

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

KC WRIGHT ADMINISTRATION CENTER

BOARD ROOM

600 SE 3RD AVENUE

FORT LAUDERDALE, FLORIDA

THURSDAY, SEPTEMBER 25, 2025

9:39 A.M. - 12:22 P.M.

Court Reporter:

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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 MR. ANDREW MEDVIN

6 OFFICE OF THE CHIEF AUDITOR STAFF:

7 MR. DAVE RHODES, Chief Auditor
MS. NAKIA GOULDBOURNE, Manager, Internal Funds
8 MS. ELENA PRITYKINA, Manager, Operations
MS. JENNIFER HARPALANI, Assistant Director, IT Audits
9 MS. RAYSA LUGO, Auditor III
MR. BRYAN ERHARD, System Support Specialist II
10 MR. DEREK TILLMAN, Executive Secretary
MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C

11 DISTRICT STAFF:

12 MS. ELIANA ELHEFNAWY, Staff Developer, Behavioral
13 Threat Management
MS. KIM PUNZI-ELABIARY, Director, Behavioral Threat
14 Management
MR. RYAN SMITH, Director, Business Support Center
15 MR. MITCHELL EPSTEIN, Director, Emergency Management
MS. JENNIFER ANDREU, Executive Director, Operations,
16 Procurement & Warehousing Services
MR. MICHAEL GREGORY, Chief Safety & Security Officer
17 MR. ALAN STRAUSS, South Regional Superintendent,
Teaching & Learning

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19 INVITED GUESTS:

20 MR. MATTHEW BLONDELL, External Auditor, RSM US LLP
MR. JAREN MENDEL, External Auditor, RSM US LLP
21 MR. TIM BASS, Court Reporter, United Reporting

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1 Thereupon, the following proceedings were had:

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3 MS. FERTIG: Okay. I'm going to go ahead and
4 call the meeting to order. We have six so I
5 think we have quorum. I've been told that quorum
6 is here. We are saying that we have quorum?

7 MR. RHODES: Yes, our policy states that if
8 we have vacancies we base quorum off the number
9 of active members. And so we have six here and
10 we only need five to have a quorum.

11 MS. FERTIG: Okay. So I'm going ask you to
12 join me in the Pledge of Allegiance.

13 (Pledge of Allegiance was recited.)

14 MS. FERTIG: Okay. Roll call; is that you,
15 Dave?

16 MR. RHODES: Yes, I was just notified moments
17 ago that Mr. Naylor will be unable to make it
18 today, so I'll go ahead and do the remainder of
19 the roll call.

20 MS. FERTIG: Okay.

21 MR. RHODES: Chris Upton?

22 MR. UPTON: Here, good morning.

23 MR. RHODES: Anthony De Meo?

24 MR. DE MEO: Here.

25 MR. RHODES: Mary Fertig?

1 MS. FERTIG: Here.

2 MR. RHODES: Nicholas Kollias?

3 (No response.)

4 MR. RHODES: Robert Mayersohn?

5 MR. MAYERSOHN: I'm here.

6 MR. RHODES: Andrew Medvin?

7 MR. MEDVIN: Here.

8 MR. RHODES: Lew Naylor?

9 (No response.)

10 MR. RHODES: Jill Baron?

11 (No response.)

12 MR. RHODES: Phyllis Shaw?

13 MS. SHAW: Here.

14 MR. RHODES: We're just waiting to see if
15 anybody is going to be attending electronically,
16 but we can move on with the agenda.

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

18 All right. So we are on number 3, Approval
19 of the Agenda. Are there additions; is there
20 anything we're taking off; anything we're adding
21 to? Are we good with it? Does someone want to
22 move to adopt the agenda.

23 MR. MAYERSOHN: Motion to approve the agenda.

24 MS. SHAW: Second.

25 MS. FERTIG: Okay. All in favor?

1 COMMITTEE MEMBERS: Aye.

2 MS. FERTIG: Okay. Opposed?

3 (No response.)

4 MS. FERTIG: Motion carries. We have an
5 agenda.

6 Is there any public comments?

7 MS. FERTIG: Derrick, do we have any public
8 speakers.

9 MR. TILLMAN: No.

10 MR. RHODES: No public speakers.

11 MS. FERTIG: Okay. So we have three sets of
12 minutes here. I don't believe we can -- oh, so
13 sorry. Okay. I would -- so we can't really do
14 the Financial Auditor Subcommittee; can we? That
15 has to be done by the subcommittee?

16 MR. RHODES: I think you're correct on that.
17 We wanted to include it in here so we would have
18 that discussion.

19 MS. FERTIG: Okay. Great. And we will
20 discuss that right after we go through the
21 minutes. Nominating Subcommittee, we are here,
22 so what do you want us to do? Do you want us to
23 approve them or just acknowledge that we have
24 them?

25 MR. RHODES: I would say we can approve them

1 one at a time and leave the one out that we can't
2 approve.

3 MS. FERTIG: Okay. So you want us to approve
4 the Nominating Subcommittee --

5 MR. MAYERSOHN: So I guess -- to follow
6 appropriate Roberts Rules of Order, the
7 subcommittee would have to meet to approve the
8 subcommittee's minutes, as a general, unless we
9 want to -- I mean, I'll leave it up to you, but I
10 mean.

11 MS. FERTIG: I mean, I'm in agreement. That
12 was my concern.

13 MR. MAYERSOHN: In other words, you could
14 adjourn -- you could temporarily --

15 MR. RHODES: Table?

16 MR. MAYERSOHN: Well, not table, but if the
17 subcommittee is here, the subcommittee meeting
18 hasn't been noticed, so you can't really even --

19 MS. FERTIG: So what I'm going to do is, I'm
20 just going to continue on and we'll do that
21 either at the very end of the meeting or at the
22 next meeting. It doesn't matter.

23 MR. RHODES: And, if I may, I can have my
24 staff see if Ms. Hixon is in the building because
25 I think she would be the only one that would need

1 to join us so that that could be approved.

2 MR. MAYERSOHN: Yeah, but you have to
3 advertise a meeting. So how can you approve the
4 minutes of a meeting if --

5 MR. RHODES: Oh, no, that's correct.

6 MR. MAYERSOHN: So I would just table it
7 until the next time the subcommittee meets.

8 MS. FERTIG: Okay. And so now we are down to
9 our meeting.

10 MR. MAYERSOHN: Motion to approve.

11 MS. FERTIG: Thank you. Is there a second?

12 MS. SHAW: Second.

13 MS. FERTIG: Okay. All in favor?

14 COMMITTEE MEMBERS: Aye.

15 MS. FERTIG: Opposed?

16 (No response.)

17 MS. FERTIG: Okay. We approved the minutes.
18 We are up to the Ethics Training. If you haven't
19 done it, we were all going to try to do it by
20 today. So, if you haven't, please do it.

21 Does anyone have a question on that? Yeah.

22 MR. RHODES: I have a comment. And this is
23 regarding the Financial Auditor
24 Sub-Committee Selection Committee. At the same
25 time that we reconvene that I'm hoping that we

1 will actually have a copy of the draft from
2 Purchasing so that we can talk about the
3 components that need to be in there because
4 that's what that committee was there for. So in
5 addition to approving that, that additional
6 meeting could look at that RFP and determine if
7 that's ready to be advertised.

8 MS. FERTIG: Okay. Are you -- are you good?
9 I'm just going to -- does anyone have a question
10 on ethics while we're here, on the training?
11 Okay. I don't know if we're complete or not.
12 That's for you to tell us, so --

13 MR. RHODES: Octavia, do we have numbers on
14 the number of audit committee members who have
15 completed ethics that you can share with me?

16 MS. HARDAWAY: I'll give it to you later.

17 MS. FERTIG: Okay. So let's just take a
18 second and talk about the Financial Auditor
19 Sub-Committee, because if we need to set a
20 meeting up to get that advertised, do you want to
21 suggest a date and do you also want to tell us
22 where we are with that?

23 MR. RHODES: Yes. So we were successful in
24 getting the partial innovation agreement approved
25 and therefore the reassignment of those services

1 to Forvis Mazars. And thank you in great part to
2 committee members who chimed in on that and
3 helped us with giving some information that legal
4 needed, but that will get us through the end of
5 the December of '26. And so because of the time
6 that we need to have rolled out to get the new
7 RFP put together and that that is the function of
8 that committee and those committee members, we
9 would have to put together another meeting so
10 that we could complete that process and get the
11 advertising going and then when the time is
12 appropriate get the selection committee back
13 together to review and analyze the results of
14 those submittals.

15 MS. FERTIG: So do you want to do that at the
16 November 13th meeting? Do you want to start --

17 MR. RHODES: I think that makes the most
18 sense, because then we don't have to try to put
19 together another special meeting that's not
20 combined with this.

21 MS. FERTIG: Okay. Bob's not going to be
22 here, so that may not work.

23 MR. RHODES: I don't think -- were you an
24 active member of the selection committee? I
25 don't think you were.

1 MS. SHAW: He was because he was the interim.

2 MS. FERTIG: He was the chair and he was
3 going to be my designee.

4 MR. RHODES: Right, because that was because
5 it was before went through the --

6 MS. FERTIG: Yeah.

7 MR. RHODES: Okay. So then we can talk about
8 that. If we want to at the end of this we can
9 talk about putting together another meeting time.
10 I can run that by Mrs. Hixon and see if we can
11 make that happen so we can put together a special
12 meeting.

13 MS. FERTIG: Okay. All right. We'll do that
14 at the end of the meeting.

15 MR. RHODES: Okay.

16 MS. FERTIG: I want to just kind of keep us
17 going here.

18 Okay. So we are down to the RSM -- number 7,
19 RSM Audit. And --

20 MR. RHODES: I'm sorry?

21 MS. FERTIG: Yes.

22 MR. RHODES: I was having a moment here
23 talking to Nakia about something. I didn't pick
24 up what you said.

25 MS. FERTIG: Okay. We are on number 7, which

1 is the RSM PMOR and CPCM Staffing Analysis.

2 MR. RHODES: Okay. Let me see if they're
3 here. Hold on one second.

4 Madam Chair, would you like me to introduce
5 the --

6 MS. FERTIG: I would like you to. Yes, if
7 you would introduce them so we can have a brief
8 overview of the audit.

9 MR. RHODES: Okay. So I will introduce the
10 group, RSM, who has been doing our work in the
11 Bond Oversight area for some time. This time
12 they were taking a look at the staffing analysis
13 that is a part of their contract deliverables and
14 we have not had a look at that in a while, so we
15 decided to go ahead and make that one of the
16 scopes of work out of the four quarterly reports
17 that they're responsible for so that we could get
18 a look at that as we're starting to ramp down.

19 So, with that in mind, I would turn it over
20 to them to provide a brief introduction of their
21 own and then we can ask questions.

22 MR. BLONDELL: Good morning. Matt Blondell,
23 Director with RSM. Mr. Rhodes has indicated this
24 was a staffing analysis where we started in the
25 timeframe of 2020 and looked at staffing from

1 both the PMOR teams and the CPCM teams and
2 attempted through various charts and graphs in
3 the report to correlate the staffing levels with
4 various project activities. So we broke it down
5 in several sections throughout the report showing
6 initially in section A, basically, what the
7 projects looked like and how they moved through
8 the phases of the program, whether they were in
9 pre-construction phase, procurement,
10 construction, in closeout, and then completely
11 closed to show the graphic representation of
12 that. And then we also showed PMOR and CPCM
13 labor in their various categories. We worked
14 with the PMOR and the CPCM to analyze the labor
15 information and to bucket their individuals
16 either based on that categorizations or the
17 specific activities that the individuals were
18 performing and whether or not those related to
19 specific program milestones. Like if there was a
20 project manager that was billed as a project
21 manager but they were more so focused on closeout
22 of projects we categorized that project manager
23 as a closeout FTE. So we basically converted all
24 of the hours into an FTE calculation and then
25 charted that. And then in the various sections

1 compared their labor FTE hours to the various
2 programs where the projects were in the program
3 if they were in the closeout phase. And you can
4 see as the projects moved throughout the program
5 phases, from procurement, into construction and
6 from construction into closeout you can see that
7 the graphical representations over the years of
8 how that came about.

9 So we presented that in several different
10 ways, drafted a report correlating that. We also
11 worked to correlate the subcontractor utilization
12 and there were for the most part as we get into
13 the conclusion section we did note that staffing
14 was fairly consistent. And as we broke it down
15 instead of at the overall FTE level, actually
16 looking at the activities that the individuals
17 were performing or what they were devoted to
18 generally coincided with the activities of the
19 projects as they moved throughout the program.

20 There were a couple of anomalies that we
21 pointed out. We discussed these. We attempted
22 to do some more data analysis. We looked at
23 things like project -- individual project
24 reporting, program reporting to assess whether or
25 not there was a rationale or explanation for why

1 there might have been these anomalies that were
2 occurring. And specifically we noted at the very
3 beginning of the program there was a peak in PMOR
4 hours as they were ramping up. As we had
5 discussions what we thought about this was we did
6 not see that this rose to the level of -- of a
7 significant question. Basically, through the
8 conversations and through what we were able to
9 see it looked like that initial peak was just
10 related to mobilization. It was also coinciding
11 with returning to work after COVID lockdown was
12 starting to be lifted across the country. And so
13 we saw that kind of level back out and for the
14 most part it was level until the most notable
15 piece was at right at the July 2023 PMOR contract
16 renegotiation point. There was a significant
17 peak in staffing at that point, but then it came
18 back down and has generally been on a downward
19 trend as projects have moved out of active
20 construction and more into closeout and closed
21 phases.

22 We did note several items on page 19 in
23 relation to that peak. There wasn't really a
24 specific thing that we were able to identify as a
25 reason for that peak other than there were

1 several contributing factors that we did
2 identify, one of them being the contract renewal
3 increase, and along with that increase there was,
4 as you all will likely recall significant
5 discussion about increasing utilization of both
6 local and S/M/WBE subcontractors and we could see
7 that the majority of the hours that were causing
8 that peak were from those subcontractors.

9 We also know that at the same time there was
10 a lot of discussion about the leadership hours
11 and decreasing the leadership hours from the PMOR
12 team to help offset some of that increase in the
13 directed subcontracted hours. That happened. We
14 did see that increase, but obviously it wasn't
15 enough to offset the hours that were coming in
16 from the subcontractors and so the peak still
17 happened. But we were able to correlate some of
18 those things with the information that we had --
19 we were all witness to and were able to see that
20 there was direction provided by the board to the
21 PMOR to increase subcontractor utilization at
22 that time. We can see that that is how the data
23 shows that's actually what happened in the way
24 that they were doing it at that time. But in the
25 absence of a specific vary clear reason why we

1 did have a couple of recommendations, you know,
2 in thinking about since we are towards the end of
3 the program how the district can use this
4 information that we've done -- that we've
5 compiled here to provide a looking-forward
6 perspective on how the district would take this
7 information and apply it to future program
8 activities whether that be through internal or
9 contracted labor services for PMOR and CPCM in
10 whatever comes next.

11 So the recommendations that we have there
12 are, you know, there was discussion in prior
13 audit committee meetings about the PMOR and the
14 CPCM's requirement in their RFQs to provide a
15 staffing matrix that correlates with the level of
16 effort required at the program and project
17 levels. It ends there. There is no further
18 discussion about what that means or the level of
19 detail that should be provided or how the
20 staffing labor models should be specifically
21 correlated to the program activities.

22 As mentioned in several audit committee
23 meetings the PMOR and the CPCM, they both provide
24 monthly staffing reports that show exactly where
25 the staffing is going to be and exactly what

1 categories the staff are going to be in, but it
2 does not have a direct correlation to the program
3 or product activities. And because the RFQ does
4 not specifically say that it has to have
5 correlation or that there has to be a chart
6 there.

7 Having gone through this exercise over these
8 past few months one of the recommendations that
9 came out of this was to, if in the future if
10 you're going to have a contract like that, to
11 modify the requirement to actually require a
12 correlation to the program or project activities
13 so that these kinds of charts and this kind of
14 data and analysis can be recent to OCP and the
15 district in more real time instead of at the end
16 of the program. So that was a recommendation
17 that we had there, too.

18 And then the second piece was, in the absence
19 of a specific and easily identifiable reason for
20 the peak at that July 2023 timeframe, the
21 recommendation was for OCP to basically dig into
22 that to make that they understand why those extra
23 hours were there, that they were legitimate hours
24 and that they were needed at the time and that
25 they correlated with project activities.

1 If -- if the answer, the final answer on that
2 is because the PMOR was directed by the board to
3 provide additional hours on S/M/WBE and the local
4 subcontracted workforce, the recommendation there
5 is to, in the event that something like that
6 happens again and there is a wholesale directive
7 to kind of change the staffing model, that there
8 is additional guardrails put in place for the
9 PMOR and the CPCM to understand exactly what that
10 means. Does that mean that we continue with our
11 current level of staffing and we only increase
12 the S/M/WBE and we'll expect subcontracting
13 utilization hours to catch up or does that mean
14 that we should have a corresponding and equal
15 offset to the PMOR hours so that the labor level
16 stays the same instead of having the peak that it
17 did?

18 And so if there is, again, a recommendation
19 or a directive for the contractors to have a more
20 wholesale type change on their staffing model to
21 provide some additional directives on exactly
22 what that should look like, and understanding
23 that that may result in a peak in certain hours
24 in different places that were not there before.

25 So those are the two basic recommendations

1 that came out of this and those are on page -- -
2 well, they're summarized on page 19, the
3 recommendations are on page 20. And then OCP did
4 provide a Management Action Plan with four bullet
5 points essentially stating that going forward
6 they will develop a standardized staffing plan
7 template for use; that they will implement
8 quarterly staffing reviews to be more proactive
9 and having these discussions and reviewing data
10 like this so that they can make these decisions
11 in realtime with real data in front of them.
12 That -- that was the second bullet. The third
13 bullet was that they were going to review the
14 audit hours -- the PMOR hours during that
15 timeframe where the peak occurred. And then
16 going forward, if there are changes or directives
17 made to the PMOR in how they are utilizing
18 subcontractor hours or other types of labor
19 utilization across the different categories, that
20 they work with Procurement to more fully define
21 that and provide appropriate guardrails so that
22 everybody kind of understands what the impact of
23 that directive would be.

24 MS. FERTIG: Thank you. That was great.
25 Anybody have a comment? Yes, Mr. De Meo.

1 MS. SHAW: I do.

2 MS. FERTIG: Oh, sorry. Mr. De Meo and then
3 Phyllis or vice versa.

4 MR. DE MEO: Just a few -- first of all, the
5 report was really good. And the recommendations
6 make a lot of sense. But maybe you can help me
7 with some broader overview.

8 Was the engagement of the PMOR and the CPCM
9 required by the bond issue?

10 MR. BLONDELL: I don't recall if it was
11 specifically required by the bond itself or if it
12 was just a need for the district to provide
13 staffing to meet the demands of the bond program.

14 MR. DE MEO: What is the compensation
15 arrangement for those two oversight groups? Is
16 it a fixed fee; or a percentage of cost; what is
17 it?

18 MR. BLONDELL: It is an hourly rate. So they
19 pass through different levels and they are
20 each -- it's a billed per hour.

21 MR. DE MEO: So is there a limit on how much;
22 or how many hours; or --

23 MR. BLONDELL: That is provided -- I believe
24 there is a limit in their contract every year
25 when they are presenting that information to the

1 board -- well, when the contract initially comes
2 up there is cap on it, I believe, and then --

3 MR. DE MEO: Well, there are some budgets
4 that you point out on the schedules.

5 MR. BLONDELL: Sure.

6 MR. DE MEO: I don't know if you can answer
7 this question, but how effective has this
8 oversight been since, what is it, 11 years? We
9 did have COVID, you know, being in there. I
10 mean, it was supposed to be done in 2019 or
11 something at 800 million and we're at
12 a-billion-three. I mean, do you have any -- do
13 you wish to make a comment? Do you have any
14 comments?

15 MR. BLONDELL: I don't think it would be fair
16 for us to comment on that. I know there are many
17 contributing factors to why we are where we are.

18 MR. DE MEO: Yeah. Do you have any idea what
19 it cost us on average the last few years for
20 these two groups?

21 MR. BLONDELL: I don't have that in front of
22 me, but we could easily provide that.

23 MR. DE MEO: Could we get that somehow? I'd
24 like to know that.

25 MS. FERTIG: Yeah, I was just going to say

1 that would be interesting to know what the
2 11-year cost of that was.

3 MR. DE MEO: Yeah.

4 And then, lastly, I'd say, I don't know, you
5 know, I have a limited perspective, I'm not here
6 day-to-day, so this -- this may be a very
7 uninformed question, but could these roles, Mr.
8 Rhodes, be performed internally by a combination
9 of OCA, Facilities, Purchasing? Could the CPCM
10 role at least be done?

11 MR. RHODES: Well, the short answer would be,
12 yes, because historically that's how it was done
13 up until this arrangement was taken on by the
14 board. So, yeah, it could be. But with current
15 staffing levels that would not be possible.

16 MR. DE MEO: Not be possible.

17 MR. RHODES: No.

18 MR. DE MEO: Could you -- even if we had to
19 add staff could you predict that we could save
20 money and be on par in terms of the quality of
21 the oversight?

22 MR. RHODES: Well, what I could do is I could
23 follow up on that. Because I couldn't predict
24 that because what I have heard at some of the
25 various board meetings and workshops is that

1 there have been discussions about where we are
2 going in the future with this program and that
3 it's going to be essentially a lot of projects
4 that have not been completed are going to be a
5 part of the DEFP funding --

6 MR. DE MEO: Mm-hmm.

7 MR. RHODES: -- and that there is a
8 discussion about whether or not the district
9 would ramp up to have staff that would provide
10 that oversight or if they would do some type of a
11 hybrid. That's been discussed several times as
12 well. And I don't think anyone's come to that
13 conclusion yet. And so in terms of having any
14 form of a prediction on whether or not we would
15 be able to do it more efficiently and more cost
16 effectively, I couldn't -- but I could follow up
17 on that.

18 MR. DE MEO: No, unless the Chair wants you
19 to followup.

20 MS. FERTIG: No, I think you raised a good
21 point. And if we know what the cost over the 11
22 years of the bond of the two would be, then you
23 have something to talk about in comparison to
24 what could be done. So I think that's just good
25 information to have and then it can be passed on

1 to the board. So, yeah, good point.

2 MR. DE MEO: And, lastly, I would just say,
3 maybe there should be -- the compensation there
4 should be a success component. In other words,
5 does the oversight -- if we didn't have the
6 oversight would we be 2 billion and 20 years out?
7 I mean, I can't imagine it being -- you know,
8 construction is notorious, add 25 percent, add 30
9 percent to the term. We're -- we're like in the
10 stratosphere here. I mean -- again, I don't have
11 all the information, but --

12 MR. RHODES: I would be a little bit more
13 interested in trying to answer a question that my
14 RSM partners were a little hesitant, and I
15 understand and agree with them not taking that
16 on. What I do know is that a lot of the 11-year
17 period that we're talking about here, I wasn't
18 here at the time, but I do understand that we are
19 looking at a couple different PMORs during that
20 process as well as COVID, as well as some supply
21 chain issues that caused prices to change
22 dramatically. I don't know if those things all
23 had a relational, causal effect --

24 MR. DE MEO: I'm sure they did.

25 MR. RHODES: -- but I do believe that they

1 had an impact on the overall cost going up from
2 what it was that they originally had talked
3 about, as well as it's been pretty well noted
4 that the original scope of the work wasn't as
5 comprehensive as it could have or should have
6 been. And then also some of the things that grew
7 into this program that caused it to -- the scope
8 to increase left us with a situation where the
9 cost of this was much greater than what was
10 originally estimated, not only because we added
11 more work, but also the work that we estimated,
12 the cost of that work's gone up as well.

13 MR. DE MEO: It seems like there were 65
14 schools targeted and it wasn't -- it was just the
15 shell and the roof and trying to, you know, shore
16 all that up and make sure it was in good shape.
17 I mean, 65 years, five years, 13 a year. I don't
18 know. Okay. That's all I have.

19 MS. FERTIG: Yeah, I think the information
20 that we request will probably give us some
21 guidance as to where to go.

22 And, Phyllis, I know you've got a question.

23 MS. SHAW: Before I go into my question,
24 Madam Chair, I need to say I have to go. I have
25 an emergency at work.

1 So I have the same question but I'm going to
2 take it a little bit further and I'm trying not
3 to put on my construction accounting hat and
4 being part of the task force.

5 So I would like to see the -- the analysis
6 done, but I also want to make sure, when you're
7 doing your comparison that you're making sure you
8 include overhead for staff. So if staff is going
9 to do it, we're not going to just take the salary
10 of the staff, we need to make sure you're adding
11 your overhead, for example, your pension, all of
12 those things. Because if someone or you had to
13 hire someone in-house, that person would need to
14 be paid, their benefits would need to be
15 calculated, all of that, both pieces. So I want
16 to make sure the overhead is calculated because
17 that will give us a better run for to us look to
18 if the cost that we're paying per hour for a
19 consultant versus what we are paying an employee
20 including any portion that the district is
21 paying, I would want to see that, number one.

22 Number two, the change orders, because, as we
23 know, COVID and supply chain issues and a whole
24 lot of things occurred over, since, just looking
25 back at 2020 through 2024, just in those four

1 years alone, there were so many issues that
2 triggered additional cost, et cetera. But I want
3 to know, did we follow the process of making sure
4 that if we're going to increase the cost, because
5 at the end of the day we're a government entity
6 and everything is based on budget, were there
7 change orders incorporated to accommodate any
8 additional cost from the original contract?

9 And number three, the analysis that we are
10 going to do, I want to see year-over-year budget
11 to actuals, so -- and that would include any
12 change orders additionally that came into play,
13 so we can say, okay, we started out with a
14 million dollars, and I know that's not the case,
15 we started out with a million dollars and we're
16 now at \$5 million in a year and the board
17 approved the additional \$4 million, but these
18 were the costs that led to the additional \$4
19 million. So, that, I would like to see.

20 And then thank you so much, great job on
21 this. But I am not in favor of waiting three
22 months for analysis to be done to look to see all
23 the hours, and here's the reason. A lot can
24 happen in a month. Every month there's a payment
25 application. Those hours should be looked at on

1 that month-to-month basis when that pay
2 application comes in. Because if there are any
3 anomalies that they are caught, not three months
4 later, which now becomes five months. Because by
5 the time you get the -- payments are going to be
6 within a 30 -- depending -- actually Florida
7 statute is 25 days. Payments are going to be
8 within 25 days, number one. So by the time you
9 get to this three-month mark you're now in five
10 months. So I would rather see us looking at that
11 on a monthly basis. It's not that difficult.
12 This way someone can manage it and make a
13 determination. Look at the contract, compared
14 to -- compared to what they're being paid, look
15 at the hours compared to what is assigned in the
16 contract.

17 MR. RHODES: And if I may respond? Madam
18 Chair?

19 MS. FERTIG: Oh, yeah.

20 MR. RHODES: Okay. So, obviously, that
21 wasn't a part of the scope of this particular
22 project, but I do know that those numbers are
23 kept and managed by both the PMOR and the -- and
24 Atkins who does cost estimating. And then
25 there's also a group that does change order

1 evaluations for time impact analysis. And I
2 think a lot of the information that you're
3 talking about is already available. What I would
4 do, based on what you're asking me for, is I
5 would reach out to staff to see if they can put
6 together this analysis based on the data that
7 they already have in their hands, the most
8 up-to-date version of that from pay applications
9 that they're processing now, so that we can have
10 that time-sensitive part that you're talking
11 about.

12 Now, this committee isn't set to get back
13 together again until November. But that would
14 give us time to be able to put that follow-up
15 together, talk with staff about what that would
16 look like, and, also, we may have a little bit
17 more of an idea of whether the current move is to
18 go with staffing up or a hybrid or an answer to
19 the other question that we had during this
20 discussion as well.

21 MS. SHAW: Absolutely. But I want to make
22 sure that the analysis when you're doing it,
23 whether it's staff versus continuing with the
24 consultant, that you're looking at all of the
25 costs for staffing. And I say this to say that

1 when we are looking at \$45 an hour, \$60 an hour
2 versus maybe 25 in-house, but then all of the
3 other overhead costs that were not incorporated
4 need to be added so we're actually looking at is
5 it worth bringing someone in with the risk?
6 Because when you're bringing -- when someone from
7 in-house is managing construction, there is an
8 insurance piece also that needs to be included
9 for that person in case they're injured on the
10 job versus the PMOR, the contractors, the
11 consultants, whoever, they need to provide a COI
12 to cover themselves.

13 MR. RHODES: And just to follow up with that,
14 is that that's beyond agile auditing. Because
15 what we're doing is we're looking at what
16 management would do, but we want to stay out of
17 what management would do. But if we can prompt
18 them to do at the request of the audit committee,
19 we could then tailor what it is that they're
20 talking about so that we could audit that overall
21 look at the in-house burden rates versus the
22 outside group and what it is that they charge to
23 do that same scope of work over that same period
24 of time.

25 MS. FERTIG: So I think the -- to get back to

1 where Mr. De Meo started out, at a bare minimum
2 getting that number of how much Heery, Atkins
3 AECOM, so forth have been paid over the course of
4 the bond and what percentage that is and so
5 forth, I think that -- I would think that's
6 information the board would want if they're
7 having these conversations. So -- okay. Yes.

8 MR. MAYERSOHN: So does -- do you guys, RSM,
9 do you have any more -- are you doing any more
10 audits on this bond program or this is your final
11 one?

12 MR. BLONDELL: We are currently discussing
13 next year's audit plan with the chief auditor
14 which will likely include some work on the bond
15 program in different areas.

16 MR. MAYERSOHN: In what scope? In other
17 words, when you say different areas, what --

18 MR. BLONDELL: We haven't solidified it yet.
19 We're still in conversations of what that would
20 look like. So I don't know if Mr. Rhodes wants
21 to disclose that or not.

22 MR. MAYERSOHN: No, my only -- you know, as
23 you're discussing these findings, is that
24 something that consolidates all those findings to
25 say that -- again, because I'm sure somewhere

1 along the way the district is going to go out for
2 another bond, the recommendations of some of the
3 things that you've made in a consolidation as
4 opposed to going through all the -- you know, all
5 that you've done. Like, for example, here you
6 said if -- you know, if you're going to go out
7 and do an RFP, you need to include this is our
8 recommendation, those type of things so that as
9 it goes out somebody can keep that in mind moving
10 forward and then it will help, to Mr. De Meo's
11 point and to Ms. Shaw's point, of how to look at
12 that scope of work, whether you contract out a
13 consultant, or you do it in-house, or there's
14 another methodology to control, you know, costs,
15 I mean, then somebody in management would end up
16 analyzing that, but at least they would have the
17 data to take a look at and possible
18 recommendations. So I don't know if that's in
19 your discussions, but I'm just sharing that
20 information.

21 MR. BLONDELL: Yes, sir, it is. The
22 discussions that we have had with the Chief
23 Auditor have been about what we're -- what we
24 would possibly be looking at would be forward
25 looking in terms of recommendations for let's use

1 this as an opportunity to identify lessons
2 learned knowing that the program as it is now is
3 coming to a close, but knowing that there's
4 obviously something, probably something very
5 soon, to use information that would come out of
6 these future audits as a lesson-learned report.

7 MR. RHODES: And to add to that, you know,
8 we've seen some things in this program that we
9 have to determine whether or not they were worth
10 the cost that they were attempting to either get
11 us back on track with regard to the schedule and
12 that -- just -- just to give a high-level
13 overview of a couple of the things that we're
14 looking at is, how efficient and effective was
15 the carve-out process? Did the carve-out process
16 unnecessarily cost us more money and more time;
17 or did it save us money and time; or any
18 combination of those? And I think that that's a
19 good place to take a look at because it also
20 gives an opportunity to take a look at from a
21 lessons-learned standpoint, do we want to do that
22 again in the future? Do we have a better plan
23 when we're playing from the lessons learned and a
24 better plan this time around than the one that
25 was kind of evolving as the program was

1 unfurling, for lack of a better term.

2 Another item is there's a lot of general
3 conditions money that gets paid out in a program
4 that size and with that number of projects. And
5 we have to take a look at if those general
6 conditions were fixed prices, if they were
7 negotiated prices, if there is anything that
8 would have possibly been overpaid that there
9 might be an opportunity for the district to claw
10 back some of those funds; or if everything was
11 done in accordance with how it was originally
12 bargained between the contractors and the
13 district. That's a high-level look at another
14 concept that we're looking at right now.

15 Another one is to really just kind of take a
16 look at any projects that -- and this kind of
17 goes back along with Ms. Shaw's comment and
18 request, if there were any projects that had
19 significant scope increases, what was the cause
20 of those scope increases; were they all board
21 approved; and was there -- did everybody go in
22 with their eyes wide open with regard to what the
23 cost was going to be by approving these
24 additional scopes? And we can start to see
25 whether or not getting our arms around it through

1 this pending facilities conditions assessment to
2 determine whether or not we could get a much
3 better look at what it is that we need to do and
4 put us on a schedule to do things where what we
5 budget for is what the timeframe allows us to
6 complete it for. And so then they usually do
7 four reports a year, the last report is, I'm
8 hearing a very loud and clear recommendation that
9 I think makes great sense, and that is really an
10 audit that's intended to create and kind of
11 synthesize all of what's happened over the last
12 11 years at some moderately high level to make a
13 recommendation about what it is that these
14 lessons learned are and instead of piecemealing
15 them there would be one final report that we
16 could put together looking at the final.

17 MS. FERTIG: And that reminds me of what
18 McGladrey did years ago in giving us a list of
19 things that needed to happen if we moved ahead in
20 the future, many of which we followed and did for
21 a long time. So I know you all have a good
22 history on all of this and, yeah, I think that's
23 great, Dave.

24 MR. RHODES: Okay.

25 MS. FERTIG: So are we ready to --

1 MR. MAYERSOHN: Motion to transmit.

2 MS. SHAW: Phyllis, second.

3 MS. FERTIG: Okay. All in favor?

4 COMMITTEE MEMBERS: Aye.

5 MS. FERTIG: Opposed?

6 (No response.)

7 MS. FERTIG: Okay. Thank you so much and
8 we'll look forward to that follow-up.

9 MR. BLONDELL: Thank you.

10 MS. FERTIG: Okay. The next one is the
11 Property & Inventory Audit of Selected Locations.

12 MR. MAYERSOHN: Motion to transmit.

13 MS. SHAW: Phyllis, second.

14 MR. MAYERSOHN: Because there were no
15 findings.

16 MS. FERTIG: Any discussion?

17 (No response.)

18 MS. FERTIG: All in favor?

19 COMMITTEE MEMBERS: Aye.

20 MS. FERTIG: Opposed?

21 (No response.)

22 MS. FERTIG: Okay. Motion carries and we are
23 on to, my screen went blank, number 9, which is,
24 coming up here, the Internal Funds Audit of
25 Selected Schools and the Progress Report.

1 MR. RHODES: I think that -- Derrick, can you
2 ask --

3 MR. TILLMAN: They're coming.

4 MR. RHODES: Okay. Great.

5 MS. FERTIG: We're moving so fast they can't
6 get in here. That's good.

7 Good morning.

8 MR. SMITH: Good morning.

9 MR. RHODES: So if you would like, Madam
10 Chair, we can introduce this, but I would like to
11 hand this over to Nakia to do the introduction
12 and we can move on from there and start to take
13 questions as soon as we can get through that.

14 MS. GOULDBOURNE: Okay. So this is an audit
15 for the final schools that were due in 2024 and
16 because it was an overlap of the end of 2024 and
17 then the start of the fiscal year 2025 audit.
18 These were two years audits. And in those
19 two-year audits I think it was noted that there
20 were four schools with exceptions noted. I don't
21 know if you guys have been able to read those.
22 Do you want me to go through them or do you have
23 questions about them?

24 MS. FERTIG: Does anybody have questions on a
25 particular school.

1 MR. MAYERSOHN? I mean, my only comment is,
2 and, again, I guess the next -- the next one will
3 kind of explain some of the more findings that
4 are regular findings than necessarily. So, I
5 mean, I just think it boils down to a training
6 aspect of it. But the only question that I have
7 is that I think there was one of them that was a
8 repeat finding. Is there any progressive
9 discipline from the district?

10 MS. GOULDBOURNE: I'm not sure. We don't get
11 into the discipline.

12 MR. MAYERSOHN: No, I know, but Ms. Andreu is
13 here.

14 MS. ANDREU: I believe you're speaking of
15 Parkway Middle School. That school was not a BSC
16 school. It should have been listed as non-BSC.
17 They just recently joined the BSC after this.
18 And we don't get involved in progressive
19 discipline. But it is my understanding that the
20 principal was relocated to another school.

21 MR. MAYERSOHN: Okay.

22 MS. FERTIG: Yeah, and it is on here as a
23 non-BSC/BSC so I guess that's talking about the
24 transition.

25 Okay. Any other comments? Mr. De Meo?

1 MR. DE MEO: Were there any disagreements
2 with these four exceptions? Did the principal
3 have any disagreements with the audit report?
4 And how were they resolved; if there were any?

5 MS. GOULDBOURNE: I think the only issue was
6 that a principal who was transitioned into the
7 school that had a repeat finding wanted to make
8 sure that they were noted that they were not in
9 charge of the school at that time and that
10 because it was a two-year audit the two years
11 kind of conflated his year and that year. But I
12 think in the report we do note what year some of
13 these things actually happened. So we made sure
14 we put in there that this happened during this
15 fiscal year and that we put both principals on
16 the report.

17 MR. DE MEO: Yeah, that's good. We've talked
18 about that benchmarking and all of that.

19 Who conducted the exit interviews for all of
20 the audits? Were you a part of it, Mr. Rhodes,
21 on every one of those?

22 MR. RHODES: No, I'm involved in the review
23 of the work. The work is managed by Nakia and
24 the staff of auditors that we have out in the
25 field.

1 MR. DE MEO: So is that something on all the
2 audits that -- is it impractical for you to
3 attend the exit interviews?

4 MR. RHODES: In some cases it is just from
5 scheduling purposes. But whenever it's possible
6 I do.

7 MR. DE MEO: Yeah. I would encourage you to
8 attend as many of those as possible, especially
9 where there are potential disagreements.

10 MR. RHODES: I was definitely involved in the
11 Parkway matter because of what it was that had
12 bubbled up. And I did understand from the
13 regional superintendent that there was an
14 interest in ensuring that we identified and, I'm
15 going to say this, carved out the time periods in
16 which each of the principals were doing their
17 work so there wasn't an unnecessary mark against
18 this principal who stepped in. So I was involved
19 in those conversations and that was one that I
20 felt I needed to be at. I actually did have to
21 change my schedule around to be there. So the
22 idea of it is is that for these types of items I
23 do make myself available for that, but sometimes
24 it's not feasible.

25 MR. DE MEO: Yeah, I think it's important for

1 wherever there's significant or any kind of
2 disagreement for you to be involved and perhaps
3 starting with the, not only the review but the
4 exit interview. Thank you.

5 MS. FERTIG: Okay. Any other comments?

6 Oh, I'm sorry. Yes.

7 MR. MEDVIN: I have a procedural question. I
8 noticed several of the exceptions were dealing
9 with problems with receipts, physical paper
10 receipt books and that kind of thing. And I
11 believe procedurally that particular function, of
12 course, is handled at the site of the school.
13 How is that translated into what the business
14 center is doing and knowing about what's
15 happening with these receipts and when?

16 MR. SMITH: Ryan Smith, Director of Business
17 Support Center. So when it comes to the
18 receipting issuance, this had been an area of
19 concern for some years for the district.
20 Obviously if you're storing paper inventory and
21 it has to be in a safe or it's changing hands
22 there's always a risk involved. Over the last 18
23 months we have been moving away from receipt
24 books and moving mainly to transactions online so
25 they have digital receipts, removing the risk of

1 this inventory being lost or treated improperly.

2 So that's our first proactive step we've taken.

3 Second, we do do inventory checks at
4 year-end. In this particular instance the
5 sponsor was late in returning the book back to
6 the BSC, so we didn't note it until we got the
7 book back at the 11th hour. We did meet with the
8 principal involved in that location and we feel
9 good that that won't happen again.

10 MR. MEDVIN: So there's still no, I guess,
11 current, for lack of a better term, control.
12 These receipts obviously are happening, you know,
13 during the year, your staff doesn't see it as
14 quickly or when do you do reconciliation; is it
15 annually; is it --

16 MR. SMITH: So typically our receipt books,
17 the inventory management is ongoing. So in our
18 process the receipt books are provided to the
19 sponsor who is helping to assist with the cash
20 collection. At the conclusion of that event they
21 are to bring the receipt book back and then we
22 reassign the receipt books after we've verified
23 it. But, again, in some of these activities, if
24 they're ongoing throughout the year, the sponsor
25 will be bringing cash to us regularly. However,

1 we won't get the physical receipt book back until
2 the end of the year.

3 MR. MEDVIN: So you basically -- part of your
4 annual procedure is to reconcile.

5 MR. SMITH: Correct. And we do that and it
6 is noted along with the year-end closing package.

7 MR. MEDVIN: But if you're transitioning to
8 an electronic system you'd have it almost
9 instantaneous, you could check the status at any
10 time.

11 MR. SMITH: And that is the biggest benefit.
12 Also with the digital system as soon as cash is
13 brought in and acknowledged our bookkeeper is
14 alerted that that sponsor has cash, whereas in
15 the more traditional method with the receipt book
16 we don't know they have cash until they bring
17 that book back to us.

18 MR. MEDVIN: Thank you.

19 MS. FERTIG: Okay. Any other questions?

20 MR. MAYERSOHN: Motion to transmit.

21 MS. FERTIG: Okay. Thank you. Is there a
22 second?

23 MR. MEDVIN: Second.

24 MS. FERTIG: Second? Okay.

25 Any discussions?

1 (No response.)

2 MS. FERTIG: All in favor?

3 COMMITTEE MEMBERS: Aye.

4 MS. FERTIG: Opposed?

5 (No response.)

6 MS. FERTIG: Okay. We are transmitting this.

7 We are now moving to number 10, which is
8 Internal Funds Audits Summary of Exceptions and
9 Trends Report.

10 Thank you all. I appreciate it.

11 MR. MAYERSOHN: That was an easy one, Ms.
12 Andreu.

13 MS. FERTIG: I don't know which of you --

14 MR. RHODES: I'll turn it over to Nakia
15 again. This is in her area of expertise,
16 specifically, the subject matter expert and she
17 prepared this information that we're going to be
18 looking at and discussing now.

19 MS. GOULDBOURNE: So this is just a summary
20 of the year-over-year exceptions. I think a
21 while back Dr. Hepburn along with the deputy
22 superintendent had asked Mr. Jabouin to do an
23 end-of-year kind of trend report. So we did this
24 last year for them and we're just doing another
25 one in follow-up to that to just show the

1 different exceptions from year to year and to
2 highlight the most common exceptions that
3 happened throughout the district and what
4 those -- what those recommendation are and, you
5 know, what they -- how corrective actions have
6 improved those or not improved those based on our
7 chart.

8 So we went through and we looked at schools
9 with exceptions your comparison from last year to
10 this year which we've seen schools reduced by six
11 schools. Also, the comparison of exceptions have
12 gone down from both categories from last year to
13 this year. And going through those we kind of
14 just talk about and we give a summary of each of
15 those most notable issues and then we did a chart
16 to show that in a chart form basically for money
17 collection envelopes and so forth and parking
18 decals and some of the things that have been kind
19 of contentious throughout the years, what those
20 issues were and whether or not they've been
21 improved or not improved, some of the financial
22 impact, whether it be to the schools or to the
23 district for each of those different issues. And
24 some of our write-ups that support some of our
25 recommendations and our positions on certain

1 things such as parking decals, we also have a
2 write-up position in like yearbooks that kind of
3 got contentious throughout the year when they
4 disagreed with what the OCA's position was.

5 So that's kind of what this is. It's also
6 for the district to see how they're doing with
7 their corrective actions and so forth, and that's
8 basically what this report is, just a quick
9 summary of the year.

10 MS. FERTIG: Okay. Thank you.

11 Comments? Yeah, Mr. Mayersohn.

12 MR. MAYERSOHN: So two of the things just, to
13 me, stand out. Number one, I'll call it the
14 yearbooks. Does the district have a policy on
15 yearbooks? In other words, procedures,
16 contractual arrangements with yearbook vendors?

17 MS. GOULDBOURNE: So there's a couple of
18 things that oversee yearbooks. There's a policy,
19 there's also a standard practice bulletin that's
20 just for yearbooks. And then they have the RFP.
21 So these three documents kind of dictate how
22 yearbooks are supposed to be handled by the
23 schools.

24 MR. MAYERSOHN: Right. So these -- are there
25 vendors that -- yearbook vendors that have gone

1 through I'll call it the procurement review that
2 the district says, yes, these are acceptable
3 vendors for yearbooks or I just started a
4 yearbook company, I'm a, you know, printer and I
5 go to school X, Y and Z say, I'm going to print
6 up your yearbooks and we'll work together and
7 make it quick?

8 MS. GOULDBOURNE: No, there's actually a
9 procurement process for yearbook vendors that
10 they have to go through.

11 MR. MAYERSOHN: And is that, you said that's
12 in policy, Mr. Strauss, having years of
13 experience in yearbooks?

14 MR. STRAUSS: So when you say "in policy",
15 the bottom line is, as Nakia just said, there is
16 a procurement process that occurs for those
17 vendors.

18 MR. MAYERSOHN: Right, but if I'm school X --

19 MR. STRAUSS: Mm-hmm.

20 MR. MAYERSOHN: -- because I've seen PTA
21 purchase yearbooks, I've seen district purchase
22 yearbooks, I've seen different variations and
23 especially with the, I guess, the PAA gives
24 description on methodology and how to collect
25 money, not necessarily who you select, but in the

1 collection process to avoid -- not to avoid, but
2 so that we're not -- people aren't paying tax.
3 But in that -- in that process can a PTA say we
4 want to use Jostens or somebody for yearbook and
5 then they do the arrangements and sell the
6 yearbooks and do whatever they do; can they do
7 that in the district?

8 MR. STRAUSS: So if the PTA is serving as the
9 designee of the school in essence is what you're
10 kind of referring to, the bottom line the only
11 companies they can use are the approved vendors
12 regardless of anything --

13 MR. MAYERSOHN: Okay.

14 MR. STRAUSS: -- whether the schools,
15 themselves, are doing the sales or the PTA is
16 going through that. But, typically, for
17 yearbooks, I mean, when you're talking about PTA
18 that might be at the elementary level, memory
19 books or something of that nature, but at the
20 high school definitely the yearbooks are done
21 through the class.

22 MR. MAYERSOHN: Right. I just want to be
23 assured that we're not getting back into the, you
24 know, concern of tax, not tax, who's a vendor,
25 who's not a vendor, somebody going out where

1 there is process or a policy that has -- I mean,
2 a lot of policies have guidelines and that those
3 policies and guidelines are then adhered to, so
4 if somebody doesn't go back and do the audit we
5 can say, hey, you're supposed to have a contract,
6 you don't have one. You're suppose to have this,
7 you don't have one. You know, you're supposed to
8 make arrangements for this, you've done this, but
9 part of it, not all of it. So I just want to be
10 assured of that.

11 MR. STRAUSS: Right. And I would say that in
12 specific yearbooks, so I want to say we have
13 either five or seven vendors, I don't know off
14 the top of my head, that are available for
15 schools to utilize, and the school goes through
16 the process to select that vendor, and then if
17 they -- once they go through that process, then
18 they go to the next year they can continue on
19 with that vendor, obviously, if that's the vendor
20 that they --

21 MR. MAYERSOHN: Right, it could be for three
22 years.

23 MR. STRAUSS: Now, if they want to change to
24 a different vendor, they have the option the next
25 year to change to a different vendor as well.

1 MR. MAYERSOHN: Okay. That's number one.

2 Number 2, the preloading of a P-card I don't
3 understand.

4 MR. RHODES: We had that group in here a
5 couple minutes ago that would have been able to
6 answer that, but I can say that I've been given
7 just initial information that they're working on
8 that process and that they're trying to end that
9 particular way of doing the business. I don't
10 know where they are. Again, it was very
11 preliminary in the way that the information was
12 provided to me.

13 Do you have any additional information to
14 that?

15 MS. GOULDBOURNE: Yeah, so we have a BSC
16 audit coming where we address that and so the
17 procedures around P-cards are addressed in that
18 issue and I think they have made some corrective
19 actions to change that procedure, but they have
20 to lay it out for you in their responses and
21 speak to it more specifically.

22 MR. MAYERSOHN: I mean, that's -- I mean, as
23 I've said, you know, that's management. But,
24 clearly, to me, that's not a P-card process,
25 that's more of, here, we're giving you cash and

1 we're telling you go spend it with no guardrails
2 that are there.

3 MS. FERTIG: When do you anticipate that
4 audit?

5 MS. GOULDBOURNE: We should be wrapping it up
6 and it should be brought to the November audit
7 committee.

8 MS. FERTIG: Okay. Thank you.

9 MR. RHODES: And just one other note is that
10 there is a larger more district-wide P-card audit
11 that is on the audit plan that we are just
12 getting kicked off on. And I have asked them to
13 also give a little bit of their sample to include
14 BSC so that we can make sure that we have an
15 understanding of what it is that's happening post
16 this review that we're doing as really kind of an
17 internal funds follow-up to the purchasing card
18 issue. That -- that one likely won't be ready
19 for the November meeting but it will probably be
20 ready for the meeting after that. That's kind of
21 the scheduling for that kind of forecast out.

22 MS. FERTIG: So kind of the next two meetings
23 we'll talk about this more in depth?

24 MR. RHODES: Yeah.

25 MR. MAYERSOHN: Okay. I'm good.

1 By the way, thank you, Mr. Strauss.

2 MS. FERTIG: Anybody else?

3 MR. MAYERSOHN: Motion to transmit.

4 MS. FERTIG: Second? Is there a second?

5 MR. UPTON: Second.

6 MS. FERTIG: Thank you. Discussion?

7 (No response.)

8 MS. FERTIG: All in favor?

9 COMMITTEE MEMBERS: Aye.

10 MS. FERTIG: Opposed?

11 (No response.)

12 MS. FERTIG: Okay. Thank you. And we are on
13 to number 11, Behavioral Threat Management Policy
14 & Procedures. Mr. Rhodes?

15 MR. RHODES: Yeah, we have another group
16 that's coming in right now to provide some
17 management responses for you. And in the
18 meanwhile -- give me one second. We recently did
19 quarter 1 and quarter 2 and then this is looking
20 at quarter 3 and quarter 4. The timeline in
21 which the fieldwork was done for both of these
22 was close to one another. So a lot of the things
23 that we would normally either expect or hope to
24 see from one audit to another isn't necessarily
25 going to be generated by the results of this

1 report because of that. So -- which we've seen
2 before and back a million years ago in
3 construction audits where we are auditing the
4 same processes that were going on for a specific
5 time period and then we would see a lot of the
6 same problems that were happening because there
7 was no change in those in the time period until
8 we did see a change then we had a different look
9 at what the controls were with the compliance
10 with the procedures, contract terms, whatever it
11 happened to be. So in this one we have a
12 situation that's kind of like that.

13 There are some -- some issues that I wanted
14 to bring up from the beginning of this and that
15 is that we sent out the original audit with blank
16 pages identifying that the management responses
17 were forthcoming. We have updated those reports
18 that are under a purple cover for anybody who
19 received a hardcopy and anybody who uses the
20 online version they've got the updated version
21 online as well.

22 And so we can now see, officially, what the
23 responses were from the BTM staff as well as from
24 the Chief of Safety & Security, and we have
25 some -- some areas that might be interesting for

1 discussion for this committee, but we'll wait and
2 see what the committee decides with regard to
3 those responses what it is that we would do. I
4 just wanted to make sure that we got this out
5 there, that there was something in there that
6 caused some areas of disagreement. And because
7 it was issued late I wanted to make sure that it
8 wasn't something that we just glossed over
9 without some discussion or interest in that.

10 And with that in mind I would like to just
11 say we can take questions and some of the other
12 questions that I would rather answer in context
13 I'll hold off and respond to those if they become
14 part of the questions that you have regarding
15 those responses and regarding the way that we
16 conducted the work.

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

18 MR. DE MEO: You just addressed a lot of my
19 questions.

20 First of all, very good report. On page 12,
21 13 and 14 it kind of wraps it all up in terms of
22 the findings and there are improvements by and
23 large except for two or three categories.
24 Attribute 32, Attribute 26, and I'd like to
25 think, before I delve into some of the specific

1 items, that are we, what, nine, eight, nine
2 months into the new regime under the Florida act?

3 MR. RHODES: The updated product.

4 MS. PUNZI-ELABIARY: Florida Model -- I'm
5 sorry, Kim Punzi-Elabiary, Director of Threat
6 Management. Florida Model initiated January of
7 2024.

8 MR. DE MEO: Oh, '24?

9 MS. PUNZI-ELABIARY: Yeah.

10 MR. DE MEO: Okay. So I'm hoping we're
11 getting close to nailing this down, because there
12 are a lot of exceptions and I did want to discuss
13 some of the responses which hopefully you all are
14 working on that. One of the -- one of the big
15 things is interpretation of what is an exception
16 or what is an attribute. I think that's really
17 important if you guys can work that out. Is
18 there progress on that?

19 MR. RHODES: There's one example. The answer
20 is, yes, but there's always going to be some
21 improvements along the way. But, for example,
22 Attribute number 1, there was a -- there was kind
23 of a natural outgrowth of things that had
24 happened, and a lot of this is historical review
25 for me to be able to understand how it went from

1 before I was back and this was already -- had
2 already been underway, that when RSM was
3 providing the services they were -- they were
4 putting some demands on the staff and the BTA at
5 that time department. When it became an in-house
6 process there was some discussions about trying
7 to have the audit department be a little bit more
8 desktop and system reviewing a lot of these
9 documents instead of leaning so much on staff to
10 gather or to verify that information would be
11 utilizing the system. There was also
12 simultaneously a determination, and, again, for
13 this example, of what the interpretation was
14 going to be on Attribute 1. And there's some
15 disagreement in the way that Attribute 1 was
16 applied and the analysis was done for items that
17 fit into that attribute. But that attribute had
18 already been tested and responded to. And, in
19 fact, there was some level of training that our
20 audit helped BTM to see that they needed to make
21 sure that staff at district and other locations
22 were properly trained on. In this particular
23 example, review of the documentation and then
24 managing to report on it, get it loaded in the
25 proper amount of time into the system, and so

1 the -- the interpretation of that attribute has
2 historically been agreed upon by both sides and
3 this time it's not and we need to have some
4 further discussions to make that -- to get that
5 understanding. But I would like to just say one
6 other caveat to this. And this is -- this is a
7 larger discussion that we're going to have to
8 have with the BTM group, is that we just found
9 out and confirmed and verified that the state
10 system that we're moving to, the Florida
11 Administrative Code language does not authorize
12 nor is it flexible enough to provide the auditors
13 with access to the system that this information
14 will be housed in going forward. So we're
15 probably going to have to go back to something
16 that looks similar to what it was when RSM was
17 working with them. We would lean a little bit
18 more on them for that data. Or whatever data
19 that they uploaded to the system, if they managed
20 it electronically, they could just provide it to
21 us electronically and we could continue to do the
22 desktop stuff, confirm the stuff either at the
23 locations or with the BTM group with that
24 department.

25 MR. DE MEO: Well, that sounds important that

1 you need to work that out. Because you spent a
2 lot of time on that.

3 MR. RHODES: This is still basically hot off
4 the press, because we got some information on it,
5 but when we started to look into it, we had some
6 -- we had some responses that we hadn't confirmed
7 and then by the time we went a little bit deeper
8 into it with the help of Kim and in our
9 discussions with the folks at the DOE, it was
10 determined that there is just no flexibility,
11 there's no wiggle room in that Florida
12 Administrative Code for us to have access to that
13 documentation.

14 So the documentation that staff is going to
15 be handling, and working with, and uploading,
16 that's the same stuff that we would ask from them
17 even though we don't have access to the system.
18 It's going to be the way that we're going to have
19 to do that workaroud, but that --

20 MR. DE MEO: You can't get access? Does the
21 district have access or just --

22 MR. RHODES: Yeah, yeah, the district does.

23 MR. DE MEO: But you're denied access because
24 you're an auditor?

25 MR. RHODES: No, because we weren't named in

1 the group in the Florida Administrative Code.

2 And I'll let management go with that.

3 MR. GREGORY: Is it still morning? Good
4 morning. Michael Gregory, Chief Safety &
5 Security Officer. That is the recent state of
6 the statute, the rule provided by the Department
7 of Education. So it's not an auditor-related
8 topic or not. The statute actually applies, the
9 State Department of Education staff can have
10 access, the district's coordinator and one other
11 -- the school based team are the only three
12 groups by the regulation that are authorized to
13 receive the data. And that's not a -- an item
14 that we can change. It's not within our control.
15 And the staff at DOE has explained to us it's not
16 within their control to change or alter their
17 method of doing business because they are
18 restricted by the rule.

19 MR. MAYERSOHN: So -- so, I guess, and just
20 to interrupt once, would you support changing
21 that rule?

22 MR. GREGORY: I'd have to understand better
23 why that rule is in place before I'd recommend
24 either way. I'd need to know, what was the
25 intent? Was it just to manage access to their

1 computer system? Was it to deliberately restrict
2 access to these records? And I don't have a
3 clear answer to that question.

4 MR. DE MEO: Well, this is big, big important
5 stuff.

6 All right. Let me just go through the
7 director's response. And let me just say, even
8 if we -- if everything in your response is
9 correct, there still seems to be an unacceptably
10 high level of audit findings. I know in one case
11 you mentioned if certain things were interpreted
12 they'd only be 5 percent. Okay. It's right in
13 here. But, you know, systems are based on 95
14 percent compliance. It's today with technology
15 maybe 99 percent. So when you get more than five
16 percent in terms of audit findings, especially in
17 an area this serious, it is something that our
18 committee, you know, would take to be something
19 significant.

20 So, first, the amount of time to review. And
21 you've addressed this, Mr. Rhodes. Hopefully,
22 you guys will have more time to review these
23 things. These were like back-to-back reports and
24 --

25 MR. RHODES: They were, but where there's a

1 note in there of 24-hour turnaround on that, we
2 provided them ultimately with the work papers
3 that we were going to be using for the discussion
4 like on September 2nd in this case and the exit
5 conference wasn't until September 24th. So there
6 was a lot of time for that to happen. There may
7 be individual finding instances that we may be
8 able to get a little bit additional information,
9 because we don't clearly understand exactly what
10 that 24-hour reference is either at this point.

11 MS. PUNZI-ELABIARY: I was provided quarter 1
12 and 2 audit results 5 p.m. the day before I left
13 on summer vacation. When I returned that Monday
14 I had to submit my response to then be shared
15 with audit committee. So that's the 24-hour
16 turnaround time that I speak to in my letter. So
17 at that time I didn't have the opportunity to do
18 a deep dive into the results to vet the results
19 that were provided to you and the school board.
20 That is why --

21 MR. DE MEO: So that sounds like a one-off
22 situation; right?

23 MS. PUNZI-ELABIARY: Correct.

24 MR. DE MEO: That's not something we would
25 consider. Okay. That's fair.

1 How about the 5 percent of reviewed cases
2 should have been designated as failing Attribute
3 1? Well, that's something you all should get
4 together on. I don't know how to judge that. I
5 don't want to take the time. But I think it's
6 something that maybe you can get back to us on.

7 MS. PUNZI-ELABIARY: So the chief auditor
8 mentioned that these attributes were agreed upon
9 before we moved over. They were agreed upon when
10 we were in EdPlan. EdPlan was set up
11 differently. When we moved to Focus it's totally
12 different. It's a fillable PDF. So
13 interpretation of Attribute 1 for, you know,
14 initiating timely is different than referring to
15 the full team because EdPlan had different panels
16 as opposed to Focus having a fillable PDF format.

17 MR. DE MEO: So, again, looking forward, it
18 sounds like is soluble, not something that --

19 MS. PUNZI-ELABIARY: Yes.

20 MR. DE MEO: Okay. Good.

21 MS. FERTIG: Can I just ask, because that was
22 an area I wanted to ask about and I'm looking at
23 your response on this. So are you saying it's
24 not the parents weren't notified, it's that the
25 system that you were using to document it had

1 changed to Focus? And I know there have been a
2 number of issues in that changeover, so do you
3 see this resolving?

4 I know this is more than one question.

5 MS. PUNZI-ELABIARY: So this actually is
6 resolved using the state portal. There is an
7 identified field and you cannot finalize the
8 document without entering the date the parent was
9 notified, both the parent of the student of
10 concern and the parent of the target. So moving
11 into the state platform has solved that problem
12 altogether.

13 MS. FERTIG: Okay.

14 MR. DE MEO: Good. Because the 65 percent
15 failure rate -- oh, on the -- the ongoing
16 intervention plan, 65 percent failure rate, but
17 there were uploads rather than -- just briefly
18 explain that to me, because I don't get the
19 difference or why that makes a difference.

20 MS. PUNZI-ELABIARY: The state role speaks to
21 the implementation process of the student support
22 management plan. The uploads that are captured
23 in the audit report is not -- is not in state
24 rule. What is being recorded in the audit is
25 actually the documents that my team or myself ask

1 schools to upload into a specific platform, such
2 as EMS or SharePoint. It doesn't -- and the
3 auditor did not ask the schools for the
4 documents. So they're auditing not
5 implementation but the actual action of
6 uploading. But moving forward my team is now
7 being required to verify in our SharePoint that
8 these documents are uploaded into the platform.
9 So my concern is we're auditing our process of
10 uploading when the actual state rule speaks to
11 implementation and we can't -- we can't verify if
12 they're not uploaded, I get that. But at the
13 same time previous audits through the chief
14 auditor and RSM, the schools were given the
15 ability to provide the documentation and this
16 time they were not.

17 MR. DE MEO: Yeah, for an auditor sometimes
18 the reason isn't as important as the nonaction.
19 But, again, is this something that we're going to
20 see a lot in the future or not?

21 MR. RHODES: No, based on the way she just
22 described that the new system is going to work I
23 don't think we're going to see that at all. But
24 I just wanted to say, it wasn't reporting on
25 non-uploaded as much as it was just document

1 management and our ability to see it.

2 So short of -- we're not saying that there
3 was 65 percent failure rate of the actual
4 functions that would have been within that 65
5 percent of the documentation that we didn't have
6 access to, we're just simply saying, we didn't
7 have access to that and that was the information
8 that we had been --

9 MR. DE MEO: I totally understand that. And
10 it looks -- you know, it doesn't look good. And
11 I understand your reaction. But it sounds like
12 something now that we've come to terms, we're
13 learning. What was that EdPlan, what was that --
14 I thought -- I kept on -- I thought he was saying
15 eggplant and I was getting hungry. And -- so
16 EdPlan; okay.

17 And then the -- I just have one other comment
18 -- two other comments. All right. The
19 Standardize Sampling Methods, this is on page
20 21-2 at the bottom. Standardize sampling methods
21 and attribute definitions to reduce
22 interpretation errors and provide schools and the
23 BTM department with an appropriate period of time
24 to review. So we've talked about that. Those
25 are all -- I think were all within reason here

1 and this doesn't look too onerous. I am looking
2 forward to better results and hoping, you know,
3 given everything we've discussed here that you've
4 imparted to us.

5 Lastly, I always ask this, which attribute is
6 the one that for high -- high threats requires
7 referral to law enforcement and others? Which
8 one is that?

9 MS. PUNZI-ELABIARY: So based on our policy
10 all threats need to be reported to law
11 enforcement, so --

12 MR. DE MEO: All?

13 MS. PUNZI-ELABIARY: All of them. Every --
14 actually every BTA that is created in the portal
15 or in Focus requires law enforcement
16 notification.

17 MR. DE MEO: Okay. So what -- where is that?
18 Mr. Rhodes, is that?

19 MS. PRITYKINA: If I may? Elena Pritykina,
20 Manager of the Chief Auditor. This is Attribute
21 number 2, were law enforcement contacted?

22 MR. DE MEO: Number 2. Excellent. Okay.
23 Great.

24 All right. That's all I got. Thank you very
25 much. This is an important task. We appreciate

1 all your efforts and how serious you take this
2 and, you know, the auditor's role, sometimes we
3 just have to go with what we see and it can be
4 explained, but that's -- we have a great OCA and
5 functioning audit department and so, you know, we
6 work together and get good stuff done. Thank
7 you.

8 MS. FERTIG: Okay. Bob?

9 MR. MAYERSOHN: Just one quick question which
10 had been previously discussed and I don't know if
11 it's implemented. The state was talking about
12 putting up like a live dashboard. Has that been
13 implemented or it's still in the works?

14 MS. PUNZI-ELABIARY: So currently in the
15 state portal there is a dashboard. It's not
16 functioning 100 percent, but we do now have a
17 dashboard that we use on a regular basis to
18 acknowledge, approve threat assessments. We have
19 another dashboard that speaks to the student
20 support management plan. And right now I have to
21 submit a ticket because I can only see monitoring
22 plans for students that have low-level threats.
23 I can find the other students in the system, but
24 they're not reflected in the dashboard. So we
25 have been in the state portal for one month and

1 there are identified priorities that need to be
2 fixed and the state is working on it.

3 MR. MAYERSOHN: And that's the Office of Safe
4 Schools?

5 MS. PUNZI-ELABIARY: Correct.

6 MR. MAYERSOHN: Okay. I mean, my
7 recommendation, again, just as a follow-up is
8 from a management perspective, have the
9 superintendent or Mr. Gregory just send a letter
10 documentation-wise that, you know, just letting
11 them know that there are concerns and we
12 appreciate them working on it, you know, just
13 again as a follow-up. Because something is going
14 to get lost somewhere and then people are going
15 to start pointing fingers.

16 MS. PUNZI-ELABIARY: Thank you. Actually, I
17 was just on a call with the state and they are
18 working through -- they have a spreadsheet that
19 they've compiled that's similar to the
20 spreadsheet I shared with Chief Gregory, and
21 they're working by priority to clear up the
22 issues that they're seeing statewide.

23 MR. MAYERSOHN: Okay. Thank you.

24 MS. FERTIG: Okay. Thank you.

25 Anything else?

1 (No response.)

2 MS. FERTIG: Okay.

3 MR. MAYERSOHN: Motion to transmit.

4 MR. MEDVIN: Second.

5 MS. FERTIG: Discussion?

6 (No response.)

7 MS. FERTIG: All in favor?

8 COMMITTEE MEMBERS: Aye.

9 MS. FERTIG: Opposed?

10 (No response.)

11 MS. FERTIG: Okay. Transmit it.

12 Thank you very much.

13 Okay. And we are now down to Old Business.

14 We have -- we have -- I'm looking to see how
15 we're running on time. We're doing pretty well.

16 Okay. We have three policies here. Dave,
17 I'm turning this over to you and you can give us
18 some direction on what you'd like us to do with
19 each of these.

20 MR. RHODES: I had a little technical glitch;
21 if you can give me about 30 seconds?

22 MR. DE MEO: Madam Chair, while we're
23 waiting, didn't we have a million comments on
24 this? Didn't we go over this at least --

25 MS. FERTIG: We've had a lot of conversations

1 on this.

2 MR. DE MEO: Yeah, and where are our
3 comments? We don't have those; hmm?

4 MS. FERTIG: No. Because I went through
5 them. I feel like they're reaching a point
6 where -- that's why I want to hear from him, when
7 are they going to report it and get them
8 finalized.

9 MR. DE MEO: I see --

10 MS. FERTIG: I mean, it looks like the first
11 one, the 3100 Annual Audit -- Financial Audit.

12 MR. DE MEO: But I only see comments from one
13 name. And I know we had more than that.

14 MR. RHODES: Okay. Madam Chair, I'm back
15 online. So what we had done here was we have
16 three policies that we have been trying in
17 various different times online or in meetings,
18 live to get them updated. What we have done is
19 based on past input and redlining as well as
20 looking at some language from some of our peers,
21 we've put together what we ultimately are calling
22 a proposed policy revision that we wanted to look
23 at so we would have a closer -- let's say now
24 we're in the red zone, to use a football term, to
25 be able to get these policies updated than we

1 were when we were kind of looking at all this
2 other stuff, the many different discussions that
3 we've had.

4 So, for example, if we took a look at Policy
5 3100 we would see what is a draft of the
6 recommended policy that can be the starting point
7 for the audit committee to provide any input as
8 to where we might want to make some changes in
9 this policy, this first one being 3100, which is
10 the Annual Financial Audit. This is by and large
11 kind of outlining what it is that we just went
12 through with the special selection committee and
13 how we select the audit firm and as well as who
14 may or may not be eligible to participate in that
15 process. And then what the outline purpose of it
16 is. This didn't change all that much from what
17 it was, but, again, I wanted to give the
18 committee the opportunity to chime in so that we
19 can get these things as quickly as practical
20 moving downstream through the review and approval
21 process from Cowart & Cowart as well as any
22 different committees that it might have to go to
23 for reviewing. Ours, I don't think it would have
24 to go too many other places for review.

25 MS. FERTIG: Okay. So on -- oh, I'm looking

1 at 3101, but on 3100, are there comments, anybody
2 have -- it says previously reviewed and reviewed,
3 so we're ready to move this or do you want us
4 to --

5 MR. RHODES: Well, it was basically
6 sufficiently completed and this is just a clean
7 version of that. But, again, know that this
8 still has to go back to Andre and through the
9 processing and then to Cowart & Cowart to make
10 sure that it's legally sufficient, as well. But
11 I believe that in its current state it will
12 probably be -- not change much at all.

13 MS. FERTIG: Okay. So you feel that this is
14 ready to go and we don't need to -- I saw that
15 this one has actually been reviewed and I know we
16 have talked about these a lot.

17 Does anyone have a comment on this?

18 MR. DE MEO: I guess just a brief comment. I
19 don't know if this matters, but, there should be
20 a financial audit of the records. What records?
21 There's a lot of records. I think the language
22 typically is an audit of the school board's
23 financial statements and you can say annual
24 report. At least you've narrowed it down. But I
25 don't know if that matters. That's what I would

1 add, something about the school board's financial
2 statements. That's what an audit is about.

3 And then on 3101, there's a listing of --

4 MS. FERTIG: Well, let's just -- are you
5 making that as a suggested amendment?

6 MR. DE MEO: Yeah. Yeah.

7 MS. FERTIG: Okay. And are you seconding it
8 or is someone seconding it?

9 MR. MAYERSOHN: I'm seconding it.

10 MS. FERTIG: Okay.

11 MR. RHODES: Just, with that -- that's a very
12 good catch. And with that in mind would it be
13 any better to add statements and reports?

14 MR. DE MEO: Sure.

15 MS. FERTIG: That's fine. That's fine with
16 me, but he made the motion.

17 MR. DE MEO: Yeah.

18 MS. FERTIG: And Bob seconded it.

19 MR. DE MEO: I don't want anyone to think
20 that we are to audit anything with a number on
21 it, you know, a record, anything that -- it's
22 just not the scope.

23 MR. RHODES: Well, with that in mind, we
24 might want to even consider the idea of district
25 financial statements and reports.

1 MR. DE MEO: District annual financial
2 statements and reports would be good.

3 MS. FERTIG: Just for the record, can we just
4 narrow this down to what bullet point we're on?

5 MR. RHODES: We're in the very first
6 paragraph of the item.

7 MS. FERTIG: Okay. So I'm just saying, if we
8 can make a motion let's just do it so we have it
9 done and we're finished with this.

10 MR. DE MEO: So there shall be an audit of
11 the blah, blah, blah.

12 MR. RHODES: And then we get down to the line
13 where it says the audit shall be conducted by an
14 independent certified public accountant unless
15 the board was notified that a --

16 MS. FERTIG: Okay. So we're going to do
17 number -- we're just going to do the first one.
18 Are we all good with that? You've made the
19 motion, Mr. De Meo, Mr. Mayersohn seconded it.
20 We're good?

21 MR. RHODES: I just want to make sure that I
22 have it in the right place in here. So the audit
23 of -- the annual district audit of financial
24 statements and reports shall be conducted by, and
25 so that would be in the second sentence of that

1 introductory paragraph. Does that makes sense
2 for it to go there?

3 MS. FERTIG: Are you good with that?

4 MR. DE MEO: Yeah.

5 MS. FERTIG: Okay. All right. So we're
6 going to vote on this just so we have it and
7 we're done.

8 So all in favor?

9 COMMITTEE MEMBERS: Aye.

10 MR. DE MEO: I'm sorry. Before we do that,
11 number 3 there says, independent certificate
12 public accountant unless the board was noted that
13 the financial audit would be done by the state.
14 Well, we do the audit every year. It doesn't
15 make sense not to do them even if the state
16 is doing it.

17 MS. FERTIG: I just want to finish the first
18 paragraph.

19 MR. DE MEO: Oh, sorry.

20 MS. FERTIG: Are you all good? We're going
21 to vote on amendment to the first paragraph, just
22 so we're clear.

23 MR. DE MEO: Well, this is the first
24 paragraph.

25 MS. FERTIG: This is first paragraph where

1 you inserted the --

2 MR. DE MEO: Yeah, and then that --

3 MS. FERTIG: So I'm just going to vote on --
4 we're just voting on the amendment and then we'll
5 go to the next one.

6 MR. DE MEO: Do you want to do line by line
7 or this paragraph?

8 MS. FERTIG: I would like to do the
9 amendments line by line and then vote on the
10 whole thing. I think that'll be the fastest way.

11 MR. DE MEO: Okay.

12 MS. FERTIG: Okay. So all in favor of the
13 amendment to paragraph 1?

14 COMMITTEE MEMBERS: Aye.

15 MS. FERTIG: Opposed?

16 (No response.)

17 MS. FERTIG: Okay. That motion carries.
18 You're now on number 3; Roman numeral III;
19 correct?

20 MR. RHODES: I think he was talking about the
21 third sentence of that same paragraph.

22 MR. DE MEO: Yeah.

23 MS. FERTIG: Okay.

24 MR. DE MEO: Yeah. Or the second half of the
25 second sentence. I mean, are we saying here

1 we're not going to have an audit on the year that
2 the auditor general comes in?

3 MR. RHODES: No, like, for example, this past
4 year when the auditor general was here, they
5 perform this audit. And so that saved the
6 district a significant amount of money by not
7 having the external audit firm do that audit as a
8 duplication of the same effort.

9 MR. DE MEO: We didn't have the external
10 auditors do the audit?

11 MR. RHODES: No, the auditor general did that
12 audit for us. They do it every third year. And,
13 again, that saves us money each time they do it
14 and then the following year the external firm
15 comes in and does it as a part of their routine.
16 And so the auditor general on its three-year
17 cadence, they do that audit while they're here.

18 MS. FERTIG: And you're comfortable with the
19 way this is phrased?

20 MR. RHODES: Oh, yeah, that's been the way
21 it's been done as long as I can remember.

22 MR. DE MEO: Oh, I misunderstood that. I
23 thought we were having both done. Okay. Is the
24 auditor general's report the same as an
25 independent CPA's report?

1 MR. RHODES: It hasn't come out yet for me to
2 see it. It would be the first time that I would
3 have actually scrutinized one.

4 MR. DE MEO: Oh, okay. That's not one I
5 would be in favor of, but, okay, if that's what
6 we've done. I'm not sure their focus is the same
7 and their audit is the same as an audit that's
8 performed by our CPA.

9 MR. RHODES: Would you like me to follow up
10 on that as well? Because we can still manage to
11 get this work done that we're working on today
12 but I can follow up as well? Because I don't
13 think that I'm going to find anything that would
14 significantly change what we're talking about in
15 terms of the language.

16 MR. DE MEO: Okay. Great.

17 MS. FERTIG: I mean, I have to say, when I
18 went through this I had the same question that
19 you asked. So, yeah, if you can just verify;
20 okay?

21 Okay. What else is there in this policy that
22 we want to amend?

23 MR. DE MEO: I don't have anything.

24 MS. FERTIG: Mr. Medvin, do you have
25 anything?

1 MR. MEDVIN: Nope.

2 MS. FERTIG: Are you good? Mr. Mayersohn?
3 Okay. Is there --

4 MR. MAYERSOHN: Motion to approve as amended.

5 MS. FERTIG: Okay. Second?

6 MR. UPTON: I'll second.

7 MR. MAYERSOHN: So that's 3100; correct?

8 MS. FERTIG: That's 3100. All in favor?

9 COMMITTEE MEMBERS: Aye.

10 MS. FERTIG: Opposed?

11 (No response.)

12 MS. FERTIG: Okay. 3100, we're going to go
13 to 3101.

14 MR. MAYERSOHN: Motion to transmit or approve
15 3101.

16 MR. DE MEO: I just have one comment on Roman
17 VI. I don't know if anyone has anything before
18 that. And it's just a matter of construction and
19 style.

20 When we state that these reports will be
21 issued, if there's a change in the governing or
22 the authoritative guidance, the state, then we're
23 not in guidance. I would say, the following
24 reports shall be submitted to the audit committee
25 in accordance with rule such-and-such-and-such as

1 may be modified from time to time, or something
2 along, you know, that kind of language. Because
3 we could be out of step and not realize it if
4 there's a change in what is required to be
5 presented.

6 MR. RHODES: Can you telegraph exactly where
7 you are again?

8 MR. MAYERSOHN: He went back to 3100.

9 MR. DE MEO: No, 3101.

10 MR. MAYERSOHN: 3101 it says --

11 MR. DE MEO: Oh, 3100. I'm sorry. I'm on
12 3100? I was on 3101 before; huh?

13 MS. FERTIG: No, you were on 3100.

14 MR. MAYERSOHN: No, you were always on 3100.

15 MR. DE MEO: Okay. 3100 Roman VI. Oh,
16 right, yeah.

17 MR. MAYERSOHN: But if these changed it would
18 probably be through statute.

19 MR. DE MEO: Yeah.

20 MR. MAYERSOHN: So if statute changes it's
21 automatically imbedded in, you'd just have to
22 change the policy, but you're already -- you're
23 already applying it.

24 MR. DE MEO: That's my point. That's exactly
25 what I mean.

1 MR. MAYERSOHN: So it's not --

2 MR. RHODES: Honestly, I think that that
3 applies to just every about every policy that we
4 have in the district, so if something like that
5 was the triggering event we would have to update
6 that.

7 MR. DE MEO: Right. So I'm just saying add
8 the statute or add the cite.

9 MR. MAYERSOHN: Oh, you're talking about just
10 putting it in there?

11 MR. DE MEO: Yeah.

12 MR. RHODES: Can you tell me an example of
13 the language that you're suggesting?

14 MR. DE MEO: Yeah, the following reports
15 shall be submitted to the audit committee and the
16 school board in accordance with Florida Statute
17 438, you know, 65, as may be amended from time to
18 time.

19 MR. RHODES: Got it.

20 MR. MAYERSOHN: No, I don't -- I don't -- I
21 don't think you need to do that because if you
22 look underneath that, under the authority, that's
23 where you would make those changes.

24 MR. DE MEO: Okay.

25 MR. MAYERSOHN: Because the authority is the

1 whole policy.

2 MR. DE MEO: If that's incorporated in the
3 document; okay.

4 MS. FERTIG: Yeah, I would not spell that out
5 in number 6.

6 MR. DE MEO: Okay. Is that authority and
7 those cites down there?

8 MR. MAYERSOHN: I would believe the
9 authority, that those -- those -- those statutes.

10 MR. DE MEO: It says deleted though. Those
11 are deleted.

12 MR. MAYERSOHN: No, it's not deleted.
13 Authority, Florida Statute 101.30.

14 MR. DE MEO: Yeah, I'm confused. There's
15 blue and then there's black. Which are --

16 MR. RHODES: Are you looking at the -- I
17 think I figured out what we've got happening
18 here. So in the table that's on the agenda for
19 the electronic version we're looking at the
20 version that's not in the redline column, we're
21 looking at the one that's in the proposed policy
22 revisions, which is the middle column. So if you
23 take a look at that 3100 you may see -- because
24 we've already -- in this we've already taken into
25 account anything that would have been deleted or

1 requested to be deleted.

2 MR. DE MEO: Okay. So if I look at that it
3 says Authority, Sections 1010, 1010, 1001 1001,
4 218, 218, the draft. It says draft; yeah.

5 MR. RHODES: Yeah, there's draft under it
6 because we're not done with it.

7 MR. DE MEO: Okay. So are one of those
8 cites, do they -- one of those cites prescribe
9 exactly which reports have to be audited and go
10 to the school board?

11 MR. RHODES: It identifies -- the 28-- 218.39
12 identifies --

13 MR. DE MEO: Okay.

14 MR. RHODES: We're pulling something up right
15 now just to be able to answer that question.

16 MR. DE MEO: Okay. Good.

17 MR. RHODES: But the others are really the
18 school board's authority to request and make sure
19 that these items get done in the items that are
20 in the 1000 range, but 218.39 and 218.391 are the
21 ones that have to do with the financial audits,
22 in particular how the auditor is selected and
23 that they have to be done.

24 MR. DE MEO: All right. So let's say 218.391
25 is revised a year from now, what do we do? Do we

1 change the policies? Do we remember? Do we
2 forget for 15 years or --

3 MR. RHODES: No, we would -- we would --

4 MR. DE MEO: There's a review of that;
5 there's a systematic process?

6 MR. RHODES: Yeah, we would know that
7 anything that that statute touched we would have
8 to go through and change that. Because that's
9 generally something that's also tracked by, don't
10 question quote me on this, but based on what I've
11 seen so far, by the folks in John Sullivan's
12 office and Andre Hill's office, they identify
13 these different areas when there are changes in
14 statutes or items that are legislatively changed,
15 we would be notified and we would update that
16 that way, but we also track these things.

17 MR. DE MEO: Okay.

18 MS. FERTIG: Yeah, I think we're good on that
19 one.

20 MR. MAYERSOHN: The 218.39 is the annual
21 financial audit reports.

22 MR. RHODES: That's the one that we're
23 looking at right now. The 311 -- I'm sorry, the
24 3100, that's what this one is about, about .391
25 in particular, and so then the other one that we

1 were about to talk about was the 3101. My
2 question is, we closed the floor I think on 3100.
3 So because we didn't add anything to it that one
4 is already good and closed?

5 MS. FERTIG: Yeah. I mean, and then we came
6 back to it, but I think it's covered. So we're
7 going to go to 31 -- unless you want to make
8 another amendment. But we're going to go to
9 3101. Did anyone have anything on this
10 particular one?

11 (No response.)

12 MS. FERTIG: And, if not, is there a motion?

13 MR. MAYERSOHN: Motion to transmit. Or
14 motion to -- motion to approve.

15 MS. FERTIG: Yeah. Okay. Is there a second?

16 MR. DE MEO: Second.

17 MS. FERTIG: Okay. Thank you. All in favor?

18 COMMITTEE MEMBERS: Aye.

19 MS. FERTIG: Opposed?

20 (No response.)

21 MS. FERTIG: Okay. That's two of the three,
22 Dave. We're now up to 1003.

23 Okay. Do you want to comment on any of this?

24 MR. RHODES: So let me refresh so I can get
25 the whole thing. So this is looking up at

1 Follow-Up on Audit Recommendations. We --
2 we really haven't had all that much with regard
3 to follow-up, but what this statute is looking at
4 is that management has a timeframe to provide
5 follow-ups on any open items or any items that
6 they provide us that maybe they disagreed or were
7 going to take a different direction in terms of
8 how to address the condition that we identified
9 in the audit.

10 So what I looked at was, again, our existing
11 policy as well as some from our neighbors and
12 identified that it might be more agreeable for
13 the management to have 180 days to provide the
14 information to both the superintendent and the
15 office of chief auditor when they have complied
16 with this requirement to address open items. And
17 then from that report and information that we get
18 we can determine whether or not as a committee or
19 as a department if we want to take some
20 additional action on it.

21 MS. FERTIG: Okay.

22 MR. DE MEO: I have a question.

23 MS. FERTIG: Yeah.

24 MR. DE MEO: This is from the perspective of
25 the OCA; it doesn't incorporate the audit

1 committee?

2 MR. RHODES: Well, that's why we're here to
3 talk about it today because the audit committee
4 may have some input on what they want this to
5 talk about. But from looking outward, it's
6 looking outward from the office of the chief
7 auditor, and so we're looking for your input
8 there.

9 MR. DE MEO: I think it should be the OCA and
10 the audit committee because that would put some
11 teeth into some of the more significant things we
12 recommend to the board. If there is a 180-day
13 time then it requires we review each item and
14 carefully consider and so on. I think that's
15 great.

16 MR. RHODES: I think that's a great
17 recommendation.

18 MS. FERTIG: I had the same feeling when I
19 was reading this.

20 MR. MAYERSOHN: Make a motion.

21 MR. DE MEO: I'm not a motion guy.

22 MS. FERTIG: And I see this has not changed
23 since 1985 and I think that this committee has
24 evolved a lot since then.

25 MR. MAYERSOHN: 180 days is too long.

1 MR. DE MEO: All right. I'll make a motion.

2 MS. FERTIG: You're moving that we add, and
3 the audit committee?

4 MR. DE MEO: Yeah, I make a motion that this
5 policy refer to both the OCA and the audit
6 committee.

7 MR. RHODES: And while we're on that, is
8 there a recommendation to modify or revise the
9 number of days between when an audit finding is
10 identified versus when the follow-up happens?

11 MR. MAYERSOHN: Well, here's the challenge.
12 I mean, if it's something that's serious you'd
13 almost want it to be addressed immediately. You
14 know, in other words, at what risk is it
15 something? So something that is a finding but
16 it's benign, you know, in general, 180 is
17 substantial. But if it's something that there's
18 potential for fraud or, you know, criminal
19 activity, I mean, you would want it addressed
20 within 30 days or even less. So --

21 MS. FERTIG: I feel like a reasonable on this
22 is 90 days. If I look at how frequently our
23 meetings are, how frequently these things are
24 coming up. And if there is a criminal matter, I
25 mean, hopefully, that's referred immediately.

1 MR. MAYERSOHN: It's a long time.

2 MR. DE MEO: I like 90 days; first of all.
3 But if it's something that we designate as
4 really, really important and we'll use the proper
5 language and incorporate it, then we would ask
6 that be in a shorter period. Maybe not prescribe
7 a date or time, but we would ask that it be --

8 MR. RHODES: So a motion would be made so
9 that we would have a quicker follow-up time --

10 MR. DE MEO: Right. Right.

11 MR. RHODES: -- in alignment with this
12 motion.

13 MS. FERTIG: So how about if we do, number
14 two, initially within 90 -- amend it from 180 to
15 90 unless otherwise requested by the board, the
16 audit committee, who is requesting this.

17 MR. DE MEO: Well, it would be either the OCA
18 or us.

19 MS. FERTIG: If you have, and unless
20 otherwise requested, you could request it if you
21 see a dire emergency.

22 MR. MAYERSOHN: I mean, I look at this in
23 parallel to, you know, code enforcement.
24 Somebody gets a violation, they go before the
25 general magistrate or whatever, it could be 90

1 days before they even get there. But this is a
2 violation. If it's serious enough it just needs
3 to be resolved, you know, as soon as possible.
4 If it's something that is, when I say benign,
5 it's still resolved but it may take 180 days, it
6 could take 360 days.

7 MS. FERTIG: You know, so many of the reports
8 that we get it'll be two years later. I'm
9 thinking maybe BECON or something, it'll be two
10 years later and we're still seeing what the
11 progress is. Three years later we're still
12 seeing. So, yeah.

13 MR. RHODES: Well, this policy, it points out
14 that the responsibility for follow-up is on
15 management. So because the audit department
16 doesn't have the resources to go do follow-up
17 audits on everything that they have an open
18 finding on with the, you know, sheer number of
19 findings that we have in the course of a year,
20 this policy is identifying that it's management's
21 timeframe to turn around and give us an update on
22 what that is, at which point it might alert the
23 audit committee to the fact that we still have an
24 open item that we believe is a higher priority
25 item, the audit committee can make a motion that

1 we reshuffle its resources to take a look at this
2 again and do a follow-up.

3 MS. FERTIG: Okay. So --

4 MR. MAYERSOHN: Well, to that point, and
5 maybe somewhere -- because I've seen it where
6 we've had reports, like you said, two years later
7 and the finding is still open, is that something
8 where -- you know, again, something with teeth,
9 and if it comes back be and we find -- you know,
10 again, I don't know the exact wording to it, but
11 if it comes back and we find that in the first
12 go-around they're still open, then they've got,
13 you know, 30 days to respond.

14 I mean, I'm just -- you know, something where
15 there's -- there's -- it's not like we get a
16 report in another audit committee or whenever the
17 report is done and you end up where the finding
18 is still open for 360 days or even longer than
19 that.

20 MR. RHODES: And what I'm hearing, and
21 correct me if I'm wrong, is is that the 90-day
22 change ends up becoming the rule for purposes of
23 this discussion and then a motion would be the
24 exception when we found it necessary for
25 something to be looked at quicker or that

1 something has sit dormant for too long and a
2 motion would help to us bypass this to go with
3 something faster; is that generally what I'm
4 hearing?

5 MS. FERTIG: Yeah.

6 MR. MAYERSOHN: Yeah, yeah, we can work it
7 that way.

8 MR. RHODES: Okay.

9 MS. FERTIG: And I don't know what your
10 timeframe is to get this to the board, but if you
11 can draft that amendment and bring it to us in
12 November, does that work so we can move this
13 along?

14 MR. MAYERSOHN: Can you email it to us?

15 MR. RHODES: I think if I email it to the
16 entire group that that would be fine. There
17 shouldn't be a problem with that. But the thing
18 is, is that I think we're on a December deadline
19 for it to have been reviewed by the Cowart &
20 Cowart folks, which is why I was trying to get it
21 to the last meeting but the last meeting was so
22 jam packed with things, we had three different
23 meetings going on.

24 MS. FERTIG: Okay. So then in that case I'm
25 going to ask that someone on Roman numeral II,

1 someone move to amend it from 180 to 90.

2 MR. MAYERSOHN: I'll make that motion.

3 MS. FERTIG: And the phrase "unless
4 otherwise".

5 MR. MAYERSOHN: Unless otherwise. I'm making
6 the motion to change from 180 to 90 and then to
7 also add the caveat "unless otherwise".

8 MR. DE MEO: Unless considered high
9 importance or high risk as designated by the
10 audit committee or the OCA.

11 The trouble with that is if I'm management or
12 the board I might say, the hell with you, it's
13 going to stay at 180 days.

14 MS. FERTIG: They may. They may. I think
15 180 -- I think most people could understand why
16 we would think a quarterly report rather than a
17 semiannual report would be better, but, I mean,
18 yeah.

19 MR. RHODES: If I may?

20 MS. FERTIG: Yeah.

21 MR. RHODES: The -- the redline version of
22 this shows that the prior version of this -- let
23 me see.

24 MR. DE MEO: 60 days? Yeah, it was 60 days.

25 MR. RHODES: Why do I feel like I'm not able

1 to see that? Hang on one second. That's
2 probably why.

3 MS. FERTIG: Yeah. Yeah.

4 MR. DE MEO: It says 60. I like 60 better
5 than 90. I like 60.

6 MR. RHODES: So I just wanted to bring that
7 to your attention, because, again, looking at
8 another group and how they did it is where we
9 came up with the 180 days for the review to try,
10 again, to get us over the goal line. And so the
11 idea here is that we have one that -- our prior
12 date was 60 days, we had a period that said 180
13 days. So far the recommendation here has been 90
14 days. What's the final --

15 MR. DE MEO: If it's already at 60 we don't
16 even need a motion.

17 MS. FERTIG: Well, it's already 60 in the
18 redline and it's not in the -- that should be in
19 both of them actually. Because it's not changed
20 in the redline version. So we actually don't
21 need a motion. It's already in the redline.

22 MR. DE MEO: So we don't need a motion. So I
23 mean, it's 60, that's existing policy.

24 MR. MAYERSOHN: Palm Beach is 180.

25 MR. DE MEO: Who's 180?

1 MR. MAYERSOHN: Palm Beach.

2 MS. FERTIG: 90, that's one thing, but --

3 MR. MAYERSOHN: Follow-up, it says here,
4 initially within 180 days following the issuance
5 of the audit report, the head of the organization
6 unit reviewed will furnish a progress report on
7 the action taken on each recommendation in the
8 audit report to the Superintendent with a copy to
9 the OCA. That's Palm Beach's.

10 MS. FERTIG: That's, you know --

11 MR. RHODES: So we're saying revert to the
12 original language.

13 MS. FERTIG: Leave it as it is, 60 days.

14 MR. RHODES: Okay.

15 MR. MAYERSOHN: Yeah. So I withdraw my
16 motion to make it 180 and say leave the original
17 language of 60.

18 MS. FERTIG: You can correct that, Dave, on
19 the revised -- on the revised policy 1003. It's
20 not in compliance with the redline version. I
21 don't get that, but --

22 MR. RHODES: Well, that was because we are
23 making -- the exercise here is to make some
24 changes. And if 180 days for our neighbor to the
25 north is something that was working for them, I

1 was bringing that for your review and ultimate
2 discussion and that's where we are.

3 MS. FERTIG: This is how things get lost.

4 Okay. So we're staying with 60 in our
5 recommendation; yes?

6 MR. DE MEO: Yeah. And do we want to add
7 that other language about matters of high
8 importance or no?

9 MS. FERTIG: We can.

10 MR. RHODES: I just need to know exactly
11 where we want that to be split into the current
12 working draft that we have going. Because there
13 were some others that said 60 days unless
14 otherwise. And I just needed to know where that
15 was going to go, because it doesn't look like it
16 falls, so it says initially within 180 days,
17 which will be changed to 60, following the
18 issuance of an audit report, the head of the
19 organization unit reviewed will furnish a
20 progress report on the action taken on each
21 recommendation in the audit report to the
22 Superintendent with a copy to the OCA and the
23 audit committee, unless otherwise. Where do we
24 put the "unless otherwise" part of that comment?

25 MS. FERTIG: Well, you can add a new sentence

1 in the event there's a, you know -- perceived to
2 be a critical high risk, however you all want to
3 say it.

4 But 60 days I'm really kind of more
5 comfortable with not adding that because I think
6 that's what we're asking for is kind of an
7 immediate response.

8 MR. RHODES: And, also, if we see something
9 in here that you guys say, this is a risk that is
10 both high and it's an area that needs to be
11 looked at immediately, the motion could be made
12 and we could work on that from that point.

13 MS. FERTIG: Okay. Andrew are you good with
14 that?

15 MR. MEDVIN: Yeah.

16 MR. MAYERSOHN: The only other, and this is
17 something, again, on rule number 4, where it says
18 recommendations which have not been implemented
19 are considered "open recommendations", progress
20 reports shall be submitted quarterly until action
21 of an open recommendation is completed.

22 So that's where -- that's where the challenge
23 is, is that there may be an open recommendation
24 and that's why they're there for four years
25 because it's done quarterly.

1 MR. RHODES: The other thing is, is that
2 line, and just to be consistent throughout this
3 document, anywhere where it says provided to OCA
4 and the Superintendent, we want to go ahead and
5 put in "and the audit committee" in each one of
6 those references; correct?

7 MS. FERTIG: Correct. Okay. And so those
8 are our --

9 MR. MAYERSOHN: Right. But item 4, do we
10 want to allow to be submitted quarterly on any
11 action, any open recommendation is completed? So
12 we're telling somebody it's open, but we're not
13 really giving them a deadline, we're saying until
14 it's completed.

15 MR. DE MEO: It kind of doesn't make sense
16 because the recommendation has to be approved or
17 accepted and they have the right to reject it.
18 So that sentence doesn't make sense to me.
19 Recommendations which have not been implemented,
20 that don't have the authority to tell them which
21 to implement. So you've got to -- something's
22 not right there. You could say for those
23 recommendations that have been approved or
24 accepted and finish it. Because now we've got
25 the power here to tell them that all

1 recommendations will be implemented. And that's
2 not within our domain, I think.

3 MR. RHODES: That have been agreed to in
4 management responses?

5 MR. DE MEO: Yeah, agreed, or implemented, or
6 approved.

7 MR. MAYERSOHN: I like it better, agreed.

8 MR. DE MEO: Whatever.

9 MR. RHODES: Well, generally, the way that we
10 look at it in our reporting process is that
11 management either agrees or they disagree. And
12 so if we say -- we would have the same overall
13 effect if we were to say for those
14 recommendations that have been -- that management
15 has agreed to. I'm spit-balling here.

16 MS. FERTIG: You know, one of the issues that
17 I see with this over the years -- I'm going with
18 over the years because it was a long time ago, we
19 had departments that would get very contentious
20 with the auditor's report and not agree with
21 anything. And typically that falls within, I
22 think, the board -- the audit committee to the
23 board, our recommendations of what should be
24 accepted and the board saying it should be
25 accepted. So I kind of -- I kind of feel like

1 where it says school officials and administrative
2 heads are not obligated, so let me throw this
3 back to you, Dave, if the board directs them to
4 do something, don't --

5 MR. MAYERSOHN: They're directing the
6 superintendent.

7 MS. FERTIG: Well, yeah, but I mean, if
8 they're directing, if they're making a
9 recommendation. Even now the audit committee --
10 the auditor reports to the board anyways, so --

11 MR. DE MEO: This says, although school
12 officials and administrative heads, I would think
13 you would want to limit that to the
14 superintendent. Do we want department heads
15 saying they're not going to implement our
16 recommendations?

17 MR. RHODES: Well, they're usually the ones
18 who respond to our reports, the department heads
19 and the school heads. So the recommendations are
20 pointed at them to help them either improve their
21 operation or their department's operation. So
22 that's why I think that language makes sense.
23 But I think as long as we're saying that -- maybe
24 we just want to add the superintendent into that
25 to make sure that they're --

1 MR. DE MEO: Well, this gives the authority
2 -- it seems to say that a school official, I
3 don't know what that means exactly, and an
4 administrative head, they don't have to accept
5 the recommendations.

6 MS. FERTIG: You're right. That's a very
7 broad statement.

8 MR. DE MEO: I think you could -- look, if
9 the superintendent makes that call, all right,
10 that's management. The board is separate. It's
11 got to be implemented. He's got to make that
12 call. Now, the department head may say, oh,
13 Dave's full of crap, we should do that, let's not
14 do it. And the Super says, okay, then we're
15 done.

16 MR. RHODES: So we're talking about area
17 of -- Roman numeral I?

18 MR. DE MEO: I would change -- right from the
19 top. School officials and administrative heads,
20 I would replace that with, the Superintendent
21 shall be responsible for the school officials and
22 administrative heads to follow up on conditions,
23 so on and so forth. And then it says, although,
24 the Superintendent, instead of the school
25 officials, under number 1, are not obligated.

1 I'd get rid of that school officials and
2 administrative heads in number 1 and replace it
3 with Superintendent. He may not like that,
4 but --

5 MS. FERTIG: So you're saying, let's just
6 take it sentence by sentence. In that
7 introductory paragraph you're saying the
8 Superintendent shall direct school officials,
9 administrative heads to follow up on conditions,
10 programs and activities identified in internal
11 and external audits?

12 MR. DE MEO: Yeah, he's got to be involved in
13 that. He may not like that.

14 MS. FERTIG: Well, I mean -- yeah, I mean,
15 you're right. This is very loosely written,
16 anybody -- depending on what level they're at, if
17 we're doing an audit on a school --

18 MR. DE MEO: I don't like it.

19 MS. FERTIG: -- it leaves it up to them.

20 MR. DE MEO: I mean school official probably
21 is what, at least a principal?

22 MR. RHODES: A principal or maybe a regional
23 -- area regional superintendent.

24 MR. DE MEO: Department head?

25 MR. RHODES: Yeah, department head and

1 principal. That's the way I take this to mean.

2 But if that's the case, if we're going to do
3 anything other than just the superintendent, I
4 would say that's the thing that should be called
5 out more directly.

6 MS. FERTIG: Superintendent or his designee,
7 whatever. I don't know. This is probably going
8 to rest on them to kind of find the appropriate
9 language. It is 40 years old and --

10 MR. DE MEO: Yeah, it is.

11 MS. FERTIG: -- it's amazing that it's never
12 been amended in all those years so --

13 MR. DE MEO: The date it was -- that's my
14 birthday 11/21/85. 1985; right, Andrew.

15 MR. MEDVIN: Right.

16 MR. RHODES: So anywhere in this document
17 where we have school officials or administrative
18 heads we're going to replace that with the
19 superintendent?

20 MR. DE MEO: No.

21 MS. FERTIG: We have to change the top.

22 MR. DE MEO: You have to start on the top.

23 MR. RHODES: Okay.

24 MR. DE MEO: And I think you should say
25 something like, Superintendent shall direct

1 school officials and administrative heads to
2 follow-up on conditions, programs, blah, blah,
3 blah identified in these reports; all right?
4 Then it says, Rules. Although the principal is
5 not obligated to accept all office or chief
6 auditor external audit recommendations, they
7 must -- now, if you want to say designee, I don't
8 think you need to say that here.

9 MR. RHODES: We might even be able to,
10 although the auditee, because then that would be
11 -- it wouldn't just be a school, it could be a
12 school department or any other entity that we
13 have --

14 MR. DE MEO: What I'm saying, the power in
15 management to accept or not to accept the
16 recommendation from the audit committee or the
17 OCA should be vested solely in the
18 superintendent.

19 MR. RHODES: Okay.

20 MR. DE MEO: I don't think the school
21 officials, administrative head should have that
22 authority. Now, the process would be, they can
23 say, hey, Superintendent, this is stupid. That's
24 what management does. They decipher what is --
25 you know, what makes sense.

1 MR. RHODES: So I just want to get clear on
2 one thing because you had earlier recommended
3 Superintendent or designee, but then you just
4 said solely the superintendent. So I want to
5 make sure I'm clear on that.

6 MS. FERTIG: The only reason I'm saying "or
7 his designee", he may have -- I mean, you know,
8 there have been times where the chief of staff
9 has said, we don't need anybody anymore, and we
10 probably need to try to get them in here because
11 that would clarify the whole thing today if we
12 had one of them, but I'm just saying, it could be
13 that he delegates it to his chief of staff to do
14 it. But should a principal or a department head
15 of a school have the ability to say -- and I'm
16 thinking of all the audits we've done over the
17 years, vending machines. I don't like what you
18 said about my vending machine, so I'm not doing
19 it. I don't think that was ever probably the
20 intent.

21 MR. RHODES: Well, I think we need to keep in
22 mind that, like, for example, with our
23 operational audits or our internal funds audits,
24 and even property & inventory audits, oftentimes
25 in addition to the principal and the department

1 head that's being audited, we will ask for and
2 request a response from the higher-level person,
3 meaning an area regional superintendent, to
4 provide that response as well.

5 MS. FERTIG: Yeah.

6 MR. RHODES: So I just want to make sure that
7 we don't do anything that would necessarily
8 negate or make that part --

9 MR. DE MEO: Does the superintendent, is he
10 part of distribution of these reports?

11 MR. RHODES: He is. Every one of the
12 transmittal letters that we send out includes the
13 audit committee, the school board and the
14 superintendent.

15 MR. DE MEO: That makes sense. Management
16 and the board. He's management. He's the head
17 of management.

18 MS. FERTIG: Dave, what I think we need to do
19 at this point, and I know we're on a tight time
20 limit to get this finished by Cowart & Cowart and
21 get it back to us in November, you can
22 communicate with us in between what you find out
23 as you go back and talk to your department about
24 this and consider the overall, but --

25 MR. RHODES: Well, I'm okay with the idea of

1 superintendent or designee because then that
2 allows for the rest of that stuff to happen. And
3 then when we get to the part where rules, where
4 we're going to all those school officials and
5 administrative heads we might look at the idea of
6 making a change that would say, although --

7 MR. DE MEO: Superintendent.

8 MR. RHODES: Although the superintendent is
9 not obligated to accept all Office of the Chief
10 Auditor and external recommendations, they must,
11 A, review thoroughly each internal, external
12 audit report issued concerning their operation;
13 B, carefully consider each documented condition
14 recommended; C, determine whether the corrective
15 actions recommended will correct the documented
16 condition; and, D, verify that agreed-upon
17 corrective actions have been implemented.

18 MR. DE MEO: We're just talking about
19 authority here. Who has the authority to approve
20 or recommend and who has the -- and who is
21 responsible for implementing, implementing, if
22 they accept the motions and the information. And
23 that's only the superintendent. And if you want
24 to say designee it doesn't matter. He has the
25 right to designate.

1 MS. FERTIG: Yeah, I think we have to say
2 designee.

3 MR. RHODES: I do, too, because I think some
4 points it's just he'll know what the
5 superintendent's radar is picking up.

6 MR. DE MEO: Yeah, he can't do everything.
7 He has a million things to do.

8 MS. FERTIG: I mean, I think that covers our
9 bases. So are you -- do we need to vote on this?
10 Do you want to bring it back to us in November?
11 How do you want to do it?

12 MR. RHODES: If you want to vote on it as
13 amended I will go and make the changes that we
14 have discussed.

15 MS. FERTIG: Okay. Chris, are you
16 comfortable with where we are on this?

17 MR. UPTON: Yeah, it makes sense.

18 MS. FERTIG: Okay.

19 MR. MAYERSOHN: I'm good.

20 MS. FERTIG: Andrew? Okay. I'm just going
21 to say, all in favor?

22 MR. RHODES: Just one question.

23 MS. FERTIG: Yeah, I'm sorry.

24 MS. GOULDBOURNE: Just to go back to 3100,
25 because we talked about the statutes on that,

1 just to let you know that the audit committee is
2 not a part of the -- a required entity that has
3 to have those reports submitted to them. The
4 board is --

5 MR. DE MEO: Then I would add it.

6 MS. GOULDBOURNE: -- but not -- so you have
7 it in there. It's on 3100 that they present it
8 to the board and the audit committee, but the
9 statutes that you were referring to, if you would
10 say as required by statute, statute does not
11 require it to go to the audit committee.

12 MR. DE MEO: As amended. Because they're
13 amended all the time. And then you're covered.
14 You don't have to worry about that document.

15 MS. FERTIG: Okay. So I'm just going to say,
16 all in favor of Policy 1003 as amended?

17 COMMITTEE MEMBERS: Aye.

18 MS. FERTIG: Okay. All opposed?

19 (No response.)

20 MS. FERTIG: Okay. Yes?

21 MR. DE MEO: I just want to make sure, we
22 talked about the authority, superintendent can
23 approve a designee; right; and he must implement
24 or she must implement, and that, that 60 days;
25 right; and we're adding that language -- are we

1 adding the language about except for important?

2 MR. RHODES: I think my feedback was that you
3 decided and I think there was consensus that we
4 wouldn't add that in.

5 MR. DE MEO: We don't need that?

6 MS. FERTIG: I think we're okay. With 60
7 days I feel a whole lot better than with 180.

8 MR. DE MEO: And then in our motion we can
9 ask that, this is of high importance, you're
10 saying and we would -- although, we wouldn't have
11 the authority, that we would just be
12 highlighting? Okay. I like it with a little
13 more right in the policy, but I think either way
14 it's going to work fine.

15 MS. FERTIG: Okay. And then just bring back
16 whatever cleaned up in November; if you don't
17 mind.

18 MR. RHODES: And, again, if I have Derrick
19 send it to the entire committee or we could plan
20 a quick online meeting to just go over the three
21 updated versions. Because there doesn't have to
22 be any votes that would take place at that point.
23 And then we would just get the consensus to move
24 it forward to Andre and to the Cowart & Cowart
25 group.

1 MS. FERTIG: Okay. We can do -- why don't we
2 gather them altogether and then if anybody in
3 here feels that they don't reflect what we voted
4 on we can set up a quick online meeting.

5 MR. RHODES: Okay.

6 MS. FERTIG: Okay. Onto the Yearbook, I'm
7 going onto number 12 which is -- I'm going to 13,
8 Yearbook Sales and Sales Tax Research Follow-Up,
9 Dave.

10 MR. RHODES: Yeah, I will ask Nakia to
11 introduce this one as well. She prepared this --
12 the Yearbook Sales Tax Research at the request of
13 one of the audit committee members.

14 MS. GOULDBOURNE: So the audit committee
15 member brought us a technical advisement from the
16 Department of Revenue, which they do once -- in
17 this case a vendor, a yearbook vendor, requested
18 guidance as to whether or not they were required
19 to collect sales tax from the parents who they
20 sold the book to and the conclusion was that, per
21 statutes that are also reflected in here is that
22 if the -- if a public school is the distributor
23 of that yearbook that the vendor was not required
24 to collect sales tax on those yearbooks.

25 One caveat of this is that when you have a

1 technical advisement it's only applicable to that
2 person who requested it. So we couldn't -- you
3 can't go in -- another vendor couldn't go in --
4 you could use it as guidance but another vendor
5 couldn't go in with that same document and then
6 say I don't have to collect sales tax. You have
7 to do your own technical advisement. But these
8 are public records and it did provide some type
9 of guidance. And there is statute that is relied
10 upon in here to say that yearbooks and other
11 publications of public schools are not -- do not
12 require sales tax to be collected if the public
13 school is the entity that are going to be
14 distributing the yearbook.

15 So I guess this goes back to one of the --
16 our audit exceptions where we had noted that in
17 yearbook sales the vendor was the one who
18 actually sold the yearbook doing their online
19 sales, however the school was the distributor and
20 that vendor did collect sales tax from the
21 parents. And the argument was, because that
22 vendor sold those yearbooks to the parents
23 through their online portal that they were
24 required to, but per the statute and kind of what
25 we read, that is not the case if the school is

1 the one who's going to be distributing the
2 yearbook. And because the invoice of those
3 yearbooks went to the school, so the school
4 initially bought all of those yearbooks, they
5 were, in fact, the ones that distributed the
6 yearbooks. And I think that is how it is going
7 forward. So we would probably give this to, I
8 don't know, I guess the academic or whoever
9 controls the RFP to look at this and ensure that,
10 because in the RFP it does state that the vendor
11 can set up an online portal for these schools to
12 sell them, but I think it's important for them to
13 know that this is the technical advisement and
14 there is a statute out there that if the school
15 is going to be the one that's going to be
16 distributing it, that those vendors should not be
17 collecting taxes, sales tax from the parents. So
18 we did this for you guys to review, and then if
19 you would like to transmit it to the board so
20 they can review it.

21 MS. FERTIG: Yeah, and so you're going to let
22 the schools know this?

23 MS. GOULDBOURNE: Yes. In some way. It's
24 not really a report, but this has been our
25 recommendation that legal and procurement make

1 sure they have an understanding of this and that
2 it is in their RFP and that the schools have an
3 understanding of it.

4 MS. FERTIG: Okay. Go ahead.

5 MR. MAYERSOHN: So do we know if -- and I
6 forgot what school it was, but the parents that
7 paid the sales tax, will they get reimbursed?
8 They will not?

9 MS. GOULDBOURNE: No. Once you pay sales tax
10 the Department of Revenue is not going to
11 refund -- in other words, what would happen is
12 that the Department of Revenue would have to
13 refund that vendor and then they would have to
14 monitor that vendor to make sure that that vendor
15 returned all that money to the parents. And that
16 requires, from what I understand, because we have
17 a couple of people who used to work for the
18 Department of Revenue that work in audit, they
19 said that vendor would have to request an audit
20 of them. And I don't think they're going to do
21 that.

22 MR. MAYERSOHN: Right. So, I mean, I guess
23 the question is, going back to the vendor, and
24 this is, again, management scenario, but, because
25 of an error by the vendor, going back to that

1 vendor and say, again, maybe it's a thousand
2 dollars, maybe it's 500, whatever it is, are you
3 willing to reimburse those parents that paid the
4 sales tax? I mean, the vendor is consistently
5 doing business. It's been a vendor, I believe,
6 that has had some challenges before. I would
7 just refer it -- I mean, nobody from management
8 is here, but I would refer it to management to
9 see if that school is willing to go back to that
10 vendor to ask if those parents would be
11 reimbursed? And it may be \$10 a parent, it may
12 be -- I mean, how much sales tax is on a hundred
13 dollars; 6 bucks?

14 MS. GOULDBOURNE: \$7. But they're not
15 obligated to do that.

16 MR. MAYERSOHN: No, no. Yeah --

17 MS. GOULDBOURNE: They might, but --

18 MR. MAYERSOHN: -- I know. But asking
19 through the process, because, again, this vendor,
20 I believe it was the vendor, the district has had
21 some challenges with the vendor before. And I
22 don't want to be -- I don't want to accuse a
23 vendor if that's not the vendor, but I know --

24 MS. GOULDBOURNE: So we did also have an
25 issue where, much less complicated, was that the

1 schools were charged shipping and handling, which
2 they're not allowed to per the RFP and we did ask
3 them if they would go back to the vendor and
4 request that, at least that reimbursement to the
5 school, and I think what we were told, we asked
6 for it in writing but we were told that they were
7 not willing to reopen those invoices and give
8 those reimbursements.

9 MR. MAYERSOHN: The school wasn't or the
10 vendor wasn't?

11 MS. GOULDBOURNE: The vendor was not willing.

12 MR. DE MEO: And it was their mistake?

13 MS. GOULDBOURNE: Well, it's -- there are not
14 supposed to be charges per the invoice and so the
15 school should be reviewing these to make sure
16 that it's not on their invoice. So it was, but
17 from what we understood, from what they told us,
18 we asked for them to go back and ask the vendor
19 if they'd be willing to at least reimburse
20 shipping and handling and from what we were told
21 they were not.

22 MR. DE MEO: If we created -- did we create
23 the invoice; did the school?

24 MR. RHODES: No.

25 MR. DE MEO: No? I have another question

1 when you're --

2 MR. MAYERSOHN: Yeah, go ahead.

3 MR. DE MEO: Are we comfortable giving
4 advice, sales tax advice to vendors? Look, if
5 school distributes it, clearly, we are exempt.
6 But if they set up a website and they're
7 distributing yearbooks, this -- this ruling here
8 is like a with the IRS like a private letter
9 ruling, it doesn't apply only to that taxpayer.
10 I'm not comfortable advising a vendor. Let them
11 go to the DOR.

12 MR. RHODES: But based on what you just said
13 was that if the vendor is distributing that's the
14 key component there. The real question is does
15 the district authorize them to do the
16 distribution?

17 MR. DE MEO: What does distribution mean;
18 physically, sending the book out?

19 MR. RHODES: And in our situation the books
20 that were order showed up on an invoice to that
21 location and the books were sent to that location
22 and then distributed by the school.

23 MR. DE MEO: But in the case where a vendor
24 is directly distributing, I don't feel
25 comfortable, I don't think we should be advising

1 them on matters of sales tax.

2 MR. RHODES: I agree.

3 MS. FERTIG: I thought you included that
4 actually in this report that you made them aware
5 of what the statute number was but that the
6 burden is on them to proceed.

7 MS. GOULDBOURNE: Yeah, I think we just kind
8 of referred for them to review it with legal and
9 procurement because there is something that says
10 that these vendors are able to give online sales
11 and one of the things that we recommended was
12 that they should kind of define more what online
13 sales means and what the terms and conditions of
14 those online sales are. But that was where we
15 put it. That's where we left it. But there is
16 statute that says that if the public school is
17 distributor that they shouldn't charge sales tax
18 outside of TAA advisement.

19 MS. FERTIG: You're looking for us to
20 transmit this to the board at this point?

21 MR. MAYERSOHN: No, this is just information.

22 MR. RHODES: This is information.

23 MS. FERTIG: Okay.

24 MR. MAYERSOHN: I mean it -- I go back, and
25 looking at a policy in procurement, is it

1 standard where, here's the yearbook purchase
2 agreement and it lists three ways that schools
3 can or, I don't want to say schools, but parents
4 and students, can purchase yearbooks? And based
5 upon statute, not based upon an advisory opinion,
6 but based upon statute, here are the three ways
7 they shouldn't do that, and the district is tax
8 exempt because it's coming to the district and
9 they're coming to the school and they're
10 distributing it, it solves -- to me it solves the
11 problem of beyond the scope of, well, I'm a
12 vendor and I want to set you up an online portal.
13 And not only do I want to sell you a yearbook,
14 but I also want to sell you something to put it
15 in or whatever -- you know, whatever somebody to
16 make additional dollars in the sale. I think
17 that, alone, in a policy would clear up all these
18 challenges we have regarding yearbooks. But
19 that's -- you know, I don't know how that process
20 would work and then filter down to the schools.
21 As I said, because then you have PTAs that get
22 involved and advertising dollars and some of them
23 use it as fund-raisers and other things that may,
24 you know, challenge some of those statutes.

25 MR. RHODES: Well, it would -- in line with

1 what Nakia was saying a couple minutes ago, I
2 think that ensuring that it was clearly stated in
3 the agreement between the district and the
4 vendor, that, for example, regardless of the
5 method of payment used by the parent or student,
6 all yearbooks must be distributed by the school,
7 and thus there would be no sales tax.

8 MR. DE MEO: There would be no problem in
9 that case. But like Bob says, if they set up a
10 website and they're selling other stuff, the DOR
11 is not going to accept that. No way.

12 And I don't mean sales, selling and shipping.

13 MR. MAYERSOHN: Oh, yeah, we'll ship you your
14 book ahead of time, you don't have to worry about
15 going to the school. You know, as I said, it
16 just puts -- you know, going back to other audits
17 that we did that parents were the subject of the
18 challenges because they went out and purchased
19 something, I think it was -- what was it, caps
20 and gowns. Going out and purchasing something,
21 paying for something, and realizing at the end of
22 day they should have paid X and they paid Y, and
23 they have no recourse.

24 So even, like I said, if it's 5 bucks or 6
25 bucks and the vendor is not interested in

1 participating in that, then I go back to
2 management and say, maybe it's time to look for
3 another vendor or eliminate them from the
4 selection process.

5 MR. DE MEO: Mr. Rhodes, that second
6 paragraph that you put in here from the DOR is
7 clear as can be. It has to be distributed by the
8 school. You can have an independent agency,
9 manage it, but if it's not distributed by the
10 school there's sales tax, the way I read it. So
11 just be careful in anything we put out to the
12 vendors, I would say.

13 MS. FERTIG: And I guess I'm really unclear
14 about what the intention, okay, so we did this to
15 research it, but the bottom line is the parents
16 are being charged more for something than they
17 need to pay. And that's not a good situation in
18 the public school system in my mind. So how --
19 you know, are we just going to put this on a
20 shelf someplace and nobody ever sees it and
21 somebody asks the question again in 10 years or
22 what's the intent with this?

23 MR. MAYERSOHN: Well, I mean, I can make a
24 motion, and where it goes, I don't know.

25 MS. FERTIG: I just feel like, to me, the

1 bigger issue here is trying to keep costs down
2 for parents and students. And if this helps to
3 do that by putting in a process where they are
4 distributing it in school, then that's good. If
5 not, we're just -- we're just -- I don't know.

6 MR. DE MEO: It is the process.

7 MS. FERTIG: Huh?

8 MR. DE MEO: I think what Bob's getting --
9 there's two issues here. One, let's not advise
10 anybody about sales take; okay. Two, our
11 policies and procedures should be clear,
12 distribute from the school; that's fine. But if
13 by contract they were not supposed to charge
14 sales tax and shipping then I think we need to
15 refund that.

16 MS. GOULDBOURNE: The other thing I just want
17 to point out is that there's multiple, we have an
18 RFP, there's multiple different vendors. And
19 there is another vendor who does this process
20 where they -- the kids can buy it through their
21 website and they don't charge sales tax. So
22 another issue is that one vendor is charging and
23 the other vendor isn't. So they kind of need to
24 come to a consistency as to if they're going to
25 have it and get charged sales tax or not.

1 Because then it becomes whichever vendor that
2 school chooses whether or not a parent pays sales
3 taxes.

4 MR. UPTON: Usually, they ship it to the
5 school.

6 THE WITNESS: Yes. Well, they said that they
7 didn't, but the shipping and handling charge was
8 charged to the school. So in our reviewing that
9 invoice, you charged the school shipping and
10 handling which means that you got all the -- the
11 school is the one who received all the yearbooks
12 and then you have a distribution list that the
13 school has where they are the ones handing out
14 the yearbooks.

15 MR. MAYERSOHN: Yeah, the school has to
16 distribute.

17 MR. DE MEO: Absolutely. Absolutely. It
18 doesn't matter that it's a school yearbook; in my
19 opinion.

20 MR. MAYERSOHN: I mean, even getting into the
21 part of, you know, the school -- if the school
22 contracts out with a vendor, they get the
23 yearbooks and then the school resells them, is
24 the school responsible for paying the sales tax?
25 I mean, again, I'm not going to legally interpret

1 something, but it seems that reselling is not
2 distributing.

3 MR. DE MEO: Well, it talks about
4 distribution in here and it's pretty clear.
5 So --

6 MR. MAYERSOHN: Distribution but it doesn't
7 talk about reselling. Reselling is not listed in
8 there, in the statute.

9 MR. DE MEO: But who resells these books.

10 MR. MAYERSOHN: There are some schools,
11 through whether it's PTA or whatever, they get
12 the books and they resell them as a fundraiser to
13 make money. So they get the books for 20 bucks
14 and they resell them to the parents for 40 bucks
15 to make 20 bucks for the school. I mean, that
16 was in my day. It may have changed.

17 MR. RHODES: Well, my general understanding
18 on that is, if it's purchased by the district and
19 the district is sales tax exempt, they don't have
20 to pay that sales tax.

21 MR. MAYERSOHN: Unless they're reselling it.

22 MS. GOULDBOURNE: The statute says yearbooks,
23 magazines, newspapers, directories, bulletins or
24 similar publications distributed by the school
25 offering grades K through 12 is exempt.

1 MR. MAYERSOHN: No, for distribution.

2 MR. DE MEO: No for distribution. So sale
3 and distribution. Is the PTA considered school?

4 MS. GOULDBOURNE: I guess it would matter if
5 the PTA sold it and then distributed it at the
6 school; right? If they resold it, just like this
7 website, if the PTA sets up a website and they
8 sell it for 20 or 40 and they ship it to the
9 school and the parents come into the school and
10 they take it from the school, is that considered
11 distribution?

12 MR. DE MEO: It depends if you consider the
13 PTA part of the school. I don't know what the
14 answer is on that; to be honest with you.

15 MR. MAYERSOHN: It's in there. It talks
16 about it.

17 MS. FERTIG: They could be a designee of the
18 school because we have designees right now, but
19 if they're charging more money to do it as a
20 fundraiser, that, to me, is a different
21 situation.

22 But I just -- what is your intent on what
23 you're doing with this research?

24 MS. GOULDBOURNE: It's also included in our,
25 the summary that we did of all of the exceptions

1 because it's one of the things that we talked
2 about with yearbooks and sales tax. On prom is
3 to get guidance from TAA on prom and also to look
4 at this guidance and try to find things to get a
5 TAA on yearbooks, as well. So we put this
6 research as an exhibit, so it's there.

7 MR. RHODES: So, in effect, it would have
8 already been transmitted. The general
9 information would have already been transmitted
10 earlier in this meeting. But the takeaway that I
11 get from this is that I think that there needs to
12 be a discussion based on some conversations that
13 we can have at the open level with the general
14 counsel to start the dialogue between general
15 counsel and PWS, Purchasing & Warehouse Service,
16 to ensure that clear and firm language is put
17 into these RFPs, ITBs and contracts that these
18 items are to be clearly stated when there is even
19 the possibility that the schools or the district
20 is not going to be distributing these yearbooks.
21 And that when sales tax may or may not, shall not
22 be charged to the parents and students. I think
23 that that needs to be clear in the solicitation
24 process so that it's very clear to the companies
25 what they are prohibited from doing or allowed to

1 do. And then I think that from the standpoint of
2 the district it needs to be trained down through
3 the school locations what is it that you can and
4 cannot do with regards to the same thing.

5 MS. FERTIG: Okay.

6 MR. MAYERSOHN: So just a question. This is
7 more for my own benefit. Does -- does Florida
8 Statute override Florida Administrative Code?

9 MR. DE MEO: Yes. It interprets. That's
10 like the IRS regulations interpret the federal
11 code.

12 MR. MAYERSOHN: So statute overrides the
13 Florida Administrative Code.

14 MR. DE MEO: But that's the legal process.

15 MR. MAYERSOHN: No, no, no, because clearly
16 in statute it talks about distribution. It
17 doesn't necessarily talk about sale or resale.
18 It's silent on that.

19 MR. DE MEO: It goes down below. The
20 attachment does have something, and I don't know
21 authoritative, that talks about sale and purchase
22 and the three options.

23 MR. MAYERSOHN: Right. But that's in the
24 technical assistance advisement.

25 MR. DE MEO: Yeah.

1 MR. MAYERSOHN: Not necessarily in statute.
2 Statute clearly does not mention sale, it just
3 talks about distribution.

4 But, I mean, to Mary's point, I think that
5 this needs to get in the hands of management and
6 management needs to figure out how to filter it
7 down to schools so that, again, parents aren't
8 being additionally burdened by, whether it's \$5
9 or \$500 unnecessarily when they don't have to.

10 MR. RHODES: And to that point, I'm not
11 comfortable advising management on what to do
12 with regard to this. I would be more interested
13 in trying to create the controls at the
14 solicitation and at the sales point. Then we
15 could audit that without being involved in it.

16 MR. MAYERSOHN: Right. Whether that's the
17 procurement process in how to create a
18 standardized contract that every, you know,
19 yearbook vendor has to apply to, but I'll leave
20 that in your hands of, you know, what to do with
21 it. But, I mean, that's just my -- my own
22 thought because --

23 MR. RHODES: And I'll report back to you guys
24 with what it is that we discover in the
25 conversations with general counsel and PWS.

1 MR. DE MEO: Yeah, have them look at 212.087,
2 because there are certain exemptions, and if the
3 PTA is not included there, then they're not
4 considered part of the, in my opinion, school
5 board or district. But, yeah, counsel should
6 look at that.

7 MS. FERTIG: And just -- and just as we're
8 talking overall about why -- you know, let's go
9 back to why we do this in the first place. I
10 don't think we do yearbooks so that an
11 organization can have a fundraiser. I'm just
12 looking at it from the student point of view of
13 what kind of a service are we trying to provide
14 for the student and the family and is that really
15 something we should be fundraising off of? There
16 are a lot things you can fundraise off of.

17 I don't know, those are conversations, Dave,
18 that you all can have. Just let us know and get
19 back to us.

20 I'm going to move on. I know you need to
21 leave at 12:15 and we will then no longer have
22 quorum, so let's get down to Updated Audit
23 Committee Report Matrix, which is 17 pages at
24 this point. I'm wondering if we might want to --

25 MR. MAYERSOHN: Give them 30 days?

1 MS. FERTIG: Well, I'm just kind of going
2 through these and wondering which one we want to
3 take off at this point.

4 But, anyways, are there any comments on this,
5 Dave? Did you have anything you wanted us to
6 follow-up or to look at here?

7 MR. RHODES: I could start from the oldest to
8 the newest and identify which ones have already
9 been addressed and which ones still need to be
10 addressed and which require no addressing at all
11 and start to pare this list down so that we can
12 start working with more current issues that face
13 this audit committee, but not leaving anything
14 behind and unzipped from important issues from
15 the past.

16 MS. FERTIG: I'd appreciate that, because,
17 you know this, for many, many years we had kind
18 of a one-pager, sometimes two, but a one-pager of
19 overarching things that we were following along
20 and trying to ensure that things got done. If
21 it's too much I'm afraid we're not going to.

22 Anybody have anything in particular you want
23 to talk about on this item?

24 (No response.)

25 MS. FERTIG: Okay. So let's go to the next,

1 which is New Business, Audit Committee Meeting
2 Dates, 2025/26.

3 MR. RHODES: So we never actually approved
4 the list of dates that are at the bottom. And so
5 what we really need to do is we need to codify
6 that and also discuss if there's any areas that
7 we think that we should have a meeting. So, for
8 example, December I -- I get. I feel like it was
9 a miss by not having an October meeting, but
10 December I get because there's going to be very
11 few people around and a lot of people making
12 family plans where that is concerned. April,
13 another period where people do have family
14 matters and take care of those.

15 So really the only one I was interested in
16 was October, I don't know from an advertising
17 standpoint if we're passed the point of being
18 able to have an October meeting. But if there is
19 anything that comes up, for example, this reminds
20 me of a point that I wanted to make. We sent a
21 report to the board that we only reviewed today
22 because before the end of the quarter we had to
23 get the results of the internal funds 100 percent
24 compliant sent to them. And so we sent that to
25 them without having first sent it to you and that

1 wasn't a backdoor, we tried to make sure you guys
2 were all aware of that.

3 But with regard to the time between now an
4 November, if there should be anything, like, for
5 example, the Behavioral Threat Assessment, the
6 board made it clear that they would like that
7 information as quickly as they can, and so we
8 managed to review that. So we may put that
9 through as like a special item because I have the
10 authority to do that as the chief auditor so that
11 they can get that in their hands and in their
12 possession sooner than waiting until whatever the
13 APG process is where you have the planning and
14 then the final and then getting it on the next
15 available board meeting. So since it's been
16 transmitted by us I just wanted to let you guys
17 know that what I intend to do, if it's possible,
18 is to put that on the next special school board
19 meeting or regular school board meeting so that
20 it gets into their hands as soon as possible,
21 that report, specifically.

22 MS. FERTIG: Okay. Here's my observation
23 here. Typically, over the years we've met like
24 every six weeks, maybe, is a good way to do it,
25 not in the summer but the rest of the year. From

1 November to January 29th is a long time. I mean,
2 I'm not worried about not having an October
3 meeting because it's about -- we're about on that
4 six weeks, a little bit more with November 13th.
5 But going November 13th to January 29th, I am
6 concerned you're going to have matters that may
7 need our attention.

8 So is there a way, and I'm sorry, I should
9 have brought this up to you sooner, and I know
10 January is a really difficult month just from
11 trying to schedule other things, but is there a
12 way to have that January meeting sooner and then
13 maybe plan a February or something? I don't know
14 what your work schedule is, so it's hard for us
15 to --

16 MR. RHODES: Well, the short answer to that
17 is, yes, there is a way. It would probably
18 require Derrick doing a survey of the audit
19 committee members since we don't have a full
20 house here today and they could respond back to
21 him independently with what date ranges -- he
22 could give them like -- he could give all of you
23 folks a series of three dates arguably to choose
24 from, so that we could take it back earlier into
25 January without getting into the holiday period,

1 because then we would not have any staff to come
2 to the meeting anyway.

3 MS. FERTIG: Right. So just in the interest
4 of time and so we can move ahead, can we vote
5 today to meet November 13th? We've got that on
6 the schedule, you've got it advertised, and then
7 you can try to do an amended schedule that we can
8 vote on on November 13th; would that work?

9 MR. RHODES: That would work fine for me.
10 And in the meanwhile what we can do is we can --
11 we could send out a notification to the whole
12 audit committee letting them know to have some
13 other dates for the month of January on their --
14 that they're ready to discuss when we come to the
15 November meeting so that we could work on that,
16 finalize that. And, otherwise, would we want to
17 finalize any of the others or finalize the
18 remainder of this list in November?

19 MS. FERTIG: I just -- the two periods that
20 concern me are November -- waiting basically for
21 two and a half months there with no meeting and
22 you're going to have things you need to get done,
23 so that time period concerns me. And then if you
24 take that out you're going to get into kind of --
25 I mean you've got a March 12th, that's six weeks,

1 okay; nothing in April; you're getting almost two
2 months there. I mean, you know what you've got
3 to do and what you need us for, so --

4 MR. MAYERSOHN: I mean, I think the reality
5 is is that we don't want to overload agendas
6 where we never finish anything. The other part
7 to following up from a timeline basis, in other
8 words, how -- how quickly we can advertise
9 meetings, I know that the district has
10 implemented through Civics Plus the ability to,
11 I'll call it instantaneously publish legal
12 notices, which is allowable via state statute on
13 a website which goes on the county website. Can
14 you find out if that applies to our meetings,
15 where, technically, unless there's a timeline of
16 you have to advertise 10 days in advance or three
17 weeks in advance, but instantaneously if we
18 decided to have a meeting tomorrow, whether or
19 not could you do that through Civics Plus?

20 MR. RHODES: So -- so I'll have Derrick reach
21 out to the folks that handle that so we can get a
22 follow-up answer to you about that. Because I
23 know that there has been situations where when
24 I've seen it applied to board meetings, there's
25 been some changes or some additions that make a

1 week notice or even less than a week notice in
2 some cases where it's appeared anyway possible,
3 and I think that those same rules would apply for
4 us. I just have to know them and know what these
5 different advertising points are so I can follow
6 up on it.

7 MR. MAYERSOHN: Andre is probably the person
8 to check with.

9 MR. RHODES: Andre or John Sullivan would
10 know that for sure.

11 MS. FERTIG: Yeah, what I would like to
12 avoid, and I don't know how the rest of you feel
13 so I'm just going to put out that I feel like
14 we've had an awful lot of special online
15 meetings, which we really can't even vote, we can
16 talk a lot, but we can't necessarily vote on
17 anything. I'd rather just come up with a set
18 schedule and know that we're meeting frequently
19 enough to do the business you need to have done
20 and --

21 MR. RHODES: Well, policy requires that we do
22 seven meetings. And that's why we tried to do
23 seven meetings in this particular recommendation
24 for the meeting schedule. And that was because
25 there was, like last year I think we had about 20

1 different meetings whether they were in person or
2 online and what ends up happening is that that
3 takes a lot of staff time and otherwise
4 production time away from our ability to do that.
5 So we might have recoiled too far back, but
6 that's one of the reasons we're just doing it as
7 a recommendation to try to get this input from
8 you folks.

9 MS. FERTIG: All right. So if it's all right
10 with everybody I'm going to suggest that we vote
11 on meeting November 13th and then we'll bring you
12 a revised schedule at that time. Is that good?

13 MR. MEDVIN: I won't be here.

14 MS. FERTIG: You're not going to be here and
15 you're not going to be here.

16 MR. MAYERSOHN: November 13th?

17 MR. DE MEO: On the 13th I'll be here. I
18 think I leave on the 19th.

19 MS. FERTIG: Okay. Let me ask a question.
20 Dave, I don't know how this works.

21 MR. MAYERSOHN: I mean, I could do it the day
22 before or the day after. That's not a problem.

23 MR. RHODES: Well, we generally have our
24 meetings on Thursday and so the availability of
25 the room is always something that we have to take

1 into consideration as well.

2 MS. FERTIG: Okay. So do you want to --do
3 you all want to check? Are you here the 6th?
4 When are you leaving?

5 MR. MEDVIN: The 6th I'll be here.

6 MS. FERTIG: The 6th you're here. The 6th
7 you're here, Bob?

8 MR. MAYERSOHN: The 6th I believe I am.

9 MS. FERTIG: I don't know if I'm here the
10 6th. The 6th, maybe can we look at the 6th? So
11 we're not going to vote on this, but could we
12 look at the 6th --

13 MR. MAYERSOHN: I'm good for the 6th.

14 MS. FERTIG: -- and if the room's available
15 or another room's available we meet on the 6th?
16 Because if we've got three people here that may
17 not be here on the 13th we're getting ourselves
18 in a bad situation.

19 MR. RHODES: So that recommendation is to
20 change from November 13th to November 6th?

21 MS. FERTIG: Yeah, move up January and set
22 another meeting in the meantime.

23 MR. RHODES: I will have Derrick start to
24 work on that immediately so that we can get a
25 notification out to the whole audit committee.

1 MS. FERTIG: Yeah, and then we can check with
2 the other members but we've got three out of five
3 right now and -- so --

4 MR. RHODES: Well when we send out a
5 notification to all the board members -- or the
6 committee members, we would simply ask them to
7 respond independently back to Derrick whether or
8 not that date change would work for them and then
9 after he gets that information back he can be
10 working on the scheduling of this room and the
11 advertisement and all the other things that go
12 along with that.

13 MS. FERTIG: Okay. Great. So we'll talk and
14 we'll find out and thank you all.

15 Let's move to the next thing, Agenda Planning
16 Log.

17 MR. RHODES: Okay. Can I just say one more
18 thing?

19 MS. FERTIG: Sure.

20 MR. RHODES: We got our information back
21 regarding the ethics and the ethics is we've got
22 a couple of members -- gosh, I don't know if I
23 want to call these out. I will reach out to the
24 members independently to let them know that their
25 ethics is still required for them to complete

1 that ASAP, but, otherwise, everybody else is in
2 compliance.

3 MR. DE MEO: Can you tell me if I'm in
4 compliance? I don't remember. I think I did it.

5 MR. RHODES: You are.

6 MS. FERTIG: I printed out a certificate, so,
7 hopefully, I am.

8 MR. DE MEO: So I'm good; right?

9 MR. RHODES: Yep.

10 MR. MAYERSOHN: I sent in my certificate.

11 MR. RHODES: And you're on a different
12 schedule.

13 MR. MAYERSOHN: I'm on a different; yeah.

14 MS. FERTIG: Okay. So November 13th or the
15 6th or whatever we have CRI Internal Audit, HCT,
16 RSM Internal Audit. And then you've got Internal
17 Funds and Property & Inventory it looks like.
18 Anything else expected? You said something about
19 P-cards. I don't know.

20 MR. RHODES: Yeah, the -- I don't think that
21 the P-card will be ready by any meeting in
22 November, whether it's the 6th or the 13th. And,
23 also, some of these -- some of these are subject
24 to the, for example, we have two externals on
25 there that have to complete their work -- three

1 externals. I fully expect to RSM to have theirs
2 completed. I think that we're on track with OCA.
3 CRI is a slightly different situation because
4 there is an audit that was intended to come to
5 the committee a couple of different meetings ago,
6 but what happened was the day before the meeting
7 we received some additional documentation from
8 the auditee that we have to go through and it's a
9 large amount of documentation that we have to go
10 through and ensure that there's nothing in there
11 that ultimately either removes the existing
12 proposed finding or that substantiates the need
13 for that finding.

14 MS. FERTIG: Okay. All right. So we'll
15 just -- we'll see what we see when we get the
16 agenda.

17 MR. RHODES: We'll talk during the planning
18 process whenever we have to and we'll get that
19 taken care of.

20 MS. FERTIG: Okay. Anybody have anything
21 else on this item?

22 (No response.)

23 MS. FERTIG: Okay. We're almost there. We
24 are almost at Audit Committee Comments.

25 MR. MAYERSOHN: I have one.

1 MS. FERTIG: Yeah.

2 MR. MAYERSOHN: And I know that over the last
3 couple of months the chief auditor has come
4 under, I don't want to say scrutiny, but has come
5 under examination. And to that point, I know
6 that the audit -- the auditing department where
7 there was an anonymous letter, the auditing
8 department stood behind the chief auditor and the
9 work that he has done and I want to publicly,
10 although she'll claim that she was just the
11 spokesperson, not the one behind it, but I do
12 want to thank Nakia as well as staff
13 independently for supporting the chief auditor
14 and the department and the work of the
15 department. So I just want to recognize and
16 thank the audit department as well as Mr. Rhodes
17 for the work that he is currently doing.

18 MS. FERTIG: And I want to add to that and
19 just say over the years I've always felt this is
20 just -- I used to say when Pat was here, this is
21 like the best department in the whole school
22 board? Oh, is that in the minutes? Okay. Maybe
23 I better not say that. But I just want to thank
24 all of you for the work you do all of the time
25 and I hope you know how much we all appreciate

1 you. And how it is so important for the school
2 board to be able to have this type of work done
3 so that they can be as efficient as possible and
4 provide services to our students at the best
5 cost. And that wouldn't happen without every one
6 of you, so thank you.

7 MR. RHODES: And I appreciate that. And I
8 also would like to say that, as I stated at the
9 board meeting, I had a sense that there were some
10 folks that were not interested in being linked to
11 that sentiment that that letter provided. I had
12 no idea that there was the movement that turned
13 out in the way of that letter that staff had
14 signed and put their names to that. And I want
15 to -- I want to reiterate that that took a lot of
16 courage from my staff. So in addition to me
17 being grateful for them taking a stand for me,
18 personally, as well as the department, I just --
19 I just say that it takes a lot of courage to do
20 that and I'm grateful that they did it and I
21 think that it's just one more thing that stands
22 for the ethics and integrity of the group that's
23 OCA. And I'm proud to be a part of that and very
24 grateful that they had that kind of courage at
25 that time.

1 MS. FERTIG: Okay. Well, thank you. And
2 anybody else want to say anything? But I know
3 our backs are to you.

4 MR. RHODES: Oh, I'm sorry.

5 MS. FERTIG: Yes.

6 MR. RHODES: There was one other thing that I
7 realized I missed. We had done some checking in
8 with Mrs. Hixon's schedule, she wasn't available,
9 and now that we're already talking about the 13th
10 not being good anyway, we can check and find out
11 if she's available for the 6th. So far we did
12 know she was available on the 10th. If she was
13 available on the 10th and we needed to reconvene
14 the group on the 10th because that's her only
15 availability, do we have the ability to put the
16 same people together that we had last time for
17 that selection committee for the financial audit?

18 MR. MAYERSOHN: November 10th or October
19 10th?

20 MR. RHODES: We're talking November.

21 MR. MAYERSOHN: Yeah, I'm good.

22 MR. MEDVIN: I'm not.

23 MS. FERTIG: You won't be here. Okay.

24 MR. RHODES: I think really all we need were
25 the main folks that were involved in that

1 committee last time. So I think that that was,
2 we have Bob, Anthony, you and Phyllis, I think.
3 And Mrs. Hixon.

4 MS. FERTIG: He's going to be -- Bob's my --
5 I feel it's important to keep the continuity of
6 who was in the conversation before and so he's my
7 designee. We've been using that word so much
8 today. Okay?

9 MR. RHODES: Yeah, that's fine. I just
10 wanted to make sure that the 10th will work. And
11 does that work for you if that is the only day
12 that's available for her as opposed to the 6th?

13 MR. DE MEO: Yeah, that works still. Yeah.

14 MR. RHODES: Okay. And then I will just
15 reach out personally to Mrs. Shaw and find out if
16 that works for her.

17 MS. FERTIG: Okay. All right. Just one more
18 thing and then I swear -- I am going to, if it's
19 okay with you, I am going to approach Dr. Hepburn
20 and ask if we can again have the superintendent
21 or his designee at these meetings. I felt it was
22 really helpful over the years to be able to get
23 feedback from them while we were in the meeting.
24 Everybody good with that?

25 MR. MEDVIN: Absolutely.

1 MR. MAYERSOHN: Yeah. And being his
2 designee, I'll also mention it.

3 MS. FERTIG: Thank you.

4 Okay. Any other business?

5 MR. MAYERSOHN: Motion to adjourn?

6 MR. MEDVIN: So moved.

7 MS. FERTIG: Are you seconding over there?

8 MR. MEDVIN: Yes.

9 MS. FERTIG: Okay. All in favor?

10 COMMITTEE MEMBERS: Aye.

11 MS. FERTIG: Opposed?

12 (No response.)

13 MS. FERTIG: Thank you so much.

14 (Meeting was concluded at 12:22 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 9th day of October, 2025, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

| A | | | | |
|------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| a-billion-three 21:12 | 88:2 93:7 96:6,25 | agency 121:8 | analyze 9:13 12:14 | approach 145:19 |
| A.M 1:15 | 100:24 109:5 110:4 | agenda 4:16,19,22,23 | analyzing 32:16 | appropriate 6:6 9:12 |
| ability 64:15 65:1 | 142:18 | 5:5 82:18 139:15 | Andre 72:8 84:12 | 19:21 65:23 103:8 |
| 105:15 135:10 | added 25:10 30:4 | 141:16 | 110:24 136:7,9 | approval 4:18 71:20 |
| 137:4 144:15 | adding 4:20 26:10 | agendas 135:5 | Andreu 2:15 38:12 | approve 4:23 5:23,25 |
| able 14:8,24 15:17,19 | 97:5 109:25 110:1 | agile 30:14 | 38:14 44:12 | 6:2,3,7 7:3,10 67:18 |
| 23:15 29:14 37:21 | addition 8:5 105:25 | ago 3:17 35:18 50:5 | Andrew 2:5 4:6 97:13 | 79:4,14 85:14 |
| 50:5 55:25 61:8 | 143:16 | 53:2 99:18 120:1 | 103:14 108:20 | 107:19 109:23 |
| 70:25 83:15 93:25 | additional 8:5 18:3,8 | 141:5 | Andrews 1:24 | approved 7:1,17 8:24 |
| 104:9 118:10 | 18:21 27:2,8,17,18 | agree 24:15 99:20 | annual 43:4 70:11 | 27:17 34:21 48:11 |
| 131:18 143:2 | 34:24 50:13 61:8 | 118:2 | 71:10 72:23 74:1,23 | 98:16,23 99:6 131:3 |
| 145:22 | 86:20 119:16 141:7 | agreeable 86:12 | 84:20 | approving 8:5 34:23 |
| absence 15:25 17:18 | additionally 27:12 | agreed 57:2 62:8,9 | annually 42:15 | April 131:12 135:1 |
| Absolutely 29:21 | 128:8 | 99:3,5,7,15 | anomalies 13:20 14:1 | area 11:11 41:18 |
| 123:17,17 145:25 | additions 4:19 135:25 | agreed-upon 107:16 | 28:3 | 44:15 60:17 62:22 |
| academic 113:8 | address 50:16 86:8 | agreement 6:11 8:24 | anonymous 142:7 | 97:10 101:16 |
| accept 101:4 104:5 | 86:16 | 119:2 120:3 | answer 18:1,1 21:6 | 102:23 106:3 |
| 104:15,15 107:9,22 | addressed 50:17 | agrees 99:11 | 22:11 24:13 29:18 | areas 31:15,17 53:25 |
| 120:11 | 54:18 60:21 88:13 | ahead 3:3,18 11:15 | 50:6 54:12 55:19 | 54:6 84:13 131:6 |
| acceptable 47:2 | 88:19 130:9,10 | 35:19 98:4 114:4 | 60:3 83:15 125:14 | arguably 133:23 |
| accepted 98:17,24 | addressing 130:10 | 117:2 120:14 134:4 | 133:16 135:22 | argument 112:21 |
| 99:24,25 | adhered 49:3 | ALAN 2:17 | Anthony 2:3 3:23 | arms 34:25 |
| access 57:13 58:12,17 | adjourn 6:14 146:5 | alert 90:22 | 145:2 | arrangement 20:15 |
| 58:20,21,23 59:10 | ADMINISTRATI... | alerted 43:14 | anticipate 51:3 | 22:13 |
| 59:25 60:2 65:6,7 | 1:12 | alignment 89:11 | anybody 4:15 19:25 | arrangements 46:16 |
| accommodate 27:7 | administrative 57:11 | Allegiance 3:12,13 | 37:24 52:2 53:18,19 | 48:5 49:8 |
| account 82:25 | 58:12 59:1 100:1,12 | ALLEN-HARDA... | 72:1 102:16 105:9 | ASAP 140:1 |
| accountant 74:14 | 101:4,19,22 102:2,9 | 2:10 | 111:2 122:10 | asked 44:22 51:12 |
| 75:12 | 103:17 104:1,21 | allow 98:10 | 130:22 141:20 | 78:19 116:5,18 |
| accounting 26:3 | 107:5 127:8,13 | allowable 135:12 | 144:2 | asking 29:4 97:6 |
| accuse 115:22 | adopt 4:22 | allowed 116:2 126:25 | anymore 105:9 | 115:18 |
| acknowledge 5:23 | advance 135:16,17 | allows 35:5 107:2 | anyone's 23:12 | asks 121:21 |
| 67:18 | advertise 7:3 135:8 | alter 59:16 | anyway 134:2 136:2 | aspect 38:6 |
| acknowledged 43:13 | 135:16 | altogether 63:12 | 144:10 | assess 13:24 |
| act 55:2 | advertised 8:7,20 | 111:2 | anyways 100:10 | assessment 35:1 |
| action 19:4 64:5 | 134:6 | amazing 103:11 | 130:4 | 132:5 |
| 86:20 95:7 96:20 | advertisement | amend 78:22 89:14 | APG 132:13 | assessments 67:18 |
| 97:20 98:11 | 139:11 | 93:1 | appeared 136:2 | assigned 28:15 |
| actions 45:5 46:7 | advertising 9:11 | amended 79:4 81:17 | applicable 112:1 | assist 42:19 |
| 50:19 107:15,17 | 119:22 131:16 | 103:12 108:13 | application 27:25 | assistance 127:24 |
| active 3:9 9:24 14:19 | 136:5 | 109:12,13,16 134:7 | 28:2 | Assistant 2:8 |
| activities 12:4,17 | advice 117:4,4 | amendment 73:5 | applications 29:8 | assured 48:23 49:10 |
| 13:16,18 16:8,21 | advise 122:9 | 75:21 76:4,13 85:8 | applied 56:16 135:24 | Atkins 28:24 31:2 |
| 17:3,12,25 42:23 | advisement 111:15 | 92:11 | applies 59:8 81:3 | attachment 127:20 |
| 102:10 | 112:1,7 113:13 | amendments 76:9 | 135:14 | attempted 12:2 13:21 |
| activity 88:19 | 118:18 127:24 | amount 56:25 60:20 | apply 16:7 117:9 | attempting 33:10 |
| actual 64:5,10 65:3 | advising 117:10,25 | 77:6 141:9 | 128:19 136:3 | attend 40:3,8 |
| actuals 27:11 | 128:11 | analysis 11:1,12,24 | applying 80:23 | ATTENDANCE 2:1 |
| add 22:19 24:8,8 33:7 | advisory 119:5 | 13:22 17:14 26:5 | appreciate 44:10 | attending 4:15 |
| 73:1,13 81:7,8 85:3 | AECOM 31:3 | 27:9,22 29:1,6,22 | 66:25 68:12 130:16 | attention 94:7 133:7 |
| | afraid 130:21 | 56:16 | 142:25 143:7 | attribute 54:24,24 |

| | | | | |
|---|--|--|---|--|
| 55:16,22 56:14,15 56:17,17 57:1 62:2 62:13 65:21 66:5,20 attributes 62:8 audit 1:5 8:14 10:19 11:8 16:13,22 19:14 30:18,20 31:13 35:10 36:11,24 37:14,17 39:3,10 49:4 50:16 51:4,6 51:10,11 52:24 53:15 56:7,20 60:10 60:16 61:12,15 63:23,24 67:5 70:11 70:11 71:7,10,13 72:20,22 73:2,20 74:10,13,22,23 75:13,14 77:1,5,7,7 77:10,12,17 78:7,7 79:24 81:15 84:21 86:1,9,25 87:3,10 88:3,5,9 89:16 90:15,23,25 91:16 93:10 95:5,8 96:18 96:21,23 98:5 99:22 100:9 102:17 104:6 104:16 106:13 107:12 109:1,8,11 111:13,14 112:16 114:18,19 128:15 129:22 130:13 131:1 133:18 134:12 138:25 140:15,16 141:4,24 142:6,16 144:17 audited 83:9 106:1 auditee 104:10 141:8 auditing 30:14 53:3 64:4,9 142:6,7 auditor 2:6,7,9,20,20 5:14 7:23 8:18 31:13 32:23 58:24 62:7 64:3,14,17 66:20 77:2,4,11,16 77:24 83:22 86:15 87:7 100:10 104:6 107:10 132:10 142:3,8,13 auditor's 67:2 99:20 auditor-related 59:7 auditors 39:24 57:12 | 77:10 audits 2:8 31:10 33:6 37:18,19 39:20 40:2 44:8 53:3 64:13 83:21 90:17 102:11 105:16,23,23,24 120:16 authoritative 79:22 127:21 authority 81:22,25 82:6,9,13 83:3,18 98:20 101:1 104:22 107:19,19 109:22 110:11 132:10 authorize 57:11 117:15 authorized 59:12 147:6 automatically 80:21 availability 137:24 144:15 available 29:3 40:23 49:14 132:15 138:14,15 144:8,11 144:12,13 145:12 Avenue 1:13,24 average 21:19 avoid 48:1,1 136:12 aware 118:4 132:2 awful 136:14 Aye 5:1 7:14 36:4,19 44:3 52:9 69:8 75:9 76:14 79:9 85:18 109:17 146:10 <hr/> B <hr/> B 107:13 back 9:12 14:13,18 26:25 29:12 30:25 33:11 34:10,17 42:5 42:7,21 43:1,17 44:21 48:23 49:4 53:2 56:1 57:15 62:6 70:14 72:8 80:8 85:6 91:9,11 100:3 106:21,23 108:10,24 110:15 112:15 114:23,25 115:9 116:3,18 118:24 120:16 121:1 128:23 129:9 | 129:19 133:20,24 137:5 139:7,9,20 back-to-back 60:23 backdoor 132:1 backs 144:3 bad 138:18 bare 31:1 bargained 34:12 Baron 4:10 base 3:8 based 12:16 27:6 29:4,6 45:6 59:11 60:13 64:21 66:9 70:19 84:10 117:12 119:4,5,6 126:12 bases 108:9 basic 18:25 basically 12:6,23 14:7 17:21 43:3 45:16 46:8 58:3 72:5 134:20 basis 28:1,11 67:17 135:7 Bass 1:23,24 2:21 147:4,14 Beach 94:24 95:1 Beach's 95:9 becoming 91:22 BECON 90:9 beginning 14:3 53:14 Behavioral 2:12,13 52:13 132:5 believe 5:12 20:23 21:2 24:25 38:14 41:11 72:11 82:8 90:24 115:5,20 138:8 benchmarking 39:18 benefit 43:11 127:7 benefits 26:14 benign 88:16 90:4 best 142:21 143:4 better 26:17 33:22,24 34:1 35:3 42:11 59:22 66:2 73:13 93:17 94:4 99:7 110:7 142:23 beyond 30:14 119:11 big 55:14 60:4,4 bigger 122:1 biggest 43:11 | billed 12:20 20:20 billion 24:6 birthday 103:14 bit 24:12 26:2 29:16 51:13 56:7 57:17 58:7 61:8 133:4 black 82:15 blah 74:11,11,11 104:2,2,3 blank 36:23 53:15 Blondell 2:20 11:22 11:22 20:10,18,23 21:5,15,21 31:12,18 32:21 36:9 blue 82:15 board 1:4,12 15:20 18:2 21:1 22:14,25 24:1 27:16 31:6 34:20 61:19 74:15 75:12 81:16 83:10 87:12 89:15 92:10 93:12 99:22,23,24 100:3,10 101:10 106:13,16 109:4,8 113:19 118:20 129:5 131:21 132:6 132:15,18,19 135:24 139:5 142:22 143:2,9 board's 72:22 73:1 83:18 Bob 67:8 73:18 120:9 138:7 145:2 Bob's 9:21 122:8 145:4 boils 38:5 bond 11:11 20:9,11 20:13 23:22 31:4,10 31:14 32:2 book 42:5,7,21 43:1 43:15,17 111:20 117:18 120:14 bookkeeper 43:13 books 41:10,24 42:16 42:18,22 48:19 117:19,21 124:9,12 124:13 bottom 47:15 48:10 65:20 121:15 131:4 bought 113:4 brief 11:7,20 72:18 | briefly 63:17 bring 42:21 43:16 53:14 92:11 94:6 108:10 110:15 137:11 bringing 30:5,6 42:25 96:1 broad 101:7 broader 20:7 broke 12:4 13:14 brought 43:13 51:6 111:15 133:9 Broward 1:4 147:3 147:11 BRYAN 2:9 BSC 38:15,17 42:6 50:15 51:14 BTA 56:4 66:14 BTM 53:23 56:20 57:8,23 65:23 bubbled 40:12 bucket 12:15 bucks 115:13 120:24 120:25 124:13,14 124:15 budget 27:6,10 35:5 budgets 21:3 building 6:24 bullet 19:4,12,13 74:4 bulletin 46:19 bulletins 124:23 burden 30:21 118:6 burdened 128:8 business 2:14 41:13 41:16 50:9 59:17 69:13 115:5 131:1 136:19 146:4 buy 122:20 bypass 92:2 <hr/> C <hr/> C 2:10 107:14 cadence 77:17 calculated 26:15,16 calculation 12:24 call 3:4,14,19 46:13 47:1 68:17 101:9,12 135:11 139:23 called 103:4 calling 70:21 cap 21:2 |
|---|--|--|---|--|

| | | | | |
|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| caps 120:19 | 50:19 53:7,8 59:14 | clean 72:6 | 21:13,16 34:17 38:1 | compliant 131:24 |
| captured 63:22 | 59:16 71:16 72:12 | cleaned 110:16 | 65:17 72:17,18 | complicated 115:25 |
| card 51:17 | 78:14 79:21 80:4,22 | clear 15:25 35:8 60:3 | 79:16 85:23 96:24 | complied 86:15 |
| care 131:14 141:19 | 84:1,8 91:22 93:6 | 68:21 75:22 105:1,5 | comments 5:6 21:14 | component 24:4 |
| careful 121:11 | 101:18 103:21 | 119:17 121:7 | 38:25 41:5 46:11 | 117:14 |
| carefully 87:14 | 107:6 138:20 139:8 | 122:11 124:4 | 65:18 69:23 70:3,12 | components 8:3 |
| 107:13 | changed 63:1 80:17 | 126:16,23,24 132:6 | 72:1 130:4 141:24 | comprehensive 25:5 |
| carries 5:4 36:22 | 84:14 87:22 94:19 | clearly 50:24 61:9 | committee 1:5 2:1 5:1 | computer 60:1 |
| 76:17 | 96:17 124:16 | 117:5 120:2 126:18 | 7:14,24 8:4,14 9:2,8 | concept 34:14 |
| carve-out 33:15,15 | changeover 63:2 | 127:15 128:2 | 9:8,12,24 16:13,22 | concern 6:12 41:19 |
| carved 40:15 | changes 19:16 71:8 | Clerk 2:10 | 29:12 30:18 36:4,19 | 48:24 63:10 64:9 |
| case 27:14 30:9 60:10 | 80:20 81:23 84:13 | close 33:3 52:22 | 44:3 51:7 52:9 54:1 | 134:20 |
| 61:4 92:24 103:2 | 95:24 108:13 | 55:11 | 54:2 60:18 61:15 | concerned 131:12 |
| 111:17 112:25 | 135:25 | closed 12:11 14:20 | 69:8 71:7,12,18 | 133:6 |
| 117:23 120:9 | changing 41:21 59:20 | 85:2,4 | 75:9 76:14 79:9,24 | concerning 107:12 |
| cases 40:4 62:1 136:2 | charge 30:22 39:9 | closeout 12:10,21,23 | 81:15 85:18 86:18 | concerns 68:11 |
| cash 42:19,25 43:12 | 118:17 122:13,21 | 13:3,6 14:20 | 87:1,3,10,23 88:3,6 | 134:23 |
| 43:14,16 50:25 | 123:7 | closer 70:23 | 89:16 90:23,25 | concluded 146:14 |
| catch 18:13 73:12 | charged 116:1 121:16 | closing 43:6 | 91:16 93:10 96:23 | conclusion 13:13 |
| categories 12:13 17:1 | 122:25 123:8,9 | code 57:11 58:12 | 98:5 99:22 100:9 | 23:13 42:20 111:20 |
| 19:19 45:12 54:23 | 126:22 | 59:1 89:23 127:8,11 | 104:16 106:13 | condition 86:8 107:13 |
| categorizations 12:16 | charges 116:14 | 127:13 | 109:1,8,11,17 | 107:16 |
| categorized 12:22 | charging 122:22 | codify 131:5 | 110:19 111:13,14 | conditions 34:3,6 |
| caught 28:3 | 125:19 | COI 30:11 | 129:23 130:13 | 35:1 101:22 102:9 |
| causal 24:23 | chart 17:5 45:7,15,16 | coincided 13:18 | 131:1 133:19 | 104:2 118:13 |
| cause 34:19 | charted 12:25 | coinciding 14:10 | 134:12 138:25 | conducted 39:19 |
| caused 24:21 25:7 | charts 12:2 17:13 | collect 47:24 111:19 | 139:6 141:5,24 | 54:16 74:13,24 |
| 54:6 | check 43:9 136:8 | 111:24 112:6,20 | 144:17 145:1 | conference 61:5 |
| causing 15:7 | 138:3 139:1 144:10 | collected 112:12 | 146:10 | confirm 57:22 |
| caveat 57:6 93:7 | checking 144:7 | collecting 113:17 | committees 71:22 | confirmed 57:9 58:6 |
| 111:25 | checks 42:3 | collection 42:20 | common 45:2 | conflated 39:11 |
| center 1:12 2:14 | chief 2:6,7,16 31:13 | 45:17 48:1 | communicate 106:22 | confused 82:14 |
| 41:14,17 | 32:22 53:24 59:4 | column 82:20,22 | companies 48:11 | consensus 110:3,23 |
| certain 18:23 45:25 | 62:7 64:13 66:20 | combination 22:8 | 126:24 | consider 61:25 73:24 |
| 60:11 129:2 | 68:20 86:15 87:6 | 33:18 | company 47:4 | 87:14 106:24 |
| certificate 75:11 | 104:5 105:8,13 | combined 9:20 | compared 13:1 28:13 | 107:13 125:12 |
| 140:6,10 147:1 | 107:9 132:10 142:3 | come 23:12 33:5 | 28:14,15 | consideration 138:1 |
| certified 74:14 | 142:8,13 | 65:12 78:1 122:24 | comparison 23:23 | considered 93:8 |
| certify 147:6 | chime 71:18 | 125:9 134:1,14 | 26:7 45:9,11 | 97:19 125:3,10 |
| cetera 27:2 | chimed 9:2 | 136:17 141:4 142:3 | compensation 20:14 | 129:4 |
| chain 24:21 26:23 | choose 133:23 | 142:4 | 24:3 | consistency 122:24 |
| chair 2:2,2 10:2 11:4 | chooses 123:2 | comes 16:10 21:1 | compiled 16:5 68:19 | consistent 13:14 98:2 |
| 23:18 25:24 28:18 | Chris 3:21 108:15 | 28:2 41:17 77:2,15 | complete 8:11 9:10 | consistently 115:4 |
| 37:10 69:22 70:14 | CHRISTOPHER 2:4 | 91:9,11 131:19 | 35:6 139:25 140:25 | consolidates 31:24 |
| challenge 88:11 97:22 | cite 81:8 | comfortable 77:18 | 147:8 | consolidation 32:3 |
| 119:24 | cites 82:7 83:8,8 | 97:5 108:16 117:3 | completed 8:15 23:4 | construction 12:10 |
| challenges 115:6,21 | Civics 135:10,19 | 117:10,25 128:11 | 72:6 97:21 98:11,14 | 13:5,6 14:20 24:8 |
| 119:18 120:18 | claim 142:10 | coming 15:15 33:3 | 141:2 | 26:3 30:7 53:3 |
| change 18:7,20 24:21 | clarify 105:11 | 36:24 37:3 50:16 | completely 12:10 | 79:18 |
| 26:22 27:7,12 28:25 | class 48:21 | 52:16 88:24 119:8,9 | compliance 53:9 | consultant 26:19 |
| 40:21 49:23,25 | claw 34:9 | comment 7:22 19:25 | 60:14 95:20 140:2,4 | 29:24 32:13 |

| | | | | |
|------------------------------|------------------------------|-----------------------------|-------------------------------|-------------------------------|
| consultants 30:11 | 28:24 33:10,16 | 17:14 19:9,11 29:6 | 89:10,17 93:8,24 | 143:18 |
| contacted 66:21 | 34:23 143:5 | 32:17 57:18,18 | 94:4,15,22,25 96:6 | department's 100:21 |
| contentious 45:19 | costs 27:18 29:25 | 59:13 | 98:15 99:5,8 100:11 | departments 99:19 |
| 46:3 99:19 | 30:3 32:14 122:1 | date 8:21 63:8 89:7 | 101:1,8,18 102:12 | depending 28:6 |
| context 54:12 | counsel 126:14,15 | 94:12 103:13 | 102:18,20,24 | 102:16 |
| continue 6:20 18:10 | 128:25 129:5 | 133:21 139:8 | 103:10,13,20,22,24 | depends 125:12 |
| 49:18 57:21 | country 14:12 | Dated 147:10 | 104:14,20 106:9,15 | depth 51:23 |
| continuing 29:23 | county 1:4 135:13 | dates 131:2,4 133:23 | 107:7,18 108:6 | deputy 44:21 |
| continuity 145:5 | 147:3,11 | 134:13 | 109:5,12,21 110:5,8 | DEREK 2:10 |
| contract 11:13 14:15 | couple 13:20 16:1 | Dave 2:7 3:15 35:23 | 116:12,22,25 117:3 | Derrick 5:7 37:1 |
| 15:2 17:10 20:24 | 24:19 33:13 46:17 | 69:16 85:22 95:18 | 117:17,23 120:8 | 110:18 133:18 |
| 21:1 27:8 28:13,16 | 50:5 114:17 120:1 | 100:3 106:18 111:9 | 121:5 122:6,8 | 135:20 138:23 |
| 32:12 49:5 53:10 | 139:22 141:5 142:3 | 129:17 130:5 | 123:17 124:3,9 | 139:7 |
| 122:13 128:18 | courage 143:16,19,24 | 137:20 | 125:2,12 127:9,14 | described 64:22 |
| contracted 16:9 | course 31:3 41:12 | Dave's 101:13 | 127:19,25 129:1 | description 47:24 |
| contractors 18:19 | 90:19 | day 27:5 61:12 | 137:17 140:3,8 | designate 89:3 |
| 30:10 34:12 | Court 1:23 2:21 | 120:22 124:16 | 145:13 | 107:25 |
| contracts 123:22 | 147:4,14 | 137:21,22 141:6 | deadline 92:18 98:13 | designated 62:2 93:9 |
| 126:17 | cover 30:12 53:18 | 145:11 147:10 | dealing 41:8 | designee 10:3 48:9 |
| contractual 46:16 | covered 85:6 109:13 | day-to-day 22:6 | decals 45:18 46:1 | 103:6 104:7 105:3,7 |
| contributing 15:1 | covers 108:8 | days 28:7,8 86:13 | December 9:5 92:18 | 107:1,24 108:2 |
| 21:17 | COVID 14:11 21:9 | 87:25 88:9,20,22 | 131:8,10 | 109:23 125:17 |
| control 32:14 42:11 | 24:20 26:23 | 89:2 90:1,5,6 91:13 | decided 11:15 110:3 | 145:7,21 146:2 |
| 59:14,16 | Cowart 71:21,21 | 91:18 93:13,24,24 | 135:18 | designees 125:18 |
| controls 53:9 113:9 | 72:9,9 92:19,20 | 94:9,12,13,14 95:4 | decides 54:2 | desktop 56:8 57:22 |
| 128:13 | 106:20,20 110:24 | 95:13,24 96:13,16 | decipher 104:24 | detail 16:19 |
| conversation 145:6 | 110:24 | 97:4 109:24 110:7 | decisions 19:10 | determination 28:13 |
| conversations 14:8 | CPA 2:3 78:8 | 129:25 135:16 | decreasing 15:11 | 56:12 |
| 31:7,19 40:19 69:25 | CPA's 77:25 | De 2:3 3:23,24 19:25 | deep 61:18 | determine 8:6 33:9 |
| 126:12 128:25 | CPCM 11:1 12:1,12 | 20:2,4,14,21 21:3,6 | deeper 58:7 | 35:2 86:18 107:14 |
| 129:17 | 12:14 16:9,23 18:9 | 21:18,23 22:3,16,18 | define 19:20 118:12 | determined 58:10 |
| converted 12:23 | 20:8 22:9 | 23:6,18 24:2,24 | definitely 40:10 48:20 | develop 19:6 |
| coordinator 59:10 | CPCM's 16:14 | 25:13 31:1 32:10 | definitions 65:21 | Developer 2:12 |
| copy 8:1 95:8 96:22 | crap 101:13 | 38:25 39:1,17 40:1 | DEFP 23:5 | devoted 13:17 |
| correct 5:16 7:5 43:5 | create 35:10 116:22 | 40:7,25 54:17,18 | delegates 105:13 | dialogue 126:14 |
| 60:9 61:23 68:5 | 128:13,17 | 55:8,10 57:25 58:20 | deleted 82:10,11,12 | dictate 46:21 |
| 76:19 79:7 91:21 | created 66:14 116:22 | 58:23 60:4 61:21,24 | 82:25 83:1 | difference 63:19,19 |
| 95:18 98:6,7 107:15 | CRI 140:15 141:3 | 62:17,20 63:14 | deliberately 60:1 | different 13:9 18:24 |
| corrective 45:5 46:7 | criminal 88:18,24 | 64:17 65:9 66:12,17 | deliverables 11:13 | 19:19 20:19 24:19 |
| 50:18 107:14,17 | critical 97:2 | 66:22 69:22 70:2,9 | delve 54:25 | 31:15,17 45:1,23 |
| correlate 12:3 13:11 | current 18:11 22:14 | 70:12 72:18 73:6,14 | demands 20:13 56:4 | 47:22 49:24,25 53:8 |
| 15:17 | 29:17 42:11 72:11 | 73:17,19 74:1,10,19 | denied 58:23 | 62:12,14,15 70:17 |
| correlated 16:21 | 96:11 130:12 | 75:4,10,19,23 76:2 | department 56:5,7 | 71:2,22 84:13 86:7 |
| 17:25 | currently 31:12 67:14 | 76:6,11,22,24 77:9 | 57:24 59:6,9 65:23 | 92:22 122:18 |
| correlates 16:15 | 142:17 | 77:22 78:4,16,23 | 67:5 86:19 90:15 | 125:20 136:5 137:1 |
| correlating 13:10 | <hr/> | 79:16 80:9,11,15,19 | 100:14,18 101:12 | 140:11,13 141:3,5 |
| correlation 17:2,5,12 | D | 80:24 81:7,11,14,24 | 102:24,25 104:12 | differently 62:11 |
| corresponding 18:14 | D 107:16 | 82:2,6,10,14 83:2,7 | 105:14,25 106:23 | difficult 28:11 133:10 |
| cost 20:16 21:19 22:2 | dashboard 67:12,15 | 83:13,16,24 84:4,17 | 111:16 114:10,12 | dig 17:21 |
| 23:15,21 25:1,9,12 | 67:17,19,24 | 85:16 86:22,24 87:9 | 114:18 142:6,8,14 | digital 41:25 43:12 |
| 26:18 27:2,4,8 | data 13:22 15:22 | 87:21 88:1,4 89:2 | 142:15,16,21 | dire 89:21 |

| | | | | |
|---|---|---|--|---|
| direct 17:2 102:8 103:25 | 122:4 124:2 126:20 | dormant 92:1 | 137:2 | 45:9,11 55:12 112:16 125:25 |
| directed 15:13 18:2 | distribution 106:10 | downstream 71:20 | enforcement 66:7,11 | Executive 2:10,15 |
| directing 100:5,8 | 117:16,17 123:12 | downward 14:18 | 66:15,21 89:23 | exempt 117:5 119:8 124:19,25 |
| direction 15:20 69:18 86:7 | 124:4,6 125:1,2,3 | Dr 44:21 145:19 | engagement 20:8 | exemptions 129:2 |
| directive 18:6,19 19:23 | 125:11 127:16 | draft 8:1 71:5 83:4,4 83:5 92:11 96:12 | ensure 113:9 126:16 130:20 141:10 | exercise 17:7 95:23 |
| directives 18:21 19:16 | 128:3 | drafted 13:10 | ensuring 40:14 120:2 | exhibit 126:6 |
| directly 103:5 117:24 | distributor 111:22 112:19 118:17 | dramatically 24:22 | entering 63:8 | existing 86:10 94:23 141:11 |
| Director 2:8,13,14,15 2:15 11:23 41:16 55:5 | district 2:11 16:3,6 17:15 20:12 23:8 26:20 32:1 34:9,13 38:9 41:19 45:3,23 46:6,14 47:2,21 48:7 56:21 58:21,22 73:24 74:1,23 77:6 81:4 115:20 117:15 119:7,8 120:3 124:18,19 126:19 127:2 129:5 135:9 | due 37:15 | entire 92:16 110:19 | exit 39:19 40:3 41:4 61:4 |
| director's 60:7 | district's 59:10 | duplication 77:8 | entity 27:5 104:12 109:2 112:13 | expect 18:12 52:23 141:1 |
| directories 124:23 | district-wide 51:10 | E | envelopes 45:17 | expected 140:18 |
| directs 100:3 | dive 61:18 | earlier 105:2 126:10 133:24 | EPSTEIN 2:15 | experience 47:13 |
| disagree 99:11 | document 62:25 63:8 64:25 82:3 98:3 103:16 109:14 112:5 | easily 17:19 21:22 | equal 18:14 | expert 44:16 |
| disagreed 46:4 86:6 | documentation 56:23 58:13,14 64:15 65:5 141:7,9 | easy 44:11 | ERHARD 2:9 | expertise 44:15 |
| disagreement 41:2 54:6 56:15 | documentation-wise 68:10 | EdPlan 62:10,10,15 65:13,16 | error 114:25 | explain 38:3 63:18 |
| disagreements 39:1,3 40:9 | documented 107:13 107:15 | Education 59:7,9 | errors 65:22 | explained 59:15 67:4 |
| discipline 38:9,11,19 | documents 46:21 56:9 63:25 64:4,8 | effect 24:23 99:13 126:7 | especially 40:8 47:23 60:16 | explanation 13:25 |
| disclose 31:21 | DOE 58:9 59:15 | effective 21:7 33:14 | essence 48:9 | external 2:20,20 77:7 77:9,14 102:11 104:6 107:10,11 |
| discover 128:24 | doing 11:10 15:24 26:7 29:22 30:15 31:9 40:16 41:14 44:24 46:6 48:15 50:9 51:16 59:17 69:15 75:16 102:17 105:18 112:18 115:5 125:23 126:25 133:18 137:6 142:17 | effectively 23:16 | essentially 19:5 23:3 | externals 140:24 141:1 |
| discuss 5:20 55:12 131:6 134:14 | dollars 27:14,15 115:2,13 119:16,22 | efficient 33:14 143:3 | estimated 25:10,11 | extra 17:22 |
| discussed 13:21 23:11 66:3 67:10 108:14 | domain 99:2 | efficiently 23:15 | estimating 28:24 | eyes 34:22 |
| discussing 31:12,23 44:18 | DOR 117:11 120:10 121:6 | effort 16:16 77:8 | et 27:2 | F |
| discussion 5:18 15:5 15:10 16:12,18 23:8 29:20 36:16 52:6 54:1,9 57:7 61:3 69:5 91:23 96:2 126:12 | | efforts 67:1 | ethics 7:18 8:10,15 139:21,21,25 143:22 | face 130:12 |
| discussions 14:5 19:9 23:1 32:19,22 43:25 56:6 57:4 58:9 71:2 | | eggplant 65:15 | evaluations 29:1 | facilities 22:9 35:1 |
| distribute 122:12 123:16 | | eight 55:1 | event 18:5 42:20 81:5 97:1 | fact 56:19 90:23 113:5 |
| distributed 113:5 117:22 120:6 121:7 121:9 124:24 125:5 | | either 6:21 12:16 33:10 49:13 52:23 57:22 59:24 61:10 89:17 99:11 100:20 110:13 141:11 | everybody 19:22 34:21 137:10 140:1 145:24 | factors 15:1 21:17 |
| distributes 117:5 | | electronic 43:8 82:19 | evolved 87:24 | ailing 62:2 |
| distributing 112:14 113:1,16 117:7,13 117:24 119:10 | | electronically 4:15 57:20,21 | evolving 33:25 | failure 63:15,16 65:3 |

| | | | | |
|---|---|--|---|--|
| 108:21 109:16 146:9 feasible 40:24 February 133:13 federal 127:10 fee 20:16 feedback 110:2 145:23 feel 42:8 70:5 72:13 88:21 93:25 99:25 110:7 117:24 121:25 131:8 136:12,13 145:5 feeling 87:18 feels 111:3 felt 40:20 142:19 145:21 Fertig 2:2 3:3,11,14 3:20,25 4:1,17,25 5:2,4,7,11,19 6:3,11 6:19 7:8,11,13,15 7:17 8:8,17 9:15,21 10:2,6,13,16,21,25 11:6 19:24 20:2 21:25 23:20 25:19 28:19 30:25 35:17 35:25 36:3,5,7,10 36:16,18,20,22 37:5 37:24 38:22 41:5 43:19,21,24 44:2,4 44:6,13 46:10 51:3 51:8,22 52:2,4,6,8 52:10,12 54:17 62:21 63:13 67:8 68:24 69:2,5,7,9,11 69:25 70:4,10 71:25 72:13 73:4,7,10,15 73:18 74:3,7,16 75:3,5,17,20,25 76:3,8,12,15,17,23 77:18 78:17,24 79:2 79:5,8,10,12 80:13 82:4 84:18 85:5,12 85:15,17,19,21 86:21,23 87:18,22 88:2,21 89:13,19 90:7 91:3 92:5,9,24 93:3,14,20 94:3,17 95:2,10,13,18 96:3 96:9,25 97:13 98:7 99:16 100:7 101:6 | 102:5,14,19 103:6 103:11,21 105:6 106:5,18 108:1,8,15 108:18,20,23 109:15,18,20 110:6 110:15 111:1,6 113:21 114:4 118:3 118:19,23 121:13 121:25 122:7 125:17 127:5 129:7 130:1,16,25 132:22 134:3,19 136:11 137:9,14,19 138:2,6 138:9,14,21 139:1 139:13,19 140:6,14 141:14,20,23 142:1 142:18 144:1,5,23 145:4,17 146:3,7,9 146:11,13 field 39:25 63:7 fieldwork 52:21 figure 128:6 figured 82:17 fillable 62:12,16 filter 119:20 128:6 final 18:1 31:10 35:15 35:16 37:15 94:14 132:14 finalize 63:7 134:16 134:17,17 finalized 70:8 financial 5:14 7:23 8:18 45:21 70:11 71:10 72:20,23 73:1 73:25 74:1,23 75:13 83:21 84:21 144:17 find 67:23 78:13 91:9 91:11 103:8 106:22 126:4 135:14 139:14 144:10 145:15 finding 38:8 39:7 61:7 88:9,15 90:18 91:7,17 141:12,13 findings 31:23,24 36:15 38:3,4 54:22 60:10,16 90:19 fine 73:15,15 92:16 110:14 122:12 134:9 145:9 fingers 68:15 | finish 75:17 98:24 135:6 finished 74:9 106:20 firm 71:13 77:7,14 126:16 first 20:4 42:2 54:20 60:20 70:10 71:9 74:5,17 75:17,21,23 75:25 78:2 89:2 91:11 129:9 131:25 fiscal 37:17 39:15 fit 56:17 five 3:10 25:17 28:4,9 49:13 60:15 139:2 fixed 20:16 34:6 68:2 FL 1:25 flexibility 58:10 flexible 57:12 floor 85:2 Florida 1:13 28:6 55:2,4,6 57:10 58:11 59:1 81:16 82:13 127:7,8,13 147:2,5,11 focus 62:11,16 63:1 66:15 78:6 focused 12:21 folks 58:9 84:11 92:20 133:23 135:21 137:8 143:10 144:25 follow 6:5 22:23 23:16 27:3 30:13 78:9,12 101:22 102:9 136:5 follow-up 29:14 36:8 44:25 51:17 68:7,13 86:1,3 88:10 89:9 90:14,16 91:2 95:3 104:2 111:8 130:6 135:22 follow-ups 86:5 followed 35:20 following 3:1 77:14 79:23 81:14 95:4 96:17 130:19 135:7 followup 23:19 football 70:24 force 26:4 forecast 51:21 foregoing 147:7 | forget 84:2 forgot 114:6 form 23:14 45:16 format 62:16 Fort 1:13,25 147:10 forth 31:3,5 45:17 46:7 101:23 forthcoming 53:17 Forvis 9:1 forward 19:5,16 32:10,24 36:8 57:14 62:17 64:6 66:2 110:24 113:7 found 57:8 91:24 four 11:16 19:4 26:25 35:7 37:20 39:2 97:24 fraud 88:18 frequently 88:22,23 136:18 front 19:11 21:21 FTE 12:23,24 13:1,15 full 62:15 101:13 133:19 fully 19:20 141:1 function 9:7 41:11 functioning 67:5,16 functions 65:4 fund-raisers 119:23 funding 23:5 fundraise 129:16 fundraiser 124:12 125:20 129:11 fundraising 129:15 funds 2:7 34:10 36:24 44:8 51:17 105:23 131:23 140:17 furnish 95:6 96:19 further 16:17 26:2 57:4 future 16:7 17:9 23:2 33:6,22 35:20 64:20 | 84:9 92:3 99:9 137:23 generated 52:25 getting 8:24 31:2 34:25 48:23 51:12 55:11 65:15 122:8 123:20 132:14 133:25 135:1 138:17 give 8:16 25:20 26:17 29:14 33:12 45:14 51:13 52:18 69:17 69:21 71:17 90:21 113:7 116:7 118:10 129:25 133:22,22 given 50:6 64:14 66:3 gives 33:20 47:23 101:1 giving 9:3 35:18 50:25 98:13 117:3 glitch 69:20 glossed 54:8 go 3:3,18 5:20 11:15 25:21,23,24 29:18 32:1,6 34:21 37:22 47:5,10 49:4,17,18 51:1 57:15 59:2 60:6 67:3 69:24 71:22,24 72:8,14 75:2 76:5 79:12 83:9 84:8 85:7,8 89:24 90:16 92:2 96:15 98:4 106:23 108:13,24 109:11 110:20 112:3,3,5 114:4 115:9 116:3 116:18 117:2,11 118:24 121:1 129:8 130:25 139:11 141:8,9 go-around 91:12 goal 94:10 goes 32:9 34:17 49:15 112:15 121:24 127:19 135:13 going 3:3,11 4:15 6:19,20 7:19 8:9 9:11,21 10:3,17 16:25 17:1,10 19:5 19:13,16 21:25 23:2 23:3,4 25:1 26:1,8,9 |
|---|---|--|---|--|

| | | | | |
|--|---|--|--|--|
| 27:4,10 28:5,7 32:1 32:4,6 34:23 40:15 44:17 45:13 47:5 48:16,25 52:25 53:4 55:20 56:14 57:7,14 57:15 58:14,18,18 61:3 64:19,22,23 68:13,14 70:7 74:16 74:17 75:6,20 76:3 77:1 78:13 79:12 85:7,8 86:7 92:23 92:25 93:13 96:12 96:15 99:17 100:15 103:2,7,18 107:4 108:20 109:15 110:14 111:7,7 112:13 113:1,6,15 113:15,21 114:10 114:20,23,25 120:11,15,16,20 121:19 122:24 123:25 126:20 129:20 130:1,21 131:10 133:5,6 134:22,24 136:13 137:10,14,15 138:11 145:4,18,19 good 3:22 4:21 8:8 11:22 20:5 23:20,24 24:1 25:16 33:19 35:21 37:6,7,8 39:17 42:9 51:25 54:20 59:3 62:20 63:14 65:10 67:6 73:12 74:2,18,20 75:3,20 79:2 83:16 84:18 85:4 97:13 108:19 121:17 122:4 132:24 137:12 138:13 140:8 144:10,21 145:24 gosh 139:22 GOULDBOURNE 2:7 37:14 38:10 39:5 44:19 46:17 47:8 50:15 51:5 108:24 109:6 111:14 113:23 114:9 115:14,17,24 116:11,13 118:7 | 122:16 124:22 125:4,24 governing 79:21 government 27:5 gowns 120:20 grades 124:25 graphic 12:11 graphical 13:7 graphs 12:2 grateful 143:17,20,24 great 4:17 5:19 9:1 19:24 27:20 35:9,23 37:4 66:23 67:4 78:16 87:15,16 139:13 greater 25:9 Gregory 2:16 59:3,4 59:22 68:9,20 grew 25:6 group 11:10 28:25 30:22 50:4 52:15 57:8,23 59:1 92:16 94:8 110:25 143:22 144:14 groups 20:15 21:20 59:12 guardrails 18:8 19:21 51:1 guess 6:5 38:2,23 42:10 47:23 59:19 72:18 112:15 113:8 114:22 121:13 125:4 GUESTS 2:19 guidance 25:21 79:22 79:23 111:18 112:4 112:9 126:3,4 guidelines 49:2,3 guy 87:21 guys 31:8 37:21 55:17 60:22 97:9 113:18 128:23 132:1,16 | 116:20 123:7,10 hands 29:7 41:21 128:5,20 132:11,20 Hang 94:1 happen 10:11 27:24 35:19 42:9 61:6 107:2 114:11 143:5 happened 15:13,17 15:23 35:11 39:13 39:14 45:3 53:11 55:24 141:6 happening 41:15 42:12 51:15 53:6 82:17 137:2 happens 18:6 88:10 hard 133:14 HARDAWAY 8:16 hardcopy 53:19 HARPALANI 2:8 hat 26:3 HCT 140:15 he'll 108:4 head 49:14 95:5 96:18 101:4,12 102:24,25 104:21 105:14 106:1,16 heads 100:2,12,14,18 100:19 101:19,22 102:2,9 103:18 104:1 107:5 hear 70:6 heard 22:24 hearing 35:8 91:20 92:4 Heery 31:2 hell 93:12 help 15:12 20:6 32:10 58:8 92:2 100:20 helped 9:3 56:20 helpful 145:22 helping 42:19 helps 122:2 Hepburn 44:21 145:19 hesitant 24:14 hey 49:5 104:23 high 35:12 48:20 60:10 66:6,6 93:8,9 96:7 97:2,10 110:9 high-level 33:12 34:13 | higher 90:24 higher-level 106:2 highlight 45:2 highlighting 110:12 Hill's 84:12 hire 26:13 historical 55:24 historically 22:12 57:2 history 35:22 Hixon 6:24 10:10 145:3 Hixon's 144:8 hmm 70:3 hold 11:3 54:13 holiday 133:25 honest 125:14 Honestly 81:2 hope 52:23 142:25 hopefully 55:13 60:21 88:25 140:7 hoping 7:25 55:10 66:2 hot 58:3 hour 20:20 26:18 30:1,1 42:7 hourly 20:18 hours 12:24 13:1 14:4 15:7,10,11,13,15 17:23,23 18:3,13,15 18:23 19:14,14,18 20:22 27:23,25 28:15 house 133:20 housed 57:14 huh 80:12 122:7 hundred 115:12 hungry 65:15 hybrid 23:11 29:18 | 33:1 84:12 130:8 identifying 53:16 90:20 II 2:9 92:25 III 2:9 76:18 imagine 24:7 imbedded 80:21 immediate 97:7 immediately 88:13,25 97:11 138:24 impact 19:22 25:1 29:1 45:22 imparted 66:4 implement 19:7 98:21 100:15 109:23,24 implementation 63:21 64:5,11 implemented 67:11 67:13 97:18 98:19 99:1,5 101:11 107:17 135:10 implementing 107:21 107:21 importance 93:9 96:8 110:9 important 40:25 55:17 57:25 60:4 64:18 66:25 89:4 110:1 113:12 130:14 143:1 145:5 impractical 40:2 improperly 42:1 improve 100:20 improved 45:6,6,21 45:21 improvements 54:22 55:21 in-house 26:13 30:2,7 30:21 32:13 56:5 include 5:17 26:8 27:11 31:14 32:7 51:13 included 30:8 118:3 125:24 129:3 includes 106:12 including 26:20 incorporate 86:25 89:5 incorporated 27:7 30:3 82:2 increase 15:3,3,12,14 |
|--|---|--|--|--|

| | | | | |
|---|--|--|--|--|
| 15:21 18:11 25:8 27:4 | interesting 22:1 53:25 | it'll 90:8,9 | 134:24 143:24 | 96:7 100:22 103:9 109:25 110:1 126:16 |
| increases 34:19,20 | interim 10:1 | ITBs 126:17 | kinds 17:13 | large 54:23 71:10 141:9 147:5 |
| increasing 15:5 | internal 2:7 16:8 36:24 44:8 51:17 | item 34:2 59:13 74:6 87:13 90:24,25 98:9 130:23 132:9 141:21 | know 8:11 15:9 16:1 16:12 21:6,9,16,24 22:1,4,5 23:21 24:7 24:16,22 25:15,18 25:22 26:23 27:3,14 28:22 31:20,22 32:4 32:6,14,18 33:7 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | larger 51:10 57:7 |
| independent 74:14 75:11 77:25 121:8 | 102:10 105:23 107:11 131:23 140:15,16,16 | items 14:22 40:22 55:1 56:16 83:19,19 84:14 86:5,5,16 126:18 | 28:22 31:20,22 32:4 32:6,14,18 33:7 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | lastly 22:4 24:2 66:5 |
| independently 133:21 139:7,24 142:13 | internally 22:8 | <hr/> | 32:6,14,18 33:7 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | late 42:5 54:7 |
| indicated 11:23 | interpret 123:25 127:10 | J | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | Lauderdale 1:13,25 147:11 |
| individual 13:23 61:7 | interpretation 55:15 56:13 57:1 62:13 65:22 | Jabouin 44:22 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | law 66:7,10,15,21 |
| individuals 12:15,17 13:16 | interpreted 60:11 | jam 92:22 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | lay 50:20 |
| information 9:3 12:15 15:18 16:4,7 20:25 23:25 24:11 25:19 29:2 31:6 32:20 33:5 44:17 50:7,11,13 56:10 57:13 58:4 61:8 65:7 86:14,17 107:22 118:21,22 126:9 132:7 139:9 139:20 | interprets 127:9 | January 55:6 133:1,5 133:10,12,25 134:13 138:21 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | leadership 15:10,11 |
| initial 14:9 50:7 | interrupt 59:20 | JAREN 2:20 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | lean 57:17 |
| initially 12:6 21:1 89:14 95:4 96:16 113:4 | intervention 63:16 | JENNIFER 2:8,15 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | learning 2:17 65:13 |
| initiated 55:6 | interview 41:4 | Jill 4:10 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | leave 6:1,9 95:13,16 128:19 129:21 137:18 |
| initiating 62:14 | interviews 39:19 40:3 | job 27:20 30:10 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | leaves 102:19 |
| injured 30:9 | introduce 11:4,7,9 37:10 111:11 | John 84:11 136:9 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | leaving 130:13 138:4 |
| innovation 8:24 | introduction 11:20 37:11 | join 3:12 7:1 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | led 27:18 |
| input 70:19 71:7 87:4 87:7 137:7 | introduce 11:4,7,9 37:10 111:11 | joined 38:17 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | left 25:8 61:12 118:15 |
| inserted 76:1 | introduction 11:20 37:11 | Jostens 48:4 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | legal 9:3 113:25 118:8 127:14 135:11 |
| instance 42:4 | introduction 11:20 37:11 | judge 62:4 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 129:8,17,18,20 130:17 131:16 132:17 133:9,13 134:12 135:2,9,23 136:4,4,10,12,18 137:20 138:9 139:22,24 140:19 142:2,5,25 144:2,12 | legally 72:10 123:25 |
| instances 61:7 | introduction 11:20 37:11 | July 14:15 17:20 | 35:21 37:21 38:12 42:12 43:16 44:13 45:5 47:4 48:24 49:7,13 50:10,23 59:24 60:10,13,18 62:4,13 63:1,4 65:10 66:2 67:2,5 67:10 68:10,11,12 70:13 72:7,15,19,25 73:21 79:17 80:2 81:17 84:6 88:14,16 88:18 89:23 90:3,7 90:18 91:8,9,10,13 91:14 92:9 95:10 96:10,14 97:1 99:16 101:3 103:7 104:25 105:7 106:19 108:4 109:1 113:8,13,22 114:5 115:18,23 119:15,19,19,24 120:15,16 121:19 121:24 122:5 123:21 125:13 127:20 128:18,20 1 | |

| | | | | |
|------------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
| lifted 14:12 | looking 13:16 24:19 | 59:2 63:22 65:1 | 127:23 128:1,16 | meetings 16:13,23 |
| limit 20:21,24 100:13 | 26:24 28:10 29:24 | 67:20 68:8 86:4,13 | 129:25 135:4 136:7 | 22:25 51:22 70:17 |
| 106:20 | 30:1,4,15 32:24,25 | 90:15 93:11 99:4,11 | 137:16,21 138:8,13 | 88:23 92:23 135:9 |
| limited 22:5 | 33:14 34:14 35:16 | 99:14 101:10 | 140:10,13 141:25 | 135:14,24 136:15 |
| line 47:15 48:10 | 44:18 52:19 62:17 | 104:15,24 106:15 | 142:2 144:18,21 | 136:22,23 137:1,24 |
| 74:12 76:6,6,9,9 | 62:22 66:1 69:14 | 106:16,17 114:24 | 146:1,5 | 141:5 145:21 |
| 94:10 98:2 119:25 | 70:20 71:1,25 82:16 | 115:7,8 121:2 128:5 | Mazars 9:1 | meets 7:7 |
| 121:15 | 82:19,21 84:23 | 128:6,11 | McGladrey 35:18 | member 9:24 111:15 |
| linked 143:10 | 85:25 86:3 87:5,6,7 | management's 90:20 | mean 6:9,10,11 18:10 | members 2:1 3:9 5:1 |
| list 35:18 123:12 | 94:7 118:19,25 | manager 2:7,8 12:20 | 18:13 21:10,12 24:7 | 7:14 8:14 9:2,8 36:4 |
| 130:11 131:4 | 129:12 | 12:21,22 66:20 | 24:10 25:17 32:15 | 36:19 44:3 52:9 |
| 134:18 | looking-forward 16:5 | managing 30:7 56:24 | 38:1,5 48:17 49:1 | 69:8 75:9 76:14 |
| listed 38:16 124:7 | looks 57:16 65:10 | March 134:25 | 50:22,22 68:6 70:10 | 79:9 85:18 109:17 |
| listing 73:3 | 70:10 140:17 | mark 28:9 40:17 | 76:25 78:17 80:25 | 111:13 133:19 |
| lists 119:2 | loosely 102:15 | Mary 2:2 3:25 | 85:5 88:12,19,25 | 139:2,5,6,22,24 |
| little 24:12,14 26:2 | lost 42:1 68:14 96:3 | Mary's 128:4 | 89:22 91:14 93:17 | 146:10 |
| 29:16 51:13 56:7 | lot 15:10 20:6 23:3 | matrix 16:15 129:23 | 94:23 100:7 102:14 | memory 48:18 |
| 57:17 58:7 61:8 | 24:16 26:24 27:23 | Matt 11:22 | 102:14,20 103:1 | MENDEL 2:20 |
| 69:20 110:12 133:4 | 29:2 34:2 49:2 | matter 6:22 40:11 | 105:7 108:8 114:22 | mention 128:2 146:2 |
| live 67:12 70:18 | 52:22 53:5 54:18 | 44:16 79:18 88:24 | 115:4,7,12 117:17 | mentioned 16:22 |
| LLP 2:20,20 | 55:12,24 56:8 58:2 | 107:24 123:18 | 118:24 120:12 | 60:11 62:8 |
| loaded 56:24 | 61:6 64:20 69:25 | 125:4 | 121:23 123:20,25 | Meo 2:3 3:23,24 |
| local 15:6 18:3 | 72:16,21 87:24 | matters 72:19,25 | 124:15 128:4,21 | 19:25 20:2,4,14,21 |
| location 42:8 117:21 | 110:7 129:16 | 96:7 118:1 131:14 | 133:1 134:25 135:2 | 21:3,6,18,23 22:3 |
| 117:21 | 131:11 136:14,16 | 133:6 | 135:4 137:21 | 22:16,18 23:6,18 |
| locations 36:11 56:21 | 137:3 143:15,19 | MATTHEW 2:20 | meaning 106:3 | 24:2,24 25:13 31:1 |
| 57:23 127:3 | loud 35:8 | Mayersohn 2:3 4:4,5 | means 16:18 18:10 | 38:25 39:1,17 40:1 |
| lockdown 14:11 | low-level 67:22 | 4:23 6:5,13,16 7:2,6 | 101:3 118:13 | 40:7,25 54:17,18 |
| Log 139:16 | LUGO 2:9 | 7:10 31:8,16,22 | 123:10 | 55:8,10 57:25 58:20 |
| long 35:21 77:21 | | 36:1,12,14 38:1,12 | Medvin 2:5 4:6,7 | 58:23 60:4 61:21,24 |
| 87:25 89:1 92:1 | M | 38:21 43:20 44:11 | 41:7 42:10 43:3,7 | 62:17,20 63:14 |
| 99:18 100:23 133:1 | machine 105:18 | 46:11,12,24 47:11 | 43:18,23 69:4 78:24 | 64:17 65:9 66:12,17 |
| longer 91:18 129:21 | machines 105:17 | 47:18,20 48:13,22 | 79:1 97:15 103:15 | 66:22 69:22 70:2,9 |
| look 8:6 11:12,14,18 | Madam 11:4 25:24 | 49:21 50:1,22 51:25 | 137:13 138:5 | 70:12 72:18 73:6,14 |
| 18:22 26:17 27:22 | 28:17 37:9 69:22 | 52:3 59:19 67:9 | 144:22 145:25 | 73:17,19 74:1,10,19 |
| 28:13,14 29:16 | 70:14 | 68:3,6,23 69:3 73:9 | 146:6,8 | 75:4,10,19,23 76:2 |
| 30:21 31:20 32:11 | magazines 124:23 | 74:19 79:2,4,7,14 | meet 6:7 20:13 42:7 | 76:6,11,22,24 77:9 |
| 32:17 33:19,20 34:5 | magistrate 89:25 | 80:8,10,14,17,20 | 134:5 138:15 | 77:22 78:4,16,23 |
| 34:13,16 35:3 36:8 | main 144:25 | 81:1,9,20,25 82:8 | meeting 1:5 3:4 6:17 | 79:16 80:9,11,15,19 |
| 53:8 58:5 65:10 | majority 15:7 | 82:12 84:20 85:13 | 6:21,22 7:3,4,9 8:6 | 80:24 81:7,11,14,24 |
| 66:1 70:22 71:4 | making 26:7 27:3 | 87:20,25 88:11 89:1 | 8:20 9:9,16,19 10:9 | 82:2,6,10,14 83:2,7 |
| 81:22 82:23 83:2 | 73:5 93:5 95:23 | 89:22 91:4 92:6,14 | 10:12,14 51:19,20 | 83:13,16,24 84:4,17 |
| 88:22 89:22 91:1 | 100:8 107:6 131:11 | 93:2,5 94:24 95:1,3 | 92:21,21 110:20 | 85:16 86:22,24 87:9 |
| 96:15 99:10 101:8 | manage 28:12 59:25 | 95:15 97:16 98:9 | 111:4 126:10 131:1 | 87:21 88:1,4 89:2 |
| 107:5 113:9 117:4 | 78:10 121:9 | 99:7 100:5 108:19 | 131:7,9,18 132:15 | 89:10,17 93:8,24 |
| 121:2 126:3 129:1,6 | managed 28:23 39:23 | 114:5,22 115:16,18 | 132:19,19 133:3,12 | 94:4,15,22,25 96:6 |
| 130:6 138:10,12 | 57:19 132:8 | 116:9 117:2 118:21 | 134:2,15,21 135:18 | 98:15 99:5,8 100:11 |
| looked 11:25 12:7 | management 2:13,14 | 118:24 120:13 | 136:18,24 137:11 | 101:1,8,18 102:12 |
| 13:22 14:9 27:25 | 2:15 19:4 30:16,17 | 121:23 123:15,20 | 138:22 140:21 | 102:18,20,24 |
| 45:8 86:10 91:25 | 32:15 42:17 50:23 | 124:6,10,21 125:1 | 141:6 143:9 145:23 | 103:10,13,20,22,24 |
| 97:11 | 52:13,17 53:16 55:6 | 125:15 127:6,12,15 | 146:14 | 104:14,20 106:9,15 |

| | | | | |
|---|--|--|---|---|
| 107:7,18 108:6 109:5,12,21 110:5,8 116:12,22,25 117:3 117:17,23 120:8 121:5 122:6,8 123:17 124:3,9 125:2,12 127:9,14 127:19,25 129:1 137:17 140:3,8 145:13 Meo's 32:10 met 132:23 method 43:15 59:17 120:5 methodology 32:14 47:24 methods 65:19,20 Michael 2:16 59:4 middle 38:15 82:22 milestones 12:19 million 21:11 27:14 27:15,16,17,19 53:2 69:23 108:7 mind 11:19 32:9 54:10 73:12,23 105:22 110:17 121:18 minimum 31:1 minutes 5:12,21 6:8 7:4,17 50:5 120:1 142:22 missed 144:7 mistake 116:12 misunderstood 77:22 MITCHELL 2:15 Mm-hmm 23:6 47:19 mobilization 14:10 model 18:7,20 55:4,6 models 16:20 moderately 35:12 modified 80:1 modify 17:11 88:8 moment 10:22 moments 3:16 Monday 61:13 money 22:20 33:16 33:17 34:3 45:16 47:25 77:6,13 114:15 124:13 125:19 monitor 114:14 | monitoring 67:21 month 27:24,24 67:25 133:10 134:13 month-to-month 28:1 monthly 16:24 28:11 months 17:8 27:22 28:3,4,10 41:23 55:2 134:21 135:2 142:3 morning 3:22 11:22 37:7,8 59:3,4 motion 4:23 5:4 7:10 36:1,12,22 43:20 52:3 69:3 73:16 74:8,19 76:17 79:4 79:14 85:12,13,14 85:14 87:20,21 88:1 88:4 89:8,12 90:25 91:23 92:2 93:2,6 94:16,21,22 95:16 97:11 110:8 121:24 146:5 motions 107:22 move 4:16,22 29:17 37:12 72:3 92:12 93:1 110:23 129:20 134:4 138:21 139:15 moved 12:7 13:4,19 14:19 35:19 62:9,11 146:6 movement 143:12 moving 32:9 37:5 41:23,24 44:7 57:10 63:10 64:6 71:20 88:2 multiple 122:17,18 | nature 48:19 Naylor 2:4 3:17 4:8 necessarily 38:4 47:25 52:24 106:7 127:17 128:1 136:16 necessary 91:24 need 3:10 6:25 8:3,19 9:6 20:12 25:24 26:10,13,14 30:4,11 32:7 35:3 57:3 58:1 59:24 66:10 68:1 72:14 81:21 94:16 94:21,22 96:10 104:8 105:9,10,21 106:18 108:9 110:5 121:17 122:14,23 129:20 130:9 131:5 131:5 133:7 134:22 135:3 136:19 141:12 144:24 needed 9:4 17:24 35:19 40:20 56:20 96:14 144:13 needs 30:8 90:2 97:10 126:11,23 127:2 128:5,6 negate 106:8 negotiated 34:7 neighbor 95:24 neighbors 86:11 never 103:11 131:3 135:6 new 9:6 55:2 64:22 96:25 131:1 newest 130:8 newspapers 124:23 Nicholas 4:2 nine 55:1,1 Nominating 5:21 6:4 non-BSC 38:16 non-BSC/BSC 38:23 non-uploaded 64:25 nonaction 64:18 Nope 79:1 normally 52:23 north 95:25 notable 14:14 45:15 Notary 147:4 note 13:13 14:22 39:12 42:6 51:9 | 61:1 noted 14:2 25:3 37:19 37:20 39:8 43:6 75:12 112:16 notes 147:9 notice 136:1,1 noticed 6:18 41:8 notices 135:12 notification 66:16 134:11 138:25 139:5 notified 3:16 62:24 63:9 74:15 84:15 notorious 24:8 November 9:16 29:13 51:6,19 92:12 106:21 108:10 110:16 132:4 133:1 133:4,5 134:5,8,15 134:18,20 137:11 137:16 138:20,20 140:14,22 144:18 144:20 number 3:8 4:18 8:14 10:18,25 26:21,22 27:9 28:8 31:2 34:4 36:23 44:7 46:13 50:1,2 52:13 55:22 63:2 66:21,22 73:20 74:17 75:11 76:18 82:5 88:9 89:13 90:18 97:17 101:25 102:2 111:7 118:5 numbers 8:13 28:22 numeral 76:18 92:25 101:17 | occurred 19:15 26:24 occurring 14:2 occurs 47:16 OCP 17:14,21 19:3 Octavia 2:10 8:13 October 131:9,16,18 133:2 144:18 147:10 offering 124:25 office 2:6 68:3 84:12 84:12 86:15 87:6 104:5 107:9 Officer 2:16 59:5 official 101:2 102:20 officially 53:22 officials 100:1,12 101:19,21,25 102:1 102:8 103:17 104:1 104:21 107:4 offset 15:12,15 18:15 oftentimes 105:24 oh 5:12 7:5 20:2 28:19 41:6 55:8 63:15 71:25 75:19 77:20,22 78:4 80:11 80:15 81:9 101:12 120:13 142:22 144:4 okay 3:3,11,14,20 4:17,25 5:2,11,13 5:19 6:3 7:8,13,17 8:8,11,17 9:21 10:7 10:13,15,18,25 11:2 11:9 25:18 27:13 28:20 31:7 35:24 36:3,7,10,22 37:4 37:14 38:21,25 41:5 43:19,21,24 44:6 46:10 48:13 50:1 51:8,25 52:12 54:17 55:10 60:12 61:25 62:20 63:13 65:16 66:17,22 67:8 68:6 68:23,24 69:2,11,13 69:16 70:14 71:25 72:13 73:7,10 74:7 74:16 75:5 76:11,12 76:17,23 77:23 78:4 78:5,16,20,21 79:3 79:5,12 80:15 81:24 82:3,6 83:2,7,13,16 |
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| | | | | |
|---|--|--|---|--|
| 84:17 85:15,17,21 85:23 86:21 91:3 92:8,24 95:14 96:4 97:13 98:7 101:14 103:23 104:19 106:25 108:15,18 108:20 109:15,18 109:20 110:6,12,15 111:1,5,6 114:4 118:23 121:14 122:10 127:5 130:25 132:22 135:1 137:19 138:2 139:13,17 140:14 141:14,20,23 142:22 144:1,23 145:8,14,17,19 146:4,9 old 69:13 103:9 oldest 130:7 once 49:17 59:20 111:16 114:9 one-off 61:21 one-pager 130:18,18 onerous 66:1 ones 83:21 100:17 113:5 123:13 130:8 130:9 ongoing 42:17,24 63:15 online 41:24 53:20,21 70:15,17 110:20 111:4 112:18,23 113:11 118:10,12 118:14 119:12 136:14 137:2 open 34:22 86:5,16 90:17,24 91:7,12,18 97:19,21,23 98:11 98:12 126:13 operation 100:21,21 107:12 operational 105:23 Operations 2:8,15 opinion 119:5 123:19 129:4 opportunity 33:1,20 34:9 61:17 71:18 opposed 5:2 7:15 32:4 36:5,20 44:4 52:10 62:16 69:9 | 76:15 79:10 85:19 109:18 145:12 146:11 option 49:24 options 127:22 order 3:4 6:6 28:25 117:20 orders 26:22 27:7,12 organization 95:5 96:19 129:11 original 25:4 27:8 53:15 95:12,16 originally 25:2,10 34:11 outgrowth 55:23 outline 71:15 outlining 71:11 outside 30:22 118:18 outward 87:5,6 overall 13:15 25:1 30:20 99:12 106:24 129:8 overarching 130:19 overhead 26:8,11,16 30:3 overlap 37:16 overload 135:5 overpaid 34:8 override 127:8 overrides 127:12 oversee 46:18 oversight 11:11 20:15 21:8 22:21 23:10 24:5,6 overview 11:8 20:7 33:13 <hr/> P <hr/> P-card 50:2,24 51:10 140:21 P-cards 50:17 140:19 p.m 1:15 61:12 146:14 PAA 47:23 package 43:6 packed 92:22 page 14:22 19:1,2,3 54:20 65:19 pages 53:16 129:23 paid 26:14 28:14 31:3 34:3 114:7 115:3 | 120:22,22 Palm 94:24 95:1,9 panels 62:15 paper 41:9,20 papers 61:2 par 22:20 paragraph 74:6 75:1 75:18,21,24,25 76:7 76:13,21 102:7 121:6 parallel 89:23 pare 130:11 parent 63:8,9,10 115:11 120:5 123:2 parents 62:24 111:19 112:21,22 113:17 114:6,15 115:3,10 119:3 120:17 121:15 122:2 124:14 125:9 126:22 128:7 parking 45:17 46:1 Parkway 38:15 40:11 part 9:1 11:13 13:12 14:14 23:5 26:4 28:21 29:10 39:20 43:3 49:9 54:14 77:15 96:24 106:8 106:10 107:3 109:2 123:21 125:13 129:4 135:6 143:23 partial 8:24 participate 71:14 participating 121:1 particular 28:21 37:25 41:11 42:4 50:9 56:22 83:22 84:25 85:10 130:22 136:23 partners 24:14 pass 20:19 passed 23:25 131:17 Pat 142:20 pay 28:1 29:8 114:9 121:17 124:20 paying 26:18,19,21 48:2 120:21 123:24 payment 27:24 120:5 payments 28:5,7 pays 123:2 PDF 62:12,16 | peak 14:3,9,17,23,25 15:8,16 17:20 18:16 18:23 19:15 peers 70:20 pending 35:1 pension 26:11 people 48:2 68:14 93:15 114:17 131:11,11,13 138:16 144:16 perceived 97:1 percent 24:8,9 60:12 60:14,15,16 62:1 63:14,16 65:3,5 67:16 131:23 percentage 20:16 31:4 perform 77:5 performed 22:8 78:8 performing 12:18 13:17 period 24:17 30:23 53:5,7 65:23 89:6 94:12 131:13 133:25 134:23 periods 40:15 134:19 person 26:13 30:9 106:2 112:2 136:7 137:1 personally 143:18 145:15 perspective 16:6 22:5 68:8 86:24 phase 12:9 13:3 phases 12:8 13:5 14:21 phrase 93:3 phrased 77:19 Phyllis 2:2 4:12 20:3 25:22 36:2,13 145:2 physical 41:9 43:1 physically 117:18 pick 10:23 picking 108:5 piece 14:15 17:18 30:8 piecemealing 35:14 pieces 26:15 place 18:8 33:19 59:23 74:22 110:22 129:9 | places 18:24 71:24 plan 19:4,6 31:13 33:22,24 51:11 63:16,22 67:20 110:19 133:13 planning 132:13 139:15 141:17 plans 67:22 131:12 platform 63:11 64:1 64:8 play 27:12 playing 33:23 please 7:20 Pledge 3:12,13 Plus 135:10,19 PMOR 11:1 12:1,12 12:14 14:3,15 15:11 15:21 16:9,13,23 18:2,9,15 19:14,17 20:8 28:23 30:10 PMORs 24:19 point 14:16,17 21:4 23:21 24:1 32:11,11 61:10 70:5 71:6 74:4 80:24 90:22 91:4 97:12 106:19 110:22 118:20 122:17 128:4,10,14 129:12,24 130:3 131:17,20 142:5 pointed 13:21 100:20 pointing 68:15 points 19:5 90:13 108:4 136:5 policies 49:2,3 69:16 70:16,25 84:1 122:11 policy 3:7 46:14,18 47:12,14 49:1 52:13 66:9 70:22 71:4,6,9 78:21 80:22 81:3 82:1,21 86:11 88:5 90:13,20 94:23 95:19 109:16 110:13 118:25 119:17 136:21 portal 63:6 66:14 67:15,25 112:23 113:11 119:12 portion 26:20 position 46:2,4 |
|---|--|--|---|--|

| | | | | |
|--|--|--|--|--|
| <p>positions 45:25 possession 132:12 possibility 126:19 possible 22:15,16 32:17 40:5,8 90:3 132:17,20 136:2 143:3 possibly 32:24 34:8 post 51:15 potential 40:9 88:18 power 98:25 104:14 practical 71:19 practice 46:19 pre-construction 12:9 predict 22:19,23 prediction 23:14 preliminary 50:11 preloading 50:2 prepared 44:17 111:11 prescribe 83:8 89:6 present 109:7 presented 13:9 80:5 presenting 20:25 press 58:4 pretty 25:3 69:15 124:4 previous 64:13 previously 67:10 72:2 prices 24:21 34:6,7 principal 38:20 39:2 39:6 40:18 42:8 102:21,22 103:1 104:4 105:14,25 principals 39:15 40:16 print 47:5 printed 140:6 printer 47:4 prior 16:12 93:22 94:11 priorities 68:1 priority 68:21 90:24 Pritykina 2:8 66:19 66:19 private 117:8 proactive 19:8 42:2 probably 25:20 33:4 51:19 57:15 72:12 80:18 94:2 102:20</p> | <p>103:7 105:10,19 113:7 133:17 136:7 problem 63:11 92:17 119:11 120:8 137:22 problems 41:9 53:6 procedural 41:7 procedurally 41:11 procedure 43:4 50:19 procedures 46:15 50:17 52:14 53:10 122:11 proceed 118:6 proceedings 3:1 147:7 process 9:10 24:20 27:3 33:15,15 42:18 47:9,16 48:1,3 49:1 49:16,17 50:8,24 56:6 63:21 64:9 71:15,21 84:5 99:10 104:22 115:19 119:19 121:4 122:3 122:6,19 126:24 127:14 128:17 132:13 141:18 processes 53:4 processing 29:9 72:9 procurement 2:16 12:9 13:5 19:20 47:1,9,16 113:25 118:9,25 128:17 product 17:3 55:3 production 137:4 program 12:8,19 13:2,4,19,24 14:3 16:3,7,16,21 17:2 17:12,16 20:13 23:2 25:7 31:10,15 33:2 33:8,25 34:3 programs 13:2 102:10 104:2 progress 36:25 55:18 90:11 95:6 96:20 97:19 progressive 38:8,18 prohibited 126:25 project 12:4,20,20,22 13:23,23 16:16 17:12,25 28:22 projects 12:7,22 13:2</p> | <p>13:4,19 14:19 23:3 34:4,16,18 prom 126:2,3 prompt 30:17 proper 56:25 89:4 properly 56:22 property 36:11 105:24 140:17 proposed 70:22 82:21 141:12 proud 143:23 provide 11:20 16:5 16:14,23 18:3,21 19:4,21 20:12 21:22 23:9 30:11 52:16 57:12,20 64:15 65:22 71:7 86:4,6 86:13 106:4 112:8 129:13 143:4 provided 15:20 16:19 20:23 42:18 50:12 59:6 61:2,11,19 98:3 143:11 providing 56:3 PTA 47:20 48:3,8,15 48:17 124:11 125:3 125:5,7,13 129:3 PTAs 119:21 public 5:6,7,10 74:14 75:12 111:22 112:8 112:11,12 118:16 121:18 147:5 publications 112:11 124:24 publicly 142:9 publish 135:11 pulling 83:14 Punzi-Elabiary 2:13 55:4,5,9 61:11,23 62:7,19 63:5,20 66:9,13 67:14 68:5 68:16 purchase 47:21,21 119:1,4 127:21 purchased 120:18 124:18 purchasing 8:2 22:9 51:17 120:20 126:15 purple 53:18 purpose 71:15</p> | <p>purposes 40:5 91:22 put 9:7,9,18 10:11 18:8 26:3 29:5,14 35:4,16 39:14,15 70:21 87:10 96:24 98:5 118:15 119:14 121:6,11,19 126:5 126:16 132:8,18 136:13 143:14 144:15 puts 120:16 putting 10:9 56:4 67:12 81:10 122:3 PWS 126:15 128:25</p> <hr/> <p style="text-align: center;">Q</p> <hr/> <p>quality 22:20 quarter 52:19,19,20 52:20 61:11 131:22 quarterly 11:16 19:8 93:16 97:20,25 98:10 question 7:21 8:9 14:7 21:7 22:7 24:13 25:22,23 26:1 29:19 38:6 41:7 60:3 63:4 67:9 78:18 83:15 84:10 85:2 86:22 108:22 114:23 116:25 117:14 121:21 127:6 137:19 questions 11:21 37:13,23,24 43:19 54:11,12,14,19 quick 46:8 47:7 67:9 110:20 111:4 quicker 89:9 91:25 quickly 42:14 71:19 132:7 135:8 quorum 3:5,5,6,8,10 129:22 quote 84:10</p> <hr/> <p style="text-align: center;">R</p> <hr/> <p>R 1:23 147:4,14 radar 108:5 raised 23:20 ramp 11:18 23:9 ramping 14:4 range 83:20</p> | <p>ranges 133:21 rate 20:18 63:15,16 65:3 rates 30:21 rationale 13:25 RAYSA 2:9 reach 29:5 135:20 139:23 145:15 reaching 70:5 reaction 65:11 read 37:21 112:25 121:10 reading 87:19 ready 8:7 35:25 51:18,20 72:3,14 134:14 140:21 real 17:15 19:11 117:14 reality 135:4 realize 80:3 realized 144:7 realizing 120:21 really 5:13 6:18 14:23 20:5 34:15 35:9 51:16 55:16 83:17 86:2 89:4,4 97:4 98:13 113:24 121:13 129:14 131:5,15 133:10 136:15 144:24 145:22 realtime 19:11 reason 14:25 15:25 17:19 27:23 64:18 65:25 105:6 reasonable 88:21 reasons 137:6 reassign 42:22 reassignment 8:25 recall 15:4 20:10 receipt 41:10,23 42:16,18,21,22 43:1 43:15 receipting 41:18 receipts 41:9,15,25 42:12 receive 59:13 received 53:19 123:11 141:7 recited 3:13 recognize 142:15</p> |
|--|--|--|--|--|

| | | | | |
|------------------------------|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| recoiled 137:5 | 122:15 | 86:17 91:16,17 | resolved 39:4 63:6 | 71:23 116:15 123:8 |
| recommend 59:23 | regard 33:11 34:22 | 93:16,17 95:5,6,8 | 90:3,5 | reviews 19:8 |
| 87:12 107:20 | 54:2 86:2 128:12 | 96:18,20,21 99:20 | resolving 63:3 | revise 88:8 |
| recommendation | 132:3 | 107:12 113:24 | resources 90:16 91:1 | revised 83:25 95:19 |
| 17:16,21 18:4,18 | regarding 7:23 54:14 | 118:4 128:23 | respond 28:17 54:13 | 95:19 137:12 |
| 32:8 35:8,13 45:4 | 54:15 119:18 | 129:23 131:21 | 91:13 100:18 | revision 70:22 |
| 68:7 87:17 88:8 | 139:21 | 132:21 147:7 | 133:20 139:7 | revisions 82:22 |
| 94:13 95:7 96:5,21 | regardless 48:12 | reported 66:10 | responded 56:18 | RFP 8:6 9:7 32:7 |
| 97:21,23 98:11,16 | 120:4 | Reporter 1:23,23 | response 4:3,9,11 5:3 | 46:20 113:9,10 |
| 100:9 104:16 | regards 127:4 | 2:21 147:4,14 | 7:16 36:6,17,21 | 114:2 116:2 122:18 |
| 113:25 136:23 | regime 55:2 | REPORTER'S 147:1 | 44:1,5 52:7,11 60:7 | RFPs 126:17 |
| 137:7 138:19 | regional 2:17 40:13 | reporting 1:24 2:21 | 60:8 61:14 62:23 | RFQ 17:3 |
| recommendations | 102:22,23 106:3 | 13:24,24 64:24 | 69:1,6,10 76:16 | RFQs 16:14 |
| 16:1,11 17:8 18:25 | regular 38:4 67:17 | 99:10 | 79:11 85:11,20 97:7 | Rhodes 2:7 3:7,16,21 |
| 19:3 20:5 32:2,18 | 132:19 | reports 11:16 16:24 | 106:2,4 109:19 | 3:23,25 4:2,4,6,8,10 |
| 32:25 45:25 86:1 | regularly 42:25 | 35:7 53:17 60:23 | 130:24 141:22 | 4:12,14 5:10,16,25 |
| 97:18,19 98:19,23 | regulation 59:12 | 73:13,25 74:2,24 | 146:12 | 6:15,23 7:5,22 8:13 |
| 99:1,14,23 100:16 | regulations 127:10 | 79:20,24 81:14 83:9 | responses 50:20 | 8:23 9:17,23 10:4,7 |
| 100:19 101:5 104:6 | reimburse 115:3 | 84:21 90:7 91:6 | 52:17 53:16,23 54:3 | 10:15,20,22 11:2,9 |
| 107:10 | 116:19 | 97:20 100:10,18 | 54:15 55:13 58:6 | 11:23 22:8,11,17,22 |
| recommended 71:6 | reimbursed 114:7 | 104:3 106:10 109:3 | 99:4 | 23:7 24:12,25 28:17 |
| 105:2 107:14,15 | 115:11 | representation 12:11 | responsibility 90:14 | 28:20 30:13 31:20 |
| 118:11 | reimbursement 116:4 | representations 13:7 | responsible 11:17 | 33:7 35:24 37:1,4,9 |
| reconcile 43:4 | reimbursements | request 25:20 30:18 | 101:21 107:21 | 39:20,22 40:4,10 |
| reconciliation 42:14 | 116:8 | 34:18 83:18 89:20 | 123:24 | 44:14 50:4 51:9,24 |
| reconvene 7:25 | reiterate 143:15 | 106:2 111:12 | rest 103:8 107:2 | 52:14,15 55:3,19 |
| 144:13 | reject 98:17 | 114:19 116:4 | 132:25 136:12 | 58:3,22,25 60:21,25 |
| record 73:21 74:3 | related 12:18 14:10 | requested 83:1 89:15 | restrict 60:1 | 64:21 66:18 69:20 |
| 147:8 | relation 14:23 | 89:20 111:17 112:2 | restricted 59:18 | 70:14 72:5 73:11,23 |
| recorded 63:24 | relational 24:23 | requesting 89:16 | result 18:23 | 74:5,12,21 76:20 |
| records 60:2 72:20 | relied 112:9 | require 17:11 109:11 | results 9:13 52:25 | 77:3,11,20 78:1,9 |
| 72:20,21 112:8 | relocated 38:20 | 112:12 130:10 | 61:12,18,18 66:2 | 80:6 81:2,12,19 |
| recourse 120:23 | remainder 3:18 | 133:18 | 131:23 | 82:16 83:5,11,14,17 |
| red 70:24 | 134:18 | required 16:16 20:9 | returned 61:13 | 84:3,6,22 85:24 |
| redline 82:20 93:21 | remember 77:21 84:1 | 20:11 64:7 80:4 | 114:15 | 87:2,16 88:7 89:8 |
| 94:18,20,21 95:20 | 140:4 | 109:2,10 111:18,23 | returning 14:11 42:5 | 89:11 90:13 91:20 |
| redlining 70:19 | reminds 35:17 131:19 | 112:24 139:25 | Revenue 111:16 | 92:8,15 93:19,21,25 |
| reduce 65:21 | removes 141:11 | requirement 16:14 | 114:10,12,18 | 94:6 95:11,14,22 |
| reduced 45:10 | removing 41:25 | 17:11 86:16 | revert 95:11 | 96:10 97:8 98:1 |
| refer 88:5 115:7,8 | renegotiation 14:16 | requires 66:6,15 | review 9:13 19:13 | 99:3,9 100:17 |
| reference 61:10 | renewal 15:2 | 87:13 114:16 | 39:22 41:3 47:1 | 101:16 102:22,25 |
| references 98:6 | reopen 116:7 | 136:21 | 51:16 55:24 56:23 | 103:16,23 104:9,19 |
| referral 66:7 | repeat 38:8 39:7 | resale 127:17 | 60:20,22 65:24 | 105:1,21 106:6,11 |
| referred 88:25 118:8 | replace 101:20 102:2 | research 111:8,12 | 71:20,24 84:4 87:13 | 106:25 107:8 108:3 |
| referring 48:10 62:14 | 103:18 | 121:15 125:23 | 94:9 96:1 107:11 | 108:12,22 110:2,18 |
| 109:9 | report 12:3,5 13:10 | 126:6 | 113:18,20 118:8 | 111:5,10 116:24 |
| reflect 111:3 | 20:5 33:6 35:7,15 | resell 124:12,14 | 132:8 | 117:12,19 118:2,22 |
| reflected 67:24 | 36:25 39:3,12,16 | reselling 124:1,7,7,21 | reviewed 62:1 72:2,2 | 119:25 121:5 |
| 111:21 | 44:9,23 46:8 53:1 | resells 123:23 124:9 | 72:15 92:19 95:6 | 124:17 126:7 |
| refresh 85:24 | 54:20 56:24 63:23 | reshuffle 91:1 | 96:19 131:21 | 128:10,23 130:7 |
| refund 114:11,13 | 70:7 72:24 77:24,25 | resold 125:6 | reviewing 19:9 56:8 | 131:3 133:16 134:9 |

| | | | | |
|---|--|---|--|--|
| 135:20 136:9,21 137:23 138:19,23 139:4,17,20 140:5,9 140:11,20 141:17 142:16 143:7 144:4 144:6,20,24 145:9 145:14 rid 102:1 right 4:18 5:20 10:4 10:13 14:15 34:14 46:24 47:18 48:22 49:11,21 52:16 60:6 60:12 61:22 65:18 66:24 67:20 74:22 75:5 80:16 81:7 83:14,24 84:23 88:1 89:10,10 98:9,17,22 101:6,9,18 102:15 103:14,15 104:3 107:25 109:23,25 110:13 114:22 125:6,18 127:23 128:16 134:3 137:9 137:9 139:3 140:8 141:14 145:17 risk 30:5 41:22,25 88:14 93:9 97:2,9 Robert 2:3 4:4 Roberts 6:6 role 22:10 63:20 67:2 roles 22:7 roll 3:14,19 rolled 9:6 Roman 76:18 79:16 80:15 92:25 101:17 roof 25:15 room 1:12 58:11 137:25 139:10 room's 138:14,15 rose 14:6 routine 77:15 RSM 2:20,20 10:18 10:19 11:1,10,23 24:14 31:8 56:2 57:16 64:14 140:16 141:1 rule 59:6,18,21,23 63:24 64:10 79:25 91:22 97:17 rules 6:6 104:4 107:3 136:3 | ruling 117:7,9 run 10:10 26:17 running 69:15 Ryan 2:14 41:16 <hr/> S <hr/> S/M/WBE 15:6 18:3 18:12 safe 41:21 68:3 Safety 2:16 53:24 59:4 salary 26:9 sale 119:16 125:2 127:17,21 128:2 sales 48:15 111:8,8 111:12,19,24 112:6 112:12,17,19,20 113:17 114:7,9 115:4,12 117:4 118:1,10,13,14,17 120:7,12 121:10 122:10,14,21,25 123:2,24 124:19,20 126:2,21 128:14 sample 51:13 sampling 65:19,20 save 22:19 33:17 saved 77:5 saves 77:13 saw 14:13 72:14 saying 3:6 62:23 65:2 65:6,14 74:7 76:25 81:7 95:11 98:13 99:24 100:15,23 102:5,7 104:14 105:6,12 110:10 120:1 says 47:2 72:2 74:13 75:11 80:10 82:10 83:3,4 94:4 95:3 96:16 97:17 98:3 100:1,11 101:14,23 104:4 118:9,16 120:9 124:22 scenario 114:24 schedule 33:11 35:4 40:21 133:11,14 134:6,7 136:18,24 137:12 140:12 144:8 schedules 21:4 | scheduling 40:5 51:21 139:10 school 1:4 37:25 38:15,15,16,20 39:7 39:9 41:12 47:5,18 48:9,20 49:15 59:11 61:19 72:22 73:1 81:16 83:10,18 100:1,11,19 101:2 101:19,21,24 102:1 102:8,17,20 103:17 104:1,11,12,20 105:15 106:13 107:4 111:22 112:13,19,25 113:3 113:3,14 114:6 115:9 116:5,9,15,23 117:5,22 118:16 119:9 120:6,15 121:8,10,18 122:4 122:12 123:2,5,8,9 123:11,13,15,18,21 123:21,23,24 124:15,24 125:3,6,9 125:9,10,13,18 127:3 129:4 132:18 132:19 142:21 143:1 schools 25:14 36:25 37:15,20 45:8,10,11 45:22 46:23 48:14 49:15 64:1,3,14 65:22 68:4 112:11 113:11,22 114:2 116:1 119:2,3,20 124:10 126:19 128:7 scope 25:4,7 28:21 30:23 31:16 32:12 34:19,20 73:22 119:11 scopes 11:16 34:24 screen 36:23 scrutinized 78:3 scrutiny 142:4 SE 1:13 second 4:24 7:11,12 8:18 11:3 17:18 19:12 36:2,13 42:3 43:22,23,24 52:4,4 52:5,18 69:4 74:25 | 76:24,25 79:5,6 85:15,16 94:1 121:5 seconded 73:18 74:19 seconding 73:7,8,9 146:7 seconds 69:21 Secretary 2:10 section 12:6 13:13 sections 12:5,25 83:3 Security 2:16 53:24 59:5 see 4:14 6:24 10:10 11:2 13:4,6 14:6,9 15:6,14,19,22 26:5 26:21 27:10,19,22 28:10 29:5 34:24 42:13 46:6 52:24 53:5,8,22 54:2 56:20 63:3 64:20,23 65:1 67:3,21 69:14 70:9,12 71:5 78:2 82:23 87:22 89:21 93:23 94:1 97:8 99:17 115:9 141:15 141:15 seeing 68:22 90:10,12 seen 33:8 45:10 47:20 47:21,22 53:1 84:11 91:5 135:24 sees 121:20 select 47:25 49:16 71:13 selected 36:11,25 83:22 selection 7:24 9:12,24 71:12 121:4 144:17 sell 48:5 113:12 119:13,14 125:8 selling 120:10,12 semiannual 93:17 send 68:9 106:12 110:19 134:11 139:4 sending 117:18 sense 9:18 20:6 35:9 75:1,15 98:15,18 100:22 104:25 106:15 108:17 143:9 sent 53:15 117:21 131:20,24,24,25 | 140:10 sentence 74:25 76:21 76:25 96:25 98:18 102:6,6 sentiment 143:11 separate 101:10 September 1:15 61:4 61:5 series 133:23 serious 60:17 67:1 88:12 90:2 service 1:24 126:15 129:13 services 2:16 8:25 16:9 56:3 143:4 serving 48:8 set 8:19 29:12 62:10 111:4 113:11 117:6 119:12 120:9 136:17 138:21 sets 5:11 125:7 seven 49:13 136:22 136:23 shape 25:16 share 8:15 shared 61:14 68:20 SharePoint 64:2,7 sharing 32:19 Shaw 2:2 4:12,13,24 7:12 10:1 20:1 25:23 29:21 36:2,13 145:15 Shaw's 32:11 34:17 she'll 142:10 sheer 90:18 shelf 121:20 shell 25:15 ship 120:13 123:4 125:8 shipping 116:1,20 120:12 122:14 123:7,9 shore 25:15 short 22:11 65:2 133:16 shorter 89:6 show 12:11 16:24 44:25 45:16 showed 12:12 117:20 showing 12:5 shows 15:23 93:22 |
|---|--|---|--|--|

| | | | | |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------|------------------------------|
| sides 57:2 | South 1:24 2:17 | 103:22 126:14 | 119:4 122:2 126:22 | 98:4 100:6,14,24 |
| signed 143:14 | speak 50:21 61:16 | 130:7,11,12 138:23 | 143:4 | 101:9,24 102:3,8,23 |
| significant 14:7,16 | speakers 5:8,10 | started 11:24 27:13 | stuff 57:22,22 58:16 | 103:3,6,19,25 |
| 15:4 34:19 41:1 | speaking 38:14 | 27:15 31:1 47:3 | 60:5 67:6 71:2 | 104:18,23 105:3,4 |
| 60:19 77:6 87:11 | speaks 63:20 64:10 | 58:5 | 107:2 120:10 | 106:3,9,14 107:1,7 |
| significantly 78:14 | 67:19 | starting 11:18 14:12 | stupid 104:23 | 107:8,23 109:22 |
| silent 127:18 | Spec 2:10 | 41:3 71:6 | style 79:19 | 145:20 |
| similar 57:16 68:19 | special 9:19 10:11 | state 57:9 59:5,9 63:6 | Sub-Committee 7:24 | superintendent's |
| 124:24 | 71:12 132:9,18 | 63:11,20,23 64:10 | 8:19 | 108:5 |
| simply 65:6 139:6 | 136:14 | 67:11,15,25 68:2,17 | subcommittee 5:14 | supply 24:20 26:23 |
| simultaneously 56:12 | Specialist 2:9 | 72:11 75:13,15 | 5:15,21 6:4,7,17,17 | support 2:9,14 41:17 |
| sir 32:21 | specific 12:17,19 | 79:20,22 113:10 | 7:7 | 45:24 59:20 63:21 |
| sit 92:1 | 14:24 15:25 17:19 | 135:12 147:2,5 | subcommittee's 6:8 | 67:20 |
| site 41:12 | 49:12 53:4 54:25 | stated 120:2 126:18 | subcontracted 15:13 | supporting 142:13 |
| situation 25:8 53:12 | 64:1 | 143:8 | 18:4 | suppose 49:6 |
| 61:22 117:19 | specifically 14:2 | statement 101:7 | subcontracting 18:12 | supposed 21:10 46:22 |
| 121:17 125:21 | 16:20 17:4 20:11 | statements 72:23 | subcontractor 13:11 | 49:5,7 116:14 |
| 138:18 141:3 | 44:16 50:21 132:21 | 73:2,13,25 74:2,24 | 15:21 19:18 | 122:13 |
| situations 135:23 | spell 82:4 | states 3:7 | subcontractors 15:6 | sure 21:5 24:24 25:16 |
| six 3:4,9 45:10 132:24 | spend 51:1 | statewide 68:22 | 15:8,16 | 26:6,7,10,16 27:3 |
| 133:4 134:25 | spent 58:1 | stating 19:5 | subject 44:16 120:17 | 29:22 31:25 38:10 |
| size 34:4 | spit-balling 99:15 | status 43:9 | 140:23 | 39:8,13 51:14 54:4 |
| slightly 141:3 | split 96:11 | statute 28:7 59:6,8 | submit 61:14 67:21 | 54:7 56:21 72:10 |
| Smith 2:14 37:8 | spokesperson 142:11 | 80:18,20 81:8,16 | submittals 9:14 | 73:14 74:21 78:6 |
| 41:16,16 42:16 43:5 | sponsor 42:5,19,24 | 82:13 84:7 86:3 | submitted 79:24 | 83:18 100:25 105:5 |
| 43:11 | 43:14 | 109:10,10 112:9,24 | 81:15 97:20 98:10 | 106:6 109:21 114:1 |
| sold 111:20 112:18 | spreadsheet 68:18,20 | 113:14 118:5,16 | 109:3 | 114:14 116:15 |
| 112:22 125:5 | staff 2:6,11,12 6:24 | 119:5,6 124:8,22 | substantial 88:17 | 132:1 136:10 |
| solely 104:17 105:4 | 17:1 22:19 23:9 | 127:8,12,16 128:1,2 | substantiates 141:12 | 139:19 145:10 |
| solicitation 126:23 | 26:8,8,10 29:5,15 | 135:12 | success 24:4 | survey 133:18 |
| 128:14 | 29:23 39:24 42:13 | statutes 82:9 84:14 | successful 8:23 | swear 145:18 |
| solidified 31:18 | 53:23 56:4,9,21 | 108:25 109:9 | such-and-such-and... | synthesize 35:11 |
| soluble 62:18 | 58:14 59:9,15 105:8 | 111:21 119:24 | 79:25 | system 2:9 43:8,12 |
| solved 63:11 | 105:13 134:1 137:3 | stay 30:16 93:13 | sufficient 72:10 | 56:8,11,25 57:10,13 |
| solves 119:10,10 | 142:12 143:13,16 | staying 96:4 | sufficiently 72:6 | 57:19 58:17 60:1 |
| somebody 32:9,15 | staffing 11:1,12,24,25 | stays 18:16 | suggest 8:21 137:10 | 62:25 64:22 67:23 |
| 48:4,25 49:4 89:24 | 12:3 13:13 14:17 | stenographic 1:23 | suggested 73:5 | 121:18 |
| 98:12 119:15 | 16:15,20,24,25 18:7 | 147:9 | suggesting 81:13 | systematic 84:5 |
| 121:21 | 18:11,20 19:6,8 | stenographically | Suite 1:24 | systems 60:13 |
| someplace 121:20 | 20:13 22:15 29:18 | 147:7 | Sullivan 136:9 | |
| something's 98:21 | 29:25 | step 42:2 80:3 | Sullivan's 84:11 | T |
| soon 33:5 37:13 | stand 46:13 143:17 | stepped 40:18 | summarized 19:2 | TAA 118:18 126:3,5 |
| 43:12 90:3 132:20 | standard 46:19 119:1 | stood 142:8 | summary 44:8,19 | table 6:15,16 7:6 |
| sooner 132:12 133:9 | Standardize 65:19,20 | storing 41:20 | 45:14 46:9 125:25 | 82:18 |
| 133:12 | standardized 19:6 | stratosphere 24:10 | summer 61:13 132:25 | tailor 30:19 |
| sorry 5:13 10:20 20:2 | 128:18 | Strauss 2:17 47:12,14 | Super 101:14 | take 8:17 16:6 26:2,9 |
| 41:6 55:5 75:10,19 | standpoint 33:21 | 47:19 48:8,14 49:11 | Superintendent | 32:17 33:19,20 34:5 |
| 80:11 84:23 108:23 | 127:1 131:17 | 49:23 52:1 | 101:20 | 34:15 37:12 54:11 |
| 133:8 144:4 | stands 143:21 | student 63:9,21 67:19 | superintendent 2:17 | 60:18 62:5 67:1 |
| sounds 57:25 61:21 | start 9:16 34:24 | 120:5 129:12,14 | 40:13 44:22 68:9 | 82:23 86:7,19 90:5 |
| 62:18 65:11 | 37:12,17 68:15 | students 67:22,23 | 86:14 95:8 96:22 | 90:6 91:1 102:6 |

| | | | | |
|--|--|--|---|---|
| 103:1 110:22 122:10 125:10 130:3 131:14 133:24 134:24 137:25 takeaway 126:10 taken 22:13 42:2 82:24 95:7 96:20 141:19 takes 137:3 143:19 talk 8:2,18 10:7,9 23:23 29:15 45:14 51:23 85:1 87:3,5 106:23 124:7 127:17 130:23 136:16 139:13 141:17 talked 25:2 39:17 65:24 72:16 108:25 109:22 126:1 talking 10:23 24:17 29:3,10 30:20 38:23 48:17 67:11 76:20 78:14 81:9 101:16 107:18 129:8 144:9 144:20 talks 124:3 125:15 127:16,21 128:3 target 63:10 targeted 25:14 task 26:4 66:25 tax 48:2,24,24 111:8 111:12,19,24 112:6 112:12,20 113:17 114:7,9 115:4,12 117:4 118:1,17 119:7 120:7 121:10 122:14,21,25 123:24 124:19,20 126:2,21 taxes 113:17 123:3 taxpayer 117:9 Teaching 2:17 team 15:12 59:11 62:15 63:25 64:6 teams 12:1,1 technical 69:20 111:15 112:1,7 113:13 127:24 technically 135:15 technology 60:14 | teeth 87:11 91:8 telegraph 80:6 tell 8:12,21 81:12 98:20,25 140:3 telling 51:1 98:12 template 19:7 temporarily 6:14 term 24:9 34:1 42:11 70:24 terms 22:20 23:13 32:25 53:10 54:21 60:16 65:12 78:15 86:7 118:13 tested 56:18 thank 4:17 7:11 9:1 19:24 27:20 36:7,9 41:4 43:18,21 44:10 46:10 51:8 52:1,6 52:12 66:24 67:6 68:16,23,24 69:12 85:17 139:14 142:12,16,23 143:6 144:1 146:3,13 theirs 141:1 thereof 147:9 they'd 60:12 116:19 thing 14:24 41:10 76:10 85:25 92:17 95:2 98:1 103:4 105:2,11 122:16 127:4 139:15,18 143:21 144:6 145:18 things 13:23 15:18 24:22 25:6 26:12,24 32:3,8 33:8,13 35:4 35:19 39:13 45:18 46:1,12,18 52:22 55:15,23 60:11,23 71:19 84:16 87:11 88:23 92:22 96:3 108:7 118:11 119:23 126:1,4 129:16 130:19,20 133:11 134:22 139:11 think 3:5 5:16 6:25 9:17,23,25 21:15 23:12,20,24 25:19 29:2 30:25 31:5,5 33:18 35:9,22 37:1 | 37:19 38:5,7 39:5 39:12 40:25 44:20 50:18 54:25 55:16 62:5 64:23 65:25 71:23 72:21 73:19 76:10,20 78:13 81:2 81:21 82:17 84:18 85:2,6 87:9,14,16 87:23 92:15,18 93:14,15,16 97:5 99:2,22 100:12,22 100:23 101:8 103:24 104:8,20 105:19,21 106:18 108:1,3,8 110:2,3,6 110:13 113:6,12 114:20 116:5 117:25 118:7 119:16 120:2,19 122:8,14 126:11,22 127:1 128:4 129:10 131:7 135:4 136:3 136:25 137:18 140:4,20 141:2 143:21 144:24 145:1,2 thinking 16:2 90:9 105:16 third 19:12 76:21 77:12 thoroughly 107:11 thought 14:5 65:14 65:14 77:23 118:3 128:22 thousand 115:1 threat 2:13,13 52:13 55:5 67:18 132:5 threats 66:6,10 67:22 three 5:11 27:9,21 28:3 46:21 49:21 54:23 59:11 69:16 70:16 85:21 90:11 92:22 110:20 119:2 119:6 127:22 133:23 135:16 138:16 139:2 140:25 three-month 28:9 three-year 77:16 throw 100:2 Thursday 1:15 | 137:24 ticket 67:21 tight 106:19 TILLMAN 2:10 5:9 37:3 TIM 2:21 time 6:1 7:7,25 9:5,11 10:9 11:11,11 15:9 15:22,24 17:15,24 24:18 28:5,8 29:1 29:14 30:24 33:16 33:17,24 35:21 39:9 40:15 43:10 53:5,7 56:5,25 57:3 58:2,7 60:20,22 61:6,16,17 62:5 64:13,16 65:23 69:15 77:13 78:2 80:1,1 81:17,18 87:13 89:1,7,9 99:18 106:19 109:13 120:14 121:2 132:3 133:1 134:4,23 137:3,4,12 142:24 143:25 144:16 145:1 time-sensitive 29:10 timeframe 11:25 17:20 19:15 35:5 86:4 90:21 92:10 timeline 52:20 135:7 135:15 timely 62:14 times 23:11 70:17 105:8 Timothy 1:23 147:4 147:14 today 3:18 7:20 60:14 78:11 87:3 105:11 131:21 133:20 134:5 145:8 told 3:5 116:5,6,17,20 tomorrow 135:18 top 49:14 101:19 103:21,22 topic 59:8 totally 62:11 65:9 touched 84:7 track 33:11 84:16 141:2 tracked 84:9 traditional 43:15 | trained 56:22 127:2 training 7:18 8:10 38:5 56:19 transactions 41:24 transcript 147:8 transition 38:24 transitioned 39:6 transitioning 43:7 translated 41:13 transmit 36:1,12 43:20 52:3 69:3,11 79:14 85:13 113:19 118:20 transmittal 106:12 transmitted 126:8,9 132:16 transmitting 44:6 treated 42:1 trend 14:19 44:23 Trends 44:9 tried 132:1 136:22 triggered 27:2 triggering 81:5 trouble 93:11 true 147:8 try 7:19 9:18 94:9 105:10 126:4 134:7 137:7 trying 24:13 25:15 26:2 50:8 56:6 70:16 92:20 122:1 128:13 129:13 130:20 133:11 turn 11:19 44:14 90:21 turnaround 61:1,16 turned 143:12 turning 69:17 two 18:25 20:15 21:20 23:22 26:22 37:18 39:10 46:12 51:22 54:23 65:18 85:21 89:14 90:8,9 91:6 122:9,10 130:18 134:19,21 135:1 140:24 two-year 37:19 39:10 type 18:20 23:10 32:8 112:8 143:2 types 19:18 40:22 typically 42:16 48:16 |
|--|--|--|---|---|

| | | | | |
|--|--|---|---|--|
| 72:22 99:21 132:23 | utilization 13:11 15:5 15:21 18:13 19:19 | voted 111:3 | 113:23 120:11 | week 136:1,1 |
| U | utilize 49:15 | votes 110:22 | 121:10 132:24 | weeks 132:24 133:4 134:25 135:17 |
| ultimate 96:1 | utilizing 19:17 56:11 | voting 76:4 | 133:8,12,17 143:13 | went 10:5 36:23 45:8 55:25 58:7 70:4 71:11 78:18 80:8 113:3 120:18 |
| ultimately 61:2 70:21 141:11 | V | wait 54:1 | ways 13:10 119:2,6 | weren't 58:25 62:24 |
| unable 3:17 | vacancies 3:8 | waiting 4:14 27:21 69:23 132:12 134:20 | we'll 6:20 10:13 18:12 36:8 47:6 51:23 54:1 76:4 89:4 120:13 137:11 139:13,14 141:14 141:15,17,18 | whichever 123:1 |
| unacceptably 60:9 | vacation 61:13 | want 4:21 5:22,22 6:3 6:9 8:20,21 9:15,16 10:8,16 26:6,15,21 27:2,10 29:21 30:16 31:6 33:21 37:22 48:4,22 49:9,12,23 55:12 62:5 70:6 71:8 72:3 73:19,24 74:21 75:17 76:6 78:22 85:7,23 86:19 87:4 88:13,19 96:6 96:11 97:2 98:4,10 100:13,14,24 104:7 105:1,4 106:6 107:23 108:10,11 108:12 109:21 115:22,22 119:3,12 119:13,14 122:16 129:24 130:2,22 134:16 135:5 138:2 138:3 139:23 142:4 142:9,12,15,18,23 143:14,15 144:2 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | wholesale 18:6,20 |
| unclear 121:13 | variations 47:22 | waited 5:17 39:7 53:13 54:4,7 62:22 64:24 70:22 71:17 94:6 130:5 131:20 132:16 145:10 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | wide 34:22 |
| underneath 81:22 | various 12:2,4,13,25 13:1 22:25 70:17 | wasn't 14:23 15:14 24:17 25:4,14 28:21 40:17 54:8 61:5 64:24 116:9,10 132:1 144:8 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | wiggle 58:11 |
| understand 17:22 18:9 24:15,18 40:12 50:3 55:25 59:22 61:9 65:9,11 93:15 114:16 | vary 15:25 | way 15:23 28:12 32:1 50:9,11 52:1 54:15 55:21 56:15 58:18 59:24 64:21 76:10 77:19,20 84:16 92:7 99:9 103:1 110:13 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | willing 115:3,9 116:7 116:11,19 |
| understanding 18:22 38:19 51:15 57:5 114:1,3 124:17 | vendor 48:24,25 49:16,19,19,24,25 111:17,17,23 112:3 112:4,17,20,22 113:10 114:13,14 114:14,19,23,25 115:1,4,5,10,19,20 115:21,23,23 116:3 116:10,11,18 117:10,13,23 119:12 120:4,25 121:3 122:19,22,23 123:1,22 128:19 | wanted 5:17 39:7 53:13 54:4,7 62:22 64:24 70:22 71:17 94:6 130:5 131:20 132:16 145:10 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | wish 21:13 |
| understands 19:22 | vendors 46:16,25,25 47:3,9,17 48:11 49:13 113:16 117:4 118:10 121:12 122:18 | wants 23:18 31:20 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | withdraw 95:15 |
| understood 116:17 | verified 42:22 57:9 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | witness 15:19 123:6 |
| underway 56:2 | verify 56:10 64:7,11 78:19 107:16 | Warehousing 2:16 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | wondering 129:24 130:2 |
| unfurling 34:1 | versa 20:3 | wasn't 14:23 15:14 24:17 25:4,14 28:21 40:17 54:8 61:5 64:24 116:9,10 132:1 144:8 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | word 145:7 |
| uninformed 22:7 | version 29:8 53:20,20 72:7 82:19,20 93:21 93:22 94:20 95:20 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | wording 91:10 |
| unit 95:6 96:19 | versions 110:21 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | words 6:13 24:4 31:17 46:15 88:14 114:11 135:8 |
| United 2:21 | versus 26:19 29:23 30:2,10,21 88:10 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | work 9:22 11:10,16 14:11 19:20 25:4,11 25:11,25 30:23 31:14 32:12 39:23 39:23 40:17 47:6 54:16 55:17 58:1 61:2 64:22 67:6 78:11 92:6,12 97:12 110:14 114:17,18 119:20 133:14 134:8,9,15 138:24 139:8 140:25 142:9 142:14,17,24 143:2 145:10,11 |
| unnecessarily 33:16 128:9 | vested 104:17 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | work's 25:12 |
| unnecessary 40:17 | vet 61:18 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | workaround 58:19 |
| unzipped 130:14 | VI 79:17 80:15 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 96:4 97:6 98:12,12 98:13 100:23 101:14,16 102:17 103:2,18 106:19 107:4,18 109:25 110:6 122:5,5 129:7 130:21 131:17 133:3 136:18 137:6 138:11,17 141:2,23 144:9,20 | worked 12:13 13:11 |
| up-to-date 29:8 | vice 2:2 20:3 | Warehouse 126:15 | we're 4:14,20,20 8:10 8:11 11:18 21:11 24:9,9,17 26:9,18 27:4,5,15 30:4,15 30:15 31:19 32:23 33:13,23 34:14 37:5 44:17,24 48:2,23 50:25 51:1,16 55:10 57:7,10,14 58:18 64:9,19,23 65:2,6 65:12 69:15,15,22 70:24 72:3 74:4,5,9 74:16,17,20 75:5,7 75:20,22 76:4 77:1 78:11,14 79:12,22 82:19,20 83:6,14 84:18,22 85:6,8,22 87:2,7 88:7 90:10 90:11 92:18 95:11 | |

