

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

MONDAY, MARCH 2, 2026
9:42 A.M. - 11:15 A.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 (Telephonic)
MR. ANTHONY DE MEO, CPA
4 MR. ANDREW MEDVIN, CPA
MR. LEW NAYLOR
5 MS. B. JILL BARON
MS. RACHEL ROSAS
6 MS. MARIAH RABIDEAU

7 OFFICE OF THE CHIEF AUDITOR STAFF:

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

11 DISTRICT STAFF:

12 MS. ROMANEIR JOHNSON, Chief Financial Officer
13 MR. ADAM BEER, Accountant V, Accounting & Financial
Reporting
14 MR. CARLOS GOMEZ, Director, Accounting & Financial
Reporting

15 INVITED GUESTS:

16 MR. EDDIE CASTANEDA, External Auditor, Forviz Mazars
17 MS. TANYA DAVIS, External Auditor, S. Davis &
Associates, P.A.
18 MS. JOY CHAMBERS-NICHOLAS, External Auditor, S. Davis
& Associates, P.A.
19 MR. TIM BASS, Court Reporter, United Reporting

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1 Thereupon, the following proceedings were had:

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3 MS. FERTIG: Sorry everybody, I caught the
4 bridge, but at least it was working. Because it
5 went back up.

6 So I'm going to call the meeting to order and
7 we'll start with the Pledge of Allegiance. Thank
8 you.

9 (Pledge of Allegiance was recited.)

10 MS. FERTIG: Okay. Why don't we start
11 introducing ourselves. And, Phyllis, we'll start
12 with you.

13 MS. SHAW: Good morning. Phyllis Shaw,
14 representing Broward County Council of PTA/PTSA.

15 MR. NAYLOR: Lew Naylor, representing Sarah
16 Leonardi.

17 MR. MEDVIN: Andrew Medvin, Audit Committee.

18 MS. BARON: Jill Baron, representing District
19 1, Maura Bulman.

20 MS. ROSAS: Rachel Rosas, representing
21 District 4, Lori Alhadeff.

22 MS. RABIDEAU: Mariah Rabideau, representing
23 District 6 for Adam Cervera.

24 MS. FERTIG: Welcome.

25 MR. DE MEO: Anthony De Meo, Audit Committee

1 Member.

2 MS. FERTIG: And Mary Fertig, and I am Nora
3 Rupert's appointee.

4 And we welcome everybody today.

5 So, Dave, we're going to turn to you to
6 introduce your staff and all of our guest
7 speakers today.

8 MR. RHODES: Thank you very much. And,
9 ultimately, I wanted just to start off by saying
10 that represents roll call, so make note of that.

11 My staff I have here is my Director, Nakia
12 Gouldbourne. I'm Dave Rhodes, Chief Auditor for
13 the next minute. Mark Magli is my Executive
14 Director for the Audit Department. And then we
15 have Eddie Castaneda, Carlos Gomez, Tanya Davis
16 and Adam Beer. And then we have our CFO,
17 Romaneir Johnson that's here. A mixture of staff
18 and some of the folks from our external that will
19 be providing some responses to the committee.

20 Other than that we have scattered other staff
21 around the outer perimeter that if anyone needs
22 some assistance they're happy to help with that.

23 And just one housekeeping reminder, make sure
24 everybody does the sign-in on any of the
25 representative sheets that we have for that and

1 I'll see that my staff runs those back around the
2 table for everybody. Thank you.

3 MS. FERTIG: Thank you. So we are going to
4 have an agenda, but I think we have something to
5 add to this agenda unless you -- did you put a
6 new one in the packet here?

7 MR. RHODES: The item you and I spoke about?
8 That is in the packet. That is in new business,
9 which is the fund balance update staff.

10 MS. FERTIG: I'm looking -- but we did not --
11 we did not change the audit -- I mean, the
12 agenda? The agenda that came in the packet is --

13 MR. RHODES: Oh, it probably didn't because
14 we changed it after the fact and it would have
15 been updated online.

16 Is it possible, Derek, that we could get
17 updated printed out?

18 MR. TILLMAN: Absolutely.

19 MS. FERTIG: We don't need to do that. I'm
20 just for the record going to add the new items
21 that you have. So I know there is the S. Davis &
22 Associates. I just had it here. Phyllis, can I
23 borrow yours? Oh, never mind.

24 MR. MAYERSOHN: Mary, just for the record --

25 MS. FERTIG: Hello?

1 MR. MAYERSOHN: Yeah, I'm online; Bob
2 Mayersohn.

3 MS. FERTIG: Hi, Bob. How are you?

4 MR. MAYERSOHN: I'm good.

5 MS. FERTIG: Where are you?

6 MR. MAYERSOHN: Tallahassee.

7 MS. FERTIG: That's great. Well, thank you
8 for joining us.

9 Okay. So we have --

10 MR. RHODES: Madam Chair? I'm sorry to
11 interrupt, but just so the record reflects items
12 6, which is the S. Davis & Associates Single
13 Audit and 7, which is the item that looks at the
14 Fund Balance that was requested to add to it,
15 they have both been added to the document.

16 MS. FERTIG: Okay. Great. And so that's the
17 agenda. Thank you. The agenda that we're
18 considering, is there a motion to approve or do
19 you want to add anything else?

20 MS. SHAW: Motion to approve.

21 MR. NAYLOR: Second.

22 MS. HIXON: Okay. All in favor?

23 COMMITTEE MEMBERS: Aye.

24 MS. FERTIG: Opposed?

25 (No response.)

1 MS. FERTIG: Okay. We have an agenda and we
2 are down to public comment. Do we have a
3 public --

4 MR. RHODES: We do not have a public comment.

5 MS. FERTIG: Okay. Well, now we're down to
6 number 5, Annual Comprehensive Financial Report,
7 and I'm going to turn it back to you, Dave.

8 MR. RHODES: So last -- one of the last times
9 that we met there was some concern that was
10 shared regarding a draft stamp on the report.
11 The CFO's office has assisted me and looked back
12 at some past audit reports that showed that this
13 is standard, as I recall, but they also showed me
14 that this is standard in a recent reporting
15 mechanism, but because they want to make sure
16 that they don't have a report that's out there
17 that looks as though or could be perceived as a
18 final report when it's not. Once it gets
19 transmitted here and it goes through the board
20 process, that "draft" will be removed from it and
21 it will be identified as a final report.

22 So, with that, the other items that we had
23 were a couple of missing letters, those letters
24 have been provided, as well as a matrix of
25 changes that was requested by the committee last

1 time. So I think all of the information that you
2 were looking for is contained in this -- this
3 packet that we have put forth today.

4 So with that in mind I'll turn this over to
5 the finance staff and Mr. Castaneda to ultimately
6 discuss the report and any questions that the
7 committee might have.

8 MR. CASTANEDA: Hello. Good morning. My
9 name is Eddie Castaneda, Audit Director for
10 Forvis Mazars, external auditor for Broward
11 Schools. Last meeting we were waiting on an
12 attorney letter from the district. That has been
13 received. That was received February the 13th, I
14 believe. We've gone through -- we went through
15 the cases that they listed, we determined -- we
16 make an evaluation whether accruals need to be
17 made or not. We made the determination that no
18 accruals were made based off the information we
19 received from those letters. We have issued our
20 audit dated on, I believe, February 24th. The
21 district received a, quote, clean opinion, the
22 unmodified opinion, meaning that everything in
23 the financial statements here are free from
24 material misstatements. There were no
25 significant weaknesses or significant

1 deficiencies that were identified. However, our
2 testing does relate to the financial statements,
3 so significant deficiencies or material
4 weaknesses can exist within the organization.
5 Just because we say there isn't doesn't mean
6 there isn't. We take a very limited scope.

7 As part of your materials is our required
8 communication letter to the audit committee as
9 well as to the school board. This will be
10 transmitted to the school board early next week.
11 This letter just outlines our requirements,
12 management's requirements, if there was any
13 disagreements or uncorrected misstatements. I'm
14 glad to say that there weren't any. Also in this
15 attachment is the management representation
16 letter that we received from Broward Schools
17 representing that all those assertions in those
18 letters are correct and that information was made
19 available to us. That is signed by the
20 superintendent, by Ms. Romaneir and, I believe,
21 by Mr. Gomez.

22 I'll leave it to any questions from the audit
23 committee, if they have they questions on the
24 financial statements or the audit.

25 MS. FERTIG: Mr. Medvin.

1 MR. MEDVIN: Okay. On the rep letter from
2 the school board, who drafted that? That's quite
3 a letter.

4 MR. CASTANEDA: We do; the audit firm.

5 MR. MEDVIN: And I'll note it wasn't signed
6 by the superintendent but it was signed by a
7 designee. And you mentioned the date in the
8 first paragraph, but is it required to be dated?
9 I'm not sure. I'm asking.

10 MR. CASTANEDA: It is dated on the first
11 page.

12 MR. MEDVIN: Well, it just says are current
13 effective as of the date.

14 MS. CASTANEDA: Yes.

15 MR. MEDVIN: But I'm looking like on the top,
16 you see a formal letter you see a date. I don't
17 know if it's a technicality, but I'm --

18 MR. CASTANEDA: No, it's the format of how
19 they want this letter at our firm. So that date
20 is identified in that second paragraph, that
21 second line that says our representations are
22 current and effective as of February 24th.
23 That's the date of the letter and the date of our
24 audit report.

25 MR. MEDVIN: That's something maybe you could

1 elaborate on. As you recall in our last meeting
2 when this was presented in draft, I got the
3 impression from you, Ms. Johnson, whatever, that,
4 nah, it's minor things nothing to worry about.
5 And, in fact, the minor thing was the legal
6 representation letter, which is a very important
7 component of any audit.

8 MR. CASTANEDA: Correct.

9 MR. MEDVIN: And I found it unusual from
10 looking at it, why is it taking so long to get
11 this since it's such an important document? I
12 also noted and I think you briefly mentioned it I
13 think in one of your emails there we were copied
14 on, you know, that you had to do some follow up
15 based on the letter to finalize your audit.

16 Can you elaborate on what was in that letter
17 and why it took so long?

18 MR. CASTANEDA: Sure. As to why it took so
19 long, I ultimately don't know. We sent out a
20 request letter early January to general counsel's
21 office and we were told they'd be giving updates,
22 where's the letter, where's the letter; we kept
23 asking about the letter. Finance reached out for
24 the letter and finally someone did reach back out
25 to them and let them know that it was going to be

1 delayed, they were still gathering information.
2 Once we finally did receive the letter, and I
3 don't know this for a fact, I can only assume why
4 it took so long is --

5 MS. JOHNSON: I can speak to that.

6 MR. RHODES: It appears that general counsel
7 reached out to all attorneys that the district
8 hired and then reached out to them to give their
9 responses on their cases, which they did. It was
10 about nine firms that responded to that general
11 letter and nine firms' worth of legal cases or
12 potential legal cases, cases ongoing, pending, or
13 threatening litigation. That took some time to
14 go through. But as to the overall why it took so
15 long, I don't -- I don't have a -- I can't answer
16 on behalf of the general counsel's office.

17 MS. JOHNSON: Well, the letter went out the
18 date that, the week that Ms. Batista left the
19 district. So she is the head auditor -- I mean,
20 not the auditor, but the counsel, legal counsel,
21 and then we had a shortage because two legal
22 counsels left the district also. So we had to do
23 our due diligence and it had to be sent out for
24 those outside counselor members that we have
25 consulting that have work that they do on behalf

1 of the district, and so that took so long to get
2 that back. So we wanted to make sure we was
3 getting all of the information necessary. So
4 we're not hiding anything. We were trying to do
5 our due diligence and that took some time to get
6 those attorneys' input, those companies outside.

7 MS. FERTIG: It looks like it was a very
8 comprehensive response there from what you're
9 saying.

10 MR. CASTANEDA: It was.

11 MS. FERTIG: Mr. Rhodes, did you want to say
12 something?

13 MR. RHODES: Yeah, I had a -- I had a
14 conversation with Kathelyn Jacques-Adams, and
15 what happened was, the original date that this
16 request for the letters went to them was on
17 January 9th, consistent with what Mr. Castaneda
18 had just said, which was the final day for Ms.
19 Batista. When Ms. Jacques-Adams was identified
20 as the interim, she did not have a lot of
21 background knowledge or understanding of what was
22 expected and wanted to make sure that her team
23 did the necessary due diligence before issuing
24 the letters and understanding exactly who they
25 had to contact. And they did everything that

1 they could in the time period that they could to
2 turn it around as quick as possible. But I think
3 that that was just -- the real part that caused
4 this delay was just the fact that -- I don't
5 think anybody on either side really knew that
6 this was going to happen at the same exact time
7 that general counsel was walking out and there
8 was somebody else coming in who didn't understand
9 all of the requirements of that function. So I
10 think that timing in this situation from what I
11 understand really played a part in how this ended
12 up being done late.

13 MS. FERTIG: Okay. And I want to just thank
14 you all for getting all of the information and I
15 saw where you included some of what you got and
16 so thank you.

17 Any other questions regarding that while
18 we're on that topic?

19 (No response.)

20 MS. FERTIG: Okay. Any other questions
21 overall?

22 Okay. Do you want to finish, Mr. Medvin,
23 then we'll go to Mr. De Meo?

24 MR. MEDVIN: Yes.

25 Looking over this whole document, and also

1 part of what -- your comments in the letter, as
2 of the 24th of February, your comment was there
3 was no subsequent events that need to be
4 disclosed. In light of the very negative press
5 and things that have been going on in the last
6 week, which I don't know too much about but I've
7 seen the papers, is that something that should be
8 mentioned or disclosed as part of the audit and
9 maybe it's something in the ACFR itself
10 somewhere? I think that may be an issue.

11 MR. CASTANEDA: We determine -- I don't
12 believe so. We determine up to a certain date
13 all the information that we considered that could
14 be included into the financial statements.
15 Things like that don't really rise to the level
16 of being required to be disclosed in your
17 subsequent event note, just the major
18 transactions that have actual like -- actual --
19 actual effect on your financial statement
20 numbers. It's a cutoff date. At the end of the
21 day we have to pick a day we have to issue, we
22 have cut it, and that's the February 24th date
23 that we've cut it. Like this is the day -- the
24 day after representation, the day that we
25 considered all information that could be

1 disclosed or not disclosed in the financial
2 statements and that's the day and then that's
3 when we kind of just stop. Once we issue our
4 audit, that's our audit date and then the process
5 is over.

6 MR. MEDVIN: Okay.

7 MS. FERTIG: Okay. Is that it? Yes?

8 MR. DE MEO: Hi, Mr. Castaneda, how are you?

9 MR. CASTANEDA: Good. How are you?

10 MR. DE MEO: Since they dragged me all the
11 way down here for today I have a few questions.
12 I thought I'd make use of the time. Also, since
13 we have a new firm I think it's appropriate to
14 talk about that a little bit.

15 I like the format of the required
16 communications. That's pretty -- right?

17 MR. CASTANEDA: Yeah.

18 MR. DE MEO: It hangs it out there for you.

19 So what are the top three areas of
20 significant risk that you encountered? And just
21 generally talk about how you tested those areas.

22 MR. CASTANEDA: Well, the main risk in any
23 audit, by our standards, are revenue recognition
24 risks, like the AICPA and the Yellow Book, which
25 is the government auditing standards require

1 auditors, that's kind of like your main risk.

2 Like they tell us, our standards tell us what --

3 MR. DE MEO: Presumption of fraud.

4 MR. CASTANEDA: Right. Presumption of fraud
5 and revenue recognition. So the two key risks in
6 this year's audit were management override of
7 controls, which we've tested through journal
8 entries. We also get your GLs, like large
9 databases, we run those through analytics, we run
10 those through a data mining system where it
11 identifies who reviewed, who approved to make
12 sure that there's no override of management
13 controls. So that's one risk that we address
14 through there. And I don't want to -- and I
15 won't say more than that in a public forum.

16 MR. DE MEO: Yeah. How did you check the
17 journal entries; did you sample them or did you
18 --

19 MR. CASTANEDA: We sampled them based off of
20 various risk factors that we assign. The
21 transaction could be, maybe it was posted on a
22 weekend, maybe it has an error correction in the
23 name of the description, it doesn't balance, it's
24 a whole number. It's a lot of risk factors that
25 we assign and then we -- the sampling software

1 assigns a risk to each transaction, levels out a
2 risk and then we test the riskiest -- the riskier
3 ones.

4 MR. DE MEO: Were there many areas that you
5 had to expand your scope due to unexpected
6 findings or unusual circumstances?

7 MR. CASTANEDA: I'm trying to think. It's
8 been three months of like auditing and I'm sure
9 there has been, but I'm trying to -- an example
10 of that is GASB 101, the implementation as to why
11 this changed, the ACFR from the previous one,
12 that's a good example of we looked at it, we
13 didn't have time to implement it fully because
14 the committee and audit had to go out. We
15 internally say it's not material to the
16 financials ultimately, so we are okay with it.
17 But then we had additional time to actually
18 implement it correctly and we did. So areas like
19 that, yes. Sometimes if we get into an area of
20 testing and we make our samples and then we look
21 back, we don't have enough coverage. AP is a
22 good example of this. Sometimes you'll run a
23 sample but then you don't get enough coverage of
24 that AP balance, you have to go back to testing.
25 So, yeah, yes. The answer is, yes, but I don't

1 have anything specific off the top of my head.

2 MR. DE MEO: Nothing that rose to --

3 MR. CASTANEDA: Nothing that rose to a level
4 of like --

5 MR. DE MEO: Material or significant.

6 MR. CASTANEDA: Material or fraud or anything
7 like that.

8 MR. DE MEO: So did you note any management
9 override of controls?

10 MR. CASTANEDA: We did not note any instances
11 of override.

12 MR. DE MEO: Were there any deficiencies, not
13 significant or material, that you brought to the
14 attention of management?

15 MR. CASTANEDA: Through the course of the
16 audit, yeah, there's several offhanded
17 recommendations, things like that, piece of
18 advice, but nothing to -- that rose to the level
19 of being written or being discussed in this
20 committee as a formal finding.

21 MR. DE MEO: Subsequent events was through
22 the 24th you say?

23 MR. CASTANEDA: I believe -- I'd have to
24 check.

25 MR. DE MEO: It's the date of your report;

1 right?

2 MR. CASTANEDA: It's the date of the -- but
3 it could be within a week, like that's audit
4 policy. So it could be a few days before, but no
5 more than a few days before.

6 MR. DE MEO: Okay. So these additional --
7 footnote 20, these additional contingent
8 liabilities, lawsuits, they're not material.

9 MR. CASTANEDA: No, they're not.

10 MR. DE MEO: I'm surprised they even went
11 through the trouble to --

12 MR. CASTANEDA: Again, we had time and we
13 like to implement things correctly. While -- so
14 there's two levels of what, for a pending or
15 threatened litigation to make it into your
16 financial statements, either through accrual or
17 disclosure. And we felt that these three cases
18 did meet the criteria for disclosure but not for
19 accrual.

20 MR. DE MEO: Okay. Qualitatively; huh?

21 MR. CASTANEDA: Yeah.

22 MR. DE MEO: So cooperation from management,
23 I know you said there were no issues. How was
24 cooperation with management?

25 MR. CASTANEDA: No issues. I was actually

1 pleasantly surprised. As you know, the district
2 has had high turnover in key areas of their
3 financial and reporting department and, you know,
4 they took to it. This was a quick turnaround in
5 that time. And considering what we were used to
6 versus what we have, I do think the district is
7 in a great place in terms -- as it relates to the
8 audit and getting us the information.

9 MR. DE MEO: Do you feel that way about him?

10 MS. JOHNSON: Yes, I think our -- my team, we
11 have some new additions to the team and they have
12 improved the clarity of what their
13 responsibilities are.

14 MR. ERHARD: Excuse me. Can you use the
15 microphone, please?

16 MS. JOHNSON: Oh. We have hired a new team
17 since I've been here. So we had a lot of loss in
18 the financials reporting area. And the team is
19 outstanding. Carlos Gomez, and we have hired
20 staff like Adam Beer, he was here, they are on
21 point and they are organized and the audit was
22 seamless. Because we pre-prepped for the audit.
23 We was waiting for the auditors to be selected
24 also, so it gave us time to do other additional
25 stuff that may not happen before we identified

1 our audit company was going to stay with. Change
2 of name but same company.

3 MR. DE MEO: Good.

4 MS. JOHNSON: Thank you.

5 MR. DE MEO: Good. The -- I know you're
6 required communications says that there is
7 nothing significant or unusual, but were there
8 any unusual transactions that you noted, that you
9 had to resolve? I'm not even asking what they
10 were, were there unusual?

11 MR. CASTANEDA: Yeah, I'm sure like we'll get
12 an invoice, hey, what is this? When we follow up
13 with Carlos, oh, it was actually for this
14 transaction on this day. Okay. Yeah, things
15 like that that clear up, but nothing -- like
16 nothing reportable.

17 MR. DE MEO: How did you evaluate -- I guess
18 you had an actuary's report on the pension
19 liabilities?

20 MR. CASTANEDA: Correct.

21 MR. DE MEO: How did you evaluate that? Do
22 you have an in-house actuary or what'd you do?

23 MR. CASTANEDA: So we're required -- when it
24 comes to actuarial studies, it depends on which
25 actuary and whether or not it's administrated

1 through a trust or not. So for the FRS, for
2 example, that is a cost sharing program, so that
3 is shared amongst all local governmental
4 entities. So for that type of plan we'll -- the
5 FRS provides an audit of the information, the
6 actuary reports, the allocations of what that
7 liability -- so we test it through that way. We
8 also test what the district transmits to the FRS
9 in terms of all the employees, their rates, their
10 salary information, and we do a sample basis of
11 that and we test that. We test it that way.

12 MR. DE MEO: Any changes in the methodology
13 year to year?

14 MR. CASTANEDA: No. Sometimes they'll update
15 -- an actuary will update the interest amount by
16 like a couple percent, like less than a percent,
17 typically, that might be changed. Or if there's
18 any change to how they evaluate mortality rates,
19 things like that, but it's all actuarial
20 assumptions.

21 MR. DE MEO: So was there an actuary report
22 on other post-employment benefits other than the
23 state?

24 MR. CASTANEDA: Yes, sir.

25 MR. DE MEO: And so, just curious, how did

1 you approach those?

2 MR. CASTANEDA: Same. It's the same. We
3 evaluate their assumptions and what they did in
4 coming up with that, all the inputs, basically,
5 what type of census data, make sure it agrees to
6 the personnel records of the school district, and
7 then we just evaluate the actuary, themselves, if
8 they have designees, if they have, you know, like
9 a CPA for accounting actuarial --

10 MR. DE MEO: Well-known actuaries?

11 MR. CASTANEDA: Well-known companies that the
12 district uses. Absolutely.

13 MR. DE MEO: Have you hired consulting
14 actuaries on a rotating basis to look at the
15 reports?

16 MR. CASTANEDA: We have that in-house.
17 Actually, under the new firm we do have a
18 department that just does provide actuarial
19 services. But unless we have reason to doubt
20 what the actuaries did in their evaluation we
21 wouldn't go to the steps of recalculating that
22 entire evaluation.

23 MR. DE MEO: Was there anything that --
24 legislatively that changed that increased the
25 scope or amount of testing you did this year?

1 MR. CASTANEDA: Other than GASB 101, I don't
2 believe so. That required -- that's a new
3 standard that was implemented this current year
4 that changed how you value or evaluate what the
5 district thinks employees are going to take in
6 sick leave and vacation in the next, you know, I
7 don't know, 10, 15, 20-plus years, what that
8 liability is. There was some changes to the
9 methodology of that, but no legislation changes
10 that I'm aware of.

11 MR. DE MEO: Subsequent events, I'm not sure
12 how to evaluate that, but based on your review is
13 there anything we should be looking forward to in
14 the future that might be cause -- or might be a
15 risk to the district?

16 MR. CASTANEDA: It's hard to answer that,
17 really, because -- for a subsequent event note,
18 because there is a degree of judgment on what you
19 want to put in that note. You can put a lot of
20 information in that note, but it just depends on
21 what we feel the readers of the financial
22 statements really want. And, so, yeah, you could
23 add, you could remove things in subsequent
24 events. Typically, we have just disclosed the
25 TAN that the district issues for the next fiscal

1 year while they're waiting for the funding from
2 the Broward Tax Collector's Office. That's one
3 we feel that should be disclosed, but, other than
4 that, nothing this year that we felt specifically
5 had to be disclosed in the subsequent events.
6 But that's not to say that you can't. It's just
7 a judgment.

8 MR. DE MEO: Yeah, it's a few -- 247 million.

9 MS. CASTANEDA: Yeah.

10 MR. DE MEO: So were -- related parties, tell
11 me about related parties. Did the -- have we
12 decided that the related parties standards don't
13 apply to us here?

14 MR. CASTANEDA: No, that's why we reach out
15 to all those charter schools in your -- in your
16 financial statements. We reach out with them to
17 confirm with them that they're aware that they're
18 going to be included in our audit, then we list
19 all the officials within high-level management
20 within Broward Schools, we ask them, do you have
21 any related parties, any related transactions or
22 --

23 MR. DE MEO: I'm sorry, I wasn't specific. I
24 thought I read that the district decided that the
25 U.S. Board of Education interpretation of related

1 parties doesn't apply, their application of that
2 law. Did I read that somewhere in here? I might
3 -- I might be conflating that with something
4 else. Does anyone -- do you know what I'm
5 saying? Did the district determine that the
6 Board of Education standard on related party
7 disclosures doesn't apply?

8 MR. CASTANEDA: I'm not aware of that.

9 MR. DE MEO: I'll look at it. Maybe I -- I
10 think -- I think that's all I have. Thank you
11 very much.

12 MR. CASTANEDA: Thank you.

13 MS. FERTIG: Okay. Others -- any other
14 comments?

15 MS. ROSAS: Yeah, I just had a question on
16 page 201. It listed 320 schools and it said
17 197,834 for district 42,347 students for charter,
18 so it was 18 percent charter. I was wondering,
19 is Broward Virtual School included in that and is
20 Florida Virtual or Unaffiliated Home Schooled,
21 are they in those numbers or those don't go in
22 the district numbers?

23 MR. CASTANEDA: In this stat table they
24 wouldn't. This is all district information, so
25 this should not include Florida Virtual Schools.

1 MS. ROSAS: But it would include Broward
2 Virtual?

3 MR. CASTANEDA: That, I don't know.

4 MS. JOHNSON: Yes, the number includes
5 Broward Virtual.

6 MS. ROSAS: Okay. Thank you.

7 MS. FERTIG: Okay. Yes, Phyllis.

8 MS. SHAW: I know this started a bit rocky
9 from last year changing -- changing of the guard
10 and everything else, but I'd like to take this
11 place to thank everyone for their patience
12 getting through this. This was really a good
13 audit. It was a clean audit, which is what we
14 want. So I move that we transmit.

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

16 MR. NAYLOR: Second.

17 MS. FERTIG: Okay. And I need to turn my
18 microphone on. Okay. So, there is a motion to
19 and a second to transmit the Annual Comprehensive
20 Financial Report to the board. Are there any
21 other comments?

22 No response.

23 MS. FERTIG: All in favor -- oh, yeah, I'm
24 sorry, go ahead.

25 MS. RABIDEAU: Hi. So I just have a quick

1 question. Are there any areas where internal
2 controls required strengthening this year even if
3 not material to the clean audit?

4 MR. CASTANEDA: Yeah. Again, I don't have a
5 running list, but there are several -- like there
6 were some instances where you could improve
7 documentation on this process, you could, maybe,
8 tell this person in the loop, or let's get this
9 person's signature on there if they're actually
10 reviewing something or codifying. There's
11 suggestions for improvement, things like that,
12 but nothing specific, like I said, that would
13 raise to the level of something written or an --
14 an official finding.

15 MS. RABIDEAU: Thank you.

16 MS. FERTIG: Okay.

17 MR. DE MEO: Madam chair, I do have one more
18 question I failed to ask. Did we have any past
19 adjustments that you provided, the management?

20 MR. CASTANEDA: No, we didn't.

21 MR. DE MEO: No past adjustments?

22 MR. CASTANEDA: No past adjustments, meaning,
23 either they were corrected or they were deemed
24 immaterial for the audit.

25 MR. DE MEO: Wow. Okay. Thank you.

1 MS. FERTIG: Okay. Anything else?

2 (No response.)

3 MS. FERTIG: All in favor?

4 COMMITTEE MEMBERS: Aye.

5 MS. FERTIG: Opposed?

6 (No response.)

7 MR. MAYERSOHN: Aye.

8 MS. FERTIG: Hi, Bob. Were you voting for or
9 opposing it?

10 MR. MAYERSOHN: No, I'm voting for.

11 MS. FERTIG: Okay. Thank you. I know
12 there's a delay up there in Tallahassee; or so we
13 hear.

14 MR. MAYERSOHN: There's a lot of delays in
15 Tallahassee.

16 MS. FERTIG: Okay. Thank you. So the motion
17 carries unanimously.

18 I want to thank everyone for all of the due
19 diligence, for everything you've done and I
20 thank -- I thank our auditors, and I thank you,
21 Ms. Johnson, for what your department's done and
22 I'm glad legal got the letter. And I -- I just
23 am -- I want to just thank everybody for this
24 report. We're on time, Dave; right? We're on
25 time; okay.

1 Any other comments from anybody on this?

2 (No response.)

3 MS. FERTIG: All right. We are going to move
4 to the next agenda item, which I believe is
5 the -- I have the -- number 6, report -- the
6 Uniform Guidance for the Year End 2025 from S.
7 Davis.

8 Mr. Rhodes, do you want to --

9 MR. RHODES: Yeah, what I would prefer to do,
10 this came in a little bit later than we would
11 usually receive it, so what I'll do without
12 further ado is turn this over to Ms. Davis and
13 she can introduce it.

14 MS. DAVIS: Thank you. My name is Tanya
15 Davis. I'm a partner with S. Davis & Associates
16 and I have here Joy Chambers-Nicholas who was
17 really the boots on the ground. She is the
18 senior auditor in charge of the audit that we
19 performed. Before it gets lost, I do want to
20 thank Ms. Johnson and Mr. Gomez and their team
21 for getting us to this point. As you all know,
22 we started late in the game due to some
23 administrative matters, but to be able to present
24 at this point in time was -- was a feat. And
25 they did all of the heavy lifting to get us where

1 we are today. So I want to -- I want to publicly
2 thank them.

3 Our report is on the Uniform Guidance, which
4 is your grant expenditures for the course of the
5 year. We have issued two reports. One is on the
6 schedule of federal expenditures -- schedule of
7 expenditures of federal awards, itself, and we
8 have a clean unmodified opinion on that report on
9 the schedule. And our other report is on
10 compliance as relates to the major federal
11 programs and internal control over those major
12 federal programs.

13 We tested four programs, including two
14 clusters as major programs. They were the Child
15 Nutrition Cluster, English Language Acquisition
16 State Grant, Student Support and Academic
17 Enrichment Program and Head Start cluster. We
18 found -- you got a clean opinion on those that we
19 tested as major programs. We found no matters of
20 noncompliance that are to be reported and no
21 instances of weaknesses, significant weaknesses
22 or material weaknesses in internal controls.

23 The district is considered a low-risk auditee
24 as relates to uniform guidance requirements which
25 is always a positive and a plus.

1 And I think with that I'll just entertain any
2 questions. Mr. De Meo, I'm trying not to make
3 eye contact with you. I just want you to know.
4 So I'll entertain any questions.

5 MR. DE MEO: Even though -- if you're late,
6 you're not considered low-risk. Were we late?

7 MS. DAVIS: No.

8 MR. DE MEO: We weren't?

9 MS. DAVIS: No. The definition of low-risk
10 here is determined by the previous two years.

11 MR. DE MEO: Okay. So we weren't late.

12 MS. DAVIS: No, the audit reports have been
13 timely, you had no major findings, you had clean
14 opinions, so you are considered -- so you're
15 considered a low-risk auditee for the purpose of
16 uniform guidance testing.

17 MR. DE MEO: Okay. Were there any -- any
18 areas of concern?

19 Before you do you that, would you give the
20 scope, the threshold for reporting on the major
21 programs under uniform guidance?

22 MS. DAVIS: Under uniform guidance, if you
23 are considered a low-risk auditee, you're
24 required to test 20 percent of total
25 expenditures. If you're a high -- if you're not

1 considered a low-risk auditee, that's 40 percent
2 of total expenditures.

3 MR. DE MEO: Isn't there a dollar threshold,
4 too, for the program?

5 MS. DAVIS: Well, we tested -- there's a
6 threshold between what they call a Type A and
7 Type B program, and that threshold is \$3 million.

8 MR. DE MEO: \$3 million. So we have programs
9 maybe that are less than 3 million but wouldn't
10 have been subjected to audit?

11 MS. DAVIS: Well, because of -- because you
12 have so many programs that are above that, no,
13 they would not necessarily be subjected to audit,
14 unless the federal program said that they were --
15 deemed them to be high-risk programs or programs
16 that should be considered major programs.

17 MR. DE MEO: Yeah, I just wanted everyone to
18 understand the scope.

19 Any areas of concern during the audit?

20 MS. DAVIS: We had no areas of concern.

21 MR. DE MEO: Okay.

22 MS. DAVIS: Everything was pretty -- was
23 pretty clean and cooperation was wonderful.

24 MR. DE MEO: Are there any systemic risks
25 that you would recommend we take a look at or

1 management take a look at or be mindful of?

2 MS. DAVIS: Not that -- not that I can think
3 of in terms of systemic risks. One of the things
4 that in our audit we have to be sure of is that
5 our schedule of expenditures of federal awards
6 does reconcile to the general ledger and, in
7 effect, does reconcile to the financial statement
8 audit that's presented. And we had no -- no
9 concerns with that.

10 MR. DE MEO: Any -- any recommendations that
11 you have to management?

12 MS. DAVIS: We did not come across any
13 recommendations. Of course, nothing rose to the
14 level of being required to be included or
15 reported in the report.

16 MR. DE MEO: Right.

17 MS. DAVIS: Any other recommendations would
18 have been considered very minor.

19 MR. DE MEO: Okay. Well, thank you. Nice to
20 see you.

21 MS. FERTIG: Okay. Anybody else have a
22 question or comment?

23 (No response.)

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

25 MR. MEDVIN: So moved.

1 MS. SHAW: Second.

2 MS. FERTIG: Okay. Moved by Mr. Medvin,
3 seconded by Ms. Shaw. All in favor?

4 COMMITTEE MEMBERS: Aye.

5 MR. MAYERSOHN: Aye.

6 MS. FERTIG: Hi, Bob. Opposed?

7 (No response.)

8 MS. FERTIG: Okay. Motion carries
9 unanimously.

10 Thank you. And thank for your excellent
11 explanation.

12 Okay we are down to the Update on the Fund
13 Balance. And I'm looking at Ms. Johnson and Mr.
14 Rhodes. So you're taking this one or shall I --
15 do you want to --

16 MR. RHODES: We can hand this over to
17 Romaneir.

18 MS. FERTIG: Thank you.

19 MS. JOHNSON: This was added, not
20 communicated with me, but whatever questions you
21 have about the fund balance we're ready to take.

22 MS. FERTIG: Okay. Well, I guess we hear a
23 lot of conversation about it and we kind of were
24 keeping updated on it, you know, previously, so
25 we haven't in a while. And I know you've got

1 your December 2025 report here.

2 Can you just comment on where we are and
3 where we're headed?

4 MS. JOHNSON: Well, I just want everyone to
5 know, the fund balance is pivoting up and down
6 because we have not posted all the entries that's
7 gonna happen by June 30th. I do project -- I do
8 monthly projections to see if my projections have
9 changed or is there anything crucial. If I
10 transfer, do a transfer out of fund balance, like
11 we had a transfer this month, you might hear
12 noise that as of January the 31st I was
13 projecting a 2.74 unassigned and assigned, but
14 that's based on actual for January. That's not
15 based on projections.

16 So there was an error in the financial
17 report, they put projected where it should have
18 been actual as of January showing that we are --
19 our fund balance at 2.74 because we did do the
20 entries of our third quarter calculations that
21 reduced our revenue substantially, but I haven't
22 did entries to offset that cost that's in my
23 projection. So when we do that we're still at
24 3.8 percent. But I am doing other things too
25 that we are -- we've got a lot of things on hold

1 and we do analysis. I do analysis on our
2 financials from head to toe, butts in the seat,
3 and where we are with our financials when we
4 project out. Because I don't want this district
5 to go in receivership under my leadership. There
6 are things that could change the next fiscal year
7 that -- because we've got an additional loss of
8 students. We are projecting FTE loss of 8,000
9 students. So there is definitely things that we
10 have to do to prepare for next fiscal year.

11 And there are some controls we put in the
12 financials, too, because our financials, we have
13 some entries that are outside our financials, so
14 I track those too.

15 MS. FERTIG: Okay. Oh, go ahead.

16 MS. SHAW: Thank you. May we have -- I
17 didn't have enough time to review this, but thank
18 you for providing it. I would like to see them
19 monthly going forward and if possible bring this
20 back just in case we have any discussion. So
21 just give us a chance to go through it. But you
22 should have been doing your quarterly financials
23 soon. Will we be able to get a copy? Not only
24 will we be able to see what was done at 9/30 plus
25 the opinion additional month through March 31st

1 that's been added on and any errors that were
2 made are now -- should be corrected.

3 MS. JOHNSON: No problem. I can submit that
4 at our next -- at the next audit. Or after this
5 meeting we can submit where we are right now;
6 okay?

7 MS. FERTIG: Great. That's wonderful. I
8 understand Bob Mayersohn has his up.

9 Hi, Bob.

10 MR. MAYERSOHN: Hi. So I have a few quick
11 questions and maybe you can help me understand
12 them. So Board Policy 31.11 says that the
13 general fund ending fund balance in the assigned
14 and unassigned general fund balances of 5 percent
15 of the total annual and the general fund
16 operating revenues include 3 percent in the
17 unassigned fund balance. So when you -- when you
18 have here signed and unassigned your at 3.94
19 percent, you're not above the 5 percent. Do
20 you -- is the projection to be above 5 percent at
21 the end of the year?

22 MS. JOHNSON: No. So the board is looking at
23 to change their policy because we've got
24 turbulent times going on currently. They're
25 gonna have to change the policy because the state

1 -- to the state requirement until we can get some
2 turnaround in the district, realignment of our
3 expenditures to our. So that's looking at
4 realigning our staffing. Until that happens the
5 board has to change their policy to match where
6 we're gonna be. Because they'll be in violation
7 of their own policy.

8 So we've had those conversation and they're
9 looking -- they still want -- some still want to
10 say 5 percent, but they're not gonna make it. So
11 definitely they're gonna have to change their
12 fund balance policy to match -- be aligned with
13 the state.

14 MS. FERTIG: Is that coming on an agenda?

15 MS. JOHNSON: They have to consider it.
16 They're looking for which board member is going
17 to bring it forward. All I can do is recommend.
18 Because they'll be in violation of their own
19 policy.

20 MS. FERTIG: Bob, do you want to continue on?

21 MR. MAYERSOHN: So I guess -- I guess my
22 question is, moving forward in that change of
23 policy, does the end of July -- or, actually,
24 you're talking about the end of September is when
25 the fiscal year ends; is that correct?

1 MS. JOHNSON: June 30th.

2 MR. MAYERSOHN: Is it June or July?

3 MS. JOHNSON: June 30th.

4 MR. MAYERSOHN: So June 30th. So we're
5 talking this is March, April, May, June; does
6 that give the board enough time with, you know,
7 workshops first reading, second reading, whatever
8 it is, to achieve that?

9 I mean, when would be the deadline that the
10 board would have to meet and discuss the policy;
11 April?

12 MS. JOHNSON: They have up to June to change
13 the policy. June 30th is the deadline for our
14 financials. So I can't dictate if the Board is
15 gonna change their policy. It's my
16 recommendation because we will be out of
17 compliance with their own policy.

18 MR. MAYERSOHN: Right. I get that. I get
19 that. But the time that they would need to do
20 that within the scope of making a policy, because
21 there's rule making and other things to change
22 policies. Is it a 90-day process; a 60-day
23 process?

24 MS. JOHNSON: Well this is a board policy, so
25 is doesn't have to go through all that. They

1 just have to decide on the language they want to
2 change. So it doesn't have to go through that
3 process of going before the public because it's a
4 board policy as far as the fund balance. So it's
5 up to the board to bring a recommendation and
6 then make the change.

7 MS. FERTIG: Yeah, I would say, Bob, that
8 they get on it soon or they won't have time, but
9 she's made the recommendation and we understand
10 the implications of not changing the policy. And
11 I'm sure they do, too. So -- yeah, anyways,
12 didn't mean to interrupt there, but --

13 MR. MAYERSOHN: No, I get it.

14 MS. FERTIG: I think policy making, I think
15 it's kind of taken on a life of its own as I've
16 observed this year, so -- yeah.

17 Okay. Other questions on this? Can we --
18 oh, I'm sorry, go ahead.

19 MS. RABIDEAU: Hi. So you mentioned the loss
20 of 8,000 students potentially next year; correct?
21 Was that 8,000?

22 MS. JOHNSON: That's correct.

23 Ms. RABIDEAU: If revenue and enrollment
24 change trend further what are the trigger points
25 for additional structural action?

1 MS. JOHNSON: Well, we're at the trigger
2 point for structural action because I show,
3 historically, the district has lost over close to
4 40,000 students and we have not done, as far as
5 our bodies in seats, our employees, we have not
6 made significant reductions in that area.

7 So if you go back 10 years, we was at a
8 number and we are just 800 down from 10 years
9 ago. So we definitely have to do some changes.

10 MS. RABIDEAU: I have a follow-up, too.

11 So these are huge financial shifts and
12 there's so much of this information that the
13 public, maybe, doesn't fully understand. So,
14 particularly on the fund balance pressure, how do
15 we translate and how is your team working with
16 maybe the central communications department to
17 translate this for the public so they can
18 understand what this means in practical terms?

19 MS. JOHNSON: Well, we're going to update our
20 website. We're trying to have a transparent
21 website to educate the public about the different
22 funding resources, right, and then we're gonna
23 educate them about the fund balance.

24 MS. RABIDEAU: When you say, we're going to
25 educate them on the fund balance --

1 MS. JOHNSON: About what is the requirement
2 of the fund balance. Because I do get a lot of
3 reporters asking, oh, you're projecting, you're
4 not going to meet this, and, no, there's a
5 difference between projections and actuals;
6 right? I might fall below in a mock -- you know,
7 it depends on the transactions that happen, but I
8 should never be in that position. I'm just
9 telling you. I'm not -- I'm used to being in
10 this position because that's what I do, I come in
11 to try to realign the district, but our
12 financials are impacted, so I have to make
13 decisions that keep the overall district healthy.
14 So you don't see the changes, the entries that
15 happen, monthly, until they actually happen. We,
16 actually, do a projection of the fund balance,
17 what it looks like. So that's giving the
18 education to the public that we're in line with
19 what the state requirement is. But every month
20 it might shift. There's gonna be a shift in the
21 fund balance because we're actually moving money
22 from the fund balance. So when people ask me
23 for, I want this, I want this, move this
24 carryover, move this, I'm moving, doing a
25 transfer to take money directly out of the fund

1 balance because I don't have the revenue to
2 support the ask.

3 MS. RABIDEAU: Is there any consideration for
4 additional public education? Like what's --
5 what's the engagement look like outside of just
6 website updates?

7 MS. JOHNSON: Well, I mean, we can do -- be
8 more transparent with the public, like having
9 engagements. The public -- if that's what the
10 public wants, I'm willing to engage with the
11 public and have conversation about the financials
12 and about the fund balance, the overall budget.
13 And it's critical because we're looking for any
14 assistance in capacity, when we was in receiver
15 -- when we was almost in receivership, down in
16 Hillsborough, it's a long process and there's a
17 lot of data you have to dig in with the public,
18 because their understanding is not, it's just not
19 a regular budget; right? They see money in one
20 fund and they say, why can't you use this money
21 and put it over in this fund? That's not how,
22 you know, government financials work or
23 government funds accounting works. So it's a lot
24 of education. Right now I'm short-staffed in a
25 lot of capacity, so a lot of this stuff I have to

1 do myself. I have to, actually -- I'm spending a
2 lot of time fixing in the back end.

3 Now, we've got an ERP system. We didn't talk
4 about the internal controls that's lacking in the
5 ERP system. We're going to go out for a new ERP
6 system. And we've got people that are super used
7 to our training now and we are processing mapping
8 what those internal controls look like and they
9 should be in the system. Because we're doing a
10 lot of manual entries outside the system that it
11 makes my heart, sometimes I have to -- you know,
12 I have to look at those entries all the time. So
13 I'm, actually -- as the CFO I'm hands-on. And my
14 staff, if they note anything, they come to me so
15 I can see, make sure that those transactions are
16 in line.

17 So we are doing a lot of things that I don't
18 want to do. So our ERP system, like our payroll
19 part of it, we're trying to centralize some
20 actions that, you know, to make sure we are
21 recording everything based on policies and
22 procedures.

23 MS. RABIDEAU: I have one more question. And
24 we actually came down here from Hillsborough, so
25 I was a little frustrated, you know, with

1 Broward, but we're very happy with the schools
2 here, so -- much more than Hillsborough.

3 My last question is, so back to what Bob was
4 asking about aligning to the board policy
5 targeting the 5 percent, in your view what is our
6 glide path back as we approach the statutory
7 minimum?

8 MS. JOHNSON: There is a lot of things we can
9 do internally to realign our financials and that
10 is, our staff was looking at the block schedule,
11 things that people might not understand, the
12 public don't understand the cost of going block
13 schedule versus -- we have a whole district, our
14 high school is 100 percent block and our middle
15 schools are 60 percent. Block schedule costs
16 more. Teachers might not teach. We have a lot
17 of study halls within those block schedules, too.

18 So we've gotta realign our -- looking at our
19 master schedules, make sure classes, that our
20 credits are being taught by teachers instead of
21 having them sort of in a study hall class but
22 it's not credit.

23 MS. RABIDEAU: And then I just want to go
24 back --

25 MS. JOHNSON: And to align with the staffing

1 allocation model. We're losing students, so we
2 gotta realign based on the positions that we --
3 the loss of students we gotta realign our
4 district accordingly. We have to -- we could
5 have did it through attrition, we're trying to
6 continue to do it through attrition. If we've
7 got a thousand leaves, why are we hiring them
8 back? We've got to make sure our allocation
9 model is proactive and is engaged; that when
10 bodies leave the district, we don't have to hire
11 them back.

12 MS. FERTIG: And I think, I'm just going to
13 cut in here and say, I think her comments about
14 having a conversation with the public before
15 things happen rather than after things happen is
16 increasingly important. The things you're
17 talking about are very emotional and very -- and
18 some of them are very important educationally and
19 I think having that conversation with the public
20 is critically, I'm glad you brought this up, is
21 critically important. I know that's not
22 necessarily your department, but I think you've
23 raised a really good point.

24 MS. JOHNSON: I think that's -- I agree,
25 because when you're in, you know, times where

1 there's reduction of finances, the public needs
2 to be engaged and understand the finances and
3 what we're doing, what's the plan for the future.

4 MS. RABIDEAU: Yeah, I just, last thing was,
5 I think it would go a long way to help them feel
6 more comfortable with the decisions being made
7 when they're brought along the journey more. So
8 I think for a lot of people it just felt so
9 surprising for folks that maybe are not as tuned
10 in as some of us. So, thank you.

11 MS. JOHNSON: Thank you.

12 MS. FERTIG: Phyllis.

13 MS. SHAW: I wasn't going to say anything
14 until we bring this back just because, you know,
15 when you think fund balance, first of all, I hope
16 your treasury division, if it's not under you,
17 and your budget departments are working together
18 because you do need those revenue numbers along
19 with your cash dollars availability in order to
20 help predict your fund balance. And for many of
21 us who work for governments, we understand what
22 fund balance is, but the mere parents, they don't
23 know what a fund balance is. So I think if we're
24 going to have that conversation we need to
25 educate them on, this is your savings account.

1 This is the money that you have set aside. This
2 is the money that you save for your vacation, for
3 your future, for whatever the case may be, your
4 six months' of mortgage money.

5 And so us saying fund balance, fund balance,
6 fund balance, and I agree with Mariah, most
7 people are not going to understand that. So
8 whatever piece that you're putting together to
9 educate the public, it needs to be, and I hate to
10 say treat it like a three-year-old, but it needs
11 to be in a way where they're able to understand,
12 you know, what you mean.

13 But my concern is, is especially during times
14 like this where your revenues are not coming in
15 and you're constantly being short staffed, it's
16 critical for having a sufficient fund balance,
17 not just what the state says or what the statute
18 says. Because if you're going to be pulling from
19 that fund balance to make up for shortfalls, it
20 means that you're going to violate, as you said,
21 your own policy, but also the Florida statute, as
22 well, and not having sufficient revenue set aside
23 or dollars set aside to assist you in those times
24 of need.

25 And I don't know how you're going to do it.

1 I wish you a lot of luck. Because if you're
2 millions of dollars short and you need to have
3 money set aside, most folks in here, if they're
4 not bringing home the paycheck, they're not
5 putting money into their savings account, to just
6 bring it, you know, to the normal person.

7 So I wish you luck and --

8 MS. JOHNSON: I agree because I have to do it
9 based on a savings account, because I believe
10 that our constituents not only external,
11 internally doesn't understand what the fund
12 balance means. And I get a lot of pressure, we
13 had a major shortfall, to move money from the
14 fund balance. And you've just got to change --
15 I'll call this the Titanic. It is not as big.
16 So take time to educate at the same time and to
17 make that term, shift that term. And that's what
18 I'm talking about, the shift is to educate;
19 right? Because everyone -- it's how you handle
20 the finances. Everyone thinks that these
21 categoricals are restricted for their purpose,
22 that we can keep on carrying them over, and
23 that's some of the concept here in Broward. You
24 owe me money, you owe me money. No, some of this
25 stuff is some restricted to be allocated back

1 out, but unrestricted dollars falls into the fund
2 balance. And just trying to get people to
3 understand that's your savings account and if we
4 fall below we can be in receivership is a fight.
5 And that is -- I agree, I think people definitely
6 need to be educated because it'll make my life
7 more easier, but the more you talk sometimes the
8 more they -- I don't know, I'm not going to say
9 that. But they definitely need to be educated.

10 MS. FERTIG: Okay. I think we're heading
11 towards something here. But Mr. De Meo I know
12 has a comment so we're going to go to him.

13 MR. DE MEO: So, Ms. Johnson, do you report
14 on 3 percent requirement and our 5 percent goal
15 each quarter?

16 MS. JOHNSON: Every month we do the
17 financials. And I meet one-on-one with the board
18 members and educate them, because I did change
19 the financial report to be more transparent, but
20 the more I change the more untransparent, because
21 they're used to seeing one style. And I think it
22 would be a good thing just to communicate,
23 because I think people are looking at these
24 reports and misunderstanding them; right? So I
25 think that the whole public constituents

1 definitely need an education on our financials
2 and what I'm reporting to the board. Because you
3 can only take -- you can take just two or three
4 of those reports and you can understand the cash
5 flow, the actual budget to date, and the fund
6 balance report, and you can understand the whole
7 district financially.

8 So I know I've got to do a lot of reports
9 because that's the federal requirement and a lot
10 of reports goes into that packet because that's a
11 requirement by the state.

12 MR. DE MEO: Yeah. And in terms of our
13 education, the audit committee's, I thought we
14 had some discussion about, Mr. Rhodes, your
15 department auditing a quarterly report, for
16 example, to be -- to be presented to us so that
17 we could discuss it and have a good
18 understanding.

19 Is that something we discussed or am I --

20 MS. FERTIG: We have talked about having it
21 quarterly and I think they brought it today and
22 we're going to hopefully stay on track with --

23 MR. DE MEO: Okay.

24 MS. JOHNSON: So do you want a report on the
25 fund balance at the next meeting?

1 MS. FERTIG: That would be ideal.

2 MS. JOHNSON: Okay. That'd be fine with me.

3 MR. DE MEO: But in terms of our education,
4 an auditor report would not only give us
5 assurance that we could rely on the numbers, just
6 like any financial, like the annual report, but
7 it would also explain, I think, or attempt to
8 explain how the numbers were derived. And that
9 would be of great use to us, I think.

10 MS. JOHNSON: I think I did a presentation
11 last month about the fund balance because the
12 public, there was a lot of misreporting in the
13 public. I don't know. I think it was in
14 February.

15 MR. DE MEO: I think the public's going to
16 misreport it.

17 MS. JOHNSON: Right. So I did do a
18 presentation, so I can show you how I come up
19 with the projected numbers. But I can bring that
20 presentation so you can -- you know, just present
21 it so you can have conversations about it and --

22 MR. DE MEO: I think a periodic regular
23 report presented to this committee after being
24 audited by -- not because they don't have
25 anything to do, by the audit department, would be

1 of great use I think. But I might be wrong on
2 that. I don't know what the pleasure of the rest
3 of the committee members is.

4 MR. RHODES: May I respond to that?

5 MS. FERTIG: Yeah, go ahead, Dave.

6 MR. RHODES: Well, first of all, I am in no
7 position to go making any promises regarding your
8 request.

9 MR. DE MEO: You're too young to retire.
10 What are you talking about?

11 MR. RHODES: That's -- that's all just
12 collagen. I don't know what I'm saying.

13 My point here is that, if I heard you
14 correctly, though, for the record and for the
15 direction that the audit department goes in the
16 future, what you're ultimately asking for is a
17 check-the-checker kind of a report that would
18 come back to the audit committee that would allow
19 the audit committee to have a little bit better
20 understanding of what the auditors found within
21 that report as opposed to just management's side
22 of that. And I think that that makes perfect
23 sense.

24 I'm saying this so that the minutes will
25 clearly reflect what your wishes were so that

1 going forward that would be considered and I
2 think that it's a good idea. And based on your
3 astute observation that we don't have enough to
4 do, it'll be one more thing that we could add
5 into that.

6 But while I have the microphone I just wanted
7 to say, don't be surprised if next year all of
8 you don't find a t-shirt in a big box delivered
9 to you that has a statement on it that says, I'm
10 trying not to make eye contact with Mr. De Meo,
11 author unknown, because that was fantastic. I --
12 I know Mr. De Meo is very professional, very well
13 prepared for everything that he says, but he does
14 have a very, very good knack for pulling out the
15 most important points and making sure that you
16 don't think he missed them, because he doesn't
17 miss any of them.

18 So that part I'll miss because that's nothing
19 but wisdom that I've picked up from you along the
20 way and it just gave me a chance to repeat that
21 quote. Thank you.

22 MR. DE ME0: Thank you.

23 MS. FERTIG: And we count on him for that.

24 So -- okay, thanks.

25 Okay, Lew.

1 I'm sorry, are you finished?

2 MR. DE MEO: Yeah.

3 MS. FERTIG: Okay. Lew.

4 MR. NAYLOR: Yeah, Ms. Romaneir, what we're
5 talking about from a communication standpoint is
6 basically from a macro level. My concern is, and
7 I think you've seen some of my emails regarding
8 the impact on the schools and educating the
9 community what this might mean to the schools.
10 My emails were talking about funds that the
11 district might be taking back from schools if
12 they were unused this year. So I don't know if
13 you have a quantity or a dollar amount that that
14 might do and what -- my concern is the impact on
15 funding for future innovative programs at the
16 school level through their school improvement
17 plans because the dollars I'm talking about are
18 basically the school accountability dollars, so I
19 don't know if you could reply to that?

20 MS. JOHNSON: Well, we're going to have to
21 educate everybody about school accountability
22 dollars, because what Broward has defined as
23 school accountability dollars the state hasn't
24 defined them as that.

25 So expenditures -- I'm trying to realign

1 expenditures to support students; right? My
2 ideal is, if I can get through all these funding
3 sources and stop working on fixing and look at
4 all these funding sources, I will realign them to
5 support the student body. Because I feel they
6 could be used more. You can spend them on some
7 things, but have they been spent as designed, I
8 would not say -- that is stuff the auditor can't
9 say; right? Because you can use the dollars and
10 spend them as you -- they have rules and
11 regulations, but you could spend them on things
12 that doesn't benefit the kids at all. So I want
13 to realign the whole system, these resources, and
14 make sure they're impactful for kids. And that
15 way we will stop spending more than we bring in.
16 I'm trying to do that first and then looking at
17 our health care and all those costs that are
18 going through the roof and looking at how can we
19 support our kids so we can bring quality
20 education to them and reduce class sizes.
21 Because there is a combination of things that's
22 going on that is not -- that doesn't equate to
23 student success. So I am trying to do that at
24 the same time. So that's an education framework.
25 Then I get all these emails about different

1 resources that we've never had from the state.
2 Gifted dollars wasn't given out over 10 years ago
3 in Florida and they're still labeling things
4 gifted. I get, you know, so where is my gifted
5 funds? I say, there is no gifted funds. So I'm
6 trying to -- I definitely need to educate all
7 constituents and educate internally.

8 But I'm not taking anyone's dollars. I'm
9 doing -- what I'm doing is trying to realign the
10 district to support kids. There's nothing going
11 into fund balance. Some of this stuff they call
12 carryover, that means they can spend it again, is
13 supposed to be in the fund balance. The idea is
14 to build your fund balance to be able to support
15 you in times where we might get a hurricane,
16 we've got to have payroll. All those things
17 you've got to have a healthy fund balance. And
18 if we keep on just going into our savings account
19 and re-spending it again saying we're spending it
20 on kids, then that is not an organization that's
21 going to be successful. So I'm trying to realign
22 our resources and define what is strictly dollars
23 that the state says you're required to roll these
24 over again. I have a list of dollars that I have
25 people ask me, hey, are these my carryover

1 dollars? They're not carryover dollars. We
2 can't keep on robbing the fund balance to support
3 kids. We have to realign our district to support
4 kids.

5 MR. NAYLOR: I appreciate that, but the funds
6 that I'm talking about are the funds that have
7 been sitting in their accounts for years,
8 understanding that the state took away school
9 accountability dollars. So are those dollars
10 going to be removed from the schools because they
11 were prudent in managing their dollars and saving
12 for a rainy day?

13 MS. JOHNSON: I would have to look at that
14 because I don't have the report of all the -- who
15 has those SAC dollars that needs to be
16 reallocated. But I'm trying to reallocate those
17 fundings, and I've been taking it out of the fund
18 balance to make sure that we can support our
19 schools.

20 MS. FERTIG: And that was in the January 29th
21 meeting; is that when we did that audit, Lew? Or
22 was it the December 4th? I think it was January.

23 MR. NAYLOR: Right. But the issue, I sit on
24 two SAC teams and they have dollars and they're
25 all in a tizzy because they are saying you're

1 going to have to return it to the district even
2 though they have had these dollars for years as a
3 safety net because they know that the state has
4 stopped providing accountability funding.

5 So the question is, are you going to be
6 taking those back and what dollar amount for the
7 total district is that going to bring back into
8 the fund balance?

9 MS. JOHNSON: I don't have that in front of
10 me because I got a lot of requests from different
11 funding resources. So I will have to say I'll
12 have to answer that at another time.

13 MR. NAYLOR: Thank you.

14 MS. FERTIG: Okay. If everybody's done I
15 have a few comments.

16 Thanks, this is great conversation. And I
17 just was going to say, one thing that I thought
18 was very interesting was this last page here.
19 And just on other things on how the district's
20 capital, this is a summary, I'll let you all look
21 at it on your own, I won't comment on it, we have
22 gotten a lot of good information today. As I'm
23 listening to you speak, I'm thinking that
24 something I've never seen in this district is a
25 Financial Town Hall or maybe start with advisory

1 chairs. And I don't know what the feeling of
2 this group is, but I think that understanding the
3 things that you've been explaining to us is
4 critically important. And I don't know if
5 there's a desire to make a recommendation that we
6 actually have something of this nature, you know,
7 recommend to the board that we do this. And you
8 speak very well. You explain it very well.

9 MS. JOHNSON: Well, I don't want to bypass
10 the superintendent. I'm the chief financial
11 officer and he's the chief executive officer.
12 Some of this stuff that we are trying to realign
13 has to come from the chief executive office.

14 MS. FERTIG: Okay. So I'm just thinking --
15 I'm just throwing this out to the rest of you,
16 but I think some of these are things that people
17 need to understand. If you're -- you know, there
18 was a lot of criticism on the block scheduling
19 because rather than starting with communities and
20 talking about it, it came down as a mandate. So
21 I think when you explain things and you involve
22 people and you empower them as part of a solution
23 you might get a better response on some of what's
24 happening.

25 MS. RABIDEAU: I would agree.

1 MS. JOHNSON: I understand that very well
2 because we did the same thing at Hillsborough.
3 All I can do is make suggestions, but I'm not the
4 CEO of this district. And I tell people that.

5 MS. FERTIG: And don't worry about that.
6 Because we don't hesitate to make recommendations
7 when we see a need, but I don't know if anybody
8 else is feeling this or not, so --

9 MS. RABIDEAU: I am. I would agree. I also
10 think that if we could find creative ways to
11 educate the students, too, because in my
12 experience, so many of the current parents are
13 also students of Broward County Public Schools
14 and they -- there's no way they envisioned this
15 as where they would be with their kids in the
16 same school system.

17 MS. SHAW: I agree, Mary. I think as part of
18 rolling out and talking about the shortfall, and
19 not just the reduction in children in our
20 district, there should be a financial component
21 as part of that to educate parents as to, okay,
22 yes, we're having, I think you mentioned an 8,000
23 shortfall, and these are the effects of those
24 8,000 shortfalls. This is what our savings
25 account looks like, you know, however you want to

1 put it, and here are the reasons why and these
2 are the reasons why we need to -- so I think
3 that's important for us to do that.

4 MS. FERTIG: And -- and -- yes, I think -- I
5 think -- I'll let this go. I'm looking at Lew's
6 note, he's suggesting it could be a Parent
7 University, it could be -- you know, and, again,
8 you could do it also with advisory chairs, but
9 sometimes if you tell people the scope of the
10 problem and invite them to help solve it they're
11 gonna maybe come up with some of the same
12 recommendations you would come up with.

13 So does somebody want to make a motion on
14 this or what do you want to do?

15 MS. RABIDEAU: I'll make a motion --

16 MS. FERTIG: Okay.

17 MS. RABIDEAU: -- that we consider -- would
18 we have to bring this to the board then, is
19 that --

20 MS. FERTIG: We make our recommendations to
21 the board. And, in fact, I'll be at the board
22 meeting tomorrow with our committee report, so we
23 can just recommend a conversation on, you know, a
24 district conversation on --

25 MS. RABIDEAU: Yeah, so I make a motion that

1 we recommend --

2 MS. JOHNSON: Before you make that motion, I
3 would like to say, I definitely would like a
4 small committee, I mean, not too large, this size
5 is appropriate, and people that understand
6 financials. Because we're going to have to move
7 quickly. We've got a lot of decisions to make
8 and we have to move quickly with this. Because
9 if you start small, then you -- and I definitely
10 like student involvement, because students kind
11 of get the, you know, the gist of what's going
12 on, right, and adults, because it's about them.
13 So definitely students should be a part of the
14 committee.

15 MS. FERTIG: Well, so if we're doing that,
16 Lew's lose suggestion of Parent University might
17 work out, because then we have a built-in
18 committee on that and maybe a couple
19 representatives from our group working with you.

20 Okay. We just need a motion.

21 MS. SHAW: Okay. So we're doing a motion?

22 MS. FERTIG: Yeah.

23 MS. RABIDEAU: So I'll do the motion that we
24 bring the recommendation to form either a Parent
25 University or some avenue to engage parents and

1 students on -- yeah, Parent/ Student University
2 to engage them on the financial situation and
3 what it means for them.

4 MS. FERTIG: Okay.

5 MS. SHAW: I'll second it and I want to add
6 just an amendment, I don't want this -- I don't
7 want this to wait to create a Parent University.
8 I want us to get started in providing the
9 education now. This allows us to start
10 educating.

11 MS. FERTIG: I'm writing the motion because I
12 have to do this tomorrow and I want to get it
13 correct. Bring forward a Parent University or
14 some other forum to educate; do I have that
15 right?

16 MS. RABIDEAU: I would add engage. To
17 educate and engage.

18 MS. FERTIG: Educate and engage parents and
19 students on current financial trends, is that --

20 MS. SHAW: On the district's financials.

21 MS. JOHNSON: Yeah, I would say district
22 financials, period.

23 MR. NAYLOR: Should we include, including the
24 current financial situation for the district?
25 Because we want to provide some urgency.

1 MS. JOHNSON: I think that doesn't need to be
2 in the language that you're trying to accomplish,
3 but the request is going to come from the group
4 collectively, what they'd like to see, what
5 they'd like to know to get educated.

6 MS. SHAW: And I think you'll have to include
7 that anyway as you're rolling this out.

8 MS. FERTIG: Okay. This is what I have, just
9 because I have to take it tomorrow and read it
10 and I don't want to misrepresent. It's been
11 moved and seconded to bring forward a Parent
12 University or some other forum to educate and
13 engage parents, students and community members on
14 the district's financials.

15 Do you want me to add, as soon as possible?

16 MS. RABIDEAU: With urgency.

17 MS. FERTIG: With urgency.

18 MS. SHAW: And I would like for you to add
19 that the Parent University doesn't have to be set
20 up for the education and the engagement thing to
21 occur.

22 MS. FERTIG: Do I have to add that in here?

23 MS. SHAW: Add that to what you're going to
24 say.

25 MS. FERTIG: Oh, that's what I'm going to

1 say. Yeah, they can -- I'm only saying that
2 because Lew and I are kind of, as you know, we
3 know a lot about Parent University because we've
4 been doing them now for a number of years and we
5 can put them together quickly and there's a
6 really good team from different things --
7 different disciplines.

8 And I'm going to suggest that we just have a
9 couple people from this group in addition to the
10 -- okay. All right. Any other conversation or
11 are you ready to vote?

12 (No response.)

13 MS. FERTIG: All in favor?

14 COMMITTEE MEMBERS: Aye.

15 MS. FERTIG: Opposed?

16 (No response.)

17 MS. FERTIG: Hi, Bob. You're in favor?

18 MR. MAYERSOHN: I'm in favor.

19 MS. FERTIG: Okay. Unanimous. There we go.
20 Thank you.

21 And thank you for the report and we'll look
22 forward to it maybe monthly until we get to June
23 and that brings up our next issue.

24 MS. SHAW: At least quarterly. I think
25 monthly might be a little --

1 MS. FERTIG: Our problem -- well, here's our
2 problem. It's every meeting, because here's our
3 next problem. We have canceled March 12th
4 because we met today. Our next meeting is not
5 until May. It sounds like we have some things we
6 might need to discuss in April. I don't know
7 what all else you have besides what we just got
8 into, Dave.

9 MR. RHODES: Well, we do have the potential
10 for some ongoing audits to be completed and to
11 require review, but not specifically so time
12 sensitive that they had to be here before the
13 7th. But I also heard, and correct me if I'm
14 wrong, that there's some follow-up that the chief
15 financial officer might be bringing back to the
16 audit committee that could benefit from being
17 heard before the 7th. The other piece is that we
18 have a constant, excuse me, a constant production
19 of materials that identify the completion of the
20 internal funds time requirements, and we just
21 want to make sure that we have the time to do
22 that. So if we didn't do that again until May
23 7th we would still be okay because that would
24 give more time to keep working on that between
25 now and then. But if there happened to be a

1 report between now and then that we could bring
2 forward that helped us, it would be one of the
3 things that we could do similar to this meeting.
4 If we find that we really need one and it would
5 be helpful and help to bridge the gap between
6 this meeting and two months from now, we could
7 certainly talk with the audit committee members
8 to find out if everybody's schedule would work to
9 where we could have a quorum to do so.

10 MS. FERTIG: Okay. And if we can just work
11 on that? I think that when we spoke a couple
12 weeks, or last week, whatever, we weren't sure
13 what we were going to do.

14 Is that all right with you all if we go ahead
15 and arrange an April meeting, to send out an
16 email to see -- to check availability and then
17 we'll schedule it. And this is really great
18 having a meeting that's an hour and a half
19 instead of five hours.

20 So if that's -- is that okay with everybody?

21 MS. ROSAS: I was going to ask if you could
22 try to do Thursday since we meet on Thursday
23 since more people, their schedule would be more
24 aligned, please?

25 MS. FERTIG: Yeah. Yeah.

1 MS. SHAW: So same thing. However, first of
2 all, the financials are probably not going to be
3 completed for an April meeting to have the fund
4 balance because the financials from March 31st
5 would need to be completed and the analysis and
6 the budget to have an actual fund balance. So I
7 know we're not going to have that. So are we
8 keeping our April -- our May meeting or we're
9 just going to have a special meeting for any
10 urgent items?

11 MS. FERTIG: We're going to keep our May
12 meeting and we're going to -- and then we will be
13 on track for April instead of the March 12th, and
14 then we'll do May, and then we'll have our final
15 meeting in June, as we usually do, usually
16 towards the end of June. So that should -- it's
17 not quite six weeks -- well, it's pretty close.
18 So --

19 Okay. I'll get with you all after this and I
20 just want to take this opportunity, Mark, if we
21 can -- and, one second, do you have something
22 that we're going to --

23 Hang on. Let me.

24 MR. MAGLI: Yes, we do.

25 MS. FERTIG: Well, I just, as I'm listening

1 to this conversation today and I'm welcoming our
2 newest member, I'm thinking how important this
3 committee is to making sure that we watch every
4 single cent. I know we don't count pennies
5 anymore, but watch every single cent that we can
6 so that it goes to classrooms, to benefit the
7 students. I joined this committee a long time
8 ago and there were these two young guys here,
9 Dave Rhodes and Mark Magli. And they just did
10 the most incredible audits. I was just always
11 amazed at the things they found. And in the
12 course of it they saved this district millions of
13 dollars. And so it's been a pleasure watching
14 you two rise up in the ranks here to where you're
15 now our leaders and you're continuing to do that.
16 And after listening to Ms. Johnson I know that
17 it's more important than ever that we do those
18 audits and we find that money.

19 But, Dave, I didn't really anticipate you
20 leaving so soon because, you know, I think
21 someone else here already told you, you might not
22 want to catch his eye, but he already told you
23 that you're young. In our minds you're still
24 that young guy doing those great audits. So I
25 just wanted to say, thank you, Dave. We brought

1 something to celebrate all the work you have done
2 all of these years, and I'm looking for someone
3 here like Lew, he always knows what to do, I'm
4 hoping you'll join us everybody in a piece of
5 cake to celebrate Dave Rhodes who has done a lot
6 for this district.

7 MR. RHODES: Thank you. I just -- I also was
8 hoping to have an opportunity to say something
9 because I've got some new people here, there are
10 some old faces that I've dealt with over the
11 years, it makes the t-shirt that much more
12 fantastic, but I really do appreciate all the
13 support and I actually had noticed from the first
14 moment that I got here that there was a
15 temperature in this room that needed to be
16 brought down. It was brought down. Things
17 became more functional. Which leads me into the
18 next comment that I wanted to make. From this
19 time last year to this year the people that we're
20 working with in Accounting & Financial Reporting,
21 they have been so proactive in trying to keep us
22 up to date on what it is that they are doing and
23 to make sure that they coordinate with us so that
24 we have as few disruptions or bumps in the road
25 in producing this information and presenting this

1 information. I just think that you guys should
2 know that the communication is more functional
3 than it's ever been and I see that to be great
4 improvement from before. And one of the things
5 that I prayed about when I got this job was to,
6 number one, be protective; number two, to leave
7 it better than I found it. I think both of those
8 prayers are being answered in a lot of different
9 ways and I'm just happy to say that, and I'm
10 proud to say that, and I'm blessed to say that.

11 As I drive away today, I don't disagree with
12 you, I'm not that old, but at the same time I
13 really didn't want to see myself being 72 years
14 old and not knowing if I hit the button or
15 whatever happens on my microphone. I just -- I
16 just have a lot of really wonderful things going
17 on in my life and the number one is my
18 granddaughter. I never had any idea that it was
19 going to be this wonderful when the time came
20 around. And so it's time for me to turn the
21 corner but I also have been very, very grateful
22 for the opportunity to serve in the capacity that
23 I have, to bring the things forward that I have,
24 to work with people like Mark, with Nakia, all
25 the others that I've worked with over the years.

1 And I would be -- I would be doing a great
2 disservice if I didn't dig up a name from the
3 past that was so important in this district's
4 history, and that's Pat Riley. Pat Riley, he
5 mentored us, he taught us what it was like to be
6 professional and he taught us what it was like to
7 be a junkyard dog when needed and a watchdog when
8 needed. And I think that we learned a lot from
9 him. We're passing that on as we go and I think
10 that our staff is -- is doing a great job of
11 honoring that tradition and that history.

12 And so, when it comes right down to it,
13 there's a lot more things that need to be done,
14 especially at this point in our history that we
15 have never -- we've never been at this point in
16 history with this district, and so I think now
17 more than ever the work that needs to be done out
18 of this shop is more critical than it ever has
19 been. And, again, I appreciate your support and
20 I believe that as I go off in a different
21 direction I'm leaving you guys in the best hands
22 and you will continue to find new and great
23 talent that will grow out of this department and
24 will continue to provide that oversight that
25 we've been looking for.

1 So thank you very much for the kind comments
2 and I -- I really have to say, looking forward to
3 Mr. Magli taking the reins and doing this. I
4 know that there's still a couple of rocks that
5 need to be turned over before that is finalized,
6 but I really believe that this district has the
7 new chief auditor sitting right next to me and he
8 is going to do a better job than I did. And I
9 say that, as I said at the board meeting, both
10 unapologetically and very humbly. He's a great
11 successor to this position and I hope that that
12 all works out.

13 MS. FERTIG: Well, Mark?

14 MR. MAGLI: Firstly, Dave being as humble as
15 he is, I think I'm kind of built from that same
16 fabric. We kind of go about our business in a
17 lot of different ways, but at the end, the
18 integrity of what we're doing, the commitment to
19 doing things in the right way, regardless of how
20 difficult those tasks may be, Dave has a long
21 storied history of standing in there through some
22 very adverse conditions, I do, myself. I intend
23 to carry on with great regard and the confidence
24 that he's left and shared on my name which is
25 something I'm forever appreciative of. Where we

1 go from here? I think we have a lot to do. Dave
2 alluded to the fact that in these particular
3 times often people say the little stuff doesn't
4 matter, we were kind of chatting about that, oh,
5 it's these little inconsequential immaterial
6 things and when we're talking about the ACFR and
7 stuff like that, certainly, that's the case, but
8 when you're dealing with people that this is not
9 the kind of thing they do, they're not as astute
10 at handling things the way folks in this room
11 would be and understand, so it's such an
12 important thing. And years ago when I was hear I
13 used to say, eight times a year, I think it was
14 eight, seven, eight times a year I feel
15 appreciated in this building, and it was those
16 days when we come here because we get a chance to
17 showcase the work that we were doing. And
18 sometimes it's not even quantifiable, the impact
19 that we have in determining bad behaviors. I'm
20 concerned under the circumstances with a lot of
21 the attention and the difficulties and the strain
22 that the district is under that some of the --
23 some of the tenets of fraud and things like that
24 can come to surface, you know, people justifying
25 why they're doing what they're doing under the

1 circumstances, which points to character more
2 than it does anything else. So, you know, we
3 have a lot to do. Hopefully, we can get in here
4 and start to -- continue to evolve the staff,
5 that was Dave's goal, it's still my mission, and
6 do some really good, great things for the
7 community. And I'm honored and privileged to
8 have known Dave for such a long time. I wish him
9 all the best. He deserves what he's going off to
10 do and enjoy it. And I may one day want to get
11 there myself, but I have a lot to do and I'd like
12 to extend my deepest and heartfelt appreciation
13 to Dave and all you folks for what you do and
14 what you've done for this community. So, thank
15 you.

16 MS. SHAW: All right. Anyone else, as Mary
17 is serving?

18 MR. MEDVIN: I'd like to echo that comment.
19 And, Dave, as I said to you before, you're
20 awfully young to retire. I did it for three days
21 and I'm back to working. To each his own. I
22 want to say your time with us and the committee
23 has been great. I've been around here a long
24 time and I just want to wish you the best. Enjoy
25 that little baby because they grow very quickly.

1 Soon they'll learn how to say no. So, enjoy.
2 The best of everything.

3 MR. RHODES: Thank you very much.

4 MS. SHAW: Anyone else?

5 MR. DE MEO: Bravo, Dave.

6 MR. RHODES: Thank you everybody. I'm going
7 to eat some cake.

8 MS. SHAW: Dave, it has been my absolute,
9 absolute pleasure watching you over the years and
10 then now to the last few years. And from one
11 grandparent to another, enjoy it. They grow up.
12 My little -- I spent yesterday with my little
13 one. Because, you know, work doesn't seem to
14 stop. Enjoy it. You have really turned around.
15 Your prayers have been answered and I know Mark
16 will take that baton along with his team and
17 carry it forward. Five years from now when we
18 look back it will be bigger, better and even
19 greater than what it is today. Thank you both.
20 Thanks to the audit office for the work that you
21 do and to all of the financial folks. It makes
22 our life easier and to all the folks in the
23 office. So thank you so much. You will be
24 truly, truly missed.

25 MR. RHODES: Thank you so much.

1 MS. FERTIG: Hey, Bob, are you there?

2 MR. MAYERSOHN: I'm here.

3 MS. FERTIG: Did you want to say something?

4 MR. MAYERSOHN: Yeah, first of all, I'm
5 jealous because I'm not getting cake, but I know
6 Mr. De Meo will eat a piece for me.

7 MS. FERTIG: He'll think about it.

8 MR. DE MEO: Take the straw out of your
9 mouth.

10 MR. MAYERSOHN: But, Dave, I do want to thank
11 you, as everybody else said, for your leadership.
12 I think the most important thing through your
13 tenure that -- that hasn't been said is the way
14 that your department is aligned, they support
15 you, they love you, they appreciate you. And
16 creating a succession plan to have, hopefully --
17 I know Mark said he's going to do it for free; is
18 that correct, Mark? But to take over and to
19 create that succession plan I think in any
20 operation is extremely important and vital for
21 the success of a corporation or a department to
22 continue that legacy.

23 So, again, thank you, Dave. Mark, looking
24 forward to your leadership. And the rest of the
25 team that's there, you guys do an incredible job.

1 And one of the things I think that you have tried
2 to change is the idea that we're not -- the audit
3 committee is not an I-got-you type of committee,
4 it's a committee that we look at ways to improve
5 and increase internal controls to protect the
6 district from fraud as well as, as Mary had
7 mentioned, save every penny we can.

8 MR. RHODES: And just one last time that I'd
9 like to say this, too, thank you, Tallahassee
10 Bob.

11 MS. FERTIG: But we're hoping to see you in
12 person one of these times; okay?

13 I -- for those of us that have been here for
14 a while and for all our new people, I think this
15 is a great committee. We're going to do some
16 more good work this year. I -- I wish you safe
17 travels Bob.

18 And I just -- I want to finish by saying,
19 Dave, thank you for everything. Mark, thank you.
20 And Nakia and everybody on your staff, you're the
21 best staff ever.

22 MR. RHODES: Thank you.

23 MS. FERTIG: Okay. Do we have any other
24 business?

25 MS. SHAW: First of all, I would like to

1 welcome Mariah to our wonderful family. It's
2 great to have you here. And I love where this is
3 going your first day, and this is going to be
4 absolutely awesome to have you a part of this.

5 MS. RABIDEAU: Thank you so much. I'm
6 thrilled to be here.

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

8 MS. SHAW: Motion to adjourn.

9 MR. MEDVIN: Second.

10 MS. FERTIG: All in favor?

11 COMMITTEE MEMBERS: Aye?

12 MS. FERTIG: Opposed?

13 (No response.)

14 MS. FERTIG: Okay. We will see you sometime
15 in April. Thank you.

16 (Meeting was adjourned at 11:15 a.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 10th day of March, 2026, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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