. But
5 you can speak to individual agenda items. This
6 is like general public comment.

7 And I'm not sure -- well, other than the
8 meeting that was held at 9:00 for the financial
9 auditors and if there was -- I'm trying to think
10 if there is any loose ends there, but, one,
11 just -- so, because I said it to Ms. Hixon as she
12 went out, regardless of whether they are able to
13 sort out the assignment or not you would still be
14 working on the RFP. It would just be for the
15 26-27 school year, not tomorrow. If they're able
16 to assign you don't need the RFP for tomorrow,
17 but when we formed the selection committee, we
18 were talking about this as late as May, earlier
19 this year, it was for the year after the
20 extension, so you wouldn't shove it aside and
21 forget about it because then you'll be running
22 late.

23 And as far as that whole RFP discussion about
24 cancelling it and terminating, the dates are what
25 matters. Obviously, they put out RFPs when

1 there's still an active contract. That's how you
2 make sure you get somebody by the time the
3 contract expires. It's just a matter of when the
4 contract will become effective. But you would
5 still be working on the RFP regardless. And do
6 not give away the scope of services and the
7 evaluation criteria. The Broward County
8 Inspector General is currently looking at two
9 solicitations, one of which they've changed from
10 an ITB to an RFP so that things other than price
11 would count, and one of those things was the
12 M/WBE points outweighing Experience and
13 Qualifications enough to award it to a vendor
14 whose prices were higher than anyone else's. So
15 please pay attention to those -- those things
16 matter.

17 MR. RHODES: One minute.

18 DR. LYNCH-WALSH: I'm good. I'll be back for
19 the individual item.

20 MR. RHODES: Okay. So now we are at the
21 election of audit committee chair and vice chair
22 and the prior meeting identified the slate as
23 Mary Fertig for chair and Phyllis Shaw for vice
24 chair. And so I would like to turn that over for
25 discussion and ultimately a vote.

1 Mr. Mayersohn.

2 MR. MAYERSOHN: So, again, I just want to
3 bring something up. It's not about the person,
4 it's about the position. I believe Ms. Shaw is
5 currently the president of the Broward County
6 Council of PTAs and Ms. Fertig is still the chair
7 of the Parent Community Involvement Task Force.
8 If they were elected chair and vice chair it
9 would be kind of a dual office holding, which
10 although the county -- I should say the school
11 district doesn't have any prohibitions on them, I
12 think from an ethical and optics perspective,
13 again, talking about independence, if they're
14 going to the school board to talk about an issue,
15 who are they supporting? Are they supporting a
16 PTA issue or a Community Involvement Task Force
17 or an Audit Committee concern? So those are my
18 only comments. Again, people I love, but --

19 MR. RHODES: Any additional comments?

20 (No response.)

21 MR. RHODES: Okay. So with that in mind,
22 we'll go ahead and take a vote to determine
23 whether this slate will go through or not.

24 All in favor of the slate as identified --
25 oh, I'm sorry. Go ahead.

1 MS. SHAW: Thank you. If my stepping down
2 will relieve any issues from this committee I
3 will do that. Because the one thing I would not
4 want is for us to be caught up in a conversation
5 about independence or whatever the case may be.
6 Although, my fiduciary responsibility to this
7 board -- is to this board, not necessarily to who
8 I'm representing. It is to the board, itself.
9 So if that will make this process for the next
10 year seamless and easy I will step back.

11 MR. RHODES: We -- I have been reminded that
12 we have public comment on this motion. So if --
13 if there's any public comment on this motion,
14 please step forward.

15 DR. LYNCH-WALSH: Nathalie Lynch-Walsh,
16 Plantation, Florida. I'm still duly elected
17 audit committee chair.

18 So, when I became -- at one point -- there is
19 no prohibition against being a chair or president
20 of more than one thing. And last I checked
21 Broward County Council of PTAs is not part of
22 BCPS. There's also no prohibition from serving
23 on multiple things.

24 At the time that I became the DAC chair Mr.
25 Mayersohn raised the same concerns even though I

1 was about to not be the chair of the Facilities
2 Task Force. But for a few minutes I was the
3 chair of three committees. There's nothing
4 prohibiting that. In fact, it's a ton of
5 responsibility. So this is about responsibility
6 rather than power and potentially conflict.
7 There is nothing prohibiting you from serving on
8 multiple committee types. So you may not be the
9 chair, but then you could look at how many
10 different committees someone is serving on and
11 where would it end? So this is -- it is about,
12 when I say, independent, I was less concerned
13 about PTA than if you were chair -- and that
14 wasn't even it. Chairing multiple committees, it
15 just creates more work. I'm concerned about
16 qualifications and independence in terms of your
17 relationships and ability to be influenced by
18 board members or going along to get along.

19 There's no question that Mary can run a
20 meeting. And so could Phyllis. So if you're
21 going down this road, then that takes us to
22 people that aren't on or chairing other
23 committees, which would get us, I think, to Mr.
24 Naylor and Mr. Medvin. I don't bump into Mr.
25 Medvin anywhere else and I don't know if SAC is

1 going to count on this because that's at the
2 school level and I think Mr. Naylor's on SAC.
3 But I do not -- I think it's something to
4 consider, but Broward County Council of PTAs is
5 independent on this.

6 MR. RHODES: One minute.

7 DR. LYNCH-WALSH: So is DAC. So we have DAC
8 and Broward County Council of PTAs, not board
9 appointees, basically appointed by the people, so
10 to speak.

11 MR. RHODES: Thank you. With all those
12 comments in mind, are there any additional
13 comments before we take a vote?

14 (No response.)

15 MR. RHODES: Okay. Seeing none, I would like
16 to take a vote on the slate of Mary Fertig for
17 chair, Phyllis Shaw for vice chair. All in favor
18 say eye.

19 COMMITTEE MEMBERS: Aye.

20 MR. RHODES: All opposed?

21 MR. MAYERSOHN: No.

22 MR. RHODES: Okay. So the ayes have it.

23 And so with that in mind I will turn over the
24 meeting to Mary Fertig, the new elected chair.
25 And congratulations to both of you.

1 MS. FERTIG: On behalf of Phyllis and myself,
2 thank you. Do you want to make a comment.

3 MS. SHAW: No.

4 MS. FERTIG: Okay. I'm going to go right to
5 the approval of the minutes.

6 MR. NAYLOR: Motion to approve the minutes.

7 MS. FERTIG: Okay. There's a motion to
8 approve. Is there a second?

9 MR. MAYERSOHN: Second.

10 MS. FERTIG: All in favor?

11 COMMITTEE MEMBERS: Aye.

12 MS. FERTIG: Oppose?

13 (No response.)

14 MS. FERTIG: Okay. The minutes are approved.

15 Housekeeping, we've got our links for the
16 ethics training. If you have your link completed
17 and have not turned them in, please do so today
18 or as soon as possible. I just am going to add
19 to say as another housekeeping before we go
20 through this, and this isn't on here, I feel our
21 meetings have been running very long and I'm
22 wondering if we could try a timed agenda. I
23 wanted to get some feedback from you all. Not
24 that we have to absolutely stick to it, but maybe
25 that would help us to get out of here and

1 complete what's actually on the agenda. Is there
2 any thought on that?

3 MR. NAYLOR: Madam Chair?

4 MS. FERTIG: Yeah.

5 MR. NAYLOR: Yeah, that was one of the
6 recommendations or suggestions I had earlier on
7 for discussion about that. So I would fully
8 support that. Thank you.

9 MS. SHAW: So do I. I believe we spend a lot
10 of time with a lot of words, so I think we are
11 able to reduce the amount of time that we spend
12 discussing or re-discussing items. We're able to
13 get through our agenda much more seamlessly.

14 MS. FERTIG: Okay. If it's okay, we'll try
15 it next month then. I'll work with Dave and
16 we'll put something together for next month, see
17 how it goes and re-evaluate after that.

18 MR. RHODES: And if I may, Madam Chair? We
19 have a proposed audit committee meeting date
20 list. We could take a look at that and see and I
21 think that as you and I discuss this further we
22 can talk about how we'll prioritize keeping the
23 main thing the main thing and then how we'll
24 prioritize whatever is going to be old and new
25 business through the agenda log process and we

1 can work on that together.

2 MS. FERTIG: Okay. Great. Thank you.

3 The next item of business is the RSM Internal
4 Audit Report, SMART Bond. Mr. Rhodes.

5 MR. RHODES: I would like to turn this over
6 to RSM to give us the introduction to this and
7 then we can take questions at your -- at your
8 pleasure.

9 MR. BLONDELL: Ready?

10 MS. FERTIG: Yeah.

11 MR. BLONDELL: Good morning. Matt Blondell,
12 Director, Internal Audit, for RSM.

13 So the current version of this report was
14 specifically focused on closeout process, so we
15 did some project analysis on the closeouts. And
16 that has been presented on page 4. We also had
17 one new observation related to the closeout
18 documentation housed within e-Builder, which
19 dealt with certain 1770 forms as well as as-built
20 documentation and warranty packages missing from
21 e-Builder uploads. That was on page 7 and 8 and
22 9. And then we also had some follow-up
23 observations that we were provided some
24 additional context on. We closed one that was
25 related to a different version of testing that we

1 had done on closeout documentation. We closed
2 that because we opened a new one in light of the
3 new process that had been implemented in the new
4 workflow that is described in the new
5 observation, and the other three have updates and
6 we expect that at least two of those three would
7 be closed by the next audit committee meeting.

8 MS. FERTIG: Okay. Thank you. Is there --
9 before we start the conversation of the
10 committee, is there public comment?

11 DR. LYNCH-WALSH: Dr. Nathalie Lynch-Walsh,
12 Plantation, Florida. As far as RSM goes, the
13 staff utilization doesn't sound like it would be
14 in this one. I don't -- no, coming, hopefully?
15 Okay. All right. So, hopefully, that's coming
16 up. I don't know if that's a follow-up item.
17 The follow-up matrix you guys have is pretty
18 comprehensive, but things get left by the wayside
19 if you don't catalog them and that -- I don't
20 know if that's the next quarterly report. But,
21 hopefully, that is being tracked. Because the
22 program is winding down, I think they -- they
23 keep adding staff and the point of the staff
24 utilization is to look at what's needed at every
25 stage of the program, and we -- we seem to have a

1 lot of bodies in facilities, until we don't, but
2 they're all at the top or the very bottom, and
3 then there are a lot of functions that are being
4 performed by vendors that are not being taken
5 over by the district. So nobody kind of knows
6 where things stand as far as that goes, and that
7 is contractually something that's supposed to be
8 getting looked at. So that's my concern there.

9 MS. FERTIG: Thank you. Any other comment?

10 (No response.)

11 MS. FERTIG: Okay. Any comments from the
12 audit committee members on this item?

13 (No response.)

14 MS. FERTIG: Okay. No comment -- yeah, go
15 ahead, Lew.

16 MR. NAYLOR: I would like to have them
17 explain, on page 4, I'm trying to comprehend if
18 they have determined why there are like such an
19 expansion on the days, average days on final
20 completion?

21 MR. BLONDELL: Please speak into the
22 microphone.

23 MR. NAYLOR: Yes, I was -- on page 4 I'm
24 trying to understand the large disparity in the
25 average days of final completion between December

1 2024 and May 2025. If you could just explain the
2 cause of that disparity for those projects? Do
3 you actually look into that or you just report
4 numbers?

5 MR. BLONDELL: So we did look into it. So
6 the objective of this analysis for us was really
7 to determine if the projected close dates were
8 supported by information -- documentation that
9 was housed in e-Builder coming from the PM/OR and
10 PCPM. That is to say that they projecting a
11 date, you know, before October 2025, let's use
12 that as the cutoff point, that there was -- that
13 there wasn't other information that made it seem
14 like that that wasn't a realistic achievable end
15 date. So the purpose -- that was really the main
16 objective of what were doing, was to look at the
17 scheduled end dates and then also look at the
18 monthly progress updates that were being provided
19 by the project managers as well as pending change
20 orders, executed change orders that may or may
21 not have been incorporated into the schedule.
22 You may recall that there was a history of, there
23 was a delay in getting those schedule updates
24 from change orders that were executed and
25 approved, and correlating that with what was

1 actually shown as the end date in project. At
2 one point that process of scheduling these
3 projected end dates was being handled by AECOM
4 and that in March shifted over to Atkins. And
5 that was really when most of these schedule
6 updates had extended significantly.

7 So what we did do is look at a sample of
8 projects in order to verify, okay, we saw this
9 significant movement in end dates, in a
10 population of projects, which is what's shown
11 here on these charts and we selected a sample to
12 dig in to see, is it -- are we seeing
13 documentation to show that it was extended
14 appropriately or not too much or not too little
15 and that sort of thing. And we didn't have any
16 exceptions in our testing of that. So we did dig
17 into that. My understanding is really that when
18 Atkins took over the schedule they did a deep
19 dive and made updates to the project schedules
20 that they felt were accurate.

21 MR. NAYLOR: Thank you.

22 MS. FERTIG: Any other questions, comments?

23 (No response.)

24 MS. FERTIG: Is there a motion to transmit?

25 MR. MAYERSOHN: Motion to transmit.

1 MS. FERTIG: Second?

2 MS. SHAW: Second. Phyllis Shaw.

3 MS. FERTIG: All in favor of transmitting?

4 COMMITTEE MEMBERS: Aye.

5 MS. FERTIG: Opposed?

6 (No response.)

7 MS. FERTIG: Okay. Motion -- the motion
8 carries.

9 Okay. We're on Number 10, Review of Vendor
10 Management Compliance Report. Dave, I know we
11 didn't in the beginning introduce people, so I
12 don't know if we want to go back and do that real
13 quickly, just go around the table or we can, I
14 guess, do it as people come up.

15 MR. RHODES: As other people come up -- yes,
16 I think when we did take roll we introduced the
17 folks who were here.

18 Would you like me to introduce my staff in
19 the back?

20 MS. FERTIG: I would.

21 MR. RHODES: Okay. So at the moment Gabriel
22 Carvajal has stepped out, but we have Nakia
23 Gouldbourne, she is our manager of internal funds
24 audits. We have Elena Pritykina and she is our
25 manager of operational audits. We have Jennifer

1 Harpalani who is the assistant of IT audits. And
2 then as we move around and get our responses from
3 some of the other seats that are moving we'll
4 have them introduce themselves or I'll introduce
5 them as they begin to speak or respond.

6 So I will ask the Brunson team, if you would
7 provide an introduction of yourselves as we get
8 into the -- after the introduction of your item.

9 So, Madam Chair?

10 MS. FERTIG: Yes.

11 MR. RHODES: It's just up to you, moving on.

12 MS. FERTIG: Okay. If you would just
13 introduce your team and we're ready to hear your
14 report.

15 MR. BRUNSON: Good morning. Glad everyone's
16 still with us here. I'm Anthony Brunson, Tony
17 Brunson. I am the managing partner of Anthony
18 Brunson P.A. I'm joined by partner Jean Borno
19 and Judy Winston who is a manager and they
20 primarily did all of the heavy lifting here. So
21 I'm just here to kind of provide a summary. I
22 believe you guys have the report. It has an
23 executive summary. We provide the background,
24 look at the objectives in our approach, and
25 conclude with observations.

1 The summary of those observations are on page
2 2 in the executive summary. And to the extent
3 that you'd like us to talk about them in what
4 detailed length or maybe Jean and Judy can do a
5 brief summary, but as you can see, there are
6 issues on the segregation of duties, some missing
7 ACH payments, and that's the documentation
8 related to it. And in connection we suggested
9 some management oversight and voiced some data
10 security concerns. So with that I'd like to
11 briefly turn it over to my team. I heard the
12 comments on the length of the meetings, so, if
13 you can take three to five minutes to summarize
14 it, that would be great.

15 MS. FERTIG: Thank you. That would be very
16 helpful. Thank you.

17 MR. BORNO: All right. Thank you so much,
18 Tony. My name's Jean Borno. As Mr. Brunson
19 mentioned, these were the main points,
20 essentially for this report specifically. The
21 purpose really of that review was to take a look
22 at the design and effectiveness of the control
23 over the vendor management process and we take a
24 look at data for the past two years. Essentially
25 we looked at July 1st, 2022 to essentially June

1 2024 for our -- our testing. Our focus area,
2 again, were the vendor onboarding, the ACH
3 payments, vendor maintenance, and deactivation,
4 any conflict of interests that there were in the
5 process. So those are variables that the key
6 findings, again, as Mr. Brunson mentioned, were
7 around the lack of segregation of duties that
8 were pointed out. Missing, a couple of the ACH
9 forms that we were looking at were not there when
10 we looked at them. And we pointed out some, you
11 know, insufficient essentially management
12 oversight and data security concerns that we
13 pointed out. Again, there was management
14 response throughout the report so you can take a
15 look at that, also, but I'm open to take any
16 questions or comments?

17 MS. FERTIG: Okay. Ms. Shaw.

18 MS. SHAW: Good morning, through the Chair.
19 Since the period was through 2024 during your
20 discussion with PWS did you find that since then,
21 especially, on the items that were high, any
22 process or procedures have been put in place? As
23 noted in the report there's been new leadership
24 on board. What policies and procedures have you
25 noted that were put in place since then? And

1 then I'll ask Ms. Andreu, through the Chair, what
2 policies and procedures were put in place? And
3 then I have a few other questions as it relates
4 to some of the other items.

5 MR. BORN0: Yeah, so if you look at in our
6 day security issue that we have, I'm trying to
7 find that page number. One second. 15. Thank
8 you. On page 15, so when we pointed that out,
9 management, actually, it was easy to do
10 essentially to put some control items in place to
11 make sure that those control gaps essentially
12 were bridged. And, also, I think the team there,
13 as well, they can talk to anything that they
14 believe they have put in place at this point, but
15 that was one of the items that they were able to
16 fix right away.

17 MS. SHAW: So it wasn't put in place until
18 the outcome of the audit, and have you reviewed
19 any documents, policies, relative to any
20 procedures put in place?

21 MR. BORN0: No, we have not. But, yes, it
22 was put in place during the audit. Yes.

23 MS. SHAW: Okay. On the ACH, can the -- your
24 ERP system, is it tied -- is there a workflow as
25 it relates to ACH? And I guess that wouldn't be

1 a question for you, it would be a question to
2 someone over whoever is doing the ACH. I know in
3 my government ACH is done by the treasurer's
4 system, not necessarily by Procurement. So I
5 guess that's where some of the segregation of
6 duties comes into play.

7 MS. ARCESE: Are you asking about who sets up
8 the ACH?

9 MS. SHAW: The ACH will be set up probably by
10 Procurement, but who sends them and then, of
11 course, what workflow process is in place to make
12 sure, number one, that this process doesn't
13 happen again, and, number two, can the ERP system
14 accommodate that?

15 MS. ARCESE: Is there workflow for that,
16 specifically, in the report that you can point
17 them to?

18 MR. BORNO: Yeah, there is a workflow for the
19 setting up of the ACH, itself, but there -- when
20 it comes to sending ACH, we don't -- we didn't
21 look at that. Our testing was specifically
22 related to the Procurement and the vendor
23 management setup itself. So we did not look at
24 AP or any payment supporting documentation. It
25 was very specific what we were assigned to do.

1 MS. FERTIG: Yeah, I think Ms. Andreu has a
2 comment.

3 MR. BRUNSON: Through the Chair; if I may?
4 Pages 9 and 10 provides, you know, the details of
5 where the ACHs are actually being established.

6 MS. SHAW: I saw that. I just still had my
7 question.

8 MS. FERTIG: Ms. Andreu, did you want to --

9 MS. ANDREU: Thank you. I just want to
10 acknowledge that my audit response, it was a
11 formal memorandum that was given and that was not
12 included in the report. Bids were cut and copied
13 and pasted into the report. So to go along with
14 Ms. Shaw's question, I respectfully disagree with
15 this observation and it being high risk because
16 of exactly what you just stated. So the clerk
17 that is in charge of processing an ACH form, she
18 does that piece. It's absolutely, the duties are
19 segregated because treasury handles, as you
20 mentioned, the payment and the processing. So
21 that in and of itself is segregation of duties.
22 I explained that, and, therefore, I disagree with
23 this audit finding and it being high risk.

24 MS. SHAW: All right.

25 MS. FERTIG: Okay. Then we have Mr. De Meo

1 and Mr. Upton and Mr. Mayersohn.

2 Okay. Which one of you wants to start?

3 MR. UPTON: Well, I have a question. I
4 thought the issue was more about the storage of
5 the ACH data versus --

6 MR. BORN0: The issue we had found is that we
7 couldn't locate 2 out of the 40 that we tested;
8 correct.

9 MR. UPTON: So I don't -- I'm seeing a
10 disconnect. Because you're talking about
11 segregation of duties but their finding was about
12 storage of local data. So I'm missing the
13 connection there.

14 MS. FERTIG: Go ahead.

15 MS. ANDREU: Through the Chair? Thank you.
16 So there are different pieces of the report. So
17 Segregation of duties was one finding. I was
18 addressing that. There was absolutely
19 segregation of duties. In terms of ACH
20 documentation, that was a second finding that was
21 deemed high risk. Originally, it was stated that
22 there were three forms they could not find. We
23 provided one form and attached it as Exhibit A.
24 That is the piece of the report that was not
25 transmitted to you. Another one was an encrypted

1 email, that was also Exhibit B, which is
2 perfectly and probably even more secure, that
3 that vendor sent to the clerk that handles this.
4 The third form was with the City of Coral Springs
5 that has been a vendor with this district
6 probably since the beginning of time. So, no,
7 the clerk at the time was not able to put her
8 hands on that ACH form because it predates
9 probably everyone in our office. So, again, not
10 being able to find one form from, you know,
11 50-plus years ago, I don't know why that would be
12 deemed high risk. And even at a percentage rate,
13 that's 2.5 percent.

14 MS. FERTIG: Mr. Brunson, did you -- did you
15 want to comment a minute ago?

16 MR. BRUNSON: Sure. And, you know,
17 obviously, the group is very proud of the work
18 that they do. We can address it individually.
19 I'd like to start with the segregation of duties
20 comments. In our view as an auditor, as an
21 outside partner, the -- I guess the procurement
22 clerk specialist, you know, they verify that the
23 vendor completes the required questionnaire prior
24 to entering them in the system. They also verify
25 that W-9 information that's being submitted.

1 They also, you know, go to the state and
2 substantiate that the vendor is a vendor. But in
3 addition to those items they enter the ACH. And,
4 please, team, correct me if I'm wrong.

5 MR. BORN0: You're right.

6 MR. BRUNSON: Any changes to the ACH, they
7 would also conduct that process. Any changes
8 from the ACH to a check, they also are involved
9 in that process, practically, with little or
10 no -- no review. Now, we understand that
11 treasury, I guess, you know, as the purchasing
12 and all that comes in, but at the level of this
13 procurement person, they could change, let's say
14 they change an ACH to another vendor or a
15 personal company of theirs and change it back,
16 you know, after the payment is made. I'm just,
17 you know, respectfully, we were just trying to
18 share with them that they're engaged with too
19 many tasks and there needs to be more oversight
20 in the process, given our opinion. So that's why
21 we started with that.

22 MS. FERTIG: Okay. Do you have a quick
23 response?

24 MS. SHAW: I'll wait. I'll wait.

25 MS. FERTIG: Mr. De Meo.

1 MR. DE MEO: Couple of questions. Does this
2 report, did -- Ali and Dave, did you guys discuss
3 it with Mr. Brunson at the time?

4 MS. ARCESE: We did.

5 MR. RHODES: Indeed.

6 MR. DE MEO: Before?

7 MS. ARCESE: Yes. And we also discussed it
8 with management.

9 MR. DE MEO: And do you -- do you find -- do
10 you agree with these findings?

11 MR. RHODES: I agree that -- well, first of
12 all, the short answer is, yes. But I also agree
13 that there is the ability for the person who is
14 handling these changes to the vendor database
15 that could, exactly as Mr. Brunson just
16 mentioned, make changes and route an existing
17 payment. They don't have to be in charge of
18 create a purchase order or creating an invoice,
19 they just have to have the access to be able to
20 change a particular account. They could reroute
21 it to, as he said, their own account. And,
22 again, just like we were talking earlier, this
23 isn't about a person, this is about a seat and a
24 position.

25 MR. DE MEO: Right.

1 MR. RHODES: They could route a payment to
2 something that it wasn't supposed to go to,
3 change the ACH back, and that would go undetected
4 even by treasury by the time they got this
5 information because it was not part of what
6 treasury was going to be reviewing as the full
7 transaction.

8 MR. DE MEO: Okay. So that's one of the
9 what-could-go-wrong questions.

10 MR. RHODES: Yeah.

11 MR. DE MEO: What else could go wrong? Given
12 lack of segregation of duties, lack of management
13 oversight, what else could go wrong?

14 MR. RHODES: Erroneous data input that
15 wouldn't be picked up by somebody else who
16 reviewed that input, which means that the entire
17 account could be set up with one digit wrong and
18 the checks would be going to the wrong place;
19 first of all.

20 MR. DE MEO: Could -- could -- could it -- on
21 a material standpoint, could there be a material
22 impact due to fraud or other malfeasance as a
23 result of the lack of oversight and the lack of
24 segregation of duties?

25 MR. RHODES: From my review of the report and

1 our discussions with the auditors the answer to
2 that is, yes, but I would like to refer that
3 question to them.

4 MR. DE MEO: Okay. So another question. Do
5 we have a duty or should we let the external
6 auditors, financial statement auditors know about
7 this? Because we have not seen any material
8 weaknesses in any of the management letters
9 accompanying our financial statement audits. And
10 this is an area that is, I think, pretty
11 important. So I think -- we're going to let them
12 know that; right? Will you, Mr. Brunson, have an
13 opportunity to --

14 MR. BORN0: The way the process usually works
15 is that the external auditor would review
16 essentially all of the internal audit reports.
17 And we do that when we do external audit,
18 financial statement audits, as well, when we are
19 doing those. We look at all the internal audit
20 reports making sure any significant errors or
21 findings are noted. And we can take a look at
22 those areas potentially as high-risk depending on
23 the financial audit that we're doing.

24 MR. RHODES: And if I could add to that to
25 answer the rest of your question? I would

1 definitely be interested in reporting this to the
2 external auditors, but I would also be sure to
3 underscore that for this time period that was
4 looked at and the sample that was drawn from this
5 time period, Ms. Andreu was correct, that there
6 was no fraudulent activity identified in it.
7 There's just weaknesses that could allow for it.

8 MR. DE MEO: Okay. And that leads me to my
9 next question. Who is the management responsible
10 for overseeing that process?

11 MR. RHODES: So in the report they identified
12 that they have a clerk that is sort of performing
13 all of these duties without a second-level
14 review. Then they have manager, director,
15 executive director, who all have different job
16 duties and responsibilities. And what we were,
17 in the discussion that we had during the exit
18 conference, it was expressed to us that they
19 didn't have the available resources to provide
20 that next level overview and I simply offered
21 that, you do have these other levels. Maybe they
22 need to be assigned the duties to look at these
23 things on occasion from their level. And they
24 also had recently received another person at or
25 about this same level that could do it. But the

1 way it was described to us is that they would be
2 more of like a replacement in a stand-in
3 situation more so than a second-level reviewer.
4 So that still didn't necessarily -- that response
5 didn't necessarily correct the lack of
6 segregation of duties, it just provided how they
7 would have somebody to provide that service in
8 the absence of the main person.

9 MR. DE MEO: Who is responsible for designing
10 the controls? Because this sounds like either a
11 lack of controls or a lack -- or a defect in the
12 design of the controls if there is no management
13 oversight or lack -- or sufficient lack of
14 segregation of duties.

15 MR. RHODES: Since management is responsible
16 for designing and implementing those controls, I
17 would defer that question to Ms. Andreu because
18 it may have even predated when she was here that
19 this was done.

20 MR. DE MEO: But do you get involved in
21 writing the controls and procedures, Ms. Andreu,
22 or is that someone else?

23 MS. ANDREU: Through the Chair. Yes, I do,
24 as well as the director of procurement, which
25 right now is a vacant position. But during this

1 audit that position was filled. So, again, there
2 are controls in place. Hence, there has been no
3 detection of fraud whatsoever. There is
4 absolutely segregation of duties. I cannot
5 stress enough that I disagree with this audit
6 being deemed a high risk. That is like me saying
7 there's a high risk of me getting struck by
8 lightning when I walk out of this building.
9 There's always a potential of fraud in anything
10 we do.

11 MR. DE MEO: Yeah, and --

12 MS. ANDREU: But there is no fraud detected.
13 We have segregation of duties. The clerk that
14 manages this is one person, which, to me, is even
15 more guardrails in place. Because as I stated in
16 my official response that you don't have in front
17 of you, if there were to be a problem, there's
18 one person that we're going to because only one
19 person is seeing the ACH. Whereas, if I start
20 assigning these duties to two and three people,
21 to me, that opens it up to now more fraud,
22 because if there is an issue I have to
23 investigate two and three people. Whereas, right
24 now, if something happens, I'm going to one
25 person which is the least.

1 MR. DE MEO: And we understand -- you know,
2 we come to value your input and know that you
3 would only want the best for that department.
4 But from an auditing standpoint, from a control
5 standpoint, we look at what could go wrong. And
6 we test that. And if we test and we find an
7 intolerable level of exceptions, then it probably
8 indicates you need to shore that up a little bit.
9 Oftentimes, the lack of -- segregation of key
10 duties is impossible. Small organizations don't
11 have enough personnel to do that. I don't know
12 if that's the case here, but it certainly
13 warrants looking at. It is a critical function
14 of the -- of the school board.

15 So I don't think you should, you know,
16 necessarily take this as an assault on your
17 integrity or anything else, but I do think we
18 should work together, we should work together
19 with the chief auditor to see if we can shore
20 those -- those -- that area up and make sure that
21 we remedy going forward as best we can the
22 controls in that area.

23 MS. ANDREU: So can I follow that up with a
24 question? Someone has to change the ACH; right?
25 Whether that's one person, two people, three

1 people. So I don't know how you ever can remove
2 that risk, because that person can, in essence,
3 always change a bank account, as was alluded to.
4 So this will be high-risk every single year.

5 MR. DE MEO: That has to be worked out. An
6 area can have inherent risk, high risk. That
7 doesn't mean the controls over it are not
8 sufficient or not operating. And then you get
9 into, do we have manual -- lack of manual
10 operation of the control or is it a lack of
11 design? But this committee really can't resolve,
12 you know, how to fix that. We can only -- you
13 know, you bring it to us and then we listen and
14 we know that you'll go forward and fix it.

15 But I do think this needs to be brought to
16 the attention in a more specific way than just
17 having them review the report. I think there
18 should be a discussion with the external
19 auditors. Thank you.

20 MS. FERTIG: I know, Bob, you had something.
21 Phyllis is chomping at the bit here, so --

22 MR. MAYERSOHN: I'll let Phyllis chomp.

23 MS. SHAW: Thank you, Madam Chair. That was
24 the reason I asked about, number one, work flow.
25 Because if the system -- the vendor system is

1 part of the ERP. Even if there's only one person
2 available to create enter, change, et cetera,
3 there should be a supervisor overriding,
4 reviewing, making changes. So there needs to be
5 a workflow. And if it's not in your system it
6 needs to be on paper. I hate to say paper
7 because we're moving away from paper. But the
8 workflow system should be able to have an
9 approval where it goes to the next two, three
10 people. I don't care who, but someone should be
11 signing off on that, number one.

12 Number two, that was the reason why I asked
13 about workflow. And succession planning means,
14 that if there's only one person doing the work,
15 that's an issue for such a large organization,
16 because, if that person's no longer here, and
17 please take into consideration, everyone, the
18 City of Fort Lauderdale in September of 2023 paid
19 a vendor through ACH \$1.2 million. If nothing
20 else we take from this, take that from -- from --
21 from the issue that we're -- that we're looking
22 at. That while we may not find or your audit did
23 not find any kind of issue, that doesn't mean it
24 doesn't exist. Because my next question, did you
25 increase your sample size after you found out

1 that there were some issues associated with this
2 audit?

3 MR. BORNO: No, our audit was designed to
4 test specific items. If we were to increase it
5 or find more we would need to test again and
6 again. It was designed to test a specific amount
7 and then any finding that we have we report it
8 to -- to management.

9 MS. SHAW: And that was why I asked my other
10 question. Did you review the procedures that
11 were put in place to make sure it suffice and
12 could protect or accomplish based on what the
13 findings were. Thank you.

14 MS. FERTIG: Thank you. Mr. Mayersohn.

15 MR. MAYERSOHN: Thank you, Madam Chair, and
16 thank you, Ms. Shaw. First thing is, can -- can
17 we get a copy -- Ms. Andreu mentioned that she
18 had sent a memo and this was only like bits and
19 pieces. Can we get a copy of that memo?

20 MS. ARCESE: Through the Chair?

21 MS. FERTIG: Yeah.

22 MS. ARCESE: Can we recommend that it be
23 added to the report so it becomes an official
24 document including her response as part of the
25 report, please?

1 MS. FERTIG: Yes.

2 MR. MAYERSOHN: And just for a point, in the
3 future, if there are longer memos and things like
4 that, include that as part of the report?

5 MS. FERTIG: I mean, even if you do it as an
6 exhibit, I think it's good to have here for us.

7 MS. ARCESE: Agreed. Correct.

8 MR. MAYERSOHN: So that would be greatly
9 appreciated. The other thing I just want to
10 follow up on, and I don't want to continue to
11 beat a dead horse, but, I guess, you had
12 mentioned with the ACH and then changing back to
13 a check, so what's the workflow process? If I'm
14 a vendor, because, again, there's two issues for
15 me, there's, obviously, employees controlling
16 input -- inputting data and then there's a vendor
17 who may turn around and say, hey, I'm going to
18 send an email from some fictitious vending name
19 that looks very similar and say, by the way, I've
20 changed our processing to sending a check, and
21 instead of sending it to a regular address we're
22 sending it to a P.O. Box, is -- what's the
23 control for that that you observed?

24 MR. BORNO: This was something that we found
25 almost during the recommendation and discussion

1 with management, essentially. So the way that
2 process works is, let's say, it was done,
3 essentially, for convenience purposes,
4 essentially; right? If a vendor for instance is
5 struggling and they need to receive a check
6 instead of waiting two weeks or three weeks to
7 receive an ACH they can come to the district,
8 essentially, or send an email, hey, we want a
9 check to be processed so we can receive the money
10 as soon as possible. And based on that, the AP
11 personnel would reach out to procurement
12 personnel who is the only person that can change
13 from ACH to check. So from there the ACH change
14 would be done by the procurement person, the same
15 person, and afterwards, once the check is issued
16 the AP person would send another email to the
17 procurement person to say, hey, change it back to
18 ACH again. So, based on our understanding, that
19 was done for convenience purposes and we did --
20 since we didn't perform any testing over that we
21 did provide recommendation. Essentially, it
22 wasn't a recommendation, it was more a process
23 improvement opportunity. That's the way we
24 worded it.

25 MR. MAYERSOHN: That's what I'm getting at.

1 I guess my question was, there was in that
2 process where then the district would send an
3 email back to the vendor saying, you've changed
4 this, you know, just to verify, let us know if
5 it's okay, like anybody would, you know, with
6 whatever else. But can that, let's say,
7 fictitious vendor say, oh, by the way, not only
8 have I changed the check and the check, you know,
9 where it's being sent, but the email as well
10 through that one person?

11 MR. BORN0: Can you repeat the question
12 again? I'm sorry.

13 MR. BRUNSON: The answer is, yes.

14 MR. MAYERSOHN: So, again, putting internal
15 controls in place, I agree to the point that Ms.
16 Andreu, it hasn't happened, maybe we haven't
17 detected it, but there is potential for
18 high-risk.

19 MR. BORN0: Correct.

20 MR. MAYERSOHN: Especially, if you're going
21 to get somebody, you know, 15, 10 bucks is not
22 going to be a big deal, but if it's 2.2 million,
23 that may be an issue.

24 MR. BORN0: Yeah, what I would suggest is,
25 essentially to management was, having a

1 documentation, signed documentation from the
2 vendor, itself, so that you can have auditable
3 trails of information so if we come back and test
4 this again, it's the vendor asking that, not
5 somebody else from AP asking to change it, so we
6 can --

7 MR. MAYERSOHN: Or a letter from the bank or
8 something that verifies that they are
9 correlating.

10 MR. BORNO: That's correct. Yeah.

11 MS. FERTIG: Okay. Ms. Andreu or Mr. Rhodes.

12 MS. ANDREU: Just to answer the question, the
13 clerk that handles that verifies with the vendor.
14 She will call the vendor and send the vendor an
15 email confirmation that they have made the
16 change. There have even been times where there
17 may have been a question that she has requested
18 the vendor show up in person at her desk. So,
19 again, there are guardrails in place.

20 MR. RHODES: So, with regard to the request
21 from the committee that the full text of
22 management responses be appended to the report,
23 since Brunson's group has that full text, I would
24 like them to do that so that they can also update
25 the table of contents and then we would keep our

1 fingerprints off of their comments; is that okay.

2 MR. MAYERSOHN: Yeah.

3 MR. RHODES: Would you guys be okay to that?

4 MR. BORN0: Yeah.

5 MS. FERTIG: Any other discussion?

6 MR. NAYLOR: When you talked about vendor
7 deactivation, you talked about the vendors are
8 blocked in SAP. Is there any blocking that
9 occurs in Ariba.

10 MS. WINSTON: From our understanding, no, and
11 we did not observe that process. We observed the
12 process, the vendor being blocked in SAP.

13 MR. NAYLOR: But not -- but they're still
14 active in Ariba.

15 MS. WINSTON: It's possible that they are
16 still active in Ariba.

17 MR. NAYLOR: Okay. Is there -- and just a
18 note here, on page 7, underneath Fieldwork, maybe
19 I'm sensitive, but it says the purpose of this
20 phase is to gather evidence. Would information
21 be a better word?

22 MR. BORN0: Sure.

23 MR. NAYLOR: Evidence is --

24 MR. BORN0: Yeah, information/evidence in
25 audit we usually use the word evidence a lot, but

1 information is a substitute.

2 MR. NAYLOR: On page 8 you're talking about
3 60 individuals who were employed by the district.
4 How is their information entered? Their
5 information's already in SAP.

6 MR. BORNO: Yeah, the information we
7 gathered, essentially, we didn't test how those
8 informations are inputted into the system. So,
9 basically, we're looking at them from a vendor
10 lens to see if there's any employees of the
11 district, essentially, that have business or
12 having received payment on a vendor side of the
13 district as well.

14 MR. NAYLOR: Okay. Because on your flowchart
15 once it gets to the top right it says if it's
16 employee it goes to end, it doesn't -- there's no
17 followthrough.

18 MS. WINSTON: Correct. So there is no -- if
19 they are a vendor -- or an employee signs up to
20 be a vendor the process ends there and they are
21 denied in Ariba.

22 MR. NAYLOR: Okay.

23 MS. FERTIG: Okay. Any other comments?

24 (No response.)

25 MS. FERTIG: Does someone want to create --

1 MR. MAYERSOHN: A motion to transmit with
2 them, I guess, adding in the amendments that we
3 asked that you provide to the report.

4 MS. SHAW: Second. Phyllis Shaw.

5 MS. FERTIG: Okay. So moved and seconded
6 that we transmit the report with the additional
7 information that was discussed today and -- any
8 discussion on the motion?

9 (No response.)

10 MS. FERTIG: All in favor?

11 COMMITTEE MEMBERS: Aye.

12 MS. FERTIG: Opposed?

13 (No response.)

14 MS. FERTIG: Motion carries.

15 Okay. Thank you so much for coming. That
16 was excellent. Very readable. Appreciate it.

17 And now we are on number 11, Property &
18 Inventory Audit Report.

19 MR. RHODES: I am not sure what happened with
20 Gabriel, but I wanted him to be in here to talk
21 about this and he's probably in his office
22 watching this while working. There's a slight
23 delay, so any second he'll probably come running
24 in, but I can give you --

25 MS. FERTIG: All right. Can I go to number

1 12 then and come back to number 11?

2 MR. RHODES: Absolutely.

3 MS. FERTIG: Okay. Internal Funds Audit of
4 Selected Schools and Progress Report.

5 And is there public comment on this before we
6 get started?

7 DR. LYNCH-WALSH: Dr. Nathalie Lynch-Walsh,
8 Plantation, Florida. I was trying to find the
9 progress report, the one that shows how far along
10 they are in terms of where they should -- the
11 goal and where they are.

12 So is -- is the progress report in there?
13 Because this was one of the issues that came up
14 where there were claims made that they were
15 behind on auditing internal funds and the
16 progress report actually showed that they were
17 ahead as of May. I don't know if it was brought
18 forward in June. And it says progress report --
19 is it in there?

20 MR. RHODES: Nakia, can you respond to that?

21 MS. GOULDBOURNE: It was sent. I don't --
22 maybe it wasn't uploaded or linked, but we can --
23 I can send it to them again. But if you'd like
24 to know the numbers, I can give you that.

25 MR. RHODES: Go ahead and give us that and we

1 will also follow up with that document.

2 MS. GOULDBOURNE: Okay. I think we're at 98
3 percent completed as of this report. We did have
4 about 28 schools that represented about 2 percent
5 of the internal funds total -- total fund balance
6 that were going to be done -- that have been done
7 during the summer. We went ahead and made those
8 two-year audits. So we completed 2024. Because
9 they closed the books while we were doing those
10 audits, we went ahead and did '25. So those
11 audits -- we would have completed '24 and they
12 have also completed '25 and those audits will be
13 presented in September and that will be the
14 conclusion of all the audits for that year.

15 MR. RHODES: Okay. We'll get that
16 information out to the committee.

17 MS. FERTIG: And the copies.

18 MS. GOULDBOURNE: And spreadsheets for the
19 committee members. Sorry.

20 MS. FERTIG: Thank you.

21 Oh, Nathalie, go ahead.

22 DR. LYNCH-WALSH: It also needs to get
23 uploaded for the public. Since, technically, I'm
24 no longer on the committee, I won't ever see it,
25 and I may very well have to re-defend that point

1 at a subsequent workshop.

2 MR. RHODES: So, Bryan, can you add that to
3 the electronic version of this agenda?

4 MR. ERHARD: Yes.

5 MR. RHODES: Thank you.

6 Also, Gabriel has -- he's gone for the day.
7 I didn't know that he was leaving at 11:00, but
8 we can still go back to that one whenever we're
9 done with this item.

10 MS. FERTIG: Great. Okay. I just was going
11 to offer this, I just found it here on the table,
12 so if Nathalie wants it, she can have it, take it
13 with her.

14 MR. RHODES: So she can get a hard copy and
15 we'll also have the electronic copy posted as
16 well.

17 DR. LYNCH-WALSH: The electronic copy is
18 good.

19 Well, no, actually, I'll take one.

20 MS. FERTIG: Okay. Great.

21 Okay. We're going to go back to the -- oh,
22 sorry, is there any conversation on this report?
23 It looks to me like -- Yes?

24 MR. MAYERSOHN: There are no exceptions.
25 Congratulations.

1 MS. FERTIG: I know. That is great. I was
2 thinking when I saw this that it's the first time
3 I've seen a report like this in a while. So good
4 job, everybody.

5 MR. MAYERSOHN: The only thing that I just
6 wanted to mention, and I asked Mr. Rhodes before
7 our 20 meetings today, there was -- and this is
8 my concern. There's some concerns that I had
9 regarding the proper use of sales tax exemptions
10 from the district. And there is Florida statute
11 212- or 212.08, and it talks about yearbooks; it
12 talks about magazines; it talks about other
13 things. I just wanted to find out whether or not
14 there is a need to collect sales tax if the
15 district is -- if the -- versus distributing
16 items; versus reselling items; versus what is
17 included in a fundraiser.

18 So if, for example, the district ended up
19 where they were, you know, let's go with
20 yearbooks, we all purchased yearbooks and then
21 resold them, would they have to pay the sales tax
22 or the end user would have to pay the sales tax
23 on the resale? I don't know if -- I don't know
24 if that's the case or not. But -- so that's one
25 aspect of it. If it was used in a fundraising

1 aspect, do they have to pay sales tax or not if
2 they're just using it as part of the fundraising
3 effort and not necessarily reselling? So I just
4 want to clarify it because I know that I've seen
5 some kind of convoluted thing of, no, it's not,
6 but, yes, it is so.

7 MS. FERTIG: Okay. We're going to go to Ms.
8 Gouldbourne.

9 MS. GOULDBOURNE: So if there is a
10 fundraising aspect and they are reselling items
11 actually to make money they do have to pay sales
12 tax. I think there's a choice if they pay sales
13 tax when they buy it, or, if they don't, then
14 they have to pay the sales tax on what they sell
15 it for. As far as fundraising, I can tell you,
16 for example, because yearbooks have been
17 considered a curriculum activity, that if they
18 basically sell the yearbooks to cover the cost,
19 then there is not a sales tax requirement.

20 I know that we have been given a
21 recommendation for issues like prom and other
22 issues that we saw where the district was paying
23 sales tax and we did do a recommendation that the
24 Business Support Center contact the Department of
25 Revenue to get an opinion by them, or, you know,

1 word as to whether or not they, actually, have to
2 pay it or not, and I don't know if they have
3 received that yet. But that's what we know about
4 sales tax.

5 MR. MAYERSOHN: Okay. So somebody has
6 reached out to the Department of Revenue to make
7 sure what's --

8 MS. GOULDBOURNE: We recommended that. I did
9 not reach out.

10 MR. MAYERSOHN: I'm not saying you, audit
11 has, but management has or should be reaching out
12 to the Department of Revenue to ensure that
13 whatever needs to be paid or not is in
14 compliance?

15 MS. GOULDBOURNE: Yes, we have told them and
16 we can do a follow-up at some point on that
17 recommendation.

18 MS. ARCESE: And through the Chair. Can I
19 also add the component of the vendor selling
20 directly to the parents, we have noted that sales
21 tax is collected by the vendor at that point as
22 with the sales tax. So I just wanted to make --
23 I don't know if that was part of the points that
24 Nakia was talking about, but that was one of the
25 findings or one of the issues that we had with

one of the schools this past year, that the vendor was doing the sales, not the school, itself, or somehow it was like a hybrid type of model that caused sales tax to be charged to the parents because the vendor was collecting the funds, not the school.

MR. MAYERSOHN: Right. So then vendor submits that collection to the --

MS. ARCESE: We're not. We're still in limbo about that. We still have never received documentation or any confirmation from the vendor as to what the details of the sales for that, that school's yearbooks.

MR. MAYERSOHN: Okay.

MS. FERTIG: Okay. So motion to transmit?

MR. MAYERSOHN: Motion to transmit.

MS. FERTIG: Second? Is there a second?

MS. SHAW: Okay. Second. Phyllis Shaw.

MS. FERTIG: Okay. Any discussion?

(No response.)

MS. FERTIG: All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

MS. FERTIG: Okay. Great. We're going to go

1 back to number 11. Motion carries and we're
2 going to 11, Property & Inventory Audit Report.

3 This was quite a lengthy report so I don't
4 know who would like -- do you all have questions?

5 Is there public comment? Let me start with
6 public comment and go to questions.

7 DR. LYNCH-WALSH: Dr. Nathalie Lynch-Walsh,
8 Plantation, Florida. Just as a sidebar, I'm an
9 INTJ Myers-Briggs type by nature, so the daily
10 judgmental doesn't mean on the surface what it
11 means, it means that I like to finish things if I
12 start it. So there was a lot of unfinished
13 business last year and one of those things was on
14 straightening out Property & Inventory and the
15 fact that Policy 3204 incorrectly gave the
16 responsibility for reconciling inventory, and the
17 March audit committee report goes through in
18 painstaking detail, that it gave it to the -- it
19 used to be the property & inventory control
20 department which then got sucked up into the
21 chief auditor's department. So you effectively
22 had the board delegating responsibility for
23 something that should have been the
24 superintendent's responsibility per state statute
25 administrative code as the custodian of school

1 property, incorrectly assigning that
2 responsibility to the chief auditor's office.
3 And that's why these things -- these things have
4 said that they're an audit, but they were
5 actually a reconciliation. And so the global
6 problem that needs to be resolved is that, if we
7 go through each of these items, one, two, three,
8 four, five, the property & inventory department
9 became part of the chief auditor, and, let's see,
10 on 5 Business Practice Bulletin 0-100 makes no
11 reference to reconciling physical inventory
12 accounts even though that's required by Florida
13 Administrative Code. There was an audit that
14 pointed this out in 2021 that Ali had mentioned
15 that there's a lack of reconciliation, but then
16 the expectation is that the department that had
17 -- that the audit was about, which was Food &
18 Nutrition would then correct it.

19 No, this is on the office of the chief
20 financial officer and the superintendent to come
21 up with internal controls for reconciling
22 inventory.

23 MR. RHODES: One minute.

24 DR. LYNCH-WALSH: And the Florida
25 Administrative Code even gets into what's

1 required there.

2 MR. RHODES: One minute.

3 DR. LYNCH-WALSH: Do you guys have a clock
4 somewhere? Because I'm used to looking at a
5 clock.

6 Anyhow, so, until that happens, I don't know
7 that anybody still is reconciling inventory. So
8 the Policy 3204 needs to be fixed and the entire
9 process needs to be fixed or else you're going to
10 be caught having the same conversations about the
11 same things in perpetuity just like for the first
12 10 years I was on audit and never thought
13 something this basic. I had to go back and check
14 to make sure I understood inventory and I did,
15 it's the district that doesn't.

16 MR. RHODES: Time.

17 MS. FERTIG: Thank you. Okay. Any other
18 comments?

19 MR. RHODES: I do, if I could, Madam Chair?

20 MS. FERTIG: Yeah.

21 MR. RHODES: The -- excuse me. The prior
22 audit committee meeting brought forward a
23 follow-up for Atlantic West Elementary School,
24 and in that report it was detailed how Business
25 Practice 0-100 does not take into consideration

1 the requirements of Florida Administrative Code
2 Rule 69I-73 and 71. There was a response from
3 Accounting & Financial Reporting that they will,
4 I believe -- I believe it was by February that
5 they were going to have that business practice
6 bulletin to align with the requirements of the
7 Florida Administrative Code because that does
8 show what actually has to happen with regard to
9 the reconciliation and some of the other finer
10 points, as well as it extracts the management
11 expectations of the Business Practice Bulletin of
12 Office of the Chief Auditor from that so that the
13 things that she -- that the speaker was just
14 mentioning will be removed and it will be a
15 separation between what is a management function
16 and what is an audit function.

17 MS. FERTIG: Okay. Anybody have comments?
18 If not, I have a couple. Go ahead.

19 MR. DE MEO: Yeah, along with the confusion
20 about who should be reconciling these accounts or
21 these property audits, we also talked about
22 benchmarking when a new principal comes in having
23 a benchmark, let's say, inventory performed. So
24 I'd like to know the status of those two.

25 But first the confusion about the inventory,

1 whether or not the policy says -- is outdated,
2 what is the practice, what do the principals
3 think is the rule? Did they know that they're
4 supposed to be taking a physical inventory and
5 then comparing it to the recorded items? Do they
6 know that?

7 MR. RHODES: I know that they know that
8 they're supposed to be doing semi-annual
9 inventories. And I know that the documents
10 clearly identified that when a new principal
11 comes on board that there is supposed to be an
12 inventory taken. I think there may be some
13 confusion as to whether or not that inventory is
14 supposed to be taken by them versus audit. But
15 it is a management responsibility, because
16 they're trying to put a stick in the sand to say
17 here's what we had when we changed the
18 administration, so that when we come out there
19 and look we can determine whether or not anything
20 that happened to them was a finding that belongs
21 to somebody else versus them.

22 MR. DE MEO: Well, that parts good, but it's
23 disturbing to hear you say that there may be
24 confusion at this date as to who is to take the
25 inventory. And then the question is, do they

1 know what the process is? We talked about this.
2 We physically count, we mark them, and then we
3 compare it to whatever system we have. We
4 compare it to that report and whatever is missing
5 is an exception.

6 Do they understand that process? And, if
7 not, who do we need to talk to? What do we need
8 to do? Do we need to pass a motion and ask the
9 board to assign somebody? Do we need to talk to
10 the superintendent? Because this seems to me to
11 be -- it's inconceivable. We were talking about
12 this 15, 20 years ago. It's inconceivable to me
13 that there's confusion about this.

14 MR. RHODES: I don't think that we need to
15 talk to anybody. At this point I think we need
16 to find out if recommendations that we made in
17 the follow-up report are actually followed up on
18 by management to ensure that these very things
19 that you're talking about are now handled in the
20 way that they're supposed to be handled in
21 accordance with the Florida Administrative Code.
22 That's the disconnect between the Florida
23 Administrative Code and the Business Practice
24 Bulletin, locally. It took us a while to find
25 that that was the case, but along the way, that

1 became important when we found when he had an
2 item that had 66, a school that had 66 items
3 missing. When we started looking into that,
4 that's when we started to find out that there
5 were some great discrepancies between which
6 schools actually conduct semi-annual inventories
7 and which ones simply do not, much less whether
8 they reconcile when they have done the
9 semi-annual inventories.

10 So the recommendations that we made in that
11 last report, we have to kind of take a look and
12 see what it is that management does in response
13 to that. If not, if they do not correct those
14 items, as a follow-up matter we would look at
15 that and we would make the additional
16 recommendations that you're kind of alluding to
17 right now.

18 MS. FERTIG: Okay. Anybody else before I --
19 Okay. Do you want to go first? Oh, go
20 ahead.

21 MR. NAYLOR: No, go ahead.

22 MS. FERTIG: Well, in our last meeting, and
23 I'm going to refer you to the minutes -- so
24 throughout this report I keep reading issues with
25 what's taken to B-Stock and it seems that like

1 there's not a lot of clarity between what
2 actually leaves the school and so then it turns
3 up missing and it's like, well, maybe that went,
4 well, maybe not, well I think I saw it on a
5 truck. It just seems to me, and, Ali, you spoke
6 to this last month, so I will refer everybody to
7 the minutes, and it's on page 9, 10, 11, 12 of
8 the minutes that we had this conversation. One
9 thing that would seem pretty simple to me is that
10 you would create a system for cataloging exactly
11 what B-Stock is taking away, so when you're
12 missing something you look at that and see if
13 it's on that. Now, you said there was an attempt
14 to start some kind of a process and then I guess
15 it just kind of fell by the wayside or something.

16 MS. ARCESE: Yeah, so in November of 2018 was
17 when the process improvement plans for personal
18 intangible property began. The process was
19 stalled several times for different reasons. I
20 know that Mr. Jabouin, at the time chief auditor,
21 and I worked together with our SIM team and
22 various departments throughout the district in
23 mapping out the process, understanding what that
24 looked like as a group, and so as advisory -- in
25 an advisory capacity we assisted the group

1 through that process. We did receive a statement
2 of work where they were going to re-implement the
3 SAP asset module so that it would work the way it
4 was designed to work so that there would be
5 additional technology being used to improve the
6 process, but that never took place, because,
7 again, with the amount of turnover that was in
8 the district it was never able to be realized.
9 So that's where that program, the process, all
10 that work that we did for years kind of stalled.
11 I know that there was an additional component
12 that was added after COVID because of the student
13 distribution, laptops and how they were going to
14 implement that into and add that component into
15 the process, but, again, that's -- management
16 would possibly, whoever is still left around is,
17 you know, able to speak to that more clearly.
18 But ultimately no actions were taken. And so the
19 process still continues the same, where it's all
20 paper based.

21 You know, B-Stock, the school, when it comes
22 to B-Stocking, the schools have to catalog what
23 needs to be transmitted over to B-Stock for them
24 to then determine, does that piece of equipment
25 go to the recycling vendor or -- you know,

1 there's a process in place for some of the
2 components that might get sold at auction, who
3 makes that determination, how does that work? So
4 there are a lot of different components to that
5 process. But, ultimately, it starts at the
6 school or the location deciding to surplus a
7 piece of equipment. There is documents that they
8 have to complete where it includes our unique
9 identifier, which is the VPI number, it includes
10 the serial number, a description of the item, and
11 they also have to disclose, is the item obsolete
12 or is it broken or what the component of it is.
13 And that has to be authorized by whoever the
14 department head or the leader or the principal at
15 that location is. Once those forms are
16 completed, those documents are then sent over,
17 hard copies in the pony, at least that's how it
18 was back then, I don't know if it's changed since
19 I've not done that in some time, but those
20 documents would be received in B-Stock and
21 B-Stock would then add that to the list of
22 however other many there may be in the queue and
23 then they would make a determination. And how
24 that was determined I was never able to determine
25 -- to understand that process.

1 MS. FERTIG: So it just seems to me, real
2 quickly, and Dave, if you can respond to this,
3 the school makes a list of what they're putting
4 on the truck and the truck -- and B-Stock signs
5 off on a list on what they've received, and if
6 they add something at the loading dock, which was
7 an issue with at least one of these audits that
8 we talked about before, somebody make sure that's
9 on there so that there's an actual list of what's
10 taken and what's received. I don't --

11 MS. ARCESE: I don't think that B-Stock makes
12 -- they take the documentation that was provided
13 to them by the school and they take that on honor
14 to say this is what's being collected when they
15 show up to pick up boxes or -- I mean, they
16 usually have like these big pallet box things
17 where they throw everything in there. Now, if
18 something's been thrown in there that wasn't
19 listed on there, that's where the issue happens.
20 That's when the --

21 MS. FERTIG: When they get back and they
22 unload those boxes, hopefully, they're
23 determining what they have and have not received.

24 MR. RHODES: I don't think so.

25 MS. FERTIG: I don't know. I think that

1 there could be a little more on the B-Stock and a
2 little, I'm not going to say less on the school
3 end, but I feel like B-Stock could be entering
4 into this relationship with some --

5 MS. ARCESE: Right.

6 MR. RHODES: So based on the committee's
7 concerns and the history of this, whether it's a
8 lack of control, whether it is a -- someone is
9 circumventing certain controls, we have added to
10 this year's audit plan a B-Stock audit in which
11 we plan to take a look from the time that the
12 items are identified to be put onto these pallets
13 and boxes and the forms are filled out
14 identifying which items are supposed to be picked
15 up by B-Stock, taken to B-Stock, we're going to
16 chronicle that process so that we can identify
17 where the breakdowns are to determine whether or
18 not the list is accurate from the time it's on
19 the loading dock or if something is getting
20 pilfered between the time that it's picked up and
21 the time that it's delivered to B-Stock and those
22 items are accounted for upon receipt at B-Stock.

23 One of the other things that I wanted to
24 mention that I want to include in that audit
25 scope is the fact that there have been

1 observations by our field auditors with regard to
2 property & inventory where they've noted that a
3 lot of obsolete -- appearing to be obsolete items
4 are being stored in miscellaneous hallways,
5 classrooms, or areas within the school because
6 there simply either isn't enough room in B-Stock
7 or they're not doing what it is that they're
8 supposed to do to remove these items that they're
9 no longer keeping on their -- they should no
10 longer be keeping on their inventory. So we're
11 going to be able to try to capture all that
12 information in an audit and bring that
13 information back and identify where we can make
14 improvements in the process as well as in the
15 documentation of the process.

16 MS. FERTIG: That's great. Thank you. Oh,
17 yeah.

18 MR. NAYLOR: To follow up on what Mary
19 brought up, those 37 radios that disappeared --
20 sorry. Those 37 radios that got picked up by
21 B-Stock that inadvertently were left in the
22 B-Stock area, if they're not on the list, are
23 they supposed to be picked up? And if they were
24 taken by B-Stock, there's no resolution of what
25 happened.

1 MR. RHODES: Well, I'll give you an example.
2 And Ali had referred to --

3 MR. NAYLOR: I think Mr. Strauss had his hand
4 up.

5 MR. RHODES: Oh, I'm sorry. Let me just give
6 this example and I'll yield the floor.

7 The way these things are sometimes boxed up
8 or shrinkwrapped -- not shrinkwrapped, but
9 they're wrapped up on the pallets, the honor
10 system is that whatever we can't see but is on
11 this list, there is an expectation that that is
12 what's supposed to be delivered and what's
13 supposed to be picked up. So I'll yield to --

14 MR. NAYLOR: Well, just a quick follow-up.
15 If there's 37 radios that are usable, they
16 wouldn't be wrapped up.

17 MR. RHODES: Well, they shouldn't be. If
18 they're usable they shouldn't have been on the
19 list in any way, shape or form to begin with. At
20 a minimum they might have been transferred to
21 somebody else who needed them more if this
22 location didn't need them, but I don't understand
23 how that would work.

24 MS. FERTIG: And if B-Stock's getting back
25 and logging in what they picked up, they ought to

1 pick it up, because they've got the -- to me they
2 ought to pick up that they have all these radios
3 that weren't on the list that they were to pick
4 up. I mean, it kind of goes both ways.

5 Yeah. Okay. I'm sorry.

6 MR. STRAUSS: No, no problem. So I just want
7 to share kind of on what occurs -- and it's
8 always sometimes a timing issue; right? So the
9 school might have their tech support person
10 overseeing this process, and if B-Stock shows up
11 and that tech support's out for the day, that
12 type of thing, but more importantly the large
13 boxes in which all these items go into, when
14 B-Stock comes in they literally load those items,
15 pallet, boom, boom, puts it on, if there's 50
16 items inside that box, they're not pulling each
17 item out one by one and checking them off the
18 list either; right? So there's always the
19 potential, which I've heard, of, you know, me
20 putting an item in there that's either on the
21 list or not on the list or this or that or
22 somebody removing it from the box to not be
23 accounted properly. So it'll be interesting when
24 you do your B-Stock, that audit of that, is the
25 process in which they do it is potentially also

1 creating some of the concerns; if you understand
2 what I'm getting at.

3 MS. FERTIG: Yeah. I just think on the
4 B-Stock end there's room for some, to take a look
5 at it. Because if -- if -- yeah, they're not
6 going to look at the loading dock, but if they're
7 getting back and making the determination on, are
8 we recycling this; are we selling this; what are
9 we doing; they should be checking in the items
10 that are on the list. And if there are, you
11 know, three dozen radios there that weren't on
12 the list, I would hope that they would contact
13 the school.

14 MR. RHODES: And in addition to radios, I
15 mean, if you have a pallet box, whatever the
16 method of movement is, whatever is on that
17 document that says this is what we're shipping,
18 there should be a documented receipt of these
19 items in B-Stock that we can reconcile to what
20 was supposed to have been picked up at the
21 location so that we can verify that.

22 MR. STRAUSS: And I think just to clarify, in
23 just reading the report, it says the 37 radios
24 were mistakenly picked up for surplus were not
25 recorded on the required form. So what occurred,

1 they were slated for removal, those radios. They
2 just were not able to add them on the -- like
3 they put them aside, never had them recorded on
4 the form, so when they got removed they didn't
5 have the proper documentation that showed the
6 removal.

7 MS. FERTIG: Yeah.

8 MR. STRAUSS: So I just want to be clear, it
9 wasn't -- I didn't want the impression to be that
10 37 radios that were not supposed to be taken were
11 taken. They were supposed to go.

12 MS. FERTIG: Yeah no, no, I don't -- I'm just
13 saying it's -- yeah, thank you. Okay. So you're
14 going to do the audit, and -- yes. Okay.

15 MR. NAYLOR: Just a quick, and Mr. De Meo's
16 also, but are police reports -- if there's
17 reported stolen or police reports supposed to be
18 included in this documentation or is it reviewed
19 by staff and how is that -- because I thought
20 I've seen some that have police reports attached
21 and then I see others that don't have it.

22 MR. RHODES: Well, that's kind of a quandary.
23 That's probably the wrong word. But what I'm
24 going to say is, if there is a police report
25 because something is missing, it should not show

1 up on any list to be picked up by B-Stock because
2 it shouldn't exist at that point; if I
3 misunderstood.

4 MR. NAYLOR: This was a separate issue.

5 MR. RHODES: Okay.

6 MR. NAYLOR: This was on -- I think it's on
7 Plantation.

8 MS. SHAW: It's on a different school.

9 MR. NAYLOR: Yeah. Plantation Elementary.

10 MR. RHODES: Okay.

11 MR. NAYLOR: There was supposed to be --
12 there was a police report that there were several
13 items that were reported stolen, and then all of
14 a sudden there's no police report. But it's in
15 the documentation or the corrective action or
16 whatever you want to call that is that they were
17 identified as stolen, but there was no police
18 report attached. I'm just asking what the
19 standard protocol is. Is a report usually
20 attached to this documentation? Is it reviewed
21 by staff before it gets to this point?

22 MR. RHODES: The documentation for any item
23 that's missing, but in particular an item that's
24 stolen, is also supposed to be maintained at the
25 location, so that when it's identified in an

1 inventory audit that the item is not in the place
2 that it should be, that documentation is supposed
3 to be maintained by that location so that they
4 have a documented rationale for why that item
5 shouldn't be found. The same thing goes for
6 whether or not it was transferred to another
7 location or it was surplus, those documents are
8 supposed to be maintained by that location. Why
9 there would be something that was somehow
10 categorized as stolen and then there was supposed
11 to be a police report there that wasn't there,
12 Gabriel would have to be here to answer the
13 details of that particular question. I don't
14 know the answer to that particular question.

15 MR. NAYLOR: Thank you.

16 MS. FERTIG: Okay. Yes.

17 MR. DE MEO: Was Mr. Strauss going to respond
18 to that?

19 MR. STRAUSS: Yeah, I just -- regarding your
20 question, so if the school has items stolen and
21 they have a police report, they then furnish that
22 police report to the auditor on-site. It's not
23 going to be part of the audit report, but it
24 verifies -- the auditor would verify that the
25 report is for a missing item and therefore make

1 that adjustment on the --

2 MR. NAYLOR: Right. I did see some of the
3 responses include the police report, so that's
4 inconsistent on how it's --

5 MR. STRAUSS: Right.

6 MR. NAYLOR: Thank you.

7 MS. FERTIG: Okay. Bob and then --

8 MR. MAYERSOHN: So just a follow-up, again,
9 on the police report of missing items. So on
10 page 77 of the audit, the response by the
11 principal was, after conducting a thorough search
12 in collaboration with the custodian and our team,
13 we have decided to file a police report for the
14 remaining missing items. So it was my
15 understanding, and like I said, these property &
16 inventory reports have gone on for years, and
17 years, and years, I'm sorry, you know, we'll do
18 better, we're going to do the a semi-annual
19 report. If they were doing the semi-annual
20 report they would have identified that it was
21 missing whenever it was.

22 MR. RHODES: In the respective period.

23 MR. STRAUSS: Correct.

24 MR. MAYERSOHN: And that -- and this is kind
25 of to me like the scapegoat of, well, we can't

1 find it, so we'll declare it missing. That's our
2 accountability. We know the police are not going
3 to find it or the likelihood of finding it is
4 very rare. It just seems to me that, again, you
5 know, and I know you guys are working on
6 providing, and I know, you know, Alan is working
7 on -- on putting this all together, because,
8 look, not everybody can be perfect like Ms. Shaw
9 and myself, but -- the point is, is that some of
10 it is a basic checklist and I go back to if we
11 have to give every principal or everybody, you
12 know, the book called The Checklist Manifesto, it
13 talks about making sure, especially in the
14 healthcare aspect of it or airline
15 transportation, that everybody is communicating
16 along the same lines, so that if you go into --
17 and I don't want to get into more detail, but
18 basically if you go into the hospital or
19 emergency room, you're supposed to be checked for
20 these things to ensure that whatever it is that
21 you're walking with, you don't walk out and have
22 a heart attack later because somebody forgot to
23 check your blood pressure.

24 So that's got to be developed. And I go back
25 to management, somewhere along the way that,

1 whether it's on paper or in a file, every
2 principal knows along with academics, and that's
3 why I say, my argument is we put too much work on
4 principals, they should be in the education
5 field, not in the inventory maintenance,
6 management, that type of stuff, but, again,
7 that's another day's discussion.

8 MS. FERTIG: And could you -- could I just --
9 I'm sorry, I interrupted here.

10 MR. MAYERSOHN: You can interrupt.

11 MS. FERTIG: Can we -- I mean, can't you just
12 say, notify our office by -- someone's keeping a
13 list of this, and on July 30th, and whatever,
14 February 28th, you're going to have your
15 inventory submitted or notify our office or
16 something so that there is a process for them to
17 know and somebody's reminding them, yes, this is
18 due, it's important, it's got to be done.

19 MR. STRAUSS: So I just want to walk you
20 through the annual process. In addition to this
21 every school, as you heard, a semi-annual check.
22 So there's one for the first semester and one for
23 the second semester. And through that process
24 they'll note that there's discrepancy items,
25 there's missing, you know, certain missing VPI or

1 serial numbers and there's missing items, period.
2 Through that process, when you read all of this,
3 that's when if I have a missing item I should be
4 filing a police report then, not once auditing
5 comes in and does a check. So they should be
6 doing this and not it as more of a gotcha at the
7 end. You should be getting yourself because
8 stuff does happen, you know. I mean something
9 does disappear once in a blue moon. But if
10 you're monitoring your controls well, when it
11 comes time for property & inventory, then there
12 is no issues. Right? And we continue to work
13 with our principals to improve those processes
14 within their schools. And I can tell you the
15 conversations I have with my principals in the
16 south region is of that, that, yeah, you have --
17 I mean, just like I described, you have to do X,
18 Y, Z because things keep cropping up.

19 MS. FERTIG: So is there a due date on those?

20 MR. STRAUSS: Yes. Yes.

21 MS. FERTIG: Okay. So what --

22 MR. STRAUSS: They are well aware that it's
23 due December and in May.

24 MS. FERTIG: Okay. Great. Thank you.

25 That's what I was asking.

1 MR. MAYERSOHN: So I guess -- I guess one
2 thing. To that point, as Mary had mentioned,
3 dates, whatever, can, and I don't even know if
4 it's in our purview to ask for it, but get some
5 way where -- because I don't like to be sitting
6 here talking about property & inventory. I'd
7 like to see, again, you know, a clean bill of
8 health. But some way that there is some
9 communication between management and the chief
10 auditor, office of the chief auditor to say,
11 here's the dates, here's the inventory that we've
12 had, you know, just -- because you guys only do
13 it once a year; correct? You don't do it
14 semi-annual?

15 MR. RHODES: Actually, we don't always get to
16 them once a year. We get to them -- we're
17 getting closer to getting to that kind of a
18 schedule. For example, this past year we got
19 through 114 schools and we've had years where it
20 was a woefully lower number.

21 MR. MAYERSOHN: Right. So it could be two
22 years where something is missing and then it's
23 like, well, we'll file a police report?

24 MR. RHODES: Yeah.

25 MR. MAYERSOHN: But I guess somewhere along

1 to your point, Mr. Strauss, and again you made
2 valid points, it sounds simple but it's not as
3 easy as it is because you're dealing with other
4 people and missing parts and this one moved here
5 and that one moved to this thing and you've got
6 somebody new in, but somewhere that there's that
7 checklist communication to the chief auditor's
8 office that, yes, we've done, you know, the
9 semi-annual inventory that's required and here's
10 our kind of summarization and report.

11 MR. STRAUSS: So if you look in the report
12 that Mr. Carvajal's office does, they do speak to
13 our semi-annual checklist. So we have a database
14 in which schools go in and do it through our, we
15 call it BCPS Central. And I do want to make a
16 correction. It's not December, it's January and
17 May.

18 MS. FERTIG: Right, that makes sense.

19 MR. STRAUSS: Because I'm literally looking
20 at the database right now as I speak. And so one
21 of the things that they're looking at is the
22 following. We came in to look at these items and
23 you had some missing items, okay, out of the
24 whatever that they want. They're questioning,
25 did you properly conduct your semi-annual

1 inventory check; right? So the next thing is
2 going to be, I believe, you said here's your
3 property inventory, you did it, then why did it
4 come up not; right? And that's we're going to
5 continue to do, to hone in and refine and better
6 improve the process and make sure the schools are
7 better improving what they're doing. Because
8 they're checking themselves because we don't have
9 manpower to do that. So we've got to hold them
10 to their word. If you're saying this -- and to
11 your point, I agree, a principal shouldn't be
12 solely focused on this, but they have a team.
13 It's not just the principal's job. They have
14 assistant principals, they have techs, they have
15 band directors, athletic directors, you know, a
16 variety of people that are all part of the team,
17 custodial and everything else --

18 MR. MAYERSOHN: Right.

19 MR. STRAUSS: -- so -- and as I mentioned in
20 the prior audits that we've been here, the
21 process has changed in the way Mr. Carvajal's is
22 approaching it, and he explained that a couple
23 meetings ago; I remember. And now that the
24 principals are understanding that process, it's
25 getting to learn that process to ensure that

1 you're meeting that need, but you're also meeting
2 the overall need. And I think, hopefully, just
3 like internal accounts, you saw those shift, you
4 are hopefully going to see a shift better with
5 this.

6 MS. FERTIG: Yeah, and I think that's our
7 concern. Because it had gotten to where we
8 weren't seeing anything, now we're seeing more
9 and you're putting safeguards in place.

10 MS. ARCESE: Ms. Fertig?

11 MS. FERTIG: Yes.

12 MS. ARCESE: Through the Chair? Can I just
13 add, I think one big component that's missed here
14 is when the schools conduct their semi-annual
15 inventory based on procedures, they are supposed
16 to be communicating that information to the
17 department that manages the asset in the assets
18 in the district, which is Accounting & Financial
19 Reporting Department. Reporting to us is not
20 going to change anything.

21 MR. STRAUSS: Yeah. Yeah.

22 MS. ARCESE: We don't have the access to make
23 changes and, we don't -- rightfully so; right?
24 We're not management. We're not the ones in that
25 capacity. So part of the -- even with the police

1 reports, when the police reports are filed, they
2 should not be holding on to them. According to
3 the procedure it says they should be submitting
4 them to the Accounting & Financial Reporting
5 Department. They are the department that manages
6 the assets for the district. And so they're the
7 ones that should be involved in that process
8 where the schools are communicating directly.

9 MR. RHODES: Which would mean that the item
10 would then properly be removed from the inventory
11 and we would never be wise to that. That item
12 was never on their inventory, much less missing.

13 MR. DE MEO: Okay. Some questions for Mr.
14 Strauss. Do the principals understand that they
15 are supposed to take a physical inventory?

16 MR. STRAUSS: Yes.

17 MR. DE MEO: Actually, sight the item and
18 check it off?

19 MR. STRAUSS: Yes.

20 MR. DE MEO: And then do they understand that
21 they are to take that list and compare it to
22 the -- reconcile the recording that comes from
23 whatever system; do they understand that?

24 MR. STRAUSS: Correct. Yes, they do.

25 MR. DE MEO: And that they are to report any

1 -- and investigate any missing items to
2 accounting and finance; they understand that?

3 Okay. B-Stock, does B-Stock -- is there a
4 document which records, on which is recorded what
5 is unloaded at the B-Stock location?

6 MR. STRAUSS: I cannot answer that. I'm not
7 over in B-Stock, so I can't speak to that.

8 MR. DE MEO: Does anyone know?

9 MS. ARCESE: So based on my research that I
10 did through the personal tangible personal
11 property, there is no accountability, once the --
12 the accountability fell on the school to complete
13 the forms. Because the forms that were being
14 submitted to B-Stock were the forms that were
15 then essentially remitted then to the Accounting
16 & Financial Reporting Department for those
17 records to be removed. So if they were wrong
18 from the inception, from the time they left the
19 school, or if at the time of pick up other things
20 were removed, that's where we found a lot of the
21 issues.

22 MR. DE MEO: I understand that. But getting
23 back to what the Chair mentioned a while ago, it
24 seems to me that -- and I don't want to give them
25 any more work, but any function, delivery/pickup

1 function has a bill of lading, an invoice, a list
2 of the items. Perhaps B-Stock could just list
3 the items or scan them. I don't know if we
4 have -- right, scan them? And then compare that
5 or someone else compare it to what the school
6 said they gave B-Stock. And then you have -- we
7 probably could eliminate almost all of these
8 B-Stock comments.

9 MS. ARCESE: So that's a recommendation,
10 obviously, from management on, you know, from
11 that standpoint, but you also have to consider
12 what the cost -- what the cost of that would be
13 to the district when we're having to rescan
14 equipment or items that are obsolete or are
15 actually in pieces a lot of times. I mean, I've
16 seen the condition of some of these items and --

17 MR. DE MEO: Do they just take that box and
18 dispose of it?

19 MS. ARCESE: The stuff, from what I've seen
20 in just prior experience of doing inventories of
21 the schools, a lot of them they'll just throw
22 stuff in the boxes. There's no rhyme or reason
23 how it's thrown in there.

24 MR. DE MEO: Yeah.

25 MS. ARCESE: And so then it becomes like a

1 big box that's like picked up, it's on a pallet,
2 it's moved by B-Stock on a pallet, then arrives,
3 and then from there things happen, either they
4 get tossed in the garbage -- I mean, there's just
5 different processes that we've identified.

6 MR. DE MEO: The whole thing might go in the
7 dumpster.

8 MS. ARCESE: It may. It may. I mean, I
9 don't know what that process looks like now, and,
10 again, I preface this by saying that this was
11 something that through the tangible personal
12 property process improvement we identified a lot
13 of these areas that really needed attention. You
14 know, Procurement, Accounting, all of those
15 departments, B-Stock, they all were represented
16 in this process improvement plan. We've mapped
17 most of the -- the SIM team mapped out all of the
18 processes. There were areas of improvement that
19 were recommended for improvement for this process
20 and B-Stock was one of them. And so those are
21 the areas that I think, you know, they may need
22 to go back to to review to say, you know, this is
23 still not improving, it sounds like it's still
24 basically the same, nothing's really changed.
25 You know, resources -- you know, what resources

1 does the district have in B-Stock? Do they have
2 sufficient resources? What else is B-Stock used
3 for other than just the pickup of assets? Are
4 there other components?

5 MR. DE MEO: I think the cost benefit
6 analysis, that's a good way to look at it. But I
7 think if the principals and their designees were
8 conducting these physical inventories
9 legitimately, timely, I can't believe we would
10 have all of a sudden now we've got 38, and we've
11 got 28, and we've got 10 schools. You know, I've
12 got to believe the -- the -- the what is it,
13 200-and-something schools, there would be, you
14 know, a couple. It should be only a few that
15 have exceptions. Anyway, I don't want to get
16 down on --

17 MS. FERTIG: I mean, if you don't put it on a
18 list, if B-Stock's not checking and verifying
19 that they received what the school said they
20 sent, what stops the school from saying they sent
21 stuff that they've never -- I mean --

22 MR. DE MEO: They can't. It's in a box.
23 It's in a big box that's got a hundred items.

24 MS. FERTIG: Well, they receive it -- they
25 receive it and she said and they decide to

1 recycle, or sell, or whatever, so they do go
2 through it. And I would just -- I think we've
3 spent a lot of time and Dave says they're going
4 to do an audit on this and you're looking at
5 bringing it back. But I, again, will say, I
6 don't think this is all on the schools. I think
7 there are multiple parties here.

8 So if you will -- I don't know when the audit
9 is going to be, but I'm glad you're doing it,
10 Dave.

11 MR. RHODES: Thank you. I don't know exactly
12 when it will be either because it's a little bit
13 lower priority than some of the other risks that
14 have been assessed on some of the other items,
15 but we hope to get to it soon.

16 MS. FERTIG: Okay. Motion --

17 MR. MAYERSOHN: Motion to transmit.

18 MS. FERTIG: Second?

19 MR. NAYLOR: Second.

20 MS. FERTIG: All in favor?

21 COMMITTEE MEMBERS: Aye.

22 MS. FERTIG: Opposed?

23 (No response.)

24 MS. FERTIG: Motion carries. Thank you.

25 We are -- I know we are behind our 12:30 but

1 we didn't start until late due to the first
2 meeting running over, so we are going to go to
3 Number 13.

4 MS. SHAW: Motion to extend the meeting.

5 MS. FERTIG: Okay.

6 MR. MAYERSOHN: Second.

7 MS. FERTIG: All in favor?

8 COMMITTEE MEMBERS: Aye.

9 MS. FERTIG: Opposed?

10 (No response.)

11 MS. FERTIG: Okay. Motion carries.

12 And we are on Number 13, Behavioral Threat
13 Management.

14 Hi. And we are just going to start with you
15 all, right away. Is that okay, Dave?

16 MR. RHODES: Indeed. I'll turn this over to
17 Elena Pritykina for a brief introduction and then
18 we can take questions and go from there.

19 MS. PRITYKINA: Okay. I'll try to be brief.
20 So this is a compliance audit of the Behavioral
21 Threat Management Policy & Procedures for the
22 School Year 24-25, covering Quarters 1 and 2.
23 This audit this year included both the Behavioral
24 Threat Management Assessment as well as the
25 Student Support Management Plans created when

1 needed. And the period covered was July 1st,
2 2024 through December 31st, 2024 and the Student
3 Support Management Plans were tracked, the
4 documentation was tracked through March 31st,
5 2025.

6 So altogether for the first two quarters
7 there were 2,298 total Behavioral Threat
8 Management Assessments recorded in Focus, which
9 was used for as a system to document the Threat
10 Management process. We looked at a sample of 120
11 assessments across all the schools except for the
12 charter schools. And the sample selection
13 emphasized the high-level threats or behavioral
14 concerns. Out of 2,298, 95 were identified as
15 high-level category either during the preliminary
16 stage of the process or at the final stage of the
17 process. So we also -- we reviewed those 95 in
18 detail and then we selected randomly 25
19 additional samples using five of each level.
20 There were five of -- 10 of that were closed by
21 the Chair, which is low-level or unfounded, and
22 then we conducted five of each, medium, low and
23 unfounded that were closed by the team. We
24 did -- we have a more detailed explanation of
25 this selection process on pages 9 and 10 of the

1 report. So if you would like me to elaborate on
2 that I can do that later.

3 So we used 34 attributes to review the
4 policies and procedures and we found that 16
5 attributes were met by the district and 18 had
6 noncompliance errors. So I would like to
7 concentrate on seven attributes that had a higher
8 level of more significant rates of noncompliance.
9 So you can find the summarized version of the
10 findings, all the findings, for 18 attributes on
11 pages 3 through 5. And then there is a more
12 detailed report of on all of the attributes that
13 would be all 34 of the attributes and as well as
14 the comparison to the last audit results, they
15 are allocated on pages 13 through 16 of the
16 report.

17 So for the seven attributes with significant
18 noncompliance levels, there was number 1
19 attribute Timeliness of Finalization of Intake
20 Forms. So the form is supposed to be closed
21 within the first day after the report is received
22 and we had 22 percent of the samples that were
23 not finalized within the first day and the delay
24 was from 1 to 3 full days. So they were
25 finalized either the next day or two days later.

1 Due to the prior audit this finding was at 11
2 percent.

3 So we also have Attribute 2a, which is
4 referring to when the imminent threat was
5 identified initially and it was reported directly
6 to the law enforcement officer, the Parent Link
7 should be sent to the parents of the school, the
8 entire school community, and 1 of 5 had
9 identified that there was that notification sent
10 out, but when we reached out to the schools to
11 provide the documentation they couldn't do that.

12 So we have Attribute Number 9 had a 32
13 percent error rate, and this was documentation of
14 members of the BTA team, the member in question
15 is someone who has personal knowledge of the
16 student of concern, and we have for 32 percent it
17 was not documented who was that member. Last
18 audit we had to 20 percent error rate on that
19 one.

20 So for Attribute Number 23, that is regarding
21 the final meeting of the team to make the final
22 determination of the level of concern, we had 12
23 percent error and that did not meet the timeline.
24 And so it's 13 samples. 10 of those 13 samples
25 were due to that even though the team documented

1 the timely meeting date, however, the chair did
2 not sign an acknowledgement form so the process
3 was just hanging in the air and not going
4 anywhere from 1 to 4 days. So that was
5 considered as an exception.

6 For number -- Attribute Number 24 concerning
7 the final notification of parents concerned of
8 what was the final level determination, and it
9 has 65 percent error rate because that final
10 notification was not documented in the system.
11 That particular issue was discussed in the prior
12 audit. Even though it was not discussed because
13 there was a system limitation documenting this.
14 So this time around there was an -- a form where
15 they could document the notification and it was
16 included in Focus. And so therefore we assessed
17 that this time around.

18 Attribute Number 26 pertains to the final
19 Student Support Management Plan. So we had 86
20 percent of noncompliance. The plan, it must be
21 provided to -- a copy of the plan must be
22 provided to the parents and they need to document
23 the date when this was provided. And 86 percent
24 of the time we didn't see that date documented.
25 So that is also what, kind of an issue that was

1 discussed last time. And, again, it was not
2 assessed last time because there was a system
3 limitation. This time around this area was
4 available for documentation on the state form.

5 For audit Attribute Number 32, which is I
6 think the last significant one, the documentation
7 of the Student Support Management Plan action,
8 this is an ongoing issue, so we kept having this
9 issue throughout the last year, and this year
10 around we had 64 percent error rate for
11 documentation was not maintained as required. So
12 out of -- so we had 67 plans that were missing
13 some part of the action documentation. 55 of 67
14 did not upload logs. So we brought this issue
15 last year four times that the BTA department is
16 required and everybody to upload the forms to the
17 system and we have been reaching out to schools
18 before and asking them to send it to us if they
19 didn't upload and it takes significant time, our
20 time and efforts to obtain this information. So
21 this time around we did not reach out to schools
22 or we just checked if the forms were uploaded,
23 and if they weren't we deemed it as an exception.
24 So 55 of 67 did not have it uploaded and then 11
25 of 67 had uploads that were incomplete and one

1 had discrepancies between attendance. So that's
2 in a nutshell.

3 And the last audit -- the last audit of the
4 Student Support Management Plan had 22 percent
5 error rate on that area. But, again, because we
6 -- last time we reached out to schools and tried
7 to get the information from them.

8 Any questions?

9 MS. FERTIG: Okay. Yeah, Lew, go ahead.

10 MR. NAYLOR: So it sounds like the possible
11 cause of the high exception rate being lack of
12 follow-up from the office down here?

13 MS. PRITYKINA: Well, for the Student Support
14 Management Plans we -- like I said, it takes
15 considerable time because we have over 50
16 schools. In that period in the audit sample we
17 had 55 schools and it was impossible for us to --
18 I mean, in a timely manner to obtain that
19 information from schools. Considering that we
20 recommended and it was required that the BTA
21 department to upload those forms in an electronic
22 system, we just physically couldn't follow up
23 with the schools.

24 MR. NAYLOR: But the prior audit you had made
25 the time, you had the time.

1 MS. PRITYKINA: In the prior audit we had a
2 smaller sample.

3 MR. NAYLOR: Okay. All right. Thank you.

4 Also, this -- this is still paper that has to
5 be uploaded, so the input is not done like a
6 medical record where your doctor is sitting there
7 entering the information as it's occurring.

8 MS. PRITYKINA: Some of the information is,
9 like the referrals, for example, they were done
10 mostly manual before. I know that that in this
11 audit they had a lot of stuff documented in Focus
12 directly which we could accept and review. It's
13 mostly the logs for the daily possession checks
14 of the student or when they need to daily check
15 in with a manager or somebody where they decided
16 to track the student. So those are manual.

17 MR. NAYLOR: So has there been a plan on how
18 to increase the compliance from the schools?

19 MS. ARCESE: I know I did talk, I'll have Kim
20 elaborate, but when we delivered the report to
21 her department and the Chief, Gregory, Mr.
22 Gregory, we discussed this report at lengths.
23 And some of the findings he found alarming and he
24 just didn't understand how with Focus and the
25 system that we have how some of these things have

1 not become electronically documented in the
2 system. So note that from our conversation he
3 already has ideas and I'll, you know, I'll let
4 Ms. Punzi give you some of the details on some of
5 the things that he discussed with us. But there
6 are things that they're doing to improve using
7 the technology that we have, which is what we
8 hope all departments, the whole district does as
9 a whole, is use -- leverage our technology to
10 help do less paper, more technology-based things
11 where we can, you know, get through these things
12 much faster.

13 Going back to, you know, your prior question
14 regarding the documentation, it wasn't just the
15 last audit, it has been now for years we have
16 been asking all locations to upload this
17 information into certain areas and we have
18 continuously requested, it's a mandated item,
19 it's something that must be uploaded.

20 So at this point we have to move forward
21 because these have to become cadences. Like
22 every quarter we should be bringing these
23 reports. The only way we can do that is by
24 improving that process and recommending these
25 changes so that we can view the information

1 quickly, be able to provide reports more quickly
2 to this board -- to the committee and to the
3 board, but we're unable to do so if we're
4 continuously having to reach out to schools, meet
5 with each individual department or school and
6 then ask them to provide us those documents. And
7 so that's why it's been an exception at this
8 point because they've had ample time to be able
9 to adjust and make changes. And I know that Ms.
10 Punzi and her team, based on all the training
11 materials that we've reviewed, they have
12 continuously provided feedback to the principals
13 explaining to them the requirements of uploading
14 those documents.

15 MR. NAYLOR: And I was only referencing the
16 last report because that was the only report that
17 was provided as comparison.

18 MS. ARCESE: Oh, right, right. No, but,
19 yeah, like I said, we've been talking about paper
20 for a long time.

21 MS. FERTIG: As have we. I just want to say,
22 we've asked for this. So what you're telling us
23 is we've asked for you to put these into the
24 systems and get systems to where we can document
25 it, but the system isn't necessarily being used

1 and -- yeah, okay. I'm sorry, I didn't mean to
2 interrupt you, but --

3 MS. PRITYKINA: I just wanted to note that
4 the last report was the closer -- more comparable
5 as attributes go, that's why we didn't go into
6 the prior years because it would be a mess.

7 MR. NAYLOR: Thank you.

8 MS. FERTIG: Okay. Yes.

9 MR. MAYERSOHN: So it says here that come
10 August 1st, which is already passed, that now
11 it's culled, this documentation is going into the
12 state portal. In seeing this report, or I'll
13 call it lack of evidence, as we all know, the
14 state sometimes will look at stuff and make
15 Broward County or other counties the scapegoat,
16 and who knows what they're going to do. So my
17 concern is that whatever training needs to
18 happen, and I know I think you guys put down like
19 the end of August, the training, that if it could
20 happen sooner, that's great, if it happens four
21 or five times, that's great, because all eyes are
22 going to be upon us and it's going to be a
23 challenge.

24 MS. PUNZI-ELABIARY: Good afternoon. Kim
25 Punzi-Elabiary, Director of Behavioral Threat

1 Management. So as of August 1st the state portal
2 went live. However, as of this morning only one
3 district to my knowledge in all of Florida has
4 actually been able to access the portal. Our IT
5 department is working with the DOE to establish
6 that access. I, actually, before this meeting
7 tried to log in and got an error message. So
8 we're getting closer. The reasoning behind the
9 delay in training, so the Office of Safe Schools,
10 the refresher for 2025 is solely on how to use
11 the new portal. My department and myself were
12 trained by the DOE in June. However, the -- the
13 vendor that they're using will not provide
14 screenshots for us to use to create our own
15 training. And once we get in we plan to move
16 forward training, again, similar to what we did
17 with Focus, with a rotation, HOT labs, et cetera,
18 to make sure that we're in compliance. The
19 difference between Focus and the state portal,
20 from what I'm being told, and I have not seen
21 this, is that we should have widgets and graphs
22 similar to what we had in EdPlan where we can see
23 realtime what's going on. With the -- with Focus
24 we had to wait sometimes months to get a report
25 to see what was going on in the system. So there

1 was definitely a delay from my team getting to
2 the threat assessments and reviewing them live to
3 start and I guess bring us back into compliance.

4 So just like Elena said with the audit
5 itself, it took a lot of time -- it took us a lot
6 of time to get where we're at now in Focus where
7 we can basically use some of the reports and it
8 would be multiple reports in a day to facilitate
9 where we're at with the threat assessment as
10 opposed to where we were in EdPlan, the
11 functionality of Focus versus the functionality
12 of EdPlan. EdPlan was more -- it was easily
13 visible, easy to maneuver, where Focus is
14 trigger-based, and if a principal didn't check
15 the appropriate box or the chair check the box on
16 the acknowledgment tab signing off, then the
17 principal didn't get an alert, which caused a
18 delay, and if the principal didn't check the box,
19 I didn't get an alert that it was ready for me to
20 review. So everything -- we did the best we
21 could with what we had available. But moving
22 forward into the state portal, yes, we're aware
23 that all eyes are going to be on us and we're
24 ready to move the work forward accordingly.

25 MR. MAYERSOHN: Right. I would just suggest,

1 what you've expressed to us, because it's now
2 public record, that it's documented so that if
3 there's a delay, you know, whatever the
4 challenges are, again, maybe the superintendent
5 sends a letter to the Office of Safe Schools and
6 says we're trying to implement this, you know,
7 still maintaining the paper backup because the
8 process doesn't change, it's just a matter of
9 reporting.

10 MS. PUNZI-ELABIARY: So I have already
11 pivoted our district to basically hold their
12 first August BTA monthly meeting in our old
13 system, EMS, and the chairs have been advised
14 that they will need to, once we get access to
15 that portal, re-enter their information into the
16 state portal. Based on the fact that we go live
17 first day of school on August 11th, which is
18 Monday, and all of our SSMPs need to be reviewed
19 and all of the interventions must be in place
20 before the student steps on campus for their
21 support and the safety of our campuses. So we've
22 already pivoted once, and I am actually in
23 communication with our IT friends that if we do
24 not have access come Monday that we will utilize
25 Focus and then -- I've been in communication with

1 the state with Angie Chesser, and she is aware
2 that we're not in yet. We will figure out how
3 we're transitioning the newly entered ones on
4 Monday if we don't have access into their state
5 portal. But there is a plan moving forward to
6 make sure that we are in compliance with
7 timelines.

8 MS. FERTIG: Okay. Mr. De Meo.

9 MR. DE MEO: Just confirming, there were no
10 failures to report and identify concerning
11 matters, concerning behavior, or eminent threats;
12 your report didn't reveal any of those; right?

13 The manual requires, right, the team to
14 report concerned behavior?

15 MS. PRITYKINA: Well, everything that was
16 recorded in the sytem we looked at that
17 information. I am not sure I understand. Like
18 if somebody knew of the threat but didn't report
19 it, I don't know how we would know that.

20 MR. DE MEO: Well, is that an attribute, I
21 couldn't really determine, that you tested that?

22 MS. PRITYKINA: We test of the existence of
23 recorded records because we have no way of
24 knowing if a report was not reported. I don't
25 know if that makes sense. So whatever is

1 documented in the system we do identify if it was
2 reported directly to the law enforcement because
3 it was initially considered an eminent threat and
4 we did look at those things and see the
5 procedures were followed. But as far as the ones
6 that were not reported, I'm not sure.

7 MR. DE MEO: In other words, was there a
8 circumstance where there was concerning behavior
9 or an eminent threat that should have been
10 reported but was not reported?

11 MS. PRITYKINA: Reported to the parents you
12 mean or --

13 MR. DE MEO: No.

14 MR. STRAUSS: So, if you don't mind, I think
15 that's more for Kim to answer. For the audit
16 purposes, the auditors wouldn't know. So I think
17 it would be more for Kim to respond to your
18 question.

19 MS. PUNZI-ELABIARY: So we utilize the teams
20 channel. Every school has a teams channel where
21 they would post if a student brought something on
22 campus that, maybe a knife or something like
23 that. Anything that was reported through the
24 teams channel or reported to my office initiated
25 -- under concerning behavior or a threat, we

1 initiated a BTA or had the school initiate the
2 BTA. So in the State of Florida last -- for the
3 24-25 school year, we did over 5,500 threat
4 assessments, which included concerning behavior
5 and threats. So not all of those were threats,
6 the majority of them were concerning behavior.
7 To my knowledge we reported roughly 1,500 more
8 than Dade, and Palm Beach, and Hillsboro,
9 concerning behavior. Because, for me, concerning
10 behavior is very broad and I feel -- I,
11 personally, feel that if there is concerning
12 behavior at least an intake form is needed to
13 document what is going on in the campus. And
14 then moving from there, depending on the actual
15 action of the student, if the student requires
16 intervention, then it would be as a team and we
17 would then do an SSMP and we monitor those as
18 well. So I lead my team erring on the side of
19 caution. Documentation is best. If there is a
20 concerning behavior it needs to be documented, at
21 least on an intake form.

22 MR. DE MEO: Yeah, I understand the team has
23 to make a judgment call as to whether or not it's
24 a threatening or concerning behavior, but I'm
25 addressing the audit. Did the audit include in

1 its sample an attribute that tested whether or
2 not referrals were made?

3 MS. ARCESE: So the only way we would know if
4 a referral was not made is if it comes in through
5 the hotline. There could be a report for us
6 identifying that something wasn't reported or for
7 whatever reason. That's how they would report it
8 to our office. But we wouldn't know if something
9 wasn't reported because we're not in the midst of
10 that process.

11 MR. DE MEO: But the team would make and
12 document and determine whether or not there was
13 an eminent threat. There's a record of that.

14 MS. ARCESE: Right.

15 MR. DE MEO: If there's an eminent threat
16 that might cause harm to others, especially, that
17 must, according to the law, be referred.

18 MS. ARCESE: Right. So it must be recorded.
19 So it's part of the sample size. It's all part
20 of the download. So if it's something that's
21 unfounded, that's part of the sample that is
22 tested as well. So I don't know that I'm
23 answering your question.

24 MR. DE MEO: No, I think -- I assumed that it
25 was.

1 MS. ARCESE: All samples are reviewed. And
2 so based on samples that are pulled down, we do
3 100 percent of high, either high at the beginning
4 or high, eventually, if it's changed by whomever.
5 There's also a component that we tested that are
6 all the other levels, which would include
7 anything that would have been reported.

8 Now, if action didn't take place, how that
9 would look in the system, I mean, I don't know
10 that we've come across anything that hasn't been
11 vetted through all the way.

12 MR. DE MEO: Let me try to clarify. In the
13 old system there were 49 attributes. One of them
14 near the end, 38 or I don't remember, was
15 referral to law enforcement. And there was some
16 confusion, maybe even controversy, with the
17 previous external auditors who said, oh, we don't
18 know if we can test that. And then we found that
19 it was able to be tested. Now, the new system
20 says that the team makes a determination,
21 documents it, and then if it's a threat, eminent
22 threat, it has to be reported to law enforcement.
23 So what I want to know is, did we include that
24 attribute?

25 MS. ARCESE: So there was one sample that was

1 noted that was an eminent threat where parents
2 were not notified. So there should have been a
3 mass communication to parents identifying the
4 eminent threat.

5 MR. STRAUSS: But the police were.

6 MS. ARCESE: But the police was; right. So
7 we do check to ensure that whatever steps are
8 required for the attributes that belong to that,
9 if it stops and SSMP was not issued, then we
10 would not take that through, obviously, because
11 there would be nothing to test. But if there was
12 an eminent threat and we identified it as part of
13 the sample that we are checking then that would
14 have been checked throughout the whole process.

15 MR. DE MEO: So you would have followed
16 through to see if it was referred to wherever it
17 should be referred to.

18 MS. ARCESE: Yes. Exactly.

19 MR. DE MEO: And did we have any findings in
20 your audit this time of lack or failure to refer
21 to the appropriate referral?

22 MS. ARCESE: We didn't have any.

23 MR. DE MEO: No? Okay. That's good.

24 MS. PUNZI-ELABIARY: So to speak to that, I
25 created -- my team and I created a special form

1 that documents the contact with law enforcement.
2 For every threat assessment they must document
3 that they contacted law enforcement and what the
4 action of the law enforcement officer was, for
5 every threat assessment, whether it's unfounded,
6 medium, high, low.

7 MR. DE MEO: And that's with the mental
8 health and with the parents; right; there's a
9 form?

10 MS. PUNZI-ELABIARY: Right.

11 MR. DE MEO: So it is one of the attributes
12 we test; right?

13 MS. ARCESE: Yeah.

14 MS. PRITYKINA: Yeah, we have separate
15 attributes for, like say for example, if it's for
16 self-harm, because we don't go further to review
17 the student self-harm assessment, but we do
18 verify that it was sent to the team and then we
19 do have the law enforcement, we verify every
20 separate attribute for that.

21 MR. DE MEO: Second question, I think it's an
22 easy one, is, is the threat assessment -- is the
23 threat assessment team properly constituted
24 according to the manual?

25 MS. PRITYKINA: Well, that -- that particular

1 issue was tested in an initial audit of the
2 training program where the team assignments were
3 done at the beginning of the year. And during
4 this -- as part of these tests of the actual
5 assessments we did include additional attribute,
6 review of the training of the officers, because,
7 you know, if there's an emergency and the police
8 officer who is assigned to the school is not
9 available, they can call whoever is available.
10 And so therefore we added this training attribute
11 to it and we saw that they all were trained.

12 MR. DE MEO: Okay. But if somebody were to
13 go down the checklist, law enforcement, mental
14 health, principal, whatever, that team -- that
15 slot is properly filled and the team is properly
16 constituted.

17 MS. PRITYKINA: Yes. Yes, we did do that.

18 MR. DE MEO: Thank you.

19 MS. FERTIG: Okay.

20 MR. NAYLOR: Madam Chair?

21 MS. FERTIG: Yeah, Lew.

22 MR. NAYLOR: My question is not about the
23 audit, it's a question about the policy, so I
24 don't know if I should address it here or should
25 I -- can I ask the question here?

1 MS. FERTIG: You can ask. Sure.

2 MR. NAYLOR: Okay. On Policy 4380, page --
3 starting on page 40, it indicates that there are
4 certain types of schools or education sites that
5 are not included, I guess, in this policy. And
6 it talked about schools that provide only
7 prekindergarten or adult education or technical
8 centers under section 1004.91 Florida Statutes.
9 So are there schools in our system that are not
10 covered by this -- by this policy?

11 MS. PUNZI-ELABIARY: So every Broward County
12 Public School, whether they be a technical
13 college or a pre-k site do participate in the
14 threat management process. The state under state
15 Rule 6A-1.0019 only identifies K through 12, but
16 Broward County Schools includes our pre-k, our
17 technical colleges that also service our adult
18 population, our parents, et cetera, every --
19 everyone enrolled in a Broward County School,
20 whether it be in the traditional instance of
21 Focus or the workforce instance of Focus or our
22 adult learners do -- are held to the policy
23 and --

24 MR. NAYLOR: Because your policy doesn't say
25 that though; does it?

1 MS. PUNZI-ELABIARY: I believe it does.

2 MR. NAYLOR: If you look at page -- the
3 bottom of page 40 and the top of 41 it says it
4 does not include settings where education is
5 provided in prison or jail, schools that provide
6 only prekindergarten or adult education,
7 technical centers under Section 1004.91 Florida
8 Statutes. So that's why I'm asking the question.
9 It's in your policy.

10 MS. PUNZI-ELABIARY: I'll take a look at
11 that.

12 MR. NAYLOR: Okay.

13 MR. STRAUSS: I think what he just said is
14 kind of what the policy says, where the state
15 statute says K to 12, so the policy defines the K
16 to 12. It doesn't mean outside of the policy
17 that we still don't do things.

18 MR. NAYLOR: Okay. So even though it's not,
19 it's not in your policy, you still do it.

20 MR. STRAUSS: That's what she means.

21 MS. PUNZI-ELABIARY: We do threat assessments
22 on students that are in the DJJ facility through
23 Whiddon-Rogers. We do threat assessments at
24 Wingate Oaks. We do threat assessments at
25 Gulfstream Early Learning Center. And they're

1 all part of our --

2 MR. NAYLOR: So should that be a revision of
3 policy then?

4 MR. STRAUSS: What you're talking about is
5 it's showing the definition in the policy and
6 their definition is based off of the State
7 statute's definition. So that's why they -- if
8 that makes sense.

9 So the state says K to 12, so the definition
10 that they show in the policy speaks to meeting
11 the state statute definition.

12 MS. FERTIG: So can somebody take a look at
13 that before the next meeting and maybe bring it
14 back? I think the question goes to legal not to
15 Kim.

16 MR. STRAUSS: It's right on the first page of
17 the policy, Kim, on the top.

18 MS. FERTIG: I'm just going to say after
19 reading this, after going through these
20 percentages, regardless of the technology we're
21 using or anything else, if 45 percent of schools
22 are able to comply with documentation, then I
23 feel that that should be higher. And some of
24 these cases it is alarming to see how many people
25 are not documenting.

1 So regardless of -- you know, I know we're
2 changing systems. I know -- but, still, a lot of
3 people are managing to do it and I think that
4 should be 100 percent, informing people and
5 documenting and so forth, not down to 50. And in
6 one case there was 86 percent were not
7 documented. I mean, that's just -- that's just
8 really alarming. I mean, we haven't seen that
9 probably since we began. So --

10 Okay. Is there a motion to transmit this?

11 MR. MAYERSOHN: Motion to transmit.

12 MR. NAYLOR: Second.

13 MS. FERTIG: All in favor?

14 COMMITTEE MEMBERS: Aye.

15 MS. FERTIG: Opposed?

16 (No response.)

17 MS. FERTIG: Okay. Motion carries.

18 I am looking down through this, we're,
19 obviously, not going to get through everything.
20 I would call your attention to the dates of the
21 meetings. If anybody has a specific problem, I'm
22 just going to say our next meeting on here is
23 September 25th. We can take it up then. But if
24 you can let Dave know if you foresee an issue
25 with any of the meeting dates? Yes.

1 MS. SHAW: That's what I was going to say.

2 MR. NAYLOR: So are we adjourning?

3 MS. FERTIG: We're almost adjourned. Dave is
4 there anything on here we need to get to before
5 we adjourn?

6 MR. RHODES: No, we can bring the policies
7 back next time. I think all of the important
8 business has been taken care of. We can get back
9 to the other stuff, that was the policies -- I do
10 have to say, I was contacted by Andre Hill, and
11 there is a timeframe in which we need to get
12 these policies to them so that they can get to
13 the folks at Cowart & Cowart before their
14 contract date runs out. So I think that we
15 should have those taken care of by the next
16 meeting without question.

17 MS. FERTIG: Okay. And if we need to have a
18 special meeting you'll let me know, but otherwise
19 we'll see each other on the 25th of September.

20 MS. SHAW: Madam Chair, can I also make a
21 suggestion? Since we already have copies of the
22 policies, provide comment to you. It will help
23 streamline the process for our next meeting
24 depending on what's going to be in the next
25 meeting. Especially since it might be cut short

1 again with the RFP and whatever else.

2 MR. RHODES: The policies that are listed in
3 here? They will come back the same as they are
4 right now and we'll discuss them to make the
5 recommendations for the changes.

6 MR. NAYLOR: But you're suggesting --

7 MS. SHAW: What I'm suggesting is, since we
8 already have those policies, that we provide our
9 comments to you in advance. It will help make
10 the process a lot quicker.

11 MR. RHODES: Oh, I misunderstood. Yes, no,
12 that's fine. Just send them to me independently.

13 MS. FERTIG: And we have now lost quorum. I
14 am going to adjourn the meeting, if that's all
15 right. And thank you, everybody, for coming.

16 MR. RHODES: Thank you.

17 (Meeting was concluded at 1:15 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 19th day of August, 2025, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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