

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, OCTOBER 30, 2025
10:20 A.M. - 12:17 P.M.

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

1 COMMITTEE MEMBERS IN ATTENDANCE:

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

6 OFFICE OF THE CHIEF AUDITOR STAFF:

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

11 DISTRICT STAFF:

12 MR. RYAN SMITH, Director, Business Support Center
13 MS. JENNIFER ANDREU, Executive Director, Operations,
Procurement & Warehousing Services
14 MR. ALAN STRAUSS, South Regional Superintendent,
Teaching & Learning
15 MR. JOHN WHITE, Director, Procurement & Warehousing
Services
16 MS. BELINDA DEFOOR, Procurement & Warehousing Services

17 INVITED GUESTS:

18 MR. MATTHEW BLONDELL, External Auditor, RSM US LLP
MR. TIM BASS, Court Reporter, United Reporting
19
20
21
22
23
24
25

1 Thereupon, the following proceedings were had:

2 - - -

3 MS. FERTIG: Okay. I'm going to call the
4 meeting to order. Please join me in the Pledge
5 of Allegiance.

6 (Pledge of Allegiance was recited.)

7 MS. FERTIG: Roll call?

8 MR. RHODES: Okay. Chris Upton?

9 No response.

10 MR. RHODES: I'm going to let the record
11 reflect that he is attending via Teams.

12 Mr. Upton, can you identify that you're
13 present?

14 Oh, it's not coming through the speakers, but
15 Bryan picked it up on his earpiece that Chris
16 Upton is here.

17 Anthony De Meo?

18 MR. DE MEO: Here.

19 MR. RHODES: Mary Fertig?

20 MS. FERTIG: Here.

21 MR. RHODES: Nicolas Kollias?

22 (No response.)

23 MR. RHODES: Robert Mayersohn?

24 MR. MAYERSOHN: I'm here.

25 MR. RHODES: Lew Naylor?

1 MR. NAYLOR: Here.

2 MR. RHODES: Jill Baron?

3 (No response.)

4 MR. RHODES: Phyllis Shaw?

5 MS. SHAW: Here.

6 MR. RHODES: All right.

7 MS. FERTIG: Can you -- Dave, are we -- do we
8 have any openings on the audit committee right
9 now?

10 MR. RHODES: Yes, we do we have one from the
11 DAC, one from Mrs. -- Ms. Alhadeff. I've been
12 trying to assist her in trying to find someone,
13 but the list is longer of people who have been
14 here and don't want to come back than to find new
15 people. And then the last one that we have is --
16 give me one second here.

17 MS. FERTIG: I know that Cynthia's trying to
18 find somebody from DAC, so --

19 MR. RHODES: Oh, hot off the press, Ms.
20 Alhadeff has made her appointment known this
21 morning. So that part is taken care of.

22 MS. FERTIG: Okay. Great.

23 MR. RHODES: And then Rebecca Thompson is the
24 other vacancy that we have.

25 MS. FERTIG: Okay. All right. I was just

1 looking for a pen. Okay.

2 MR. NAYLOR: Do you need a pen?

3 MS. FERTIG: If you don't mind, sure.

4 Otherwise I can keep looking.

5 Okay. And now we are on number 3, Approval
6 of the Agenda.

7 MR. MAYERSOHN: Motion to approve.

8 MS. SHAW: Second.

9 MS. FERTIG: All in favor?

10 COMMITTEE MEMBERS: Aye.

11 MS. FERTIG: Opposed?

12 (No response.)

13 MS. FERTIG: Okay. We have an agenda. And
14 the first thing we'll go to is Public Comments.
15 Do we have any public comments?

16 MR. RHODES: There is no public comments.

17 MS. FERTIG: Okay. And now approval of the
18 minutes of the September 25th audit committee
19 meeting.

20 MR. MAYERSOHN: Motion to approve.

21 MR. NAYLOR: Second.

22 MS. FERTIG: Any additions or corrections?

23 Yeah, Mr. De Meo.

24 MR. DE MEO: Just a couple minor corrections.

25 I can't even find them probably, so let's see. I

1 highlighted them and it doesn't show up on the --
2 forget it. Not real significant.

3 MS. FERTIG: All in favor?

4 COMMITTEE MEMBERS: Aye.

5 MS. FERTIG: Opposed?

6 (No response.)

7 MS. FERTIG: Okay. Ethics
8 Training/Acknowledgment, Mr. Rhodes?

9 MR. RHODES: Yeah, we just want to make this
10 reminder that anybody who hasn't completed their
11 ethics training, that they do so as soon as
12 possible. We did get the information on Mr.
13 Mayersohn's kind of out of sequence renewal of
14 his ethics training. That part is there.

15 So rather than call out any individual, just
16 if you haven't done that, please, do that. We'll
17 get the information passed through us. And if
18 you want to give us a heads up to let us know
19 when that has been completed, we'll go from
20 there.

21 MS. FERTIG: So I would just ask if you just
22 kind of reach out to people who haven't. Because
23 I always worry that my form doesn't get back to
24 you, so --

25 MR. RHODES: I believe that we have been

1 doing that as a matter of business.

2 MS. FERTIG: I know in the past you've been
3 really good about it because I've been delinquent
4 once or twice.

5 Okay. Any other housekeeping?

6 MR. RHODES: Madam Chair, if I could, there's
7 one other thing I want to say for the benefit of
8 the full committee because I said it before
9 because it came up during the conversation. At
10 the last audit committee meeting that we had Mr.
11 De Meo was asking me a question that had to do
12 with our external financial auditor and whether
13 or not the AG performs the financial audit. I
14 had my head wrapped around the axle when I was
15 trying to respond and I was responding to a
16 different question than he asked.

17 I want to make it clear that each of the five
18 years in the contract the financial audit firm
19 performs the financial audit, but only during the
20 years that the AG is on-site doing their work,
21 the scope that has to do with the single audit is
22 removed and that's done by the AG. And last time
23 I had those two things flipped around, I was
24 answering a different question.

25 Is that clear for everybody?

1 MS. FERTIG: Yeah.

2 MR. RHODES: Okay. Thank you.

3 MS. FERTIG: I'm saying that it's good, but
4 that's fine.

5 MR. DE MEO: Yeah. Yes.

6 MS. FERTIG: Okay. Clarification of the
7 Annual Audit, we did that, so now we are down to
8 RSM - Internal Audit of Roofing Process Analysis.

9 MR. RHODES: And if I could, I would just
10 like to say that because we got a -- because we
11 got a late start last year because of the
12 approval of the contract happening in November
13 instead of being available to us in July we had
14 RSM essentially agreeing to and going above and
15 beyond their normal call of duty to kind of
16 double up their teams to try and get this stuff
17 on track as much as they could. So today's audit
18 is the fourth audit that they would normally
19 provide in a series of four that would go back to
20 that last year period.

21 So with that in mind I'd like to hand this
22 over to Mr. Blondell so he can provide you with
23 some additional information on the audit and then
24 we can start the questions.

25 MR. BLONDELL: Thank you. Good morning. As

1 Mr. Rhodes mentioned this is the follow-up fourth
2 report for last year. It's a follow-up to the
3 Roofing Process Analysis that was initially
4 issued back in 2020. We had previously provided
5 an update in 2021 and then again last year in
6 June of 2024. The original report had nine
7 observations and last year we were able to close
8 many of them. There were still two that remained
9 open and today there are still two that remain
10 open, but as the report shows, there has been
11 pretty significant progress made on both of those
12 open items. I'll briefly cover each of those.

13 So the first open item that we had related to
14 the long-range roofing plan and essentially
15 marrying the -- any terms of the long-term
16 facilities plan and how that was going to
17 incorporate into an educational facilities plan
18 moving forward for the district, also making sure
19 that that was comprehensive and also looked at
20 the roofing status so that decisions could be
21 made with a complete picture of all of the assets
22 of a building, not just the envelope, the
23 equipment, but also the roofing information.

24 And so what the Office of Capital Programs
25 has done essentially is displayed out on page 4

1 of the report, which shows they hired several
2 consultants. So back in 2023 they hired a
3 roofing asset management consultant that was
4 going through and doing very detailed inspections
5 of each of the roofs in the district. They are
6 inputting that information into a software and
7 are providing essentially status updates, like
8 traffic light kind of like information that said
9 red, yellow, green on whether or not roofs,
10 portions of a roof on any given building has
11 issues with them or maybe needs immediate repair.
12 Part of that is an annual inspection process.
13 They've now completed their second annual
14 inspection and along with that are essentially
15 creating a 20-year look-ahead on roofing
16 maintenance activities and what the cost of that
17 would be.

18 Last year, right after we presented the
19 follow-up, the district hired a facilities
20 condition assessment consultant who was out and
21 completing those facilities condition
22 assessments. That report was actually -- it's
23 nearing completion. It was actually presented,
24 portions of that report were presented to the
25 school board last week on the 21st at their

1 meeting. So there was a presentation on the
2 agenda for the school board meeting last week
3 that goes through some of what they did and the
4 numbers that they put together. But essentially
5 they are doing very similar things excluding the
6 roofs.

7 Obviously, if you look at that we want to
8 make sure that they're doing the comparison of
9 the roofing app, the management consultant is
10 using their proprietary software. The facilities
11 condition assessment is using their proprietary
12 software and then the district has Maximo as
13 their asset management software going forward.

14 So our main concern there is making sure
15 that, one, both of these consultants are talking
16 together, talking to each other, so the
17 information is coming to the district in a
18 consolidated form, and, two, that the district
19 ultimately does indeed own the data that all of
20 these different companies are compiling through
21 these condition assessments and pulling together
22 into that.

23 So we had a lot of conversations. We
24 reviewed hours of meeting notes that were
25 occurring between these, the OCP and these

1 consultants and are comfortable that there is a
2 lot of coordination ongoing and that they are
3 working together and understand now that the plan
4 is essentially to amalgamate the data from each
5 of those consultants and pull it into Maximo.
6 OCP says that they're working with that right now
7 with PPO and plan to have that information, that
8 data migrated into Maximo by December. And then
9 OCP is currently in the process of developing an
10 RFP for a third consultant that will basically
11 combine all that information and use that to
12 provide a long-range master plan which will then
13 be presented to OCP and the board for
14 consideration in how to fund future projects and
15 how that is related to the need and the funding
16 sources available and so forth.

17 And so there's more information in the report
18 but that was just a brief summary and
19 essentially, you know, our primary concerns when
20 we were looking at this last time was making sure
21 that the district has the ability to own the data
22 that was coming from these consultants. It seems
23 like that's a process that's well under way, and
24 also making sure that these consultants were
25 talking to each other and that these weren't

1 being done, these analyses were not being done in
2 silos. Again, it looks like that's happening
3 with the ultimate plan in early 2026 to bring on
4 a consultant to help OCP combine all that
5 information into a plan that will then get
6 presented to the board.

7 So they're still open because that's still an
8 ongoing process, but there has been significant
9 progress made since our last report on this last
10 year.

11 MR. DE MEO: Madam Chair?

12 MS. FERTIG: Yes.

13 MR. DE MEO: I have a question. Can you tell
14 us if this was a requirement of the original bond
15 issue?

16 MR. BLONDELL: The facilities condition --
17 there was a condition assessment I understand
18 that was completed as part of the original bond.

19 MR. DE MEO: No, that there be a plan, a
20 master plan, a roofing plan.

21 MR. BLONDELL: I don't recall that
22 specifically within the requirements back in,
23 we're talking 2014.

24 MR. DE MEO: Was this something that was
25 attempted 10 years ago or is this something

1 fairly new?

2 MR. BLONDELL: There was a condition
3 assessment done, to my knowledge, back in the
4 2014 -- around the beginning of the bond in the
5 2014 timeframe. We reported on that a few times.
6 There were, obviously, missing components. We
7 have a couple reports from a few years ago that
8 comment on that.

9 MR. DE MEO: In your judgment could we have
10 done that inhouse instead of hiring another --
11 what is it RANC or something?

12 MS. FERTIG: Can I just comment on that?
13 Parts of the analysis that were done in 2014 were
14 done by staff and parts were done by the
15 consultants. That's caused some conversation
16 over the years as to whether that was the best
17 strategy, but I -- I -- so, yeah. And roofs were
18 a major part of what was being talked about at
19 many schools like Northeast and Stranahan and
20 all. Roofs were 10 years -- some of those roofs
21 had never been fixed with FEMA money which our
22 audit committee had audits on. And so it's been
23 an ongoing -- for as long as I can remember the
24 issue of roofs and how it's been handled has been
25 ongoing. And I know we have repeatedly heard

1 that we're going to get an electronic system to
2 manage data but it sounds like from this that
3 you're getting closer.

4 MR. DE MEO: Well, I don't know enough about
5 it; okay? But I've gotta tell you, just with my
6 limited knowledge, this isn't directed to you,
7 I'm just going to express my disappointment in
8 what seems to be a pretty straightforward
9 absolutely necessary process that should have
10 been in place functioning well within 12 months
11 of the issuance of that bond and I don't have any
12 other comments.

13 MS. FERTIG: Yeah.

14 MR. RHODES: Are there any other comments on
15 this report? Because at the conclusion of this
16 discussion on this report I wanted to segue into
17 some additional documentation and data that you
18 guys had requested from us last time that would
19 also require Mr. Blondell to provide some slight
20 insight.

21 MS. FERTIG: I just -- does anybody else have
22 anything else? Because, if not, I do have
23 comments. I have a comment on number 5 and on
24 the process being manual, which I think has been
25 a conversation for as long as there's been

1 conversations and we're always hearing -- it
2 sounds like reading your report they're finally
3 starting to get to a point where we'll see
4 something. I just would like to -- is it
5 possible to put a timeframe to that? Because
6 every -- and it's not just with this process, but
7 many things we keep hearing that they're going to
8 have the software, they're going to have a better
9 method of tracking information and so forth. Is
10 there a date that they're looking at? I mean, do
11 we have some kind of an idea of when this might
12 actually happen?

13 MR. BLONDELL: Per the conversations with the
14 building department their tentative plan
15 currently is March of 2026 for this to go live.
16 That was what was related to us. You know,
17 they've been working with the vendor to install
18 and get all these modules ready and working
19 through the district's processes.

20 MS. FERTIG: Okay. Yeah, just to echo what
21 Mr. De Meo was saying, I feel like we have this
22 conversation at least once a year.

23 Mr. Rhodes, could we just put that to just --
24 and do a follow-up in March and just see where
25 they are in the process of closing out that

1 number 5?

2 MR. RHODES: Sure, I can invite the chief
3 building official here to give us an update on
4 that.

5 MS. FERTIG: Yeah, I mean, if they've done it
6 that would be great, but I just -- that would be
7 a wonderful thing to have checked off.

8 Anybody else have anything?

9 (No response.)

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

11 MS. SHAW: Motion, Phyllis.

12 MR. MAYERSOHN: Second.

13 MS. FERTIG: Okay. It's been moved and
14 seconded that we transmit the RSM report on
15 roofing. And all in favor?

16 MR. RHODES: If I may? Again, while Mr.
17 Blondell is still here, the last time we met
18 there was a request to gather some cost
19 estimating or cost documentation on how much
20 overall the bond oversight has cost with regard
21 to AECOM, Atkins and some of the predecessors,
22 and even to incorporate some of the RSM costs for
23 auditing. And if I could get Bryan to pull up
24 the spreadsheet, we have a summary here.

25 I just received this last night, so I can

1 forward this off to everybody or I can go back if
2 you want to make a motion similar to what was
3 made before at the prior meeting for the
4 selection committee, we could just go back and
5 add this as an item to the agenda electronically
6 so that it's available and it's transparent for
7 everyone.

8 MS. FERTIG: Okay. If it's okay I just want
9 to vote on the motion; is that okay?

10 MR. RHODES: Yeah, sure.

11 MS. FERTIG: All right. Okay. All in favor?

12 COMMITTEE MEMBERS: Aye.

13 MS. FERTIG: Opposed?

14 (No response.)

15 MS. FERTIG: Okay. The report is being
16 transmitted. And now we're going to get the
17 follow-up report.

18 MR. RHODES: So what we have here is -- this
19 was provided to us from capital budget, and what
20 they identified is that the total contract value
21 for AECOM was that 123 million-plus. The Atkins
22 contract value was a little smaller.

23 Bryan, is it possible to blow that up without
24 losing that data?

25 So we've got that 26 million-plus for the

1 paperwork Atkins would have done.

2 We have Heery, which preceded, which was
3 about \$63 million.

4 We had an issue apparently getting the Jacobs
5 project management contract value from the
6 beginning, but we do have an amount that had been
7 paid on that and that there is no remaining
8 balance where that is concerned.

9 And then where RSM is concerned, I knew that
10 RSM had done some IT audits in addition to the
11 coverage that they're providing us with the bond
12 oversight work. So I wanted Mr. Blondell just to
13 give a brief overview of what that is knowing
14 that we could, if this committee needs us to, we
15 could drill down a little bit further to be able
16 to segregate or bifurcate the RSM bond auditing
17 work compared to any of the other work that
18 they've been assigned in that same time period.

19 MS. FERTIG: Could I just ask if we could do
20 another column and put the dates in there that
21 they were -- you know, the dates, beginning and
22 end, which you won't have for everybody but I
23 think that would make it -- that would be good
24 information.

25 MR. DE MEO: Madam Chair, that's a good idea.

1 How about another column for the original
2 budgeted amount or the amount and the use of
3 proceeds in the bond issue, itself, is there
4 any -- I'll ask, was there anything in the bond
5 issue that specified use of proceeds for these
6 purposes?

7 MS. SHAW: Can we scroll to the top heading,
8 please?

9 MR. RHODES: My quick answer to that question
10 is that that would take some research on my part
11 because I wasn't here during the time that those
12 decisions were being made. But that information
13 should be pretty readily available from the very
14 people who provided this.

15 MR. MAYERSOHN: So I guess you're asking then
16 how much of this came out of the \$800 million and
17 then how much was supplemented by other funding
18 sources?

19 MR. DE MEO: Unbelievable.

20 MS. FERTIG: Yeah, I mean, if you look at the
21 percentage of the 800 million that went to this.
22 And I know it's way beyond 800 million, but --

23 MR. MAYERSOHN: Yeah, I mean if 50 percent
24 was budgeted, when I say 50 percent, out of the
25 800 million, if the cost of service was budgeted

1 at let's say 50 percent of what this cost is and
2 the other 50 percent came out of capital funding
3 or other sources, you know, something to take a
4 look at.

5 MS. FERTIG: Okay. Any other -- anything
6 else that anybody wants to add in here?

7 MR. NAYLOR: Just for clarification, the bond
8 money wasn't supposed to completely take care of
9 or was supposed to completely take care of --

10 MS. FERTIG: The bond money was to take care
11 of -- it was -- I mean, they delineated what they
12 were spending it on. A lot of those projects
13 came in higher and a few, as we know, were added,
14 but they were very specific and some of us
15 probably have a lot of documentation on that. So
16 if you need other sources, feel free.

17 MR. DE MEO: You would think that these costs
18 would have been anticipated by the bond issued
19 within the 800 million. But given the magnitude
20 of them, it's staggering. I don't know. I don't
21 have nothing.

22 MR. RHODES: May I follow up on that?

23 MS. FERTIG: Yeah.

24 MR. RHODES: I want to mention that the
25 funding that the office of the chief auditor

1 general receives for the RSM portion, for
2 example, it comes from capital out of the capital
3 budget. So I want to also just identify, with
4 that thought in mind, I would not be able to
5 identify whether or not and to what degree any of
6 those other amounts that are listed for those
7 other consultants came out of bond money versus
8 coming out of capital budget's account. I'd have
9 to do some research on that and I could follow up
10 with you and let you know. So I don't want to
11 give the impression that all of these funds came
12 directly out of the bond money until I do a
13 little bit more research on that. This was just
14 to answer the general question that was asked
15 last time, which was how much was spent overall
16 for the consulting in the history of the bond
17 program and this is what capital was able to put
18 together for us.

19 MS. FERTIG: And I think as you're looking at
20 RSM in particular there were particularly at that
21 time period other things they were doing. So I
22 don't know whether you just looked at what they
23 were doing in connection with the bond or whether
24 you looked at the district as a whole as to what
25 their work was.

1 MR. RHODES: The clarification, or at least
2 the delineation I'm trying to make is that the
3 funding source of the work that RSM performed, I
4 don't believe that came directly out of bond
5 allocation. I think that came out of capital
6 funds to provide oversight of that.

7 MS. FERTIG: And I would want to know that
8 this is just -- just their work on capital
9 projects and not -- related to the bond and not
10 the many other things they have done over the
11 years.

12 MR. RHODES: Sure. And Matt has told me that
13 he can provide me a detailed drill down into that
14 so that we can see exactly what that amount that
15 they have been paid over that period of years
16 related specifically to the bond oversight versus
17 any other type of audit that they happened to do.

18 MS. FERTIG: Right. Okay. Thank you.

19 All right. Well, thanks.

20 Anybody have any other comment?

21 (No response.)

22 MS. FERTIG: All right. Then I guess we'll
23 bring that back at our next -- next meeting with
24 those additional columns that were requested; if
25 possible.

1 Okay. We are on number -- we are on number
2 9, Internal Funds Audit of the Business Support
3 System. I know Ryan is out -- Mr. Smith is out
4 there and Ms. Andreu was out there and --

5 Thank you. Thank you, Mr. Blondell.

6 MR. RHODES: Thank you, Matt.

7 MR. DE MEO: Thank you, Mr. Blondell.

8 MS. FERTIG: Okay. And I know I neglected in
9 the beginning to go around the table and have
10 everybody introduce themselves because we're a
11 smaller group today, but we just had a bunch of
12 people join us. So if you all want to just
13 introduce yourselves and tell us what your
14 relationship is to this audit.

15 Mr. Smith, we'll start with you.

16 MR. SMITH: Ryan Smith, Director of the
17 Business Support Center. And we are the
18 department under review on the agenda today.

19 MS. ANDREU: Good morning. Jennifer Andreu,
20 Executive Director of Procurement & Purchasing
21 Operations.

22 MR. MAGLI: Good morning. Mark Magli, I'm
23 with audit department, Executive Director of
24 Audits.

25 MR. RHODES: And Mark is our newest member.

1 He's familiar with the lay of the land and I saw
2 him going around and introducing himself to you
3 folks. And I can tell you that at some point in
4 the past the board has given an indication that
5 the Office of Chief Auditor staff needs a
6 stronger bench, and I can assure you that Mark is
7 going to do a very big job and a heavy lift where
8 that's concerned. We're glad to have him on
9 board.

10 I'm Dave Rhodes, the chief auditor and I'm
11 just here to present the information for you
12 folks to review and discuss today. Thank you.

13 MS. GOULDBOURNE: Nakia Gouldbourne, Manager,
14 Internal Funds Audit.

15 MS. FERTIG: Yes.

16 MR. STRAUSS: Alan Strauss, South Regional
17 Superintendent, just a liaison for the teaching
18 and learning division.

19 MS. FERTIG: Okay. Thank you all for joining
20 us. And I just -- I wanted to say, I was going
21 to do this at the end, but I'm just so glad to
22 see the team of Rhodes and Magli back together.
23 We just thank you all for the work you did. When
24 we get to the very next audit we'll talk about
25 how you set up the process for making sure that

1 schools were able to be successful with their
2 internal audits. And with that I -- who's going
3 to present this audit?

4 MR. RHODES: I'm going to turn the
5 introduction of this audit over to Nakia
6 Gouldbourne and she can get this started and we
7 can get the discussion and questions going from
8 there.

9 MS. FERTIG: Great. Thank you.

10 MS. GOULDBOURNE: Okay. This is the audit of
11 the Business Support Center. This audit focused
12 on the internal funds of that department. Some
13 of the observations we didn't -- as noted, we
14 didn't have any exceptions as it relates to the
15 handling of the internal funds. We did have some
16 observations on the department as a whole. And
17 one of those observations, the first one, would
18 be the classification of the funds as special
19 revenue versus internal funds revenue. We noted
20 the citations from Red Book chapter 8 and chapter
21 4 as it relates to those funds and our
22 recommendation was for them to talk to the
23 Accounting & Financial Department to determine if
24 the classification of those funds were correct.

25 The next one we had was for purchase card

1 prepayment reconciliations. In our fiscal year
2 24 audits, we had noticed that some schools had
3 either underfunded or overfunded the Business
4 Support Center without reconciliations at the end
5 of the year so that those funds were not properly
6 reported on the schools' financial reports. So
7 we did a recommendation that those funds be
8 reconciled and that they address those purchase
9 card preload processes.

10 The last one is the standard practice
11 bulletin revision. There was a contract that was
12 entered during the Fiscal Year 24 year to hire
13 Cherry Bekaert to review our standard practice
14 bulletins. I think eight of the most, I think
15 they labeled them as the priority bulletins, that
16 were in what they said in the actual
17 authorization of the contract, that those were
18 the most prevalent in audit exceptions. And so
19 we wanted them to review them and give them
20 recommendations. So Cherry Bekaert reviewed
21 them, gave them some recommendations and also
22 gave them some revised standard practice
23 bulletins, so we addressed some of that in the
24 audit as well. And so those are the three areas
25 that are covered under the report.

1 MS. FERTIG: Okay. Thank you. Anybody have
2 a comment or a question?

3 Mr. Mayersohn.

4 MR. MAYERSOHN: So the P-card process, can
5 you guys walk me -- when I see the word that
6 they're not reconciled, any of the purchases,
7 especially those preloaded purchases, they're not
8 really -- I mean, to me they're not really
9 quote-unquote P-card purchases. They're a gift
10 card. And there's no reconciliation. And I just
11 want to understand the internal controls that are
12 there. Because it's very concerning to me when
13 somebody has money, they spend it, and there's no
14 reconciliation on whether they spent it on what
15 they should have or shouldn't have. So you can
16 just give me a general overview.

17 MS. ANDREU: So to simplify it, Mr.
18 Mayersohn, they were preloaded as you stated. So
19 say a school wanted to preload -- I'll use my
20 department. I preload my card with \$1,000 and
21 then I have all year to make purchases for that
22 \$1,000. If I don't utilize the thousand dollars,
23 the rest rolls over back to General Funds. In
24 this case with internal funds it was staying in
25 internal funds. So -- and the premise was to

1 roll it over for the next year.

2 At the auditor's recommendation we have now
3 changed that process, even before this audit. As
4 schools were getting cited this process was
5 changed and now we no longer are doing that. So
6 now they are going to reconcile their purchases
7 after. So -- for internal funds only, because we
8 still have P-cards, also, or general funds and
9 we're going through an audit of that as we speak,
10 as well. So that will be coming before this body
11 in the very near future, as well. But for
12 internal funds purchases, after they've made
13 their purchases for the month, they are now
14 writing a check to the Business Support Center
15 for the total of those purchases based on this
16 recommendation.

17 MR. MAYERSOHN: So the school with internal
18 funds purchase whatever they do, X, Y, Z, that's
19 reconciled and then who overseas to determine
20 that the reconciliation is correct, that it's
21 part of a budget, it's an approved, how does that
22 work?

23 MS. ANDREU: That's actually through
24 Procurement, logistics operations. We oversee
25 all the P-cards. And so they every month make

1 sure those purchases are reconciled.

2 MR. MAYERSOHN: Right. Okay. So if you need
3 more documentation, or are unsure, or, you know,
4 you purchased food but yet at the same time you
5 got a per diem whatever may be is done.

6 MS. ANDREU: Correct. They have to supply
7 the receipts; they have to sign off on the
8 monthly statements; all of those things.

9 MR. MAYERSOHN: Just like a P-card account.

10 MS. ANDREU: Yes.

11 MR. MAYERSOHN: Okay. Thank you.

12 MS. FERTIG: Ms. Shaw. Ms. Shaw, did you
13 have a question?

14 MS. SHAW: Ms. Andreu, I understand the
15 process for reconciliation, et cetera, et cetera.
16 What are the consequences, number one, when staff
17 aren't completing the reconciliation? And it
18 doesn't matter if it's the general fund or the
19 internal fund. And if those consequences involve
20 stopping the card, et cetera, et cetera, how long
21 and at what point are the cards removed --
22 removed -- permanently removed?

23 MS. ANDREU: So, Ms. Shaw, you said all of
24 the consequences up to termination of an
25 employee. So in our Policy 3810 all of those are

1 outlined. So depending on the infraction, so if
2 you did not reconcile your card for the month you
3 get several warnings, a two-week warning, another
4 warning, and then if you still have not submitted
5 that reconciliation your card is, in essence, we
6 call it turned off, but it's turned down to \$1.
7 So you cannot utilize it until you complete your
8 reconciliation. And then we can turn it back on;
9 if you will. If you used it and there were taxes
10 and it should have been tax exempt, that's their
11 responsibility, the end user needs to go back and
12 either request that refund or they have to write
13 the district a check.

14 So all of those things are outlined in the
15 policy and adhered to.

16 And then, of course, if there's fraud we
17 would absolutely launch a personnel investigation
18 and, again, progressive discipline up to
19 termination if warranted.

20 MS. SHAW: And how many times after missed
21 reconciliations, three, four, five, six, seven,
22 12 are the cards removed permanently, number one,
23 and, number two -- and I'm asking this because I
24 just had to remove somebody's card permanently.
25 And once you answer that then I will ask number

1 two.

2 MS. ANDREU: I will tell you most times, and
3 we were at 98.5 percent, I think, in terms of
4 everybody complying and doing their monthly
5 reconciliations. So we do have a very high
6 percentage of compliance. For those few, once we
7 send out the reminders and we turn them to zero
8 or \$1 we get them pretty much, you know, the same
9 day or very soon thereafter. So we haven't --
10 I've only had to -- in the past two years I've
11 only had to remove one person and that was
12 because they were making expenditures that were
13 prohibited. So it's not a regular occurrence,
14 but it -- again, if someone makes a purchase
15 that goes against what is outlined in the policy
16 we will confiscate their card.

17 MS. SHAW: And then my third is, and we're in
18 the age of technology, why are we cutting a check
19 to ourselves, number one, and why can't that be
20 charged to the account, the particular accounts?
21 I mean, we're in the age of technology, we
22 shouldn't be cutting checks to ourselves.

23 MS. ANDREU: Again, we have two different
24 processes for the two different ones. So we're
25 not doing that for our budgeted funds. And I'll

1 let Mr. Smith speak to the changes that were made
2 for internal.

3 MR. SMITH: So the P-cards for internal funds
4 are funded through custodial accounts. So those
5 funds belong at the school level. The only
6 mechanism for disbursement of internal funds via
7 the state requirements is through a check with
8 two signatures. So they issued a check to cover
9 their P-card expenses, that check is pulled and
10 then we write one check to the P-card provider
11 and then we pay them directly.

12 MS. FERTIG: Okay. Any other questions? Mr.
13 De Meo.

14 MR. DE MEO: I notice that about 2022,
15 Director and Mr. Smith, 2022 it looked like
16 expenditures were at about 35 million. What
17 level are they at now on the P-cards?

18 MS. ANDREU: Probably around the same. Our
19 monthly statement is between 2 to 3 million,
20 so --

21 MR. DE MEO: So I don't know if this has
22 caught the eye of our external auditors. I don't
23 know, Mr. Rhodes, if you know. It might be below
24 materiality standards. But I'm glad we had the
25 internal audit of it.

1 I won't add anything there except that this
2 is an area that has to be closely monitored. I
3 know between OCA and you guys it looks like we're
4 doing that and we need to be vigilant.

5 I want to address the other two
6 recommendations of the OCA and the responses on
7 page 26 through 28.

8 First, it appears that Cherry Bekaert made
9 some observations about the standard practice
10 bulletins and that 9 of the 14 identified SPB's
11 have been previously addressed or incorrectly
12 classified. Are we -- where are we at on that?
13 What does that mean? Do you agree that those
14 observations should be addressed; or not; or
15 what?

16 MS. ANDREU: Thank you for the question. So
17 this was an area, again, not to interfere with
18 the Office of the Chief Auditor, but we did
19 disagree with this finding or this particular
20 recommendation. So on page 8 of the report, and
21 this was the second draft of this report, I still
22 could not reconcile the notation in which the OCA
23 noted 14 instances where there were gaps
24 identified as high-risk priority. Even now I
25 can't explain that 14 number to the committee.

1 This is an instance where I felt that it was
2 inappropriate to use a consultant's report and a
3 consultant not hired by the board, per se, like
4 some of the other areas you might see
5 consultants. This was hired by the BSC to assist
6 and then the BSC, quite frankly, wasn't really
7 happy with their ultimate performance. And then
8 to now use it in this report we felt like, you
9 know, to make a teacher reference, you're using
10 somebody else's homework and you can't explain
11 how you got the answer. So I didn't think that
12 this was appropriate to include it in here.
13 However, we've all been aware that standard
14 practice bulletins needed updating and Mr. Smith
15 has been working on that for some time now. But
16 I will tell you, it's like a policy. It has to
17 be vetted. It goes through several different
18 revisions. It takes time. And so we have not
19 been able to, you know, bring 14, we didn't feel
20 that there were 14 that were high priority and
21 Mr. Smith, I believe, has already updated, he can
22 speak to the exact ones that have been done, but
23 I believe five.

24 MR. SMITH: They are listed in my response,
25 the ones that have been updated. If I can add

1 some context because I think it's helpful.
2 Speaking to Ms. Andreu's point about it's a
3 process. I'm going to highlight the process for
4 just one theme so that this committee can get a
5 good understanding of how the items go through a
6 review process and I'm going to specify on I-313,
7 which is our tax bulletin. It covers when the
8 district owes tax. That standard practice
9 bulletin has been under revision for seven
10 months. So we spent about a month and a half
11 with internal subject matter experts, about two
12 to three weeks with bookkeepers, and then about
13 five months with the Florida Department of
14 Revenue, ultimately, just getting a response on
15 October 28th that is 14 pages long indicating
16 they have never once reviewed in this level of
17 detail any school board in the state. So it took
18 an extensive review for them to understand the
19 tax implications as it relates to a school board.
20 And that is fairly common for us to have to do
21 that level of detailed review, because if we're
22 wrong and we've put out incorrect advice, we're
23 going to create additional chaos and potential
24 audit exceptions. So these review processes are
25 extremely detailed. They often involve internal

1 stakeholders, collaborative, and external parties
2 to make sure that we get it right and the advice
3 we give is the proper advice. So much so that we
4 are probably the foremost leader in the State of
5 Florida with the school boards as it comes to
6 understanding internal funds and providing
7 recommendations on the best approach.

8 MR. DE MEO: That's -- that's very good
9 background information. And thank you. But I'm
10 more concerned with the disagreement that there
11 are 14 instances. Did you not -- were you not
12 able to find those 14 instances but you found
13 nine of them; or you found five of them to be --

14 MR. SMITH: So we reviewed them. I think Ms.
15 Andreu is stating that we counted the chart that
16 was provided and we can't understand how they
17 came up with the number 14. What we did do is
18 address, and I have addressed up to and including
19 the national leadership of Cherry Bekaert with
20 the quality of work they provided and they did
21 provide some very good feedback and we've
22 incorporated that very good feedback in some of
23 the changes we've made. But there are other
24 areas that were classified as high-risk simply
25 because at the time of review they didn't have an

1 exhibit that went with the standard practice
2 bulletin. It doesn't mean, you know, it was high
3 risk, it just meant that they didn't have access
4 to it at the point that they did this
5 classification.

6 MR. DE MEO: So there are eight SPB's listed.
7 Do the 14 points come from those eight SPB's?

8 MS. FERTIG: Nakia, I see you're nodding.
9 Did you want to comment on it?

10 MS. GOULDBOURNE: Right. So there was eight
11 high-priority. And so if you look at the first 8
12 in that chart, 305, 315, 401, 402, 101, 301, 302
13 and 303, if you count highs in this chart, that's
14 14. We were just -- I was just reflecting what
15 they stated were high gaps. That's the 14.

16 MR. DE MEO: So those refer to SPB's, those
17 numbers, 303, 315?

18 MS. GOULDBOURNE: Yes, right.

19 MR. DE MEO: Okay. And is there any
20 disagreement that these should be revised?

21 MR. SMITH: I believe that most of the
22 high-risk ones on that chart have been revised.

23 MR. DE MEO: So -- so I can take away from
24 this meeting, I just want to be clear, there
25 isn't a disagreement about whether or not

1 something should be revised, it's some of the
2 methodology Cherry Bekaert wasn't clear. Okay.
3 I understand that. You know, oftentimes in
4 auditing an item might be tested for compliance,
5 the context or the explanation although is
6 important for auditing purpose, oftentimes that's
7 just an exception, and it helps others determine
8 whether or not there's a level of compliance or
9 what kind of understanding there is. And
10 oftentimes the design of controls are
11 noneffective and so they're hard to audit and
12 they're hard to comply with. So I'm trying to
13 find out if we're on the track of trying to
14 remediate these issues found in these practice
15 bulletins and separate that from other concerns.
16 So -- and I can't stress that the level of
17 cooperation between the OCA and any department
18 needs to be collaborative, needs to be not a
19 gotcha. I'm talking about both sides. And I
20 think we want to avoid any appearance of that.
21 And I'm not accusing anybody, because I know what
22 kind of work you guys are doing and what OCA's
23 doing. So I'm happy with that.

24 The last item, the standard on page 28, it
25 says that I respectfully request -- this is the

1 last sentence on the penultimate paragraph on
2 that page. I respectfully request that the final
3 audit report reflect these clarifications that
4 knowledge and a recommendation from a consultant
5 is not appropriate for an audit regarding
6 internal accounts.

7 Are we -- are we squared away on this or is
8 there something -- I don't know what to make of
9 this. I'd like to hear from the audit area.

10 Is there anything that audit needs to do
11 beyond your report do you think?

12 MS. GOULDBOURNE: No. All we did was go in
13 and make sure that the deliverables that were
14 paid for were received by the BSC. When we
15 reviewed the deliverables we noted that Cherry
16 Bekaert had given them and provided eight revise
17 the standard practice bulletins. And some of the
18 things that they put in those recommendation we
19 agree with and all our -- all our recommendation
20 was was to consider the work that Cherry Bekaert
21 had done and to incorporate some of their
22 recommendations in the revised standard practice
23 bulletins so that we would get the maximum amount
24 of, you know, value for the dollars that we
25 spent. That's our recommendation.

1 I'm not really sure why they wanted me to
2 evaluate or audit Cherry Bekaert's work and
3 that's just not my role. Cherry Bekaert is a,
4 you know, national CPA firm and advisory firm.
5 They reviewed them, they gave them their
6 recommendation on how to make these standard
7 practice bulletins stronger, to be more, what did
8 they say a maturity level where you're not just
9 operating at an as-is process level, but at a
10 best practices level. That's their maturity
11 chart. And so we just said that they should take
12 those recommendations into consideration and
13 implement them so that standard practice
14 bulletins are operating and we as a district have
15 policies and procedures that are at best practice
16 standards.

17 MS. FERTIG: Does anybody -- oh, I'm sorry,
18 go ahead.

19 MR. DE MEO: Well, I would encourage you all
20 to try to resolve these issues before the final
21 report. I mean, it sounds like -- it sounds a
22 little defensive on your part, on the BSC's part.
23 And to the extent that some of this information
24 could have been resolved through meeting before
25 committing this to writing, I would encourage

1 everyone to take that path.

2 I don't have any other comments.

3 MS. FERTIG: I -- does anybody else? Because
4 I do have -- I have made some notes on this
5 section, too. So can I just ask you some
6 questions? Because I -- I really want to know
7 what your process to formalize a bulletin is.
8 Who makes that ultimate decision to formalize a
9 bulletin?

10 MS. ANDREU: Mr. Smith worked on the
11 bulletins. In this case he was working in
12 collaboration with this firm. And then as he's
13 stated, many times we have internal stakeholders
14 and external stakeholders. And so depending on
15 what the contents are for that specific bulletin,
16 you know, we work with several different entities
17 to finalize it to make sure, again, we're putting
18 out best practices and then it's routed to me,
19 it's routed to Ms. Paul and then it's actually
20 published. So, as stated in the response, six of
21 them have already been finalized and published.
22 And I believe these are also linked on the OCA
23 website.

24 So we really are working in the spirit of
25 collaboration. I just took an issue with this

1 because, again, the first draft said 16, then the
2 second draft was 14. If you count, right now,
3 it's still not 14 that are high. Some are
4 medium, some are low. There still aren't 14
5 instances. So I just want -- again, any time we
6 are making a report to you and to you ultimately
7 the board, for me, I want the information to be
8 reported accurately. That's all I ever asked.
9 And I still cannot come up with the 14. And I
10 just didn't think it was -- I have never seen
11 where we've used somebody else's report and
12 incorporated it. I was not asking the OCA to do
13 an audit of this firm at all. But to incorporate
14 their work into an audit when we've said that
15 we've found some holes in the work and then
16 you're publishing it, so --

17 MS. FERTIG: Okay. Well, I kind of can see
18 where if she was auditing to -- if she was
19 looking to see what we paid for and what we got
20 and where we are in the process, I can understand
21 where they would come up with a question. But my
22 question still is, who makes that final decision
23 on what is published? And I know in particular
24 with some of the issues that have been raised
25 here we go back to the standard practice

1 bulletins and we have as -- collectively as an
2 audit committee we have suggested that some of
3 them needed to be updated. I know Mr. Smith said
4 some of them needed to be updated. I think
5 there's pretty general agreement on the fact that
6 they needed to be updated.

7 So just my question is, who makes the final
8 decision? What's the timeframe on that? And how
9 long has this been going on? Has it been going
10 on back -- has it been going on for seven months?
11 Is that the timeframe? Or was it going on before
12 that? Just how long has it taken to do this and
13 who's making the final decision, if we just could
14 cut through it all.

15 MS. ANDREU: Again, Mr. Smith is the one
16 leading this. He's published six of them. And
17 the timeframe varied, like he explained with
18 the -- we've talked a lot about taxes with this
19 committee. So that particular standard practice
20 bulletin took seven months. But it's now, you
21 know, coming to completion now that we have the
22 response. So the timeframe varies depending on
23 the content.

24 MS. FERTIG: And he's the final decision
25 maker on what gets published.

1 MS. ANDREU: With input from all of the
2 different --

3 MS. FERTIG: People in connection with it,
4 but in the final analysis he's the person that
5 makes the decision?

6 MS. ANDREU: Yeah.

7 MS. FERTIG: Okay. And, hold on, I had one
8 other question back here.

9 I'm just wondering how long -- how often are
10 you updating these?

11 MS. ANDREU: We're going through all of the
12 different ones that have been identified and we
13 are -- I mean, there are some that weren't
14 touched for 20 years.

15 MS. FERTIG: Right.

16 MS. ANDREU: Similar to our policies and
17 we've been doing policy reviews as a board. So
18 it's the same practice; if you will.

19 MS. FERTIG: That was my recollection from
20 previous conversations, but I just wanted to get
21 it on the record today. So, okay. And I can --
22 were you going to ask a question?

23 MS. SHAW: You asked it.

24 MS. FERTIG: Okay. And so you've done six of
25 them and you have two left; am I understanding

1 that or no?

2 MR. SMITH: Yes, we have -- we have more than
3 two left. So I think the OCA presented some of
4 the feedback we got from Cherry Bekaert which was
5 to a limited number of standard practice
6 bulletins. I believe we have 52 in totality. We
7 have completed or have in draft roughly around 10
8 and expect that as we complete the most pressing
9 we will continue to complete the less pressing.
10 Because to the earlier statement, actually many
11 of these haven't been touched for 30 years and
12 we've updated more in the last two years in
13 Broward County Public Schools than I can find
14 Broward County Public Schools has done in the
15 last 20 years.

16 MR. RHODES: If I may?

17 MS. FERTIG: Yeah, Mr. Rhodes.

18 MR. RHODES: I want to go back to something
19 Mr. De Meo had mentioned. In the course of
20 trying to work this through in the exit
21 conference there became a point where there was
22 disagreement but the conversation didn't have to
23 be over, we could have continued to work through
24 the process. For example, whether or not we
25 would ever look at a consultant's agreement or

1 work, in the time that I've been an auditor and
2 investigator, I've looked at consultant's work
3 many, many times and it's been incorporated into
4 the overall findings of fact and the ultimate
5 recommendation that came out. This is not an
6 unusual situation. Although it may feel unusual
7 to them, I get that, but there was a discussion
8 that we were in the middle of having at which
9 point Ms. Paul directed them to stop the
10 discussion. And the facts need to be stated so
11 that we have a clear understanding. Because we
12 were ready to continue a conversation, however we
13 were not meeting -- there was not a meeting of
14 the minds at that point. That's the reason that
15 in exits we talk about the things that we
16 disagree upon and the things that we need to try
17 to come to a conclusion on. The fact that it was
18 shut down, we had nothing to do with that that we
19 could help. And, I, honestly, my personal sense
20 was that they wanted to continue the discussion
21 as well so we could try to get to that point
22 where we had that meeting of the minds. But I
23 think that as long as someone thinks that it's
24 unacceptable to evaluate, utilize, and report on
25 some consultant's work that is paid for by

1 taxpayer dollars and that is incorporated into
2 whether or not we've identified improvements in
3 internal controls, I don't know that that's -- I
4 don't know that that's outside of our scope and I
5 would continue to say I would do the same action
6 tomorrow as I did then.

7 MS. FERTIG: Ms. Shaw.

8 MS. SHAW: Thank you, Mr. Rhodes. I do have
9 to say this and I heard Mr. De Meo, at any point
10 where the internal auditors and the organizations
11 are living harmoniously, that's when I start
12 having angina. That's when I start worrying.
13 Because then my question is, wait, so we're
14 running efficiently, effectively and there are
15 literally no issues on policies and procedures?
16 So I understand there will always be some kind of
17 disagreement, because when you're thinking about
18 policies and procedures, numbers, financials, et
19 cetera, versus I have a job to do, I'm trying to
20 get my job done and there are stakeholders I need
21 to report to, those always, those always, always
22 go together. So I do understand that -- that
23 kind of thing.

24 I do want to ask you, Mr. Smith, when you
25 said that there were 15 in totality and there are

1 several other things being completed, is there a
2 timeframe, is there a schedule? Are we looking
3 to say that it's going to be done in the next
4 three to five years or -- and you may not be able
5 to have the answer at this moment, but at least
6 be able to provide us with something to say that
7 this is not going to stop today, it's something
8 that will continue and there is a schedule?

9 MR. SMITH: Correct. I want to reassure this
10 committee it is ongoing and it will continue. We
11 started with the ones that were creating the
12 largest risk and/or pain points to the
13 organization. I think that's something we agreed
14 on with the OCA as we did a risk stratification,
15 if you will, excuse me, and then we have started
16 with those items. And if you look at the number
17 of audit exceptions that were issued on these
18 standard practice bulletins, it is a vast
19 majority for the district.

20 So what we learned was a lot of these audit
21 exceptions weren't specifically related to
22 training gaps, they were related to ambiguity
23 within the standard practice bulletin or the use
24 of non-plain language. And the challenge with
25 that is, remember, these are used not only by

1 bookkeepers, they're also used by bookkeepers, by
2 club sponsors. So when we use that technical
3 language, there are opportunities for
4 miscommunication. So some of these are extremely
5 difficult. I-101, I believe, is 12 or 13 pages
6 and it required about close to two or three weeks
7 with legal, which, you know, is a drain on our
8 legal talent as well to make sure we got it
9 right. The latter ones, when we talk about
10 probably the last 15, 20 we do are much more
11 simple and they will be much easier to update and
12 adopt than the complex ones that we started with.

13 MS. FERTIG: So one of the -- can I just --
14 I'm sorry, before I forget this. I think one
15 thing that would be helpful here is to have a
16 list of the bulletins that you have revised and
17 completed and the ones that are still outstanding
18 just so -- because I know we're asking a lot of
19 questions about that and maybe somebody else
20 might have those same questions. So --

21 MS. ANDREU: So the completed ones are here,
22 Madam Chair. On page 27 in the response you will
23 see the ones that have been completed. But we
24 could, maybe, give you a list of those that are
25 still on the horizon.

1 MS. FERTIG: Yeah, I think that if there are
2 52, because in reading through here I wasn't
3 getting that number 52 as much as what he just
4 verbalized, so, yes.

5 Go ahead, Phyllis. I'm sorry.

6 MS. SHAW: No problem. And then as we think
7 about best practices because, you know, Mr. Mark
8 is back, and when you think about the changes
9 that occurred over -- or that can occur in the
10 next three to five years, what I would hate to
11 happen is we get someplace and then it stops.
12 Can we create some best practices, information
13 that we have imbedded in case that someone five
14 years from now you win the lottery, Mr. Smith,
15 and you're not here, that someone else will be
16 able to say, this is where he was, these were his
17 thought processes and it may be a different
18 person, but at least there will be some
19 conceptual ideas of moving this along so it
20 doesn't end up that 20 years from now we're at
21 this place again where nothing has been done.

22 MS. FERTIG: Okay. And -- anybody else?

23 MR. NAYLOR: No.

24 MS. FERTIG: Okay. Just one other thought I
25 had and list those going back to where we started

1 on the chart with the 14, 16, however many it is,
2 the only thing that -- as time goes on and you
3 hire a consultant, they give you a
4 recommendation, you decide you don't want to take
5 that, I think it's important to articulate why in
6 case something goes wrong on down the road and
7 they're like, well, we warned them but they
8 didn't do it. I just think it's important that
9 just, maybe you disagree with it, but to
10 articulate why you disagree and have that not
11 just that you disagree but somewhere to have it.
12 As Phyllis was saying, someone comes along in
13 five years, let them see what it was, why you
14 didn't do that. Because otherwise they're going
15 to go, we hired a consultant, we paid for it,
16 they gave us the recommendation, we just didn't
17 do it. So I -- I would just kind of add that to
18 whatever your -- whatever your, you know,
19 rationale. But I do understand why they looked
20 at it because we paid for it. So --

21 MR. RHODES: And just to add to that, to Mr.
22 Smith's point is that there have been findings on
23 these that were associated with these initial
24 eight that were identified for review and
25 revision, and the fact that he had identified not

1 just now today identifying that there were some
2 gaps or problems in those that led to some of the
3 findings, the idea is, is that that was a part of
4 our risk assessment process, before I got here,
5 since I've been here, what we've been
6 identifying, that these outdated standard
7 practice bulletins, for lack of a better term,
8 that's my term I'm using for this discussion, is
9 a part of why findings are happenings, then we
10 wanted to take a look at how are they improving
11 though internal controls to mitigate those risks,
12 and that was a part of the exercise of looking at
13 these over and above just saying, this is being
14 paid for the district, what is it that we got
15 from them in return for that.

16 MS. FERTIG: Okay. Yeah, anything else?

17 MS. ANDREU: No, we agree with that point.
18 And just I think that when we had our exit
19 conference we really are trying to work together
20 in a cooperative spirit, it's just that I kept
21 stating I couldn't reconcile, and maybe you all
22 can, I couldn't get to the 14 and I still can't.
23 And that's what I was just asking, can we -- if
24 we're going to use the consultant's work then we
25 need to make sure that we're understanding it and

1 interpreting it correctly. So -- or if not
2 include it if we can't understand their body of
3 work. And we did memorialize the concerns we had
4 with the consultant and the OCA was well aware of
5 those as well. So just to that point -- and
6 that's why Ms. Paul made the comment about to
7 just include it in our response, because we felt
8 like we were -- we weren't really, you know,
9 getting to a point where we could agree.

10 MS. FERTIG: Okay. Anybody -- yes, go ahead.
11 I'm sorry.

12 MS. GOULDBOURNE: I just want to make sure
13 that they are -- that they keep saying they can't
14 reconcile it and I just want to go back and say
15 that the high priority on the graphs are in red
16 and they're numbered. So 305 has one; 401 has
17 two, we're up to three; 402 has three, that's up
18 to six; now we have four more for 101, that's 10;
19 301 has 2, that's 12; 302 has one, that's 13; and
20 303 has one, that's 14.

21 So I'm not really sure. Those are the red,
22 high-risk concerns for those standard practice
23 bulletins. So I just want to make sure that
24 we're clear on how that 14 number came. I've
25 identified 14 high-risk areas for those eight

1 standard practice bulletins that were
2 prioritized.

3 MS. FERTIG: Mr. Mayersohn.

4 MR. MAYERSOHN: Are you guys concerned that
5 they're not -- that out of the 14 not all of them
6 are high-risk?

7 MS. ANDREU: Correct.

8 MR. MAYERSOHN: Is that what you're --

9 MS. ANDREU: Correct. And I didn't know she
10 stopped -- I couldn't even understand that they
11 were stopping at 06. So I was like, the chart
12 has all the way to 404. I just couldn't make --

13 MR. MAYERSOHN: No, but I mean, again, now as
14 Nakia explained, and I don't want to get in the
15 middle, but I just want to be clear that you
16 understand there are 14 items, you may not think
17 out of those 14 items that they're all high-risk;
18 is that what I'm hearing?

19 MS. ANDREU: That is correct, because, again,
20 as Mr. Smith stated, the consultant didn't have
21 all the exhibits at the time they produced this
22 chart. And then later I believe they even
23 realized that that chart is not accurate and now
24 we're putting this out, again, to the public.
25 But so be it.

1 MS. FERTIG: I mean, did they send you a
2 revision?

3 MS. ANDREU: No.

4 MS. FERTIG: Okay.

5 MR. MAYERSOHN: Now I'm done. I just wanted
6 to understand that, that there's -- I'll leave it
7 alone.

8 MR. DE MEO: Nakia, if you add all the red
9 items up, it's like 20 or something like that,
10 and if you just add the specific references
11 there's 13. So what exactly were we referring to
12 when we say 14?

13 MS. GOULDBOURNE: So the high or 305 through
14 303, because those are the highs, that's why I
15 said, the 14 instances were referred to for the
16 standard practices listed above. So 305 had one,
17 401 had two, 402 had three, 101 has four. So
18 that's what that chart kind of tells you. It
19 tells you how many of each of the different
20 high-risks are noted in that chart. So, for
21 instance, 305 has one low-risk, they contracted
22 low. The 101, they would have four that were
23 considered medium and four that are considered
24 high. So that's how the chart reads. So maybe
25 they didn't -- weren't sure how the chart read,

1 but that's how the chart reads. Because when you
2 go back, there was further analysis that was
3 provided for them that kind of goes through each
4 standard practice bulletin, it talks about --
5 this is, for instance, for 305, one of the issues
6 that they note as high is that they don't have --
7 Florida statute has an amount of time you have to
8 pay an invoice, a government entity has to pay an
9 invoice by. Their recommendation is that in the
10 standard practice bulletin there is no -- there
11 is no indication or no guidance to say to the
12 bookkeeper, invoices have to be paid within a
13 certain amount of time, so the recommendation is
14 please put in the guidance the certain amount of
15 time that the invoices have to be paid by.
16 That's one of their recommendations. And so
17 that's the kind of recommendations that they've
18 given. This is just a chart to show how they
19 categorized each of those recommendations for
20 each of those.

21 MR. DE MEO: Were any of these, starting with
22 306 to 404, were those recommendations by Cherry
23 Bekaert?

24 MS. GOULDBOURNE: Yes. Yes. But we only
25 concentrated on the first eight because Cherry

1 Bekaert prioritized those and they also gave them
2 draft revised standard practice bulletins for
3 those.

4 MR. DE MEO: And the information that you had
5 to make that determination, was that also
6 provided to BSC?

7 MS. GOULDBOURNE: Yes. We contacted Cherry
8 Bekaert directly and asked them, specifically,
9 for the deliverables that were referred to in the
10 contract and they send us exactly what they sent
11 to the BSC.

12 MR. DE MEO: Well, I think, you know, I'd
13 like to see us work these things out in the
14 future. I think each us have to be considerate
15 of the other's responsibilities and goals even
16 if -- you know, I don't think you should take
17 this as a criticism. I mean, 30 years policies
18 haven't been addressed and you're addressing them
19 in quick fashion. That's wonderful. But I think
20 we have to be considerate of everyone's roles and
21 if the finding is presented to you in good faith
22 and you have all the documents, whether or not
23 you agree with the characterization based on the
24 judgment made by the OCA, that's really their
25 problem; right? Always explain yourself, but

1 this, you know, adds a lot of -- we're just
2 trying to get to the facts. And my concerns
3 aren't with the work that you guys did or the
4 work that you guys are doing, it's just under
5 covering the facts. So don't feel like we're
6 going to sit here and say, oh, Ms. Andreu, Mr.
7 Smith, we know the kind of work you guys are
8 doing, we're not worried about that. We just
9 need to be able to discern how to go forward and
10 how to improve. That's all. And sometimes if
11 you think of that, maybe it might be a little
12 easier to work these things out.

13 MR. RHODES: Part of our role has always been
14 and it has always been written is that we are
15 supposed to try to do things that add value in
16 the course of our work. And in this situation by
17 exhibiting data and identifying that there are
18 opportunities for improvement is not a hammer.
19 It's an opportunity for them to either provide
20 information to us, the audit committee, and
21 ultimately to the board as to whether or not this
22 deliverable is not acceptable and they have
23 deviated and gone into a different direction to
24 try to get this work done. And the other thing
25 is, with regard to six of them having been

1 published, we have received one -- it was one
2 pivot memo; correct? We have received one pivot
3 memo identifying that a standard practice
4 bulletin had been updated and most of the
5 standard practice bulletins if not all of the
6 standard practice bulletins, please correct me on
7 this, they're not dated in terms of when the
8 revision happened. So for us to go in and take a
9 look at something that has been swapped out for a
10 prior standard practice bulletin, unless we were
11 auditing from what the consultant had delivered
12 to what's on our website now as having been
13 updated, unless we were notified that that had
14 happened, we would not know the date for the
15 revision and we would not know that we are
16 looking at a revised version of that, especially
17 considering that if they had disagreements with
18 any or all of the recommendations that were being
19 made on a specific standard practice bulletin, we
20 wouldn't know what that finalized standard
21 practice bulletin would look like.

22 So there's probably either a communication
23 piece that could be amended where that's
24 concerned, or simply adding a revised date on the
25 standard practice bulletin so that we could look

1 at that and we could say, okay, we can now go
2 ahead and compare this to historical documents
3 and identify that this is a revised version.

4 MS. FERTIG: Can you send us a link to your
5 -- to your standard practice bulletins and we can
6 just -- we can just that might answer some of our
7 questions so we don't have to -- yeah.

8 MS. ANDREU: The links are, I believe and
9 it's updated, right, according to IT, the links
10 are on the OCA website. But we could send them
11 also.

12 MS. FERTIG: I would request -- I don't know
13 if it's you or Mr. Rhodes but whoever, I would
14 like to get links to the eight revised bulletins
15 that are posted.

16 Is that pretty much -- I see a lot of people
17 nodded. So -- okay.

18 MS. ANDREU: And please correct me, but in
19 the past the dates were not included, but we have
20 included them. So they are now being dated.

21 MS. FERTIG: Okay. Okay.

22 Anything else anybody?

23 Go ahead.

24 MR. MAYERSOHN: Motion to transmit.

25 MS. SHAW: Second.

1 MS. FERTIG: Okay. Any -- okay. All in
2 favor?

3 COMMITTEE MEMBERS: Aye.

4 MS. FERTIG: Opposed?

5 (No response.)

6 MS. FERTIG: Okay. Thank you. We are
7 transmitting the Audit of the -- Internal Funds
8 Audit of the Business Support Center.

9 Okay. And we are on number 10, the Property
10 & Inventory Audit Of Selected Locations.

11 MR. RHODES: If I may, just before you -- I
12 know that this one kind of came and went really
13 quickly the last time around. This is
14 essentially what kind of separates the era in
15 which Gabriel Carvajal was manager of that
16 project. And so we would be able to then take a
17 look at what were the changes or the operational
18 changes that have happened or what will happen in
19 the future. So when we see these audits, the
20 last one I think it was on the table for about 12
21 seconds and somebody said, there's nothing here,
22 let's transmit, I was afraid that that might
23 happen with this. But I just wanted to give you
24 that last little bit of context and content
25 regarding where we stand now. Because we are in

1 the process of selecting a new manager for that
2 department at which point there is likely to be
3 some additional updates to the standard operating
4 procedures that we've been working with. And I
5 just wanted to let all you guys know that and
6 some of that would include some of the comments
7 that you've made over the past two years during
8 the time that the change has happened.

9 MS. FERTIG: Okay. And I want to, again, say
10 we have Mark here and Mark helped to get this
11 straight in the beginning and we've seen some --
12 in recent years we've seen that we're kind of
13 going back a little bit and seeing more
14 exceptions, but this is a great report.

15 Yes, Mr. De Meo.

16 MR. DE MEO: I just have one question. I
17 just noticed this in this table. Yeah, it's
18 great that there were no exceptions. Sample
19 size, this is a report covering July to September
20 and take for example on page 8, the table,
21 Boulevard Heights Elementary, for example, sample
22 size 210, what exactly did you sample?

23 MR. RHODES: So the way that the sample has
24 been determined is that we take the full amount
25 of items in their inventory at a given location

1 and we've been using an 18 percent sample rate
2 that's randomly selected. So depending on the
3 overall number of assets that are assigned to a
4 various location inventory, that's what gives you
5 the difference in these. Especially you can see
6 when you get to departments there's a lot less
7 assets that are assigned to that location, so the
8 sample size is going to shrink consistently with
9 that in mind.

10 MR. DE MEO: So there's like 1,200 items at
11 Boulevard? That's a lot of items.

12 MR. RHODES: Well, some of them do have a
13 lot. The idea of it is, is that we simply go by
14 what is in SAP, where we've pulled out our
15 numbers with the actual data. We then pull,
16 randomly pull a sample from that full population
17 of items. And so whether they have a thousand,
18 whether they have 500, maybe some of these
19 locations and tech centers we may be looking at
20 tens of thousands or at least over 10,000 items
21 in some of these places. So we could be seeing
22 as we work our way up through middle schools,
23 high schools and centers where we're looking at a
24 much larger sample than what's in there. We're
25 hoping that by the time we get to those that

1 we've got a little bit more updated version of
2 what we're going to be doing moving forward with
3 the new manager, but that's gonna -- that's gonna
4 be partially driven by what the new manager
5 brings to the table and their understanding of
6 inventory.

7 MR. DE MEO: It gives us a glimpse of the
8 work involved, the committee members, 1,097
9 samples that were tested, along with the planning
10 and the documentation, you know, interfaces with
11 the school principal. Thank you.

12 MS. FERTIG: Mr. Mayersohn.

13 MR. MAYERSOHN: Are we still auditing the, I
14 mean, I guess during COVID or whatever it was,
15 the laptops that were given out as part of the
16 bond money? And the reason I say that is that,
17 although they fall under the thousand-dollar
18 threshold, the idea was cumulatively it created a
19 lot of, you know, just a lot of dollars behind
20 it.

21 MR. RHODES: So there was a master database
22 of all of the devices, not just laptops but
23 devices, that were distributed during the COVID
24 period, and there was a cutoff time, somewhere in
25 January of 2021, and I was approached by the

1 current CIO, Trey Davis and the superintendent
2 ultimately asked, what can we do about this,
3 because we're having findings of laptops and
4 other devices that are never going to be found
5 again because there was -- everybody understood
6 that there was a lack of controls at that time
7 because of the chaos that was ensuing, and I
8 said, it's not a decision that I can be a part
9 of. All I can tell you is that if you're willing
10 to accept the risk and remove those items from
11 that master database from the existing
12 inventories, they simply will not come down with
13 the inventories that you pull from which we
14 sample. And so therefore, there wouldn't be
15 findings on, I'm gonna use an extreme example,
16 but there wouldn't be findings on laptops that
17 have been missing for the last five years and no
18 matter what we weren't going to find that. That
19 was part of what was bringing some heartburn to
20 the folks that were managing these assets because
21 they knew that they didn't have them, they didn't
22 have control of them. Some of them weren't even
23 in a position of authority over these assets at
24 the time that they came up missing. So they've
25 made the decision from the management standpoint

1 to take all of these assets that were in that
2 group because -- I'm just gonna say 95 percent,
3 for example, of these items were either out of
4 useful life, had zero net book value, that were
5 either beyond economical repair and that had
6 already been documented because of an attempt to
7 save or revive them. And so what ended up
8 happening was they brought that information
9 forward, they wrote a memo that this is what they
10 intended to do with those items, and those items
11 as we speak right now are supposed to have been
12 completely scrubbed from the SAP system so we
13 don't pull down phantom items or items that are
14 out of useful life and have no net book value.
15 Could some of them have value in terms that they
16 still work and they could function? That's
17 possible. But this was the decision on the part
18 of management. They issued the memo through the
19 superintendent and we have had much fewer
20 problems since then. We did find one location
21 that still had a bunch of these items that were
22 on their master database list. I brought that to
23 the attention of the CIO and I think he's
24 followed suit and done what they have done with
25 the rest of those items that were on that list.

1 MR. MAYERSOHN: Okay.

2 MS. FERTIG: Okay. Is there a motion to --

3 MR. MAYERSOHN: Motion to transmit.

4 MS. FERTIG: Should we make it a motion to
5 transmit with recognition of the sites that don't
6 have any findings, any exceptions?

7 MR. MAYERSOHN: Motion to transmit
8 recognizing there are no findings.

9 MR. RHODES: Thank you.

10 MS. SHAW: I'll second it.

11 MS. FERTIG: All in favor?

12 COMMITTEE MEMBERS: Aye.

13 MS. FERTIG: Opposed?

14 (No response.)

15 MS. FERTIG: Okay. We are down to -- Mr.
16 Rhodes, we are down to --

17 Oh, I'm sorry, the motion passed and we are
18 down to number 11, Policy Review and
19 Recommendations. I'm turning that over to you.

20 MR. RHODES: Okay. So the policies we had
21 set out, what we wanted to do to maximize the
22 transparency in this is take a look at what the
23 current SBBC policy looked like that was the
24 beginning of us beginning to go through and
25 redline, but in this case blueline them. And

1 then the blue line versions that we had gone
2 through ended up being discussed with the audit
3 committee and edits were made to what was then
4 the proposed version of the updated policy. Then
5 with those edits that were made based on input
6 from the committee, that final column, Proposed
7 Policy Revisions, is what we would hope to be
8 passed through here today so that we could send
9 these policies on for the additional review that
10 would include Andre Hill's group and the Cowart &
11 Cowart group that are looking at these things for
12 the necessary requirements to comply with the
13 state statutes that touch each of these
14 individual items.

15 MS. FERTIG: Okay.

16 MR. RHODES: So we've made a great effort to
17 try to make sure that all of the -- by going back
18 through and listening to the meeting from the
19 time -- the last time we met and talked about
20 these revised recommendations, revision
21 recommendations, and I think that we've captured
22 everything that was in here.

23 So if there's anything that you guys feel by
24 looking at them in their final version before we
25 ship them off for additional review, we could

1 talk about that. Otherwise, we would be happy to
2 pass these off to Andre Hill to get to Cowart &
3 Cowart. I think these things are supposed to be
4 done by December.

5 MS. FERTIG: Okay. Anything on -- is there
6 anything anybody wants to discuss on Policy 3100?

7 (No response.)

8 MS. FERTIG: We're good with that?

9 MR. DE MEO: Yeah.

10 MR. MAYERSOHN: Yeah.

11 MS. FERTIG: Okay. 3101.

12 MR. NAYLOR: Do we need to make motions on
13 them individually?

14 MS. FERTIG: Yeah, let's do that.

15 Is there a motion to forward --

16 MR. NAYLOR: Yes, 3100.

17 MS. FERTIG: Okay. Is there a second?

18 MR. MAYERSOHN: Second.

19 MS. FERTIG: All in favor?

20 COMMITTEE MEMBERS: Aye.

21 MS. FERTIG: Opposed?

22 (No response.)

23 MS. FERTIG: Okay. And we are forwarding
24 3100.

25 3101, Coordination of Examination by Outside

1 Audit Groups.

2 MR. DE MEO: Just a brief question.

3 MS. FERTIG: Mr. De Meo.

4 MR. DE MEO: Yeah, we had some discussion
5 about the authority for -- and citing, you know,
6 Florida Statute 218.39 and so on. Did we
7 incorporate the language we had discussed?
8 Because below it says authority sections and it
9 lists all of them. Do we need to say as revised
10 from time to time?

11 MR. RHODES: Well, that -- that's the part
12 that will happen after the final review by Cowart
13 & Cowart before it gets put together to go to the
14 board for their approval. They would be the ones
15 to look at that. And then if there's a revision
16 date, that revision date would be added to it
17 pursuant to it be being approved by the board.

18 MR. DE MEO: Okay. I'm kind of referring to
19 an ongoing, like an evergreen thing, where if you
20 say, as revised, because statutes are revised,
21 Florida statutes are revised constantly, and so
22 are our policies. But if this is how we've been
23 handling it, I don't want to --

24 MR. RHODES: Yeah, this is normally how we
25 handle the policies so that when we make the

1 operational kind of review of these things to
2 make the recommended changes, the bottom line
3 where it shows the history of rules that have
4 been adopted, that adopted word is specifically
5 when the board approves it and that's when that
6 would be updated to show the new date. So we're
7 dealing with something that hasn't been updated
8 since 1985. We'll be happy to see it say 2025 or
9 2026 depending on when it goes to the board.

10 MR. DE MEO: Okay.

11 MR. NAYLOR: Mr. De Meo, are you referencing
12 putting something in there that basically says
13 this policy will follow whatever; that's what
14 you're trying to do; right?

15 MR. DE MEO: Yeah.

16 MR. RHODES: Maybe I missed that nuance.

17 MR. NAYLOR: No, instead of referencing the
18 statute down here, you're referencing the statute
19 up here saying that it's going to comply with
20 that statute; is that correct; inside the policy?
21 Just like in Robert's Rules, you know, it's
22 always stated that the bylaws will comply with
23 Robert's Rules or as updated, whenever.

24 MR. RHODES: I have been involved in a lot of
25 board workshops where these different policies

1 are being reviewed as they are being shipped
2 through the same process that these are heading
3 for and I haven't seen any of them where they
4 break down and identify in the paragraph which
5 exact statute applies to this statement or this
6 comment.

7 MR. NAYLOR: You just state Florida statute;
8 right?

9 MR. RHODES: Is there any particular spot
10 that you'd like to reference where you would like
11 to see that in there? Because I would want to
12 make sure I was doing that at the instruction of
13 the committee.

14 MR. NAYLOR: I just want you to be a ground
15 breaker. I understand. I think I was just
16 clarifying what he asked for.

17 MR. RHODES: Yeah, I think I can bring that
18 to the attention of Andre and John Sullivan's
19 group to identify that that was a question that
20 was brought up here to determine if that's got
21 any value or if there's anything that they're
22 doing that with others? If not I would say that
23 we would normally stand with this is the
24 recommended updated version of this policy and
25 then when it's adopted by the board we would

1 update the data.

2 MR. NAYLOR: But they are doing it with
3 bylaws.

4 MR. RHODES: That, I don't -- I haven't seen
5 as much of at the workshop.

6 MR. NAYLOR: Right. But for advisory groups
7 it references usually there will be compliant
8 with Florida statute, Broward County whatever, so
9 I'm just using it as a reference point.

10 MR. RHODES: No, I understand. The thing I'm
11 concerned about is that some of these itemized
12 numbers, there may be parts of this that it
13 ultimately ends up looking like a series of
14 footnotes because a single paragraph may be
15 touched by two separate statutes that they're
16 complying with.

17 MR. NAYLOR: Right.

18 MR. RHODES: So, to me, I think that that
19 would look unnecessarily hard to read, but at the
20 same time I will bring that to their attention
21 and see if it's something that they would be
22 willing to do. And, otherwise, just make sure
23 that -- because we still have identified and
24 referenced to the statutes at the bottom to make
25 sure that it still complies with those. And so

1 with that in mind, that would be my
2 recommendation in terms of trying to get this
3 through the paces.

4 MR. NAYLOR: Motion to forward 3110; is that
5 what it is?

6 MS. FERTIG: 3101?

7 MR. NAYLOR: 3101.

8 MS. FERTIG: Second, somebody?

9 MR. MAYERSOHN: Second.

10 MS. FERTIG: All in favor?

11 COMMITTEE MEMBERS: Aye.

12 MS. FERTIG: Opposed?

13 (No response.)

14 MS. FERTIG: Okay. And we are on 1003. I
15 see you've made some changes there. Any
16 conversation?

17 MR. DE MEO: I have a question.

18 MS. FERTIG: Yes.

19 MR. DE MEO: I thought we agreed on 60 days;
20 did we not?

21 MS. FERTIG: That's what I see in here.

22 MR. RHODES: We did put in 60 days.

23 MR. DE MEO: Oh, you did?

24 MR. RHODES: Yes.

25 MR. DE MEO: Oh, I was reading the -- oh,

1 okay. Great.

2 MS. FERTIG: Yeah, if you look back in here
3 you'll see where they underline the 60 days.

4 MR. DE MEO: Thank you.

5 MR. RHODES: In fact, I was pleased about
6 that because the 120 days was looking at a couple
7 of other neighboring or other counties. I was
8 pleased that this group wanted to be more
9 conservative with that and provide those required
10 follow-ups at a 60-day rate. And it's also very
11 clear that that would be at the responsibility of
12 the management.

13 MS. SHAW: We get it right every now and
14 then.

15 MR. MAYERSOHN: Motion to transmit.

16 MS. SHAW: Second.

17 MS. FERTIG: All right. It's been moved and
18 seconded to transmit Policy 1003, Follow-Up on
19 Audit Recommendations. All in favor?

20 COMMITTEE MEMBERS: Aye.

21 MS. FERTIG: Opposed?

22 (No response.)

23 MS. FERTIG: Okay. Well, I guess we can take
24 those off our agenda in the future, maybe. I
25 don't know. They've been on there for a while,

1 so --

2 Okay. We're up to Updated Audit Committee
3 Report Matrix.

4 MR. RHODES: Yeah, so I went through and did
5 a thorough cleanup of items that were either
6 obsolete or in other words already addressed. It
7 didn't come down to the one page that you wanted,
8 but I did get it down significantly and plan on
9 providing the follow-up with the respective
10 groups or if it was a task that was on me or my
11 office to get those done so that we can get it
12 down even further. But I think that we've
13 managed to get this down considerably from what
14 it was.

15 MS. FERTIG: Okay. And I just -- I should
16 have probably asked this sooner, but can we get a
17 brief report on what the Financial Auditor's
18 Selection Subcommittee meeting on where they are?

19 MR. RHODES: Right now you're talking about
20 or when we get the updated information that we
21 decided on? Because I know that there were some
22 people that were not in this room.

23 MS. FERTIG: Just I've got the board report
24 this coming week so I didn't know. I'll check
25 with you later and you can maybe give me a couple

1 points.

2 MR. RHODES: Yeah, I can do that.

3 MS. FERTIG: Okay. All right. And the
4 chart, I see the follow-up chart on AECOM and so
5 forth is -- it seems like you've got a good start
6 on that.

7 MR. RHODES: Yeah, I'm going to -- I've got a
8 note here to add that to the agenda so that we
9 can make that a part of it, and live, so that
10 that summary page is on there for everybody else
11 to see, and then any additional drill-down that
12 this committee may want, Matt already agreed from
13 RSM that he would be happy to do that to break
14 down the RSM numbers for you further.

15 MS. FERTIG: Okay. And can you send us that
16 chart?

17 MR. RHODES: Absolutely.

18 MS. FERTIG: Okay. Any questions on the
19 Follow-Up Matrix?

20 (No response.)

21 MS. FERTIG: Anybody?

22 (No response.)

23 MS. FERTIG: Okay. Then we will go to New
24 Business. Review and Approval of Remaining Audit
25 Committee Dates. I know we changed and met today

1 and I think you have a couple more dates to
2 suggest to us?

3 MR. RHODES: Yeah, so in looking at this --
4 hold on one second. I'm refreshing. In looking
5 at this I noted that there was a big -- for
6 background, the Chair had mentioned that she
7 likes the idea of and I think this makes great
8 sense, to have about six weeks between these
9 meetings, but we had a longer period of time in
10 between there. We were kind of being a little
11 bit more cognizant of what happens during that
12 month of December period.

13 So what we did was to make sure that we were
14 getting closer to that six weeks, which also
15 allows us to ensure that by the time March comes
16 around and then again in June that we have
17 meetings that correspond with when we need to
18 make sure that our internal funds progress
19 reports are being transmitted to the board as
20 well, having said that, there was a meeting that
21 was set all the way out to January 29th, which we
22 left in there, but we tried to snuggle one in
23 between there. That would be either December 4th
24 or December 18th. Because when we tried to get
25 December 11th this room was not available. So we

1 threw a couple of them in there for your
2 consideration and also to try to make sure that
3 it highlighted the fact that this was new
4 information.

5 MS. FERTIG: Okay.

6 MR. RHODES: Earlier in December than later.

7 MS. FERTIG: Mr. Medvin, how's December? Is
8 it good for your schedule?

9 MR. MEDVIN: December's fine.

10 MS. FERTIG: Huh?

11 MR. MEDVIN: December's fine.

12 MS. FERTIG: Okay. Lew?

13 MR. NAYLOR: I probably won't be able to
14 attend in person. I'm having a hip replacement.

15 MS. FERTIG: Oh, okay. All right.

16 Phyllis, are you good for one of those or
17 both of those?

18 MS. SHAW: Yeah.

19 MS. FERTIG: Okay. And what about you, Mr.
20 De Meo, are you good with it?

21 MR. DE MEO: Let me take a closer look.

22 MS. FERTIG: So we would be meeting then on
23 the 4th and again on January 29th, because --
24 you've got a pretty good --

25 December 4th are you good for that?

1 MR. DE MEO: Yeah, in early January I won't
2 be here, but, yeah, that's good.

3 MS. FERTIG: Okay. Because we're not going
4 to meet then.

5 Okay. So does that help?

6 MR. RHODES: Absolutely. If the other dates
7 also work we can go ahead and the committee can
8 make a motion to confirm these dates and we'll go
9 ahead and put them in as a final series of dates
10 that are subject to revision if we need to.

11 MS. FERTIG: Okay.

12 MR. NAYLOR: So are we moving December 18th?

13 MR. RHODES: Yeah, December 18th and December
14 4th was either-or and since we selected the 4th
15 we'll go ahead and update the upcoming agenda to
16 show that and then we'll determine whether we're
17 going to finalize the remaining dates as well.

18 MR. NAYLOR: Do we need a motion to accept
19 that?

20 MS. FERTIG: Why don't we do that?

21 MR. NAYLOR: Say again?

22 MS. FERTIG: Why don't we do that? Why don't
23 we adopt the --

24 MR. NAYLOR: Okay. Motion to accept the
25 proposed audit committee meeting schedule as

1 amended.

2 MR. MAYERSOHN: Second.

3 MS. FERTIG: As amended to include what Bob
4 amended.

5 MR. MAYERSOHN: Wait, do we want to have a
6 December 4th holiday party?

7 MS. FERTIG: Oh, yeah.

8 Okay. All in favor of the audit committee
9 schedule?

10 COMMITTEE MEMBERS: Aye.

11 MS. FERTIG: Opposed?

12 (No response.)

13 MS. FERTIG: Okay. Great. And we are down
14 to the -- what are we down to, the Quarterly
15 Progress Report, Mr. Rhodes?

16 MR. RHODES: Yeah, so we were at -- before
17 the new chair and vice chair were elected myself
18 and Mr. Mayersohn when he was the interim, did I
19 use the right term that time, the interim chair
20 position; we were at a workshop at which point he
21 made a recommendation to me and ultimately to the
22 board that the Office of the Chief Auditor begin
23 providing quarterly progress reports of
24 completion of audit plan projects, and so this is
25 the first of those quarterly reports.

1 And so I just wanted -- I had provided it to
2 the board as well, but I wanted to provide it to
3 you guys so that you can determine whether
4 looking at this if this is something that you
5 think should be officially transmitted to the
6 board in addition to me providing it to the
7 board. And that's what I wanted to leave up to
8 you as well as to make sure that you guys saw
9 that this was happening as well.

10 MR. MAYERSOHN: I mean, I think as part of
11 our responsibility, I mean, obviously, if the
12 board is getting this report, we're not
13 transmitting it to them, but transmitting it in
14 the sense that it was on our agenda, we reviewed
15 it, we approved it, we made changes or whatever
16 else might be. So --

17 MS. FERTIG: So is that your motion?

18 MR. MAYERSOHN: However you want to determine
19 that. Yes.

20 MS. FERTIG: Okay.

21 MR. MAYERSOHN: That's my motion and I'm
22 sticking with it. No friendly amendments, Ms.
23 Shaw.

24 MS. FERTIG: Okay. Is there a second?

25 MR. NAYLOR: Second.

1 MS. FERTIG: Okay. All in favor?

2 COMMITTEE MEMBERS: Aye.

3 MS. FERTIG: Opposed?

4 (No response.)

5 MS. FERTIG: All right. Great.

6 And now we are down to -- oh, I'm sorry, I
7 was reading the agenda planning here. We're down
8 to the Agenda Planning Log and I see for the next
9 meeting you have HCT and CRI and the internal
10 audit of accounts payable and disbursements.
11 Anything else at that meeting?

12 MR. RHODES: As we speak, no, but there could
13 easily be -- there could easily -- hang on, let
14 me find out where I am. Let me, please, refresh
15 here.

16 MS. FERTIG: We've just gotten so many things
17 off the agenda today that --

18 MR. RHODES: I don't know why this is pulling
19 up the same document. Okay. So the -- the R --
20 the HCT report and the CRI report are the
21 externals that are pending. I'm going to have a
22 status meeting with the folks at HCT this
23 upcoming Thursday at which point I'll get a
24 better idea of what's happening there. But with
25 regard to internal reports we could have some

1 internal reports on there. And as we get closer
2 and closer to that being a reality we'll add
3 these to this and I'll keep you updated and we'll
4 update this as we go. Because this Agenda
5 Planning Log, we're hoping to get this to where
6 we can start going a little bit more out into the
7 future. Now that we have specific dates set we
8 could add things to those dates now. I was
9 hesitant to do that until we knew what the dates
10 were because I didn't want to commit to something
11 that we couldn't deliver at that time. Now we
12 can actually figure out what we can deliver at
13 that time and start putting that on the horizon.

14 MS. FERTIG: Okay. Any other comments on the
15 agenda planning? Anything you all want to
16 include on December 4th?

17 (No response.)

18 MS. FERTIG: Okay. Well, if you think of
19 something, let us know.

20 Okay. And we can get rid of that and look
21 back down here.

22 Okay. And we are down to Audit Committee
23 Member Comments. Any comments Mr. Medvin?

24 MR. MEDVIN: Just my usual one, where is the
25 representative from the superintendent's office?

1 MS. FERTIG: Okay. Actually, I was sitting
2 here thinking I should -- yeah.

3 MR. RHODES: So I'm -- I'm not certain that I
4 understood the comment.

5 MS. FERTIG: Well, in years past and over the
6 many years we've usually had either the
7 superintendent or his designee here for the
8 duration of the meeting.

9 MR. RHODES: So I will -- my understanding is
10 that either the superintendent is gone or
11 extremely busy, because for this entire week I
12 haven't seen his vehicle in the superintendent's
13 spot. So I can talk to them and see if I can
14 manage to get him to put the time aside again.
15 Now that we know the dates we can invite him to
16 all the meetings that are now solidified through
17 the adoption of those dates and see if we can get
18 him or a designee here for the remainder of the
19 meetings this year.

20 MR. MAYERSOHN: I did speak to the
21 superintendent about him attending. He said he
22 was going to speak with you. You were supposed
23 to have a meeting, but --

24 MS. FERTIG: We did. We did talk about other
25 things, but we will follow up.

1 MR. MAYERSOHN: Yeah, he was trying to get a
2 meeting with you. He said, you know, just remind
3 me, and I didn't necessarily follow up on the
4 third and fourth or fifth time just to put it on
5 the schedule. So from that standpoint, he wasn't
6 objecting, he wasn't like, you know, I'm not
7 attending, he was like, no would love to, so --

8 MR. DE MEO: I have a comment. We passed
9 a -- or we approved a -- what is it 3101, one of
10 those where it says the superintendent or his
11 designee will accept or reject the report in
12 essence?

13 MR. RHODES: Mm-hmm.

14 MR. DE MEO: How do you see this rolling out
15 where a department doesn't agree with comments?
16 How do you think that revised policy will
17 affect --

18 MR. RHODES: Well, I've been in pretty close
19 contact with the superintendent regarding some of
20 these issues. Because whether it's these kind of
21 things that happen where there's some sense of
22 disagreement or maybe even -- maybe you'd even
23 use the word tension, and also if I need a nudge
24 regarding staff that might not be providing
25 timely responses to some of the requests from our

1 external auditors, I reach out to him since he's
2 the one who can actually directly nudge his
3 staff. I've been keeping him up to date on many
4 of these different things and I think at the
5 moment my -- my impression is that he would be
6 inclined to assist audits in being able to get
7 through their work and to get these things to
8 happen. I also know that at that level he would
9 want the harmony that you've been kind of talking
10 about. We want that harmony as well, but the
11 idea of it is, is, like I said, the job
12 description for the chief auditor, the contract
13 for the chief auditor, they both make reference
14 to the idea of trying to provide value to the
15 folks that we audit.

16 And sometimes the things that we think or we
17 imagine is providing some value because it's
18 creating some strengthening of internal controls
19 or it's identifying some internal policies and
20 procedures that are not in line with say an
21 existing policy or Florida administrative code,
22 we would see that as to be something that would
23 help them with their operational duties, but they
24 don't always see it that way. It's not an old
25 story when it comes to auditors and when it comes

1 to who sees things what way, but I think he knows
2 that he wants the operation to be fit and to be
3 agile. And so I do believe that it could add a
4 new layer of communication that would make him a
5 little bit more acutely aware of what's going on
6 in the operation. So I think in that respect it
7 will be better. We'll have to wait and see
8 because we haven't communicated in that way.

9 MR. DE MEO: Yeah, I think having a
10 superintendent and/or his staff designees
11 involved. Particularly where there's some
12 pushback on an audit report would be useful, I
13 think. Look --

14 MS. FERTIG: You know, I'm just going to
15 remind you that for years -- what sticks out in
16 my mind is for years, no matter what facility
17 audit was done there was always a disagreement,
18 well, we really did it right, and I just think,
19 you know, when we speak we talk about -- we
20 always as an audit committee I know talk about
21 this, but from our perspective we're just trying
22 to make hinges function better. It's not like a
23 gotcha-type thing. But sometimes people that are
24 reading reports that are written about them look
25 at it and -- I don't know. But I agree with you

1 that it needs to end in a couple of cases.

2 MR. DE MEO: Yeah, I mean, the passion --
3 look I was a young Turk CFO at a bank and we were
4 going public and we had a very -- so we hired a
5 big audit staff, we had 13 branches, this was 500
6 years ago, and I would fight like crazy because I
7 was passionate, I was working 70 hours a week and
8 -- so some of that is understandable, but some of
9 it really shouldn't find print. You know, it
10 should be resolved before that.

11 MR. MAYERSOHN: I mean, look, it's not the
12 person, it's the position and the process. And I
13 think that's where, you know, look, you know,
14 someone may have a business or even a district
15 where a person does an amazing job and goes above
16 and beyond whatever they need to do and they make
17 sure they, you know, cross their T's and dot
18 their I's. The next person getting in there may
19 not be as -- they may do what's required but they
20 maybe not go beyond the scope. So it's the
21 protection of those internal controls that are
22 there to protect the integrity of the district.
23 And I think that's the message that, you know,
24 everybody has to understand. We're not sitting
25 here -- you know, as everybody said, we're not

1 sitting here to go, I gotcha. It's to help
2 improve. I mean, you know, Mark and I were
3 talking off-line about a previous OIG report and
4 the response was, although it was de minimis in
5 nature of only, you know, \$500 let's say, it was
6 the part of the process, the internal controls
7 where that \$500 could turn into 5 million.

8 MS. FERTIG: Yeah, and I -- when I talk to
9 people about this committee and one reason that I
10 enjoy being on here is because I don't even know
11 that we could ever estimate how much money the
12 district has been saved by improving their
13 practices. And, listen, we all need to improve,
14 so I -- you know, anyway, go ahead.

15 MR. NAYLOR: Just a clarifying question. Dr.
16 Strauss, is he a superintendent rep?

17 MS. FERTIG: No, because usually -- usually
18 the superintendent's rep sits right here and is
19 here for the duration of the meeting. I mean
20 it's really only been the last two years I would
21 say that that has not been the case.

22 MR. NAYLOR: Right.

23 MS. FERTIG: And typically for years it was
24 the superintendent. For a series of
25 superintendents it was the superintendent.

1 MR. NAYLOR: No, I understand. But he's an
2 area superintendent; correct?

3 MS. FERTIG: Yeah.

4 MR. NAYLOR: Okay.

5 MR. MAYERSOHN: He could be. I mean, Dr.
6 Wanza was at one point the designee, but she was
7 here for the entire meeting.

8 MS. FERTIG: Right.

9 MR. NAYLOR: So maybe that's a recommendation
10 that could be made, that they can rotate the area
11 sup's.

12 MS. FERTIG: But it is good to have
13 superintendents actually listening to the
14 feedback. So, yes, I'm sorry.

15 Microphone? I'm not talking --

16 MS. SHAW: Lew.

17 MR. MAYERSOHN: Lew.

18 MS. FERTIG: Okay.

19 MR. RHODES: I have one -- well, I'll wait
20 until you guys are all done and then I'll --

21 MS. FERTIG: Mark? Microphone.

22 MS. SHAW: I guess everybody needs to hear me
23 say, welcome back. It's really great to have you
24 back. It was a pleasure back then. So we look
25 forward to seeing all of your wonderful things

1 that you're going to bring toward this team. The
2 one thing I do have to say, over the years and I
3 remember when I first came -- I think the audit
4 committee, auditors may only have like three or
5 four people, and we pushed to add more staff.
6 And it's really good to see the additional staff
7 and the work that you guys are doing. And I'm
8 really proud, really proud of it. And I'm glad
9 that you're here also, Mr. Rhodes.

10 MR. RHODES: Thank you.

11 MS. FERTIG: And while we're at it, let's
12 thank Mr. Bass for keeping us straight on our
13 record. So thank you.

14 But, no, we are thrilled to have the two of
15 you working together and you have a wonderful
16 department, Dave, so --

17 MR. RHODES: Just two things, if I could.
18 I'd like to give Mark a moment to respond, if
19 he'd like to.

20 MR. MAGLI: I would like to. First of all,
21 thank you for the welcome back today and what's
22 been happening, actually, over the last two weeks
23 since I've been here. One thing is that they
24 have a great staff that's in place, so that's
25 very affirming, the decisions both those of Mr.

1 Rhodes and the board to have me back. I'm happy
2 to see familiar faces because I know you have the
3 legacy and history of what we've gone through in
4 the past and what's been working since then to
5 move forward and all these changes. And
6 certainly what's to be accomplished this
7 particular committee I have a fondness for it
8 because in some of the more difficult times of
9 trying to get people to change practice that was
10 in the best interest of the taxpayers in the past
11 some of those times were very trying, but
12 accomplishable. We accomplished a lot of things
13 and things have been done since then. So that
14 happens a lot. And the time that's in this room
15 and your understanding of our process and our
16 call is of paramount importance to our ability to
17 achieve our objectives. So I appreciate your
18 commitment and dedication and some of you that
19 have been here for quite a while, very good, and,
20 you know, I -- you guys all look great and the
21 same and I've kind of fallen off the wagon. So
22 don't hold it against me. I'll try to get that
23 back in order, too. But I do want to thank you
24 and I appreciate the warm reception and kind
25 words.

1 MR. RHODES: And then the last thing that I
2 wanted to say was, no pressure, but I'm counting
3 on you all. I have added as one of my -- my
4 objectives for my evaluation, I've tied myself to
5 the audit committee in what would probably be a
6 dangerous way, but I want you to know that I
7 respect the new direction that Mary has provided
8 with regard to trying to manage the time
9 associated with this. Because I look at it and I
10 say, there is your time as volunteers but then
11 there's also a lot of time for folks who are
12 sitting out there waiting for their turn to talk
13 and people that are sitting back here, some of
14 them that really make a decent wage, that when
15 you combine all those together and multiply that
16 by the number of hours that we have gone
17 historically, I just came to a conclusion that I
18 wanted to assist Mary in every way that I could
19 in trying to get these meetings and these agendas
20 to a point that it's more manageable. That if I
21 get them down by 10 percent in terms of the
22 three-hour time that we normally do, that's going
23 to make me highly effective. If I don't do that
24 there's a different gradient of where I will end
25 up on that scale. But I don't want to do this in

1 a way that's intended to shortcut the process, I
2 just want to make it more efficient and maintain
3 its effectiveness. And I think that we can do
4 that. I'm bringing that up to you guys so it
5 doesn't have to be a secret or you don't have to
6 hear it at a board meeting and go, why didn't he
7 bring that up to us? I mean, I hope that they
8 accept that objective. I think it will be better
9 for everybody involved in this process. And so
10 if does happen I hope we can manage to make this
11 a better smoother process.

12 MS. FERTIG: Okay. Well, thank you.

13 Any comments anybody?

14 MS. SHAW: I love it.

15 MS. FERTIG: I think we have a very committed
16 group here to our timed agenda format. So --

17 MR. MAYERSOHN: So just --

18 MS. FERTIG: Yeah.

19 MR. MAYERSOHN: Just as far as the group,
20 because obviously there are people that are
21 missing.

22 MS. FERTIG: Yeah, I know DAC, I spoke to
23 Cynthia Dominique and she was looking for a
24 representative.

25 MR. MAYERSOHN: No, no, no, I know that

1 position hasn't been filled, but there are people
2 that are not listed that have seats here but are
3 not.

4 Has this meeting then caused them to go into
5 the, I'll call it dismissal of them, because they
6 haven't attended X number of meetings?

7 MR. RHODES: To my knowledge right now the
8 answer is, no. So we have one member who came on
9 board and has missed two meetings since coming on
10 board. We have another one who is participating
11 today via Teams who couldn't be here in person.
12 And other than that my understanding is that we
13 have to have a situation where it's three
14 consecutive meetings that have been missed and we
15 don't have anybody on that roster right now that
16 meets that criteria. But I'll continue to look
17 and monitor that. But it is something that I
18 hope that we can manage to achieve and maintain
19 constant attendance to these meetings, because,
20 number one, it doesn't put us in a situation
21 where we might get backed up on transmitting a
22 very important report, and, number two, it's
23 really the situation where we don't want to have
24 the folks who do show up come in and then have to
25 go through everything again the next week because

1 we had no quorum in order to get things
2 transmitted while we're simultaneously -- oh, oh,
3 I stand corrected. I stand corrected. We
4 will -- I'll have Derrick send out an email about
5 this so we don't necessarily have to discuss the
6 attendance situation.

7 MR. MAYERSOHN: I mean, I would just -- I
8 would just hope that -- because, again, the
9 majority of those that are appointed are board
10 members. So if somebody has missed two meetings,
11 to alert the board member or alert that person as
12 well that you've missed two meetings, obviously,
13 if you're not going to be able to attend, you
14 know, the next one, either, A, reappoint, I mean,
15 which they have an option to do, or, B, find out,
16 you know, maybe this time it doesn't work for
17 them, so we're not holding that board member up
18 from finding somebody, and, you know, obviously
19 completing our committee or getting to a point
20 where we're expecting somebody to attend and we
21 don't have quorum because that person is still
22 listed on the list but they're not physically
23 present.

24 MR. RHODES: And to that point, two
25 individuals just today crossed that threshold.

1 So I will make sure that I'm reaching out to
2 their respective board members and/or advisory
3 committee if that happens to be who appoints
4 someone so that we can try to make sure that
5 there is a horizon that people are aware that
6 this is getting dangerous.

7 MS. FERTIG: Yeah, Ms. Shaw.

8 Were you finished?

9 MR. MAYERSOHN: Yes, I am finished.

10 MS. SHAW: So is it common practice where a
11 list of all attendees along with their schedules
12 is sent to the board or -- because then if
13 it's -- and the reason I'm asking, I'm on another
14 city board and at every meeting we send just a
15 small cover page to the city commission, the main
16 city commission, to say, okay, today these are
17 all the -- everyone who were present, who missed.
18 This way they are able to make that decision. It
19 doesn't feel like you're tattletaling when it's
20 two, but on a regular basis they're getting it.

21 MS. FERTIG: And we do the same thing. I'll
22 send you a copy of our Committee of the City of
23 Fort Lauderdale membership and how many times
24 they've been present and how many times they've
25 been absent, so --

1 MR. RHODES: Yeah, we could certainly
2 implement a process whereby whoever are the 12
3 various appointees, nine board members and the
4 others, and we could start sending that out on a
5 monthly basis to let them see. Because the idea
6 is, is that I'm always a little bit torn because
7 we're dealing with volunteers and I don't think
8 that people volunteer for this and come in only
9 to then stop showing up. I think something else
10 has had to have happened. Because in most other
11 cases people have just said, you know, I'm
12 stepping down from this committee. We've had a
13 couple people who have done that in the past
14 couple years. And I think that when they know
15 that this isn't for them that they just step
16 down. So I have to think that there's something
17 a little bit different going on with some of
18 these others.

19 MS. FERTIG: Okay. Lew?

20 MR. NAYLOR: I think it's part of the
21 committee's bylaws -- the committee's bylaws that
22 the attendance get sent to the chief of staff.
23 So they can be responsible for sending it to the
24 board.

25 MR. RHODES: I'll -- I'll go back and review

1 that because I wasn't sure if it was in the chief
2 auditor's policy or if it was in the bylaws.

3 MR. NAYLOR: Well, if you look at Policy
4 10 --

5 MR. RHODES: 1070 is for the advisory board.

6 MR. NAYLOR: Right.

7 MR. RHODES: It might be in there, too.
8 Yeah, I'll double-check that, our bylaws and
9 Policy 1700, the chief auditor's, and I'll make
10 sure that that information gets forwarded to the
11 appropriate person.

12 MR. NAYLOR: Okay. Thank you.

13 MS. SHAW: Correct. And even if it's not
14 documented, I think it's, you know, part of our
15 due diligence to make sure -- to make sure,
16 because it is kind of vague to the individual.
17 The same goes for whether it's PTA, DAC, or
18 whatever the case may be.

19 MR. MAYERSOHN: And just as an FYI, the
20 superintendent will be out of town on December
21 4th.

22 MS. FERTIG: Okay.

23 MR. MAYERSOHN: But I have asked if they can
24 send -- I don't know how many from the cabinet
25 are going because I think there's some meeting in

1 Tampa.

2 MS. FERTIG: That's probably why the room's
3 available.

4 MR. MAYERSOHN: Maybe we can have the meeting
5 in Tampa.

6 MS. SHAW: We can have the meeting in Tampa?

7 MR. RHODES: I don't think so. He's our
8 frequent flyer, so he's probably able to do it.

9 MR. MAYERSOHN: But they're going to try to
10 --

11 MS. FERTIG: He likes Tallahassee.

12 MR. MAYERSOHN: I just wanted to let you
13 know.

14 MS. FERTIG: Thank you.

15 Well, you guys are a wonderful committee, we
16 have great auditors. Anything else you want to
17 talk about today?

18 MR. DE MEO: Who do I submit my mileage
19 report to?

20 MR. RHODES: The superintendent. And I hear
21 we're cutting back on general fund use.

22 MR. MAYERSOHN: Use your preloaded P-card.

23 MS. SHAW: Motion to adjourn.

24 MR. NAYLOR: Second.

25 MS. FERTIG: Okay. All in favor of

1 adjourning?

2 COMMITTEE MEMBERS: Aye.

3 MS. FERTIG: See you December 4th. Thank
4 you.

5 (Meeting was concluded at 12:17 p.m.)
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

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 12th day of November, 2025, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

A				
A.M 1:15 ability 12:21 94:16 able 9:7 19:15 22:4 22:17 26:1 35:19 37:12 49:4,6 51:16 59:9 62:16 80:13 88:6 98:13 99:18 102:8 absent 99:25 absolutely 15:9 31:17 78:17 81:6 accept 66:10 81:18 81:24 87:11 96:8 acceptable 59:22 access 38:3 accomplishable 94:12 accomplished 94:6,12 account 22:8 30:9 32:20 Accounting 26:23 accounts 32:20 33:4 40:6 84:10 accurate 55:23 accurately 43:8 accusing 39:21 achieve 94:17 97:18 action 48:5 activities 10:16 actual 27:16 64:15 acutely 89:5 add 18:5 21:6 34:1 35:25 52:17,21 56:8 56:10 59:15 78:8 85:2,8 89:3 93:5 added 21:13 71:16 95:3 adding 60:24 addition 19:10 83:6 additional 8:23 15:17 23:24 36:23 63:3 69:9,25 78:11 93:6 additions 5:22 address 27:8 34:5 37:18 addressed 27:23 34:11,14 37:18 58:18 77:6 addressing 58:18 adds 59:1 adhered 31:15	adjourn 102:23 adjourning 103:1 ADMINISTRATI... 1:12 administrative 88:21 adopt 50:12 81:23 adopted 72:4,4 73:25 adoption 86:17 advice 36:22 37:2,3 advisory 41:4 74:6 99:2 101:5 ae 56:20 AECOM 17:21 18:21 78:4 affect 87:17 affirming 93:25 afraid 62:22 AG 7:13,20,22 age 32:18,21 agenda 5:6,13 11:2 18:5 24:18 76:24 78:8 81:15 83:14 84:7,8,17 85:4,15 96:16 agendas 95:19 agile 89:3 ago 13:25 14:7 90:6 agree 34:13 40:19 53:17 54:9 58:23 87:15 89:25 agreed 49:13 75:19 78:12 agreeing 8:14 agreement 44:5 46:25 ahead 41:18 51:5 54:10 61:2,23 81:7 81:9,15 91:14 Alan 2:14 25:16 alert 98:11,11 Alhadeff 4:11,20 Allegiance 3:5,6 ALLEN-HARDA... 2:10 allocation 23:5 allows 79:15 amalgamate 12:4 amazing 90:15 ambiguity 49:22 amended 60:23 82:1 82:3,4 amendments 83:22	amount 19:6 20:2,2 23:14 40:23 57:7,13 57:14 63:24 amounts 22:6 analyses 13:1 analysis 8:8 9:3 14:13 45:4 57:2 and/or 49:12 89:10 99:2 Andre 69:10 70:2 73:18 Andreu 2:13 24:4,19 24:19 28:17 29:23 30:6,10,14,23 32:2 32:23 33:18 34:16 37:15 42:10 44:15 45:1,6,11,16 50:21 53:17 55:7,9,19 56:3 59:6 61:8,18 Andreu's 36:2 ANDREW 2:5 Andrews 1:24 angina 48:12 annual 8:7 10:12,13 answer 20:9 22:14 31:25 35:11 49:5 61:6 97:8 answering 7:24 Anthony 2:3 3:17 anticipated 21:18 anybody 6:10 15:21 17:8 21:6 23:20 28:1 39:21 41:17 42:3 51:22 54:10 61:22 70:6 78:21 96:13 97:15 anyway 91:14 app 11:9 apparently 19:4 appearance 39:20 appears 34:8 applies 73:5 appointed 98:9 appointees 100:3 appointment 4:20 appoints 99:3 appreciate 94:17,24 approach 37:7 approached 65:25 appropriate 35:12 40:5 101:11	approval 5:5,17 8:12 71:14 78:24 approve 5:7,20 approved 29:21 71:17 83:15 87:9 approves 72:5 area 34:2,17 40:9 92:2,10 areas 27:24 35:4 37:24 54:25 articulate 52:5,10 as-is 41:9 aside 86:14 asked 7:16 22:14 43:8 45:23 58:8 66:2 73:16 77:16 101:23 asking 7:11 20:15 31:23 43:12 50:18 53:23 99:13 assessment 10:20 11:11 13:17 14:3 53:4 assessments 10:22 11:21 asset 10:3 11:13 assets 9:21 64:3,7 66:20,23 67:1 assigned 19:18 64:3,7 assist 4:12 35:5 88:6 95:18 Assistant 2:8 associated 52:23 95:9 assure 25:6 Atkins 17:21 18:21 19:1 attempt 67:6 attempted 13:25 attend 80:14 98:13 98:20 attendance 2:1 97:19 98:6 100:22 attended 97:6 attendees 99:11 attending 3:11 86:21 87:7 attention 67:23 73:18 74:20 audit 1:5 4:8 5:18 7:10,13,18,19,21 8:7,8,17,18,23	14:22 23:17 24:2,14 24:23 25:14,24 26:3 26:5,10,11 27:18,24 29:3,9 33:25 36:24 39:11 40:3,5,9,10 41:2 43:13,14 44:2 49:17,20 59:20 62:7 62:8,10 69:2 71:1 76:19 77:2 78:24 81:25 82:8,24 84:10 85:22 88:15 89:12 89:17,20 90:5 93:3 95:5 auditing 17:23 19:16 39:4,6 43:18 60:11 65:13 auditor 2:6,7,18 7:12 21:25 25:5,10 34:18 47:1 82:22 88:12,13 auditor's 29:2 77:17 101:2,9 auditors 33:22 48:10 88:1,25 93:4 102:16 audits 2:7,8 14:22 19:10 24:24 26:2 27:2 62:19 88:6 authority 66:23 71:5 71:8 authorization 27:17 authorized 104:6 available 8:13 12:16 18:6 20:13 79:25 102:3 Avenue 1:13,24 avoid 39:20 aware 35:13 54:4 89:5 99:5 axle 7:14 Aye 5:10 6:4 18:12 62:3 68:12 70:20 75:11 76:20 82:10 84:2 103:2
				B
				B 98:15 back 4:14 6:23 8:19 9:4 10:2 13:22 14:3 18:1,4 23:23 25:22 28:23 31:8,11 43:25 44:10 45:8 46:18 51:8,25 54:14 57:2

63:13 69:17 76:2 85:21 92:23,24,24 93:21 94:1,23 95:13 100:25 102:21 backed 97:21 background 37:9 79:6 balance 19:8 bank 90:3 Baron 4:2 based 29:15 58:23 69:5 basically 12:10 72:12 basis 99:20 100:5 Bass 1:23,24 2:18 93:12 104:4,14 beginning 14:4 19:6 19:21 24:9 63:11 68:24,24 Bekaert 27:13,20 34:8 37:19 39:2 40:16,20 41:3 46:4 57:23 58:1,8 Bekaert's 41:2 believe 6:25 23:4 35:21,23 38:21 42:22 46:6 50:5 55:22 61:8 89:3 BELINDA 2:16 belong 33:5 bench 25:6 benefit 7:7 best 14:16 37:7 41:10 41:15 42:18 51:7,12 94:10 better 16:8 53:7 84:24 89:7,22 96:8 96:11 beyond 8:15 20:22 40:11 67:5 90:16,20 bifurcate 19:16 big 25:7 79:5 90:5 bit 19:15 22:13 62:24 63:13 65:1 79:11 85:6 89:5 100:6,17 Blondell 2:18 8:22,25 13:16,21 14:2 15:19 16:13 17:17 19:12 24:5,7 blow 18:23 blueline 68:25 69:1	board 1:4,12 10:25 11:2 12:13 13:6 25:4,9 35:3 36:17 36:19 43:7 45:17 59:21 71:14,17 72:5 72:9,25 73:25 77:23 79:19 82:22 83:2,6 83:7,12 94:1 96:6 97:9,10 98:9,11,17 99:2,12,14 100:3,24 101:5 boards 37:5 Bob 82:3 body 29:10 54:2 bond 13:14,18 14:4 15:11 17:20 19:11 19:16 20:3,4 21:7 21:10,18 22:7,12,16 22:23 23:4,9,16 65:16 book 26:20 67:4,14 bookkeeper 57:12 bookkeepers 36:12 50:1,1 bottom 72:2 74:24 Boulevard 63:21 64:11 branches 90:5 break 73:4 78:13 breaker 73:15 brief 12:18 19:13 71:2 77:17 briefly 9:12 bring 13:3 23:23 35:19 73:17 74:20 93:1 96:7 bringing 66:19 96:4 brings 65:5 brought 67:8,22 73:20 Broward 1:4 46:13 46:14 74:8 104:3,11 Bryan 2:9 3:15 17:23 18:23 BSC 35:5,6 40:14 58:6,11 BSC's 41:22 budget 18:19 22:3 29:21 budget's 22:8 budgeted 20:2,24,25	32:25 building 9:22 10:10 16:14 17:3 bulletin 27:11 36:7,9 38:2 42:7,9,15 44:20 49:23 57:4,10 60:4,10,19,21,25 bulletins 27:14,15,23 34:10 35:14 39:15 40:17,23 41:7,14 42:11 44:1 46:6 49:18 50:16 53:7 54:23 55:1 58:2 60:5,6 61:5,14 bunch 24:11 67:21 business 2:12 7:1 24:2,17 26:11 27:3 29:14 62:8 78:24 90:14 busy 86:11 bylaws 72:22 74:3 100:21,21 101:2,8 C C 2:10 cabinet 101:24 call 3:3,7 6:15 8:15 31:6 94:16 97:5 capital 9:24 18:19 21:2 22:2,2,8,17 23:5,8 captured 69:21 card 26:25 27:9 28:10,20 30:20 31:2 31:5,24 32:16 cards 30:21 31:22 care 4:21 21:8,9,10 Carvajal 62:15 case 28:24 42:11 51:13 52:6 68:25 91:21 101:18 cases 90:1 100:11 categorized 57:19 caught 33:22 caused 14:15 97:4 Center 1:12 2:12 24:17 26:11 27:4 29:14 62:8 centers 64:19,23 certain 57:13,14 86:3 certainly 94:6 100:1	CERTIFICATE 104:1 certify 104:6 cetera 30:15,15,20,20 48:19 CFO 90:3 chair 2:2,2 7:6 13:11 19:25 50:22 56:20 79:6 82:17,17,19 challenge 49:24 change 63:8 94:9 changed 29:3,5 78:25 changes 33:1 37:23 51:8 62:17,18 72:2 75:15 83:15 94:5 chaos 36:23 66:7 chapter 26:20,20 characterization 58:23 charged 32:20 chart 37:15 38:12,13 38:22 41:11 52:1 55:11,22,23 56:18 56:24,25 57:1,18 78:4,4,16 check 29:14 31:13 32:18 33:7,8,9,10 77:24 checked 17:7 checks 32:22 Cherry 27:13,20 34:8 37:19 39:2 40:15,20 41:2,3 46:4 57:22 57:25 58:7 chief 2:6,7 17:2 21:25 25:5,10 34:18 82:22 88:12,13 100:22 101:1,9 Chris 3:8,15 CHRISTOPHER 2:4 CIO 66:1 67:23 citations 26:20 cited 29:4 citing 71:5 city 99:14,15,16,22 clarification 8:6 21:7 23:1 clarifications 40:3 clarifying 73:16 91:15 classification 26:18	26:24 38:5 classified 34:12 37:24 cleanup 77:5 clear 7:17,25 38:24 39:2 47:11 54:24 55:15 76:11 Clerk 2:10 close 9:7 50:6 87:18 closely 34:2 closer 15:3 79:14 80:21 85:1,2 closing 16:25 club 50:2 code 88:21 cognizant 79:11 collaboration 42:12 42:25 collaborative 37:1 39:18 collectively 44:1 column 19:20 20:1 69:6 columns 23:24 combine 12:11 13:4 95:15 come 4:14 38:7 43:9 43:21 47:17 66:12 77:7 97:24 100:8 comes 22:2 37:5 52:12 79:15 88:25 88:25 comfortable 12:1 coming 3:14 11:17 12:22 22:8 29:10 44:21 77:24 97:9 comment 14:8,12 15:23 23:20 28:2 38:9 54:6 73:6 86:4 87:8 comments 5:14,15,16 15:12,14,23 42:2 63:6 85:14,23,23 87:15 96:13 commission 99:15,16 commit 85:10 commitment 94:18 committed 96:15 committee 1:5 2:1 4:8 5:10,18 6:4 7:8,10 14:22 18:4,12 19:14 34:25 36:4 44:2,19
---	--	--	--	---

49:10 59:20 62:3 65:8 68:12 69:3,6 70:20 73:13 75:11 76:20 77:2 78:12,25 81:7,25 82:8,10 84:2 85:22 89:20 91:9 93:4 94:7 95:5 98:19 99:3,22 100:12 102:15 103:2 committee's 100:21 100:21 committing 41:25 common 36:20 99:10 communicated 89:8 communication 60:22 89:4 companies 11:20 compare 61:2 compared 19:17 comparison 11:8 compiling 11:20 complete 9:21 31:7 46:8,9 104:8 completed 6:10,19 10:13 13:18 46:7 49:1 50:17,21,23 completely 21:8,9 67:12 completing 10:21 30:17 98:19 completion 10:23 44:21 82:24 complex 50:12 compliance 32:6 39:4 39:8 compliant 74:7 complies 74:25 comply 39:12 69:12 72:19,22 complying 32:4 74:16 components 14:6 comprehensive 9:19 concentrated 57:25 conceptual 51:19 concern 11:14 concerned 19:8,9 25:8 37:10 55:4 60:24 74:11 concerning 28:12 concerns 12:19 39:15	54:3,22 59:2 concluded 103:5 conclusion 15:15 47:17 95:17 condition 10:20,21 11:11,21 13:16,17 14:2 conference 46:21 53:19 confirm 81:8 confiscate 32:16 connection 22:23 45:3 consecutive 97:14 consequences 30:16 30:19,24 conservative 76:9 consider 40:20 considerably 77:13 considerate 58:14,20 consideration 12:14 41:12 80:2 considered 56:23,23 considering 60:17 consistently 64:8 consolidated 11:18 constant 97:19 constantly 71:21 consultant 10:3,20 11:9 12:10 13:4 35:3 40:4 52:3,15 54:4 55:20 60:11 consultant's 35:2 46:25 47:2,25 53:24 consultants 10:2 11:15 12:1,5,22,24 14:15 22:7 35:5 consulting 22:16 contact 87:19 contacted 58:7 content 44:23 62:24 contents 42:15 context 36:1 39:5 62:24 continue 46:9 47:12 47:20 48:5 49:8,10 97:16 continued 46:23 contract 7:18 8:12 18:20,22 19:5 27:11 27:17 58:10 88:12	contracted 56:21 control 66:22 controls 28:11 39:10 48:3 53:11 66:6 88:18 90:21 91:6 conversation 7:9 14:15 15:25 16:22 46:22 47:12 75:16 conversations 11:23 16:1,13 45:20 cooperation 39:17 cooperative 53:20 coordination 12:2 70:25 copy 99:22 correct 26:24 29:20 30:6 49:9 55:7,9,19 60:2,6 61:18 72:20 92:2 101:13 corrected 98:3,3 corrections 5:22,24 correctly 54:1 correspond 79:17 cost 10:16 17:18,19 17:20 20:25 21:1 costs 17:22 21:17 count 38:13 43:2 counted 37:15 counties 76:7 counting 95:2 County 1:4 46:13,14 74:8 104:3,11 couple 5:24 14:7 76:6 77:25 79:1 80:1 90:1 100:13,14 course 31:16 46:19 59:16 Court 1:23 2:18 104:4,14 cover 9:12 33:8 99:15 coverage 19:11 covered 27:25 covering 59:5 63:19 covers 36:7 COVID 65:14,23 Cowart 69:10,11 70:2,3 71:12,13 CPA 2:3 41:4 crazy 90:6 create 36:23 51:12 created 65:18	creating 10:15 49:11 88:18 CRI 84:9,20 criteria 97:16 criticism 58:17 cross 90:17 crossed 98:25 cumulatively 65:18 current 66:1 68:23 currently 12:9 16:15 custodial 33:4 cut 44:14 cutoff 65:24 cutting 32:18,22 102:21 Cynthia 96:23 Cynthia's 4:17 D DAC 4:11,18 96:22 101:17 dangerous 95:6 99:6 data 11:19 12:4,8,21 15:2,17 18:24 59:17 64:15 74:1 database 65:21 66:11 67:22 date 16:10 60:14,24 71:16,16 72:6 88:3 dated 60:7 61:20 104:10 dates 19:20,21 61:19 78:25 79:1 81:6,8,9 81:17 85:7,8,9 86:15,17 Dave 2:7 4:7 25:10 93:16 Davis 66:1 day 32:9 104:10 days 75:19,22 76:3,6 de 2:3 3:17,18 5:23 5:24 7:11 8:5 13:11 13:13,19,24 14:9 15:4 16:21 19:25 20:19 21:17 24:7 33:13,14,21 37:8 38:6,16,19,23 41:19 46:19 48:9 56:8 57:21 58:4,12 63:15 63:16 64:10 65:7 70:9 71:2,3,4,18	72:10,11,15 75:17 75:19,23,25 76:4 80:20,21 81:1 87:8 87:14 89:9 90:2 91:4 102:18 dealing 72:7 100:7 December 12:8 70:4 79:12,23,24,25 80:6 80:7,25 81:12,13,13 82:6 85:16 101:20 103:3 December's 80:9,11 decent 95:14 decide 52:4 decided 77:21 decision 42:8 43:22 44:8,13,24 45:5 66:8,25 67:17 99:18 decisions 9:20 20:12 93:25 dedication 94:18 defensive 41:22 DEFOOR 2:16 degree 22:5 delineated 21:11 delineation 23:2 delinquent 7:3 deliver 85:11,12 deliverable 59:22 deliverables 40:13,15 58:9 delivered 60:11 department 16:14 24:18,23 26:12,16 26:23 28:20 36:13 39:17 63:2 87:15 93:16 departments 64:6 depending 31:1 42:14 44:22 64:2 72:9 DEREK 2:10 Derrick 98:4 description 88:12 design 39:10 designee 86:7,18 87:11 92:6 designees 89:10 detail 36:17 detailed 10:4 23:13 36:21,25 determination 58:5
--	--	---	--	---

determine 26:23 29:19 39:7 73:20 81:16 83:3,18 determined 63:24 developing 12:9 deviated 59:23 devices 65:22,23 66:4 diem 30:5 difference 64:5 different 7:16,24 11:20 32:23,24 35:17 42:16 45:2,12 51:17 56:19 59:23 72:25 88:4 95:24 100:17 difficult 50:5 94:8 diligence 101:15 directed 15:6 47:9 direction 59:23 95:7 directly 22:12 23:4 33:11 58:8 88:2 Director 2:7,8,12,13 2:15 24:16,20,23 33:15 disagree 34:19 47:16 52:9,10,11 disagreement 37:10 38:20,25 46:22 48:17 87:22 89:17 disagreements 60:17 disappointment 15:7 disbursement 33:6 disbursements 84:10 discern 59:9 discipline 31:18 discuss 25:12 70:6 98:5 discussed 69:2 71:7 discussion 15:16 26:7 47:7,10,20 53:8 71:4 dismissal 97:5 displayed 9:25 distributed 65:23 district 2:11 9:18 10:5,19 11:12,17,18 12:21 22:24 31:13 36:8 41:14 49:19 53:14 90:14,22 91:12 district's 16:19	division 25:18 document 84:19 documentation 15:17 17:19 21:15 30:3 65:10 documented 67:6 101:14 documents 58:22 61:2 doing 7:1,20 10:4 11:5,8 22:21,23 29:5 32:4,25 34:4 39:22,23 45:17 59:4 59:8 65:2 73:12,22 74:2 93:7 dollars 28:22 40:24 48:1 65:19 Dominique 96:23 dot 90:17 double 8:16 double-check 101:8 Dr 91:15 92:5 draft 34:21 43:1,2 46:7 58:2 drain 50:7 drill 19:15 23:13 drill-down 78:11 driven 65:4 due 101:15 duration 86:8 91:19 duties 88:23 duty 8:15 E earlier 46:10 80:6 early 13:3 81:1 earpiece 3:15 easier 50:11 59:12 easily 84:13,13 echo 16:20 economical 67:5 edits 69:3,5 educational 9:17 effective 95:23 effectively 48:14 effectiveness 96:3 efficient 96:2 efficiently 48:14 effort 69:16 eight 27:14 38:6,7,10 40:16 52:24 54:25	57:25 61:14 either 27:3 31:12 59:19 60:22 67:3,5 77:5 79:23 86:6,10 98:14 either-or 81:14 elected 82:17 electronic 15:1 electronically 18:5 Elementary 63:21 ELENA 2:9 else's 35:10 43:11 email 98:4 employee 30:25 encourage 41:19,25 ended 67:7 69:2 ends 74:13 enjoy 91:10 ensuing 66:7 ensure 79:15 entered 27:12 entire 86:11 92:7 entities 42:16 entity 57:8 envelope 9:22 equipment 9:23 era 62:14 ERHARD 2:9 especially 28:7 60:16 64:5 essence 31:5 87:12 essentially 8:14 9:14 9:25 10:7,14 11:4 12:4,19 62:14 estimate 91:11 estimating 17:19 et 30:15,15,20,20 48:18 ethics 6:7,11,14 evaluate 41:2 47:24 evaluation 95:4 evergreen 71:19 everybody 7:25 18:1 19:22 24:10 32:4 66:5 78:10 90:24,25 92:22 96:9 everyone's 58:20 exact 35:22 73:5 exactly 23:14 56:11 58:10 63:22 Examination 70:25	example 22:2 46:24 63:20,21 66:15 67:3 exception 39:7 exceptions 26:14 27:18 36:24 49:17 49:21 63:14,18 68:6 excluding 11:5 excuse 49:15 Executive 2:7,10,13 24:20,23 exempt 31:10 exercise 53:12 exhibit 38:1 exhibiting 59:17 exhibits 55:21 existing 66:11 88:21 exit 46:20 53:18 exits 47:15 expect 46:8 expecting 98:20 expenditures 32:12 33:16 expenses 33:9 experts 36:11 explain 34:25 35:10 58:25 explained 44:17 55:14 explanation 39:5 express 15:7 extensive 36:18 extent 41:23 external 2:18 7:12 33:22 37:1 42:14 88:1 externals 84:21 extreme 66:15 extremely 36:25 50:4 86:11 eye 33:22 F faces 94:2 facilities 9:16,17 10:19,21 11:10 13:16 facility 89:16 fact 44:5 47:4,17 52:25 76:5 80:3 facts 47:10 59:2,5 fairly 14:1 36:20	faith 58:21 fall 65:17 fallen 94:21 familiar 25:1 94:2 far 96:19 fashion 58:19 favor 5:9 6:3 17:15 18:11 62:2 68:11 70:19 75:10 76:19 82:8 84:1 102:25 feedback 37:21,22 46:4 92:14 feel 16:21 21:16 35:19 47:6 59:5 69:23 99:19 felt 35:1,8 54:7 FEMA 14:21 Fertig 2:2 3:3,7,19,20 4:7,17,22,25 5:3,9 5:11,13,17,22 6:3,5 6:7,21 7:2 8:1,3,6 13:12 14:12 15:13 15:21 16:20 17:5,10 17:13 18:8,11,13,15 19:19 20:20 21:5,10 21:23 22:19 23:7,18 23:22 24:8 25:15,19 26:9 28:1 30:12 33:12 38:8 41:17 42:3 43:17 44:24 45:3,7,15,19,24 46:17 48:7 50:13 51:1,22,24 53:16 54:10 55:3 56:1,4 61:4,12,21 62:1,4,6 63:9 65:12 68:2,4 68:11,13,15 69:15 70:5,8,11,14,17,19 70:21,23 71:3 75:6 75:8,10,12,14,18,21 76:2,17,21,23 77:15 77:23 78:3,15,18,21 78:23 80:5,7,10,12 80:15,19,22 81:3,11 81:20,22 82:3,7,11 82:13 83:17,20,24 84:1,3,5,16 85:14 85:18 86:1,5,24 89:14 91:8,17,23 92:3,8,12,18,21 93:11 96:12,15,18
--	---	---	---	---

96:22 99:7,21 100:19 101:22 102:2,11,14,25 103:3 fewer 67:19 fifth 87:4 fight 90:6 figure 85:12 filled 97:1 final 40:2 41:20 43:22 44:7,13,24 45:4 69:6,24 71:12 81:9 finalize 42:17 81:17 finalized 42:21 60:20 finally 16:2 financial 7:12,13,18 7:19 26:23 27:6 77:17 financials 48:18 find 4:12,14,18 5:25 37:12 39:13 46:13 66:18 67:20 84:14 90:9 98:15 finding 34:19 58:21 98:18 findings 47:4 52:22 53:3,9 66:3,15,16 68:6,8 fine 8:4 80:9,11 finished 99:8,9 firm 7:18 41:4,4 42:12 43:13 first 5:14 9:13 26:17 34:8 38:11 43:1 57:25 82:25 93:3,20 fiscal 27:1,12 fit 89:2 five 7:17 31:21 35:23 36:13 37:13 49:4 51:10,13 52:13 66:17 fixed 14:21 FL 1:25 flipped 7:23 Florida 1:13 36:13 37:5 57:7 71:6,21 73:7 74:8 88:21 104:2,5,11 flyer 102:8 focused 26:11 folks 25:3,12 66:20	84:22 88:15 95:11 97:24 follow 21:22 22:9 72:13 86:25 87:3 follow-up 9:1,2 10:19 16:24 18:17 76:18 77:9 78:4,19 follow-ups 76:10 followed 67:24 following 3:1 fondness 94:7 food 30:4 footnotes 74:14 foregoing 104:7 foremost 37:4 forget 6:2 50:14 form 6:23 11:18 formalize 42:7,8 format 96:16 Fort 1:13,25 99:23 104:10 forth 12:16 16:9 78:5 forward 9:18 11:13 18:1 59:9 65:2 67:9 70:15 75:4 92:25 94:5 forwarded 101:10 forwarding 70:23 found 37:12,13 39:14 43:15 66:4 four 8:19 31:21 54:18 56:17,22,23 93:5 fourth 8:18 9:1 87:4 frankly 35:6 fraud 31:16 free 21:16 frequent 102:8 friendly 83:22 full 7:8 63:24 64:16 function 67:16 89:22 functioning 15:10 fund 12:14 30:18,19 102:21 funded 33:4 funding 12:15 20:17 21:2,25 23:3 funds 2:8 22:11 23:6 24:2 25:14 26:12,15 26:18,19,21,24 27:5 27:7 28:23,24,25 29:7,8,12,18 32:25	33:3,5,6 37:6 62:7 79:18 further 19:15 57:2 77:12 78:14 future 12:14 29:11 58:14 62:19 76:24 85:7 FYI 101:19 G Gabriel 62:15 gaps 34:23 38:15 49:22 53:2 gather 17:18 general 22:1,14 28:16 28:23 29:8 30:18 44:5 102:21 getting 15:3 19:4 29:4 36:14 51:3 54:9 79:14 83:12 90:18 98:19 99:6,20 gift 28:9 give 4:16 6:18 17:3 19:13 22:11 27:19 28:16 37:3 50:24 52:3 62:23 77:25 93:18 given 10:10 21:19 25:4 40:16 57:18 63:25 65:15 gives 64:4 65:7 glad 25:8,21 33:24 93:8 glimpse 65:7 go 5:14 6:19 8:19 16:15 18:1,4 24:9 31:11 36:5 40:12 41:18 43:25 46:18 48:22 51:5 52:15 54:10,14 57:2 59:9 60:8 61:1,23 64:13 68:24 71:13 78:23 81:7,8,15 85:4 90:20 91:1,14 96:6 97:4,25 100:25 goals 58:15 goes 11:3 32:15 35:17 52:2,6 57:3 72:9 90:15 101:17 going 3:3,10 8:14 9:16 10:4 11:13	15:1,7 16:7,8 18:16 25:2,7,20 26:2,4,7 29:6,9 36:3,6,23 44:9,9,10,11 45:11 45:22 49:3,7 51:25 52:14 53:24 59:6 63:13 64:8 65:2 66:4,18 69:17 72:19 78:7 81:3,17 84:21 85:6 86:22 89:5,14 90:4 93:1 95:22 98:13 100:17 101:25 102:9 gonna 65:3,3 66:15 67:2 good 7:3 8:3,25 19:23 19:25 24:19,22 36:5 37:8,21,22 58:21 70:8 78:5 80:8,16 80:20,24,25 81:2 92:12 93:6 94:19 gotcha 39:19 91:1 gotcha-type 89:23 gotta 15:5 gotten 84:16 Gouldbourne 2:8 25:13,13 26:6,10 38:10,18 40:12 54:12 56:13 57:24 58:7 government 57:8 gradient 95:24 graphs 54:15 great 4:22 17:6 26:9 63:14,18 69:16 76:1 79:7 82:13 84:5 92:23 93:24 94:20 102:16 green 10:9 ground 73:14 group 24:11 67:2 69:10,11 73:19 76:8 96:16,19 groups 71:1 74:6 77:10 guess 20:15 23:22 65:14 76:23 92:22 GUESTS 2:17 guidance 57:11,14 guys 15:18 28:5 34:3 39:22 55:4 59:3,4,7	63:5 69:23 83:3,8 92:20 93:7 94:20 96:4 102:15 H half 36:10 hammer 59:18 hand 8:21 handle 71:25 handled 14:24 handling 26:15 71:23 hang 84:13 happen 16:12 51:11 62:18,23 71:12 87:21 88:8 96:10 happened 23:17 60:8 60:14 62:18 63:8 100:10 happening 8:12 13:2 67:8 83:9 84:24 93:22 happenings 53:9 happens 79:11 94:14 99:3 happy 35:7 39:23 70:1 72:8 78:13 94:1 hard 39:11,12 74:19 harmoniously 48:11 harmony 88:9,10 HARPALANI 2:8 hate 51:10 HCT 84:9,20,22 head 7:14 heading 20:7 73:2 heads 6:18 hear 40:9 92:22 96:6 102:20 heard 14:25 48:9 hearing 16:1,7 55:18 heartburn 66:19 heavy 25:7 Heery 19:2 Heights 63:21 help 13:4 47:19 81:5 88:23 91:1 helped 63:10 helpful 36:1 50:15 helps 39:7 hesitant 85:9 high 32:5 35:20 38:2
---	--	--	---	--

38:15 43:3 54:15 56:13,24 57:6 64:23 high-priority 38:11 high-risk 34:24 37:24 38:22 54:22,25 55:6 55:17 high-risks 56:20 higher 21:13 highlight 36:3 highlighted 6:1 80:3 highly 95:23 highs 38:13 56:14 Hill 70:2 Hill's 69:10 hinges 89:22 hip 80:14 hire 27:12 52:3 hired 10:1,2,19 35:3 35:5 52:15 90:4 hiring 14:10 historical 61:2 historically 95:17 history 22:16 72:3 94:3 hold 45:7 79:4 94:22 holding 98:17 holes 43:15 holiday 82:6 homework 35:10 honestly 47:19 hope 69:7 96:7,10 97:18 98:8 hoping 64:25 85:5 horizon 50:25 85:13 99:5 hot 4:19 hours 11:24 90:7 95:16 housekeeping 7:5 how's 80:7 Huh 80:10	identified 18:20 34:10,24 45:12 48:2 52:24,25 54:25 74:23 identify 3:12 22:3,5 61:3 73:4,19 identifying 53:1,6 59:17 60:3 88:19 II 2:9 imagine 88:17 imbedded 51:13 immediate 10:11 implement 41:13 100:2 implications 36:19 importance 94:16 important 39:6 52:5 52:8 97:22 impression 22:11 88:5 improve 59:10 91:2 91:13 improvement 59:18 improvements 48:2 improving 53:10 91:12 inappropriate 35:2 inclined 88:6 include 35:12 54:2,7 63:6 69:10 82:3 85:16 included 61:19,20 including 37:18 incorporate 9:17 17:22 40:21 43:13 71:7 incorporated 37:22 43:12 47:3 48:1 incorrect 36:22 incorrectly 34:11 indicating 36:15 indication 25:4 57:11 individual 6:15 69:14 101:16 individually 70:13 individuals 98:25 information 6:12,17 8:23 9:23 10:6,8 11:17 12:7,11,17 13:5 16:9 19:24 20:12 25:11 37:9	41:23 43:7 51:12 58:4 59:20 67:8 77:20 80:4 101:10 infraction 31:1 inhouse 14:10 initial 52:23 initially 9:3 input 45:1 69:5 inputting 10:6 inside 72:20 insight 15:20 inspection 10:12,14 inspections 10:4 install 16:17 instance 35:1 56:21 57:5 instances 34:23 37:11 37:12 43:5 56:15 instruction 73:12 integrity 90:22 intended 67:10 96:1 interest 94:10 interfaces 65:10 interfere 34:17 interim 82:18,19 internal 2:8 8:8 24:2 25:14 26:2,12,15,19 28:11,24,25 29:7,12 29:17 30:19 33:2,3 33:6,25 36:11,25 37:6 40:6 42:13 48:3,10 53:11 62:7 79:18 84:9,25 85:1 88:18,19 90:21 91:6 interpreting 54:1 introduce 24:10,13 introducing 25:2 introduction 26:5 inventories 66:12,13 inventory 62:10 63:25 64:4 65:6 investigation 31:17 investigator 47:2 invite 17:2 86:15 INVITED 2:17 invoice 57:8,9 invoices 57:12,15 involve 30:19 36:25 involved 65:8 72:24 89:11 96:9 issuance 15:11	issue 13:15 14:24 19:4 20:3,5 42:25 issued 9:4 21:18 33:8 49:17 67:18 issues 10:11 39:14 41:20 43:24 48:15 57:5 87:20 item 9:13 18:5 39:4 39:24 itemized 74:11 items 9:12 36:5 49:16 55:16,17 56:9 63:25 64:10,11,17,20 66:10 67:3,10,10,13 67:13,21,25 69:14 77:5	23:7 24:3,8 30:3 32:8 33:21,23,23 34:3 35:9,19 38:2 39:3,21 40:8,24 41:4 42:6,16 43:23 44:3,21 48:3,4 50:7 50:18 51:7 52:18 54:8 55:9 58:12,16 59:1,7 60:14,15,20 61:12 62:12 63:5 65:10,19 71:5 72:21 76:25 77:21,24 78:25 84:18 85:19 86:15 87:2,6 88:8 89:14,19,20,25 90:9 90:13,13,17,23,25 91:2,5,10,14 94:2 94:20 95:6 96:22,25 98:14,16,18 100:11 100:14 101:14,24 102:13 knowing 19:13 knowledge 14:3 15:6 40:4 97:7 known 4:20 knows 89:1 Kollias 3:21
I			J	
I's 90:18 I-101 50:5 I-313 36:6 idea 16:11 19:25 53:3 64:13 65:18 79:7 84:24 88:11,14 100:5 ideas 51:19			Jacobs 19:4 January 65:25 79:21 80:23 81:1 Jennifer 2:8,13 24:19 Jill 4:2 job 25:7 48:19,20 88:11 90:15 John 2:15 73:18 join 3:4 24:12 joining 25:19 judgment 14:9 58:24 July 8:13 63:19 June 9:6 79:16	knowing 19:13 knowledge 14:3 15:6 40:4 97:7 known 4:20 knows 89:1 Kollias 3:21
			K	L
			KC 1:12 keep 5:4 16:7 54:13 85:3 keeping 88:3 93:12 kept 53:20 kind 6:13,22 8:15 10:8 16:11 39:9,22 43:17 48:16,23 52:17 56:18 57:3,17 59:7 62:12,14 63:12 71:18 72:1 79:10 87:20 88:9 94:21,24 101:16 knew 19:9 66:21 85:9 know 4:17 6:18 7:2 12:19 14:25 15:4 16:16 19:21 20:22 21:3,13,20 22:10,22	labeled 27:15 lack 53:7 66:6 land 25:1 language 49:24 50:3 71:7 laptops 65:15,22 66:3 66:16 Large 104:5 larger 64:24 largest 49:12 late 8:11 Lauderdale 1:13,25 99:23 104:11 launch 31:17 lay 25:1 layer 89:4 leader 37:4 leadership 37:19 leading 44:16 learned 49:20 learning 2:14 25:18 leave 56:6 83:7

led 53:2 left 45:25 46:3 79:22 legacy 94:3 legal 50:7,8 let's 5:25 21:1 62:22 70:14 91:5 93:11 level 33:5,17 36:16,21 39:8,16 41:8,9,10 88:8 Lew 2:4 3:25 80:12 92:16,17 100:19 liaison 25:17 life 67:4,14 lift 25:7 light 10:8 likes 79:7 102:11 limited 15:6 46:5 line 72:2 88:20 link 61:4 linked 42:22 links 61:8,9,14 list 4:13 50:16,24 51:25 67:22,25 98:22 99:11 listed 22:6 35:24 38:6 56:16 97:2 98:22 listen 91:13 listening 69:18 92:13 lists 71:9 literally 48:15 little 18:22 19:15 22:13 41:22 59:11 62:24 63:13 65:1 79:10 85:6 89:5 100:6,17 live 16:15 78:9 living 48:11 LLP 2:18 location 63:25 64:4,7 67:20 locations 62:10 64:19 Log 84:8 85:5 logistics 29:24 long 14:23 15:25 30:20 36:15 44:9,12 45:9 47:23 long-range 9:14 12:12 long-term 9:15 longer 4:13 29:5 79:9 look 11:7 20:20 21:4	38:11 46:25 49:16 53:10 60:9,21,25 62:17 68:22 71:15 74:19 76:2 80:21 85:20 89:13,24 90:3 90:11,13 92:24 94:20 95:9 97:16 101:3 look-ahead 10:15 looked 9:19 22:22,24 33:15 47:2 52:19 68:23 looking 5:1,4 12:20 16:10 22:19 43:19 49:2 53:12 60:16 64:19,23 69:11,24 74:13 76:6 79:3,4 83:4 96:23 looks 13:2 34:3 losing 18:24 lot 11:23 12:2 21:12 21:15 44:18 49:20 50:18 59:1 61:16 64:6,11,13 65:19,19 72:24 94:12,14 95:11 lottery 51:14 love 87:7 96:14 low 43:4 56:22 low-risk 56:21	11:9,13 19:5 66:25 67:18 76:12 manager 2:8,9 25:13 62:15 63:1 65:3,4 managing 66:20 manual 15:24 March 16:15,24 79:15 Mark 2:7 24:22,25 25:6 51:7 63:10,10 91:2 92:21 93:18 marrying 9:15 Mary 2:2 3:19 95:7 95:18 master 12:12 13:20 65:21 66:11 67:22 materiality 33:24 Matrix 77:3 78:19 Matt 23:12 24:6 78:12 matter 7:1 30:18 36:11 66:18 89:16 MATTHEW 2:18 maturity 41:8,10 maximize 68:21 Maximo 11:12 12:5,8 maximum 40:23 Mayersohn 2:3 3:23 3:24 5:7,20 17:12 20:15,23 28:3,4,18 29:17 30:2,9,11 55:3,4,8,13 56:5 61:24 65:12,13 68:1 68:3,7 70:10,18 75:9 76:15 82:2,5 82:18 83:10,18,21 86:20 87:1 90:11 92:5,17 96:17,19,25 98:7 99:9 101:19,23 102:4,9,12,22 Mayersohn's 6:13 mean 16:10 17:5 20:20,23 21:11 28:8 32:21 34:13 38:2 41:21 45:13 55:13 56:1 58:17 65:14 83:10,11 90:2,11 91:2,19 92:5 96:7 98:7,14 meant 38:3 mechanism 33:6	medium 43:4 56:23 Medvin 2:5 80:7,9,11 85:23,24 meet 81:4 meeting 1:5 3:4 5:19 7:10 11:1,2,24 18:3 23:23 38:24 41:24 47:13,13,22 69:18 77:18 79:20 80:22 81:25 84:9,11,22 86:8,23 87:2 91:19 92:7 96:6 97:4 99:14 101:25 102:4 102:6 103:5 meetings 79:9,17 86:16,19 95:19 97:6 97:9,14,19 98:10,12 meets 97:16 member 24:25 85:23 97:8 98:11,17 members 2:1 5:10 6:4 18:12 62:3 65:8 68:12 70:20 75:11 76:20 82:10 84:2 98:10 99:2 100:3 103:2 membership 99:23 memo 60:2,3 67:9,18 memorialize 54:3 mention 21:24 mentioned 9:1 46:19 79:6 Meo 2:3 3:17,18 5:23 5:24 7:11 8:5 13:11 13:13,19,24 14:9 15:4 16:21 19:25 20:19 21:17 24:7 33:13,14,21 37:8 38:6,16,19,23 41:19 46:19 48:9 56:8 57:21 58:4,12 63:15 63:16 64:10 65:7 70:9 71:2,3,4,18 72:10,11,15 75:17 75:19,23,25 76:4 80:20,21 81:1 87:8 87:14 89:9 90:2 102:18 message 90:23 met 17:17 69:19 78:25	method 16:9 methodology 39:2 Microphone 92:15,21 middle 47:8 55:15 64:22 migrated 12:8 mileage 102:18 million 19:3 20:16,21 20:22,25 21:19 33:16,19 91:7 million-plus 18:21,25 mind 5:3 8:21 22:4 64:9 75:1 89:16 minds 47:14,22 minimis 91:4 minor 5:24 minutes 5:18 miscommunication 50:4 missed 31:20 72:16 97:9,14 98:10,12 99:17 missing 14:6 66:17,24 96:21 mitigate 53:11 Mm-hmm 87:13 modules 16:18 moment 49:5 88:5 93:18 money 14:21 21:8,10 22:7,12 28:13 65:16 91:11 monitor 97:17 monitored 34:2 month 29:13,25 31:2 36:10 79:12 monthly 30:8 32:4 33:19 100:5 months 15:10 36:10 36:13 44:10,20 morning 4:21 8:25 24:19,22 motion 5:7,20 17:10 17:11 18:2,9 61:24 68:2,3,4,7,17 70:15 75:4 76:15 81:8,18 81:24 83:17,21 102:23 motions 70:12 move 94:5 moved 17:13 76:17
---	---	---	--	---

moving 9:18 51:19 65:2 81:12 multiply 95:15 N Nakia 2:8 25:13 26:5 38:8 55:14 56:8 national 37:19 41:4 nature 91:5 Naylor 2:4 3:25 4:1 5:2,21 21:7 51:23 70:12,16 72:11,17 73:7,14 74:2,6,17 75:4,7 80:13 81:12 81:18,21,24 83:25 91:15,22 92:1,4,9 100:20 101:3,6,12 102:24 near 29:11 nearing 10:23 necessarily 87:3 98:5 necessary 15:9 69:12 need 5:2 12:15 21:16 30:2 34:4 47:10,16 48:20 53:25 59:9 70:12 71:9 79:17 81:10,18 87:23 90:16 91:13 needed 35:14 44:3,4 44:6 needs 10:11 19:14 25:5 31:11 39:18,18 40:10 90:1 92:22 neglected 24:8 neighboring 76:7 net 67:4,14 never 14:21 36:16 43:10 66:4 new 4:14 14:1 63:1 65:3,4 72:6 78:23 80:3 82:17 89:4 95:7 newest 24:25 Nicolas 3:21 night 17:25 nine 9:6 37:13 100:3 nodded 61:17 nodding 38:8 non-plain 49:24 noneffective 39:11 normal 8:15	normally 8:18 71:24 73:23 95:22 Northeast 14:19 Notary 104:4 notation 34:22 note 57:6 78:8 noted 26:13,19 34:23 40:15 56:20 79:5 notes 11:24 42:4 104:9 notice 33:14 noticed 27:2 63:17 notified 60:13 November 8:12 104:10 nuance 72:16 nudge 87:23 88:2 number 5:5 15:23 17:1 24:1,1 30:16 31:22,23,25 32:19 34:25 37:17 46:5 49:16 51:3 54:24 62:9 64:3 68:18 95:16 97:6,20,22 numbered 54:16 numbers 11:4 38:17 48:18 64:15 74:12 78:14 O objecting 87:6 objective 96:8 objectives 94:17 95:4 observations 9:7 26:13,16,17 34:9,14 obsolete 77:6 obviously 11:7 14:6 83:11 96:20 98:12 98:18 OCA 34:3,6,22 39:17 42:22 43:12 46:3 49:14 54:4 58:24 61:10 OCA's 39:22 occur 51:9 occurred 51:9 occurrence 32:13 occurring 11:25 OCP 11:25 12:6,9,13 13:4 OCTAVIA 2:10	October 1:15 36:15 off-line 91:3 office 2:6 9:24 21:25 25:5 34:18 77:11 82:22 85:25 official 17:3 officially 83:5 oftentimes 39:3,6,10 oh 3:14 4:19 41:17 59:6 68:17 75:23,25 75:25 80:15 82:7 84:6 98:2,2 OIG 91:3 okay 3:3,8 4:22,25 5:1,5,13,17 6:7 7:5 8:2,6 15:5 16:20 17:13 18:8,8,9,11 18:15 21:5 23:18 24:1,8 25:19 26:10 28:1 30:2,11 33:12 38:19 39:2 43:17 45:7,21,24 51:22,24 53:16 54:10 56:4 61:1,17,21,21 62:1 62:1,6,9 63:9 68:1,2 68:15,20 69:15 70:5 70:11,17,23 71:18 72:10 75:14 76:1,23 77:2,15 78:3,15,18 78:23 80:5,12,15,19 81:3,5,11,24 82:8 82:13 83:20,24 84:1 84:19 85:14,18,20 85:22 86:1 92:4,18 96:12 99:16 100:19 101:12,22 102:25 old 88:24 on-site 7:20 once 7:4 16:22 31:25 32:6 36:16 ones 32:24 35:22,25 38:22 45:12 49:11 50:9,12,17,21,23 71:14 ongoing 12:2 13:8 14:23,25 49:10 71:19 open 9:9,10,12,13 13:7 openings 4:8 operating 41:9,14	63:3 operation 89:2,6 operational 62:17 72:1 88:23 operations 2:9,13 24:21 29:24 opportunities 50:3 59:18 opportunity 59:19 Opposed 5:11 6:5 18:13 62:4 68:13 70:21 75:12 76:21 82:11 84:3 option 98:15 order 3:4 94:23 98:1 organization 49:13 organizations 48:10 original 9:6 13:14,18 20:1 other's 58:15 outdated 53:6 outlined 31:1,14 32:15 outside 48:4 70:25 outstanding 50:17 overall 17:20 22:15 47:4 64:3 overfunded 27:3 overseas 29:19 oversee 29:24 oversight 17:20 19:12 23:6,16 overview 19:13 28:16 owes 36:8 P P-card 28:4,9 30:9 33:9,10 102:22 P-cards 29:8,25 33:3 33:17 p.m 1:15 103:5 paces 75:3 page 9:25 34:7,20 39:24 40:2 50:22 63:20 77:7 78:10 99:15 pages 36:15 50:5 paid 19:7 23:15 40:14 43:19 47:25 52:15 52:20 53:14 57:12 57:15	pain 49:12 paperwork 19:1 paragraph 40:1 73:4 74:14 paramount 94:16 part 4:21 6:14 10:12 13:18 14:18 20:10 29:21 41:22,22 53:3 53:9,12 59:13 65:15 66:8,19 67:17 71:11 78:9 83:10 91:6 100:20 101:14 partially 65:4 participating 97:10 particular 22:20 32:20 34:19 43:23 44:19 73:9 94:7 particularly 22:20 89:11 parties 37:1 parts 14:13,14 74:12 party 82:6 pass 70:2 passed 6:17 68:17 69:8 87:8 passion 90:2 passionate 90:7 path 42:1 Paul 42:19 47:9 54:6 pay 33:11 57:8,8 payable 84:10 pen 5:1,2 pending 84:21 penultimate 40:1 people 4:13,15 6:22 20:14 24:12 45:3 61:16 77:22 89:23 91:9 93:5 94:9 95:13 96:20 97:1 99:5 100:8,11,13 percent 20:23,24 21:1 21:2 32:3 64:1 67:2 95:21 percentage 20:21 32:6 performance 35:7 performed 23:3 performs 7:13,19 period 8:20 19:18 22:21 23:15 65:24 79:9,12
---	--	--	--	---

permanently 30:22 31:22,24 person 32:11 45:4 51:18 80:14 90:12 90:15,18 97:11 98:11,21 101:11 personal 47:19 personnel 31:17 perspective 89:21 phantom 67:13 Phyllis 2:2 4:4 17:11 51:5 52:12 80:16 physically 98:22 picked 3:15 picture 9:21 piece 60:23 pivot 60:2,2 place 15:10 51:21 93:24 places 64:21 plan 9:14,16,17 12:3 12:7,12 13:3,5,19 13:20,20 16:14 77:8 82:24 planning 65:9 84:7,8 85:5,15 please 3:4 6:16 20:8 57:14 60:6 61:18 84:14 pleased 76:5,8 pleasure 92:24 Pledge 3:4,6 point 16:3 25:3 30:21 36:2 38:4 46:21 47:9,14,21 48:9 52:22 53:17 54:5,9 63:2 74:9 82:20 84:23 92:6 95:20 98:19,24 points 38:7 49:12 78:1 policies 41:15 45:16 48:15,18 58:17 68:20 69:9 71:22,25 72:25 88:19 policy 30:25 31:15 32:15 35:16 45:17 68:18,23 69:4,7 70:6 72:13,20 73:24 76:18 87:16 88:21 101:2,3,9	population 64:16 portion 22:1 portions 10:10,24 position 66:23 82:20 90:12 97:1 possible 6:12 16:5 18:23 23:25 67:17 posted 61:15 potential 36:23 PPO 12:7 practice 27:10,13,22 34:9 35:14 36:8 38:1 39:14 40:17,22 41:7,13,15 43:25 44:19 45:18 46:5 49:18,23 53:7 54:22 55:1 57:4,10 58:2 60:3,5,6,10,19,21 60:25 61:5 94:9 99:10 practices 41:10 42:18 51:7,12 56:16 91:13 preceded 19:2 predecessors 17:21 preload 27:9 28:19 28:20 preloaded 28:7,18 102:22 premise 28:25 prepayment 27:1 present 3:13 25:11 26:3 98:23 99:17,24 presentation 11:1 presented 10:18,23 10:24 12:13 13:6 46:3 58:21 press 4:19 pressing 46:8,9 pressure 95:2 pretty 9:11 15:8 20:13 32:8 44:5 61:16 80:24 87:18 prevalent 27:18 previous 45:20 91:3 previously 9:4 34:11 primary 12:19 principal 65:11 print 90:9 prior 18:3 60:10 prioritized 55:2 58:1 priority 27:15 34:24	35:20 54:15 PRITYKINA 2:9 probably 5:25 21:15 33:18 37:4 50:10 60:22 77:16 80:13 95:5 102:2,8 problem 51:6 58:25 problems 53:2 67:20 procedures 41:15 48:15,18 63:4 88:20 proceedings 3:1 104:7 proceeds 20:3,5 process 8:8 9:3 10:12 12:9,23 13:8 15:9 15:24 16:6,25 25:25 28:4 29:3,4 30:15 36:3,3,6 41:9 42:7 43:20 46:24 53:4 63:1 73:2 90:12 91:6 94:15 96:1,9 96:11 100:2 processes 16:19 27:9 32:24 36:24 51:17 Procurement 2:13,15 2:16 24:20 29:24 produced 55:21 program 22:17 Programs 9:24 progress 9:11 13:9 79:18 82:15,23 progressive 31:18 prohibited 32:13 project 19:5 62:16 projects 12:14 21:12 23:9 82:24 proper 37:3 properly 27:5 Property 62:9 proposed 69:4,6 81:25 proprietary 11:10,11 protect 90:22 protection 90:21 proud 93:8,8 provide 8:19,22 12:12 15:19 23:6,13 37:21 49:6 59:19 76:9 83:2 88:14 provided 9:4 18:19 20:14 37:16,20	40:16 57:3 58:6 83:1 95:7 provider 33:10 providing 10:7 19:11 37:6 77:9 82:23 83:6 87:24 88:17 PTA 101:17 public 5:14,15,16 46:13,14 55:24 90:4 104:5 published 42:20,21 43:23 44:16,25 60:1 publishing 43:16 pull 12:5 17:23 64:15 64:16 66:13 67:13 pulled 33:9 64:14 pulling 11:21 84:18 purchase 26:25 27:8 29:18 32:14 purchased 30:4 purchases 28:6,7,9 28:21 29:6,12,13,15 30:1 Purchasing 24:20 purpose 39:6 purposes 20:6 pursuant 71:17 pushback 89:12 pushed 93:5 put 11:4 16:5,23 19:20 22:17 36:22 40:18 57:14 71:13 75:22 81:9 86:14 87:4 97:20 putting 42:17 55:24 72:12 85:13	quick 20:9 58:19 quickly 62:13 quite 35:6 94:19 quorum 98:1,21 quote-unquote 28:9 R R 1:23 84:19 104:4 104:14 raised 43:24 RANC 14:11 randomly 64:2,16 rate 64:1 76:10 rationale 52:19 reach 6:22 88:1 reaching 99:1 read 56:25 74:19 readily 20:13 reading 16:2 51:2 75:25 84:7 89:24 reads 56:24 57:1 ready 16:18 47:12 real 6:2 reality 85:2 realized 55:23 really 7:3 28:8,8 35:6 41:1 42:6,24 53:19 54:8,21 58:24 62:12 89:18 90:9 91:20 92:23 93:6,8,8 95:14 97:23 reappoint 98:14 reason 47:14 65:16 91:9 99:13 reassure 49:9 Rebecca 4:23 recall 13:21 receipts 30:7 received 17:25 40:14 60:1,2 receives 22:1 reception 94:24 recited 3:6 recognition 68:5 recognizing 68:8 recollection 45:19 recommendation 26:22 27:7 29:2,16 34:20 40:4,18,19,25 41:6 47:5 52:4,16 57:9,13 75:2 82:21
---	--	---	--	--

92:9 recommendations 27:20,21 34:6 37:7 40:22 41:12 57:16 57:17,19,22 60:18 68:19 69:20,21 76:19 recommended 72:2 73:24 reconcile 29:6 31:2 34:22 53:21 54:14 reconciled 27:8 28:6 29:19 30:1 reconciliation 28:10 28:14 29:20 30:15 30:17 31:5,8 reconciliations 27:1,4 31:21 32:5 record 3:10 45:21 93:13 104:8 red 10:9 26:20 54:15 54:21 56:8 redline 68:25 refer 38:16 reference 35:9 73:10 74:9 88:13 referenced 74:24 references 56:10 74:7 referencing 72:11,17 72:18 referred 56:15 58:9 referring 56:11 71:18 reflect 3:11 40:3 reflecting 38:14 refresh 84:14 refreshing 79:4 refund 31:12 regard 17:20 59:25 84:25 95:8 regarding 40:5 62:25 87:19,24 Regional 2:14 25:16 regular 32:13 99:20 reject 87:11 related 9:13 12:15 16:16 23:9,16 49:21 49:22 relates 26:14,21 36:19 relationship 24:14 remain 9:9	remainder 86:18 remained 9:8 remaining 19:7 78:24 81:17 remediate 39:14 remember 14:23 49:25 93:3 remind 87:2 89:15 reminder 6:10 reminders 32:7 remove 31:24 32:11 66:10 removed 7:22 30:21 30:22,22 31:22 renewal 6:13 rep 91:16,18 repair 10:11 67:5 repeatedly 14:25 replacement 80:14 report 9:2,6,10 10:1 10:22,24 12:17 13:9 15:15,16 16:2 17:14 18:15,17 27:25 34:20,21 35:2,8 40:3,11 41:21 43:6 43:11 47:24 48:21 63:14,19 77:3,17,23 82:15 83:12 84:20 84:20 87:11 89:12 91:3 97:22 102:19 104:7 reported 14:5 27:6 43:8 Reporter 1:23,23 2:18 104:4,14 REPORTER'S 104:1 Reporting 1:24 2:18 reports 14:7 27:6 79:19 82:23,25 84:25 85:1 89:24 representative 85:25 96:24 request 17:18 31:12 39:25 40:2 61:12 requested 15:18 23:24 requests 87:25 require 15:19 required 50:6 76:9 90:19 requirement 13:14	requirements 13:22 33:7 69:12 research 20:10 22:9 22:13 resolve 41:20 resolved 41:24 90:10 respect 89:6 95:7 respectfully 39:25 40:2 respective 77:9 99:2 respond 7:15 93:18 responding 7:15 response 3:9,22 4:3 5:12 6:6 17:9 18:14 23:21 35:24 36:14 42:20 44:22 50:22 54:7 62:5 68:14 70:7,22 75:13 76:22 78:20,22 82:12 84:4 85:17 91:4 responses 34:6 87:25 responsibilities 58:15 responsibility 31:11 76:11 83:11 responsible 100:23 rest 28:23 67:25 return 53:15 revenue 26:19,19 36:14 review 24:18 25:12 27:13,19 36:6,18,21 36:24 37:25 52:24 68:18 69:9,25 71:12 72:1 78:24 100:25 reviewed 11:24 27:20 36:16 37:14 40:15 41:5 73:1 83:14 reviews 45:17 revise 40:16 revised 27:22 38:20 38:22 39:1 40:22 50:16 58:2 60:16,24 61:3,14 69:20 71:9 71:20,20,21 87:16 revision 27:11 36:9 52:25 56:2 60:8,15 69:20 71:15,16 81:10 revisions 35:18 69:7 revive 67:7 RFP 12:10	Rhodes 2:7 3:8,10,19 3:21,23,25 4:2,4,6 4:10,19,23 5:16 6:8 6:9,25 7:6 8:2,9 9:1 15:14 16:23 17:2,16 18:10,18 20:9 21:22 21:24 23:1,12 24:6 24:25 25:10,22 26:4 33:23 46:16,17,18 48:8 52:21 59:13 61:13 62:11 63:23 64:12 65:21 68:9,16 68:20 69:16 71:11 71:24 72:16,24 73:9 73:17 74:4,10,18 75:22,24 76:5 77:4 77:19 78:2,7,17 79:3 80:6 81:6,13 82:15,16 84:12,18 86:3,9 87:13,18 92:19 93:9,10,17 94:1 95:1 97:7 98:24 100:1,25 101:5,7 102:7,20 rid 85:20 right 4:6,8,25 10:18 12:6 18:11 23:18,19 23:22 30:2 37:2 38:10,18 43:2 45:15 50:9 58:25 61:9 67:11 72:14 73:8 74:6,17 76:13,17 77:19 78:3 80:15 82:19 84:5 89:18 91:18,22 92:8 97:7 97:15 101:6 risk 38:3 49:12,14 53:4 66:10 risks 53:11 road 52:6 Robert 2:3 3:23 Robert's 72:21,23 role 41:3 59:13 roles 58:20 roll 3:7 29:1 rolling 87:14 rolls 28:23 roof 10:10 roofing 8:8 9:3,14,20 9:23 10:3,15 11:9 13:20 17:15	roofs 10:5,9 11:6 14:17,20,20,24 room 1:12 77:22 79:25 94:14 room's 102:2 roster 97:15 rotate 92:10 roughly 46:7 routed 42:18,19 RSM 2:18 8:8,14 17:14,22 19:9,10,16 22:1,20 23:3 78:13 78:14 rules 72:3,21,23 running 48:14 Ryan 2:12 24:3,16
S				
sample 63:18,21,22 63:23 64:1,8,16,24 66:14 samples 65:9 SAP 64:14 67:12 save 67:7 saved 91:12 saw 25:1 83:8 saying 8:3 16:21 52:12 53:13 54:13 72:19 says 12:6 39:25 71:8 72:12 87:10 SBBC 68:23 scale 95:25 schedule 49:2,8 80:8 81:25 82:9 87:5 schedules 99:11 school 1:4 10:25 11:2 28:19 29:17 33:5 36:17,19 37:5 65:11 schools 14:19 26:1 27:2 29:4 46:13,14 64:22,23 schools' 27:6 scope 7:21 48:4 90:20 scroll 20:7 scrubbed 67:12 se 1:13 35:3 seats 97:2 second 4:16 5:8,21 10:13 17:12 34:21 43:2 61:25 68:10				

70:17,18 75:8,9 76:16 79:4 82:2 83:24,25 102:24 seconded 17:14 76:18 seconds 62:21 secret 96:5 Secretary 2:10 section 42:5 sections 71:8 see 5:25 16:3,24 23:14 25:22 28:5 35:4 38:8 43:17,19 50:23 52:13 58:13 61:16 62:19 64:5 72:8 73:11 74:21 75:15,21 76:3 78:4 78:11 84:8 86:13,17 87:14 88:22,24 89:7 93:6 94:2 100:5 103:3 seeing 63:13 64:21 92:25 seen 43:10 63:11,12 73:3 74:4 86:12 sees 89:1 segregate 19:16 segue 15:16 selected 62:10 64:2 81:14 selecting 63:1 selection 18:4 77:18 send 32:7 56:1 58:10 61:4,10 69:8 78:15 98:4 99:14,22 101:24 sending 100:4,23 sense 47:19 79:8 83:14 87:21 sent 58:10 99:12 100:22 sentence 40:1 separate 39:15 74:15 separates 62:14 September 5:18 63:19 sequence 6:13 series 8:19 74:13 81:9 91:24 service 1:24 20:25 Services 2:13,15,16 set 25:25 68:21 79:21	85:7 seven 31:21 36:9 44:10,20 Shaw 2:2 4:4,5 5:8 17:11 20:7 30:12,12 30:14,23 31:20 32:17 45:23 48:7,8 51:6 61:25 68:10 76:13,16 80:18 83:23 92:16,22 96:14 99:7,10 101:13 102:6,23 ship 69:25 shipped 73:1 shortcut 96:1 show 6:1 57:18 72:6 81:16 97:24 showing 100:9 shows 9:10 10:1 72:3 shrink 64:8 shut 47:18 sides 39:19 sign 30:7 signatures 33:8 significant 6:2 9:11 13:8 significantly 77:8 silos 13:2 similar 11:5 18:2 45:16 simple 50:11 simplify 28:17 simply 37:24 60:24 64:13 66:12 simultaneously 98:2 single 7:21 74:14 sit 59:6 sites 68:5 sits 91:18 sitting 86:1 90:24 91:1 95:12,13 situation 47:6 59:16 97:13,20,23 98:6 six 31:21 42:20 44:16 45:24 54:18 59:25 79:8,14 size 63:19,22 64:8 slight 15:19 small 99:15 smaller 18:22 24:11 Smith 2:12 24:3,15	24:16,16 33:1,3,15 35:14,21,24 37:14 38:21 42:10 44:3,15 46:2 48:24 49:9 51:14 55:20 59:7 Smith's 52:22 smoother 96:11 snuggle 79:22 software 10:6 11:10 11:12,13 16:8 solidified 86:16 somebody 4:18 28:13 35:10 43:11 50:19 62:21 75:8 98:10,18 98:20 somebody's 31:24 someplace 51:11 soon 6:11 32:9 sooner 77:16 sorry 41:17 50:14 51:5 54:11 68:17 84:6 92:14 sounds 15:2 16:2 41:21,21 source 23:3 sources 12:16 20:18 21:3,16 South 1:24 2:14 25:16 SPB's 34:10 38:6,7 38:16 speak 29:9 33:1 35:22 67:11 84:12 86:20,22 89:19 speakers 3:14 Speaking 36:2 Spec 2:10 special 26:18 Specialist 2:9 specific 21:14 42:15 56:10 60:19 85:7 specifically 13:22 23:16 49:21 58:8 72:4 specified 20:5 specify 36:6 spend 28:13 spending 21:12 spent 22:15 28:14 36:10 40:25 spirit 42:24 53:20	spoke 96:22 sponsors 50:2 spot 73:9 86:13 spreadsheet 17:24 squared 40:7 staff 2:6,11 14:14 25:5 30:16 87:24 88:3 89:10 90:5 93:5,6,24 100:22 staggering 21:20 stakeholders 37:1 42:13,14 48:20 stand 62:25 73:23 98:3,3 standard 27:10,13,22 34:9 35:13 36:8 38:1 39:24 40:17,22 41:6,13 43:25 44:19 46:5 49:18,23 53:6 54:22 55:1 56:16 57:4,10 58:2 60:3,5 60:6,10,19,20,25 61:5 63:3 standards 33:24 41:16 standpoint 66:25 87:5 start 8:11,24 24:15 48:11,12 78:5 85:6 85:13 100:4 started 26:6 49:11,15 50:12 51:25 starting 16:3 57:21 state 33:7 36:17 37:4 69:13 73:7 104:2,5 stated 28:18 38:15 42:13,20 47:10 55:20 72:22 statement 33:19 46:10 73:5 statements 30:8 stating 37:15 53:21 status 9:20 10:7 84:22 statute 57:7 71:6 72:18,18,20 73:5,7 74:8 statutes 69:13 71:20 71:21 74:15,24 staying 28:24 stenographic 1:23	104:9 stenographically 104:7 step 100:15 stepping 100:12 sticking 83:22 sticks 89:15 stop 47:9 49:7 100:9 stopped 55:10 stopping 30:20 55:11 stops 51:11 story 88:25 straight 63:11 93:12 straightforward 15:8 Stranahan 14:19 strategy 14:17 stratification 49:14 Strauss 2:14 25:16,16 91:16 strengthening 88:18 stress 39:16 stronger 25:6 41:7 stuff 8:16 Subcommittee 77:18 subject 36:11 81:10 submit 102:18 submitted 31:4 successful 26:1 suggest 79:2 suggested 44:2 suit 67:24 Suite 1:24 Sullivan's 73:18 summary 12:18 17:24 78:10 sup's 92:11 superintendent 2:14 25:17 66:1 67:19 86:7,10,21 87:10,19 89:10 91:16,24,25 92:2 101:20 102:20 superintendent's 85:25 86:12 91:18 superintendents 91:25 92:13 supplemented 20:17 supply 30:6 Support 2:9,12 24:2 24:17 26:11 27:4 29:14 62:8 supposed 21:8,9
--	---	--	---	---

59:15 67:11 70:3 86:22 sure 5:3 9:18 11:8,14 12:20,24 17:2 18:10 23:12 25:25 30:1 37:2 40:13 41:1 42:17 50:8 53:25 54:12,21,23 56:25 69:17 73:12 74:22 74:25 79:13,18 80:2 83:8 90:17 99:1,4 101:1,10,15,15 swapped 60:9 system 2:9 15:1 24:3 67:12	teams 2:4 3:11 8:16 97:11 tech 64:19 technical 50:2 technology 32:18,21 tell 13:13 15:5 24:13 25:3 32:2 35:16 66:9 tells 56:18,19 tens 64:20 tension 87:23 tentative 16:14 term 53:7,8 82:19 termination 30:24 31:19 terms 9:15 32:3 60:7 67:15 75:2 95:21 tested 39:4 65:9 thank 8:2,25 23:18 24:5,5,6,7 25:12,19 25:23 26:9 28:1 30:11 34:16 37:9 48:8 62:6 65:11 68:9 76:4 93:10,12 93:13,21 94:23 96:12 101:12 102:14 103:3 thanks 23:19 theme 36:4 67:15 thereof 104:9 thing 5:14 7:7 17:7 48:23 50:15 52:2 59:24 71:19 74:10 89:23 93:2,23 95:1 99:21 things 7:23 11:5 16:7 22:21 23:10 30:8 31:14 40:18 47:15 47:16 49:1 58:13 59:12,15 69:11 70:3 72:1 84:16 85:8 86:25 87:21 88:4,7 88:16 89:1 92:25 93:17 94:12,13 98:1 think 15:24 19:23 21:17 22:19 23:5 27:14,14 32:3 35:11 36:1 37:14 39:20 40:11 43:10 44:4 46:3 47:23 49:13 50:14 51:1,6,8 52:5	52:8 53:18 55:16 58:12,14,16,19 59:11 62:20 67:23 69:21 70:3 73:15,17 74:18 77:12 79:1,7 83:5,10 85:18 87:16 88:4,16 89:1,6,9,13 89:18 90:13,23 93:3 96:3,8,15 100:7,9 100:14,16,20 101:14,25 102:7 thinking 48:17 86:2 thinks 47:23 third 12:10 32:17 87:4 Thompson 4:23 thorough 77:5 thought 22:4 51:17 51:24 75:19 thousand 28:22 64:17 thousand-dollar 65:17 thousands 64:20 three 27:24 31:21 36:12 49:4 50:6 51:10 54:17,17 56:17 93:4 97:13 three-hour 95:22 threshold 65:18 98:25 threw 80:1 thrilled 93:14 Thursday 1:15 84:23 tied 95:4 TILLMAN 2:10 TIM 2:18 time 7:22 12:20 15:18 17:17 19:18 20:11 22:15,21 30:4 35:15 35:18 37:25 43:5 47:1 52:2 55:21 57:7,13,15 62:13 63:8 64:25 65:24 66:6,24 69:19,19 71:10,10 74:20 79:9 79:15 82:19 85:11 85:13 86:14 87:4 94:14 95:8,10,11,22 98:16 timed 96:16 timeframe 14:5 16:5	44:8,11,17,22 49:2 timely 87:25 times 14:5 31:20 32:2 42:13 47:3 94:8,11 99:23,24 Timothy 1:23 104:4 104:14 today 9:9 24:11,18 25:12 45:21 49:7 53:1 69:8 78:25 84:17 93:21 97:11 98:25 99:16 102:17 today's 8:17 told 23:12 tomorrow 48:6 top 20:7 torn 100:6 total 18:20 29:15 totality 46:6 48:25 touch 69:13 touched 45:14 46:11 74:15 town 101:20 track 8:17 39:13 tracking 16:9 traffic 10:8 training 6:11,14 49:22 Training/Acknowledge... 6:8 transcript 104:8 transmit 17:10,14 61:24 62:22 68:3,5 68:7 76:15,18 transmitted 18:16 79:19 83:5 98:2 transmitting 62:7 83:13,13 97:21 transparency 68:22 transparent 18:6 Trey 66:1 tried 79:22,24 true 104:8 try 8:16 41:20 47:16 47:21 59:15,24 69:17 80:2 94:22 99:4 102:9 trying 4:12,12,17 7:15 23:2 39:12,13 46:20 48:19 53:19 59:2 72:14 75:2	87:1 88:14 89:21 94:9,11 95:8,19 Turk 90:3 turn 26:4 31:8 32:7 91:7 95:12 turned 31:6,6 turning 68:19 twice 7:4 two 7:23 9:8,9 11:18 31:23 32:1,10,23,24 33:8 34:5 36:11 45:25 46:3,12 50:6 54:17 56:17 63:7 74:15 91:20 93:14 93:17,22 97:9,22 98:10,12,24 99:20 two-week 31:3 type 23:17 typically 91:23
T				U
T's 90:17 table 24:9 62:20 63:17,20 65:5 take 20:10 21:3,8,9 21:10 38:23 41:11 42:1 52:4 53:10 58:16 60:8 62:16 63:20,24 67:1 68:22 76:23 80:21 taken 4:21 44:12 takes 35:18 talent 50:8 talk 25:24 26:22 47:15 50:9 70:1 86:13,24 89:19,20 91:8 95:12 102:17 talked 14:18 44:18 69:19 talking 11:15,16 12:25 13:23 39:19 77:19 88:9 91:3 92:15 talks 57:4 Tallahassee 102:11 Tampa 102:1,5,6 task 77:10 tattletaling 99:19 tax 31:10 36:7,8,19 taxes 31:9 44:18 taxpayer 48:1 taxpayers 94:10 teacher 35:9 teaching 2:14 25:17 team 25:22 93:1				ultimate 13:3 35:7 42:8 47:4 ultimately 11:19 36:14 43:6 59:21 66:2 74:13 82:21 unacceptable 47:24 Unbelievable 20:19 underfunded 27:3 underline 76:3 understand 12:3 13:17 28:11 30:14 36:18 37:16 39:3 43:20 48:16,22 52:19 54:2 55:10,16 56:6 73:15 74:10 90:24 92:1 understandable 90:8 understanding 36:5 37:6 39:9 45:25 47:11 53:25 65:5 86:9 94:15 97:12 understood 66:5 86:4 United 2:18 unnecessarily 74:19 unsure 30:3 unusual 47:6,6 upcoming 81:15 84:23 update 9:5 17:3 50:11 74:1 81:15 85:4

updated 35:21,25 44:3,4,6 46:12 60:4 60:13 61:9 65:1 69:4 72:6,7,23 73:24 77:2,20 85:3 updates 10:7 63:3 updating 35:14 45:10 Upton 2:4 3:8,12,16 use 12:11 20:2,5 28:19 35:2,8 49:23 50:2 53:24 66:15 82:19 87:23 102:21 102:22 useful 67:4,14 89:12 user 31:11 usual 85:24 usually 74:7 86:6 91:17,17 utilize 28:22 31:7 47:24	wait 48:13 82:5 89:7 92:19 waiting 95:12 walk 28:5 want 4:14 6:9,18 7:7 7:17 11:7 18:2,8 21:24 22:3,10 23:7 24:12 28:11 34:5 38:9,24 39:20 42:6 43:5,7 46:18 48:24 49:9 52:4 54:12,14 54:23 55:14,15 63:9 71:23 73:11,14 78:12 82:5 83:18 85:10,15 88:9,10 94:23 95:6,25 96:2 97:23 102:16 wanted 15:16 19:12 25:20 27:19 28:19 41:1 45:20 47:20 53:10 56:5 62:23 63:5 68:21 76:8 77:7 83:1,2,7 95:2 95:18 102:12 wants 21:6 70:6 89:2 Wanza 92:6 Warehousing 2:13,15 2:16 warm 94:24 warned 52:7 warning 31:3,4 warnings 31:3 warranted 31:19 wasn't 20:11 21:8 35:6 39:2 51:2 87:5 87:6 101:1 way 12:23 20:22 55:12 63:23 64:22 79:21 88:24 89:1,8 95:6,18 96:1 99:18 we'll 5:14 6:16,19 16:3 23:22 24:15 25:24 72:8 81:8,15 81:16 85:2,3 89:7 we're 13:23 15:1 16:1 18:16 24:10 25:8 29:9 32:17,21,24 34:3 36:21,22 39:13 42:17 45:11 48:13 50:18 51:20 53:24 53:25 54:17,24	55:24 59:1,5,8 63:12 64:23,24 65:2 66:3 70:8 72:6 77:2 81:3,16 83:12 84:7 85:5 89:21 90:24,25 93:11 98:2,17,20 100:7 102:21 we've 18:25 35:13 36:22 37:21,23 43:11,14,15 44:18 45:17 46:12 48:2 53:5 63:4,11,12 64:1,14 65:1 69:16 69:21 71:22 77:12 84:16 86:6 94:3 100:12 website 42:23 60:12 61:10 week 10:25 11:2 77:24 86:11 90:7 97:25 weeks 36:12 50:6 79:8,14 93:22 welcome 92:23 93:21 went 20:21 38:1 62:12 77:4 weren't 12:25 45:13 49:21 54:8 56:25 66:18,22 WHITE 2:15 willing 66:9 74:22 win 51:14 wonderful 17:7 58:19 92:25 93:15 102:15 wondering 45:9 word 28:5 72:4 87:23 words 77:6 94:25 work 7:20 19:12,17 19:17 22:25 23:3,8 25:23 29:22 37:20 39:22 40:20 41:2 42:16 43:14,15 46:20,23 47:1,2,25 53:19,24 54:3 58:13 59:3,4,7,12,16,24 64:22 65:8 67:16 81:7 88:7 93:7 98:16 worked 42:10 working 12:3,6 16:17 16:18 35:15 42:11	42:24 63:4 90:7 93:15 94:4 workshop 74:5 82:20 workshops 72:25 worried 59:8 worry 6:23 worrying 48:12 wouldn't 60:20 66:14 66:16 wrapped 7:14 WRIGHT 1:12 write 31:12 33:10 writing 29:14 41:25 written 59:14 89:24 wrong 36:22 52:6 wrote 67:9	Z 29:18 zero 32:7 67:4
0				
06 55:11				
1				
1 31:6 32:8				
1,000 28:20,22				
1,097 65:8				
1,200 64:10				
10 13:25 14:20 46:7 54:18 62:9 95:21 101:4				
10,000 64:20				
10:20 1:15				
1003 75:14 76:18				
101 38:12 54:18 56:17,22				
1070 101:5				
11 68:18				
11th 79:25				
12 15:10 31:22 50:5 54:19 62:20 100:2				
12:17 1:15 103:5				
120 76:6				
123 18:21				
12th 104:10				
13 50:5 54:19 56:11 90:5				
14 34:10,23,25 35:19 35:20 36:15 37:11 37:12,17 38:7,14,15 43:2,3,4,9 52:1 53:22 54:20,24,25 55:5,16,17 56:12,15				
15 48:25 50:10				
16 43:1 52:1				
1700 101:9				
18 64:1				
18th 79:24 81:12,13				
1985 72:8				
2				
2 33:19 54:19				
20 45:14 46:15 50:10 51:20 56:9				
20-year 10:15				
2014 13:23 14:4,5,13				
2020 9:4				
2021 9:5 65:25				
2022 33:14,15				

2023 10:2	52 46:6 51:2,3			
2024 9:6				
2025 1:15 72:8	6			
104:10	60 75:19,22 76:3			
2026 13:3 16:15 72:9	60-day 76:10			
210 63:22	600 1:13			
218.39 71:6	63 19:3			
21st 10:25	633 1:24			
24 27:2,12				
25th 5:18	7			
26 18:25 34:7	70 90:7			
27 50:22				
28 34:7 39:24	8			
28th 36:15	8 26:20 34:20 38:11			
29th 79:21 80:23	63:20			
	800 20:16,21,22,25			
3	21:19			
3 5:5 33:19				
30 1:15 46:11 58:17	9			
301 38:12 54:19	9 24:2 34:10			
302 38:12 54:19	95 67:2			
303 38:13,17 54:20	98.5 32:3			
56:14				
305 38:12 54:16				
56:13,16,21 57:5				
306 57:22				
3100 70:6,16,24				
3101 70:11,25 75:6,7				
87:9				
3110 75:4				
315 38:12,17				
33301 1:25				
35 33:16				
3810 30:25				
3RD 1:13				
4				
4 9:25 26:21				
401 38:12 54:16				
56:17				
402 38:12 54:17				
56:17				
404 55:12 57:22				
4th 79:23 80:23,25				
81:14,14 82:6 85:16				
101:21 103:3				
5				
5 15:23 17:1 91:7				
50 20:23,24 21:1,2				
500 1:24 64:18 90:5				
91:5,7				