

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, JANUARY 29, 2026
9:38 A.M. - 12:35 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 (Telephonic)
 MR. ANTHONY DE MEO, CPA
 4 MR. ANDREW MEDVIN, CPA
 MR. LEW NAYLOR
 5 MS. B. JILL BARON
 MR. CHRISTOPHER UPTON
 6 MS. RACHEL ROSAS
 MR. ANDREW MEDVIN

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 OFFICE OF THE CHIEF AUDITOR STAFF:

8 MR. DAVE RHODES, Chief Auditor
 9 MR. MARK MAGLI, Executive Director, Audits
 MS. NAKIA GOULDBOURNE, Manager, Internal Funds
 10 MS. ELENA PRITYKINA, Manager, Operations
 MR. MERLIN BUTLER, Manager, Property & Inventory
 11 MR. BRYAN ERHARD, System Support Specialist II
 MR. DEREK TILLMAN, Executive Secretary
 12 MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C

13 DISTRICT STAFF:

14 DR. HOWARD HEPBURN, Superintendent of Schools (Teams)
 MR. RYAN SMITH, Director, Business Support Center
 15 MR. ALAN STRAUSS, South Regional Superintendent,
 Teaching & Learning
 16 MR. JOHN WHITE, Director, Procurement & Warehousing
 Services
 17 MR. NATHAN SADE, Chief Fire Official
 MR. MICHAEL GREGORY, Chief Safety & Security Officer,
 18 Safety, Security & Emergency Preparedness
 MR. JAMES LA ROSA, Director, Safety & Security
 19 Operations
 MS. ELIANA ELHEFNAWY, Behavioral Threat Management
 20 MS. KIM PUNZI-ELABIARY, Director, Behavioral Threat
 Management
 21 MR. CARLOS GOMEZ, Director, Accounting & Financial
 Reporting
 22 MS. ROMANEIR JOHNSON, Chief Financial Officer

23 INVITED GUESTS:

24 MR. EDDIE CASTANEDA, External Auditor, Forviz Mazars
 MR. RODERICK HARVEY, External Auditor, HCT Certified
 25 Public Accountants and Consultants

1 MR. SHAWN DAVIS, External Auditor, S. Davis &
Associates P.A.
2 MS. ANNETTE LEWIS, External Auditor S. Davis &
Associates, P.A.
3 MR. ANTHONY BRUNSON, External Auditor, Anthony
Brunson, P.A.
4 MR. JEAN BORN, External Auditor, Anthony Brunson,
P.A.
5 MS. JUDIAN WINSTON, External Auditor, Anthony
Brunson, P.A.
6 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: I think we're ready to start if
4 everyone can --

5 Okay. Please join me in the Pledge of
6 Allegiance.

7 (Pledge of Allegiance was recited.)

8 MS. FERTIG: Thank you. Welcome to the Audit
9 Committee Meeting. We are just going to --

10 Dave, is it okay if we go around and
11 introduce ourselves?

12 MR. RHODES: Sure. And then I can do the
13 roll call after that.

14 MS. FERTIG: Okay. Great. Chris, can we
15 start with you and we'll go around.

16 MR. UPTON: Good morning. Chris Upton, Audit
17 Committee.

18 MS. FERTIG: Okay. Phyllis, do you want to
19 --

20 MS. SHAW: Good morning. Phyllis Shaw
21 representing PTA.

22 MR. NAYLOR: Good morning. Lew Naylor,
23 representing Sarah Leonardi.

24 MR. MEDVIN: Good morning. Andrew Medvin,
25 Audit Committee, representing Dr. Holness.

1 MS. BARON: Good morning. Jill Baron,
2 representing District 1, Maura Bulman.

3 MS. ROSAS: Good morning. Rachel Rosas,
4 representing Lori Alhadeff, District 4.

5 MS. FERTIG: And I note Mr. De Meo has come
6 in, so you can just shout out your name.

7 MR. DE MEO: Anthony De Meo, Dr. Zeman.

8 MR. RHODES: Madam Chair, if that would
9 suffice for you, we could call that roll call
10 because we got all that stuff on the record.

11 MS. FERTIG: And I'm Mary Fertig and I am
12 Nora Rupert's appointee.

13 And we'll keep going around the table here.

14 COURT REPORTER: Tim Bass, United Reporting.

15 MS. GOULDBOURNE: Nakia Gouldbourne, Office
16 of the Chief Auditor.

17 MR. RHODES: Dave Rhodes, Chief Auditor.

18 MR. MAGLI: Mark Magli, Executive Director of
19 Audits.

20 MS. FERTIG: I think we have somebody on the
21 phone. Is that you, Bob?

22 MR. MAYERSOHN: Yeah, I'm here as --
23 Tallahassee Bob's in Tallahassee as well as, I
24 brought along with me, not with me, actually, but
25 he's in Tallahassee, the Superintendent is also

1 on the phone.

2 MS. FERTIG: And I wanted to mention to
3 everybody that he had planned to come but it was
4 Broward Day so he will be at our next meeting.

5 MR. RHODES: And so we can go around?

6 MR. LA ROSA: James La Rosa, Director of
7 Safety & Security Operations.

8 MR. SMITH: Ryan Smith, Director of Business
9 Support Center.

10 MR. WHITE: John Wesley White, Acting
11 Executive Director, Procurement & Logistics
12 Operations.

13 MS. FERTIG: Okay. And I know we have a lot
14 of people in the back. Are you going to
15 introduce them as we come or should we --

16 MR. RHODES: I think we can introduce them as
17 they come up and speak to their respective
18 reports.

19 MS. FERTIG: Okay. Great.

20 Well, welcome everybody. We have the agenda
21 in front of us. At least those of us on the
22 audit committee, I think, have it.

23 So is there any -- is there anything that you
24 want to add to the agenda?

25 Yes.

1 MS. SHAW: Madam Chair, motion to approve the
2 agenda as presented.

3 MR. NAYLOR: Second.

4 MS. FERTIG: Okay.

5 MR. RHODES: Do we have a vote on that?

6 MS. FERTIG: Yes, we're going to vote on
7 that.

8 All in favor?

9 COMMITTEE MEMBERS: Aye.

10 MS. FERTIG: Opposed?

11 (No response.)

12 MS. FERTIG: Okay.

13 MR. RHODES: So, Madam Chair, if I may?

14 We have a couple of items on this agenda that
15 I just wanted to point out. We were receiving
16 some things later than we usually would and so
17 some of the things that went out in hard copy
18 have been updated in the way of like just
19 nonmaterial matters in the way of typos or
20 spelling things that we brought back to the
21 attention of the -- the group that provided the
22 audit. So if there's any questions that you have
23 about that, I just wanted to let you know that
24 there's nothing material about what it was that
25 changed from the ones that were originally sent

1 out via FedEx, but there's updated versions of
2 them that are online so everybody can see those.
3 That's just the thing that I bring up up front.

4 One other thing if I could be -- if you would
5 allow me to bring forward, once we hear from
6 Forvis Mazars on the ACFR draft, I would like to
7 withhold or talk to the audit committee about, if
8 necessary a possible special meeting before
9 transmitting this report. They have some
10 information that is not available for me in the
11 time that I've been back in the role of chief
12 auditor which is that they typically transmit a
13 draft before -- before it ends up going to the
14 board and the board approves it in their
15 timeframe. But I just wanted to make sure that
16 the committee is aware of what it is that they
17 bring to you in the way of introduction of their
18 report so everybody understands what it is that
19 we're looking at with regards to their timeline
20 and the product that they're putting before us
21 today. And, if necessary, we already have a
22 meeting on the 2nd of February for the special
23 selection committee to talk about the RFQ. And,
24 if necessary, and the committee sees it
25 necessary, we would talk about the possibility if

1 we have enough warm bodies that could show up
2 that day to provide a quorum, we could then use
3 that day as a backup to transmit that report if
4 this committee feels that's necessary.

5 MS. FERTIG: My only concern is notice. I
6 guess if you noticed it today, you would be --

7 MR. RHODES: We would have to send the chair
8 and actually post the notice, but we do have that
9 three-day notice and that means it would have to
10 be posted by today. So that's why we're looking
11 at that as a backup plan because otherwise the
12 next time that we would get together would be in
13 March and that wouldn't necessarily meet the
14 timeline for either them, the board, or the
15 filings that have to happen with regards to
16 moving forward.

17 MS. FERTIG: Okay. We're going to hurry
18 through this and then we'll --

19 MS. SHAW: What I would recommend and maybe
20 this is an amendment to the agenda, that we --
21 this is something that we might be able to take
22 up right after public comments, Madam Chair?

23 MS. FERTIG: Yes.

24 MR. RHODES: And just one other thing I
25 wanted to mention. Mr. Mayersohn mentioned that

1 he's with the Superintendent. I just wanted to,
2 as a matter of courtesy, ask if the Chair would
3 like to offer him the opportunity to introduce
4 himself?

5 MS. FERTIG: Oh, is Dr. Hepburn on?

6 MR. RHODES: Yes.

7 MS. FERTIG: Oh, I'm sorry. Oh, there you
8 are. Yes. And I knew you were going to be here
9 because he was definitely planning on being here
10 today, but he decided the cold weather was
11 probably -- it's probably colder in Tallahassee,
12 so, welcome Dr. Hepburn.

13 SUPERINTENDENT HEPBURN: Thank you, Madam
14 Chair. Thank you, Mr. Rhodes.

15 I'm going to have to hop off shortly and run
16 over to the capitol, but definitely I just wanted
17 to extend a huge Happy New Year, and thank you,
18 and a simple hello to everybody in the audit
19 committee. Thanks for your partnership, your
20 work, your level of independence and
21 accountability just to make sure that Broward
22 County Public Schools is doing what it needs to
23 do for all our kids that we serve every day; and
24 also staff.

25 So, also, we're up here trying to do the

1 great work for the District in the long run,
2 advocating for additional funding and closing
3 some gaps on some issues that are plaguing school
4 districts across the state and -- you know, but
5 thanks to Bob and the legislative team for
6 facilitating such a wonderful Broward Day so we
7 can actually do that with a collective impact,
8 which we hope at the end of session is going to
9 be beneficial to Broward County Public Schools as
10 well as other school districts across the state.

11 But thank you, Madam Chair. Thank you, Dave
12 Rhodes. Thank you Audit Committee. Appreciate
13 the work that you do and how you leverage your
14 independence just to make sure we're doing what's
15 appropriate and what's needed for our school
16 district while leveraging accountability just to
17 make sure we're doing it the right way. So much
18 appreciated in those endeavors. And looking
19 forward to being in person hopefully at the next
20 meeting in February.

21 MS. FERTIG: Thank you so much.

22 Okay. Well, I am going to -- I'm looking for
23 the approval of the minutes but I guess we have
24 public comment first. Do we have public comment?
25 Is there anybody here?

1 MR. RHODES: I'm sorry, I'm trying to respond
2 to some questions that General Counsel's office
3 is asking at the same time.

4 We have no public speakers.

5 MS. FERTIG: Okay. Thank you.

6 Okay. Approval of the minutes of the
7 December 4th, 2025 Audit Committee Meeting. Is
8 there -- are there any additions or corrections?

9 (No response.)

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

11 MR. MEDVIN: So moved.

12 MS. SHAW: Second.

13 MS. FERTIG: Okay. It's been moved and
14 seconded to approve the minutes of the December
15 4th, 2025 Audit Committee. All in favor?

16 COMMITTEE MEMBERS: Aye.

17 MS. FERTIG: Opposed?

18 (No response.)

19 MS. FERTIG: Okay. Well, we have approved
20 the minutes again, thank you, with no
21 corrections.

22 Okay. Housekeeping - Ethics Training. Dave,
23 are we good on all of our housekeeping issues?

24 MR. RHODES: We do have a -- we do have a
25 couple of things to report here. We have Board

1 Member Cervera's appointee is not currently in
2 compliance. And then also there's a different
3 schedule that Bob Mayersohn runs on and he is
4 currently out of compliance because of that
5 timing. My bet is is that he has the
6 documentation available and just hasn't sent it
7 over yet.

8 Bob, could you let us know if that's the
9 case? And, if not, can you get that taken care
10 of as soon as possible?

11 MR. MAYERSOHN: I'm on an annual schedule, so
12 it's -- it's -- I can fulfill my requirement for
13 this coming year any time from January to
14 December. Though we can talk offline about it,
15 but --

16 MR. RHODES: You got it. Thank you very
17 much.

18 MS. FERTIG: Okay. We're good?

19 MR. RHODES: Yep.

20 MS. FERTIG: All right. So, Phyllis, were
21 you suggesting that we move Number 10 up.

22 MS. SHAW: Yes; if we can.

23 MS. FERTIG: Okay. So, Dave, we're going to
24 take Number 10 first; if that's -- if that's
25 okay.

1 MR. RHODES: Yeah, that's -- that's fine. We
2 usually try to put these in order of external
3 firms, which moving them up would still be in the
4 same --

5 MS. FERTIG: Yeah, we just were thinking if
6 we had to have a special meeting, let's just go
7 ahead and get it.

8 MR. RHODES: Absolutely. I appreciate that.

9 MS. FERTIG: Okay. So I'm just going to turn
10 it back to you then for the Annual Comprehensive
11 Financial Report.

12 MR. RHODES: Okay. So we have Carlos Gomez
13 here, the Director of Accounting & Financial
14 Reporting representing the District and we have
15 Eddie Castaneda is here representing Forvis
16 Mazars. And so what I would like to do is go
17 over and turn the floor over to them so that they
18 can go ahead and introduce the report as well as
19 give any background information that we might
20 need to get us on track with what the facts and
21 the process should look like.

22 I apologize, I did not see that Romaneir
23 Johnson was here, as well, our CFO.

24 MS. FERTIG: All right. So who is going to
25 start this?

1 MR. RHODES: I'll leave that up to the group.

2 MS. FERTIG: Okay.

3 MR. CASTANEDA: Good morning. My name is
4 Eddie Castaneda. I'm the Audit Director with
5 Forvis Mazars, the county's external auditors.
6 Happy to be here.

7 We're here to present our draft audit reports
8 and the draft ACFR for the presentation of this
9 audit committee. In the past, typically, a draft
10 has gone to the audit committee, last year
11 outstanding due to extenuating circumstances that
12 the District had to extend their deadline for
13 submitting to the GFOA, so, therefore, everything
14 kind of just came together. The final version
15 was ready in January to present to the audit
16 committee last year.

17 Here, it's very close. We're not
18 anticipating any changes to this document nor to
19 our letters. We just have some outstanding items
20 that we're hoping to get over the next few days
21 so we can finalize. So that is the timeline with
22 the draft and we can discuss any questions you
23 have going forward with that.

24 As part of the audit we are required to
25 communicate certain communications to this board,

1 to this committee as well as to the board, but
2 before we get into all of that I do want to
3 extend my thanks to Carlos Gomez and his team, as
4 well as Romaneir Johnson.

5 This contract -- this audit contract didn't
6 get approved until September, so therefore we
7 didn't really start our work until October. This
8 was a heavy lift, very truncated audit work
9 timeline. So the fact that we are in a position
10 to issue in a few days is very, very -- very
11 good. I'll just say that. So thank you, Carlos,
12 thank you, Romaneir.

13 MS. JOHNSON: Eddie, I'd like to add on too,
14 this draft, I'd rather just submit this draft
15 than have to have another meeting to go over it,
16 because there's no substantial changes. If there
17 is material things that happen then we can post
18 for our next meeting, if necessary, but there is
19 not going to be any changes from this draft
20 information.

21 So I'd like to -- even though we're
22 submitting it as a draft, I'd like you guys to
23 look at it with eyes that this is the final.
24 Because there's no major material changes that's
25 going to happen. So I think that we'd be wasting

1 time to have another meeting to discuss what is
2 already substantial and material in this draft
3 form.

4 Because, right now, my team, we knew the
5 audit was going to be late, we started doing
6 pre-work so we could prep for the audit and I
7 just like to have a timely submission as we can
8 to all our agencies that we're required to submit
9 to. Because we have another meeting and had to
10 come to this forum first then we have to submit
11 after that.

12 MS. FERTIG: Mr. Rhodes.

13 MR. RHODES: Madam Chair, I -- this question
14 goes to Carlos and Ms. Johnson. We were told
15 originally that the draft would not be delivered
16 to the Office of the Chief Auditor for the
17 meeting but that there would be bound copies
18 available for the members of the committee. And
19 I was wondering if that's still the case and if
20 they're available, because I was reminded of that
21 when I noted that the CFO has a copy in front of
22 her.

23 MR. GOMEZ: So, if I may, no, at this point
24 we don't have any printed copies. We just
25 printed two copies of the draft. We felt that

1 until we have a final report to print the hard
2 copies -- and, again, we don't expect any
3 significant changes from the PDF version we will
4 submit, but we wanted to have the final, remove
5 the draft language from the report and add the
6 auditor's report to the file which is not in the
7 draft document yet.

8 MR. RHODES: Thank you. That's all I wanted
9 to make sure that the committee understood, what
10 was going on with that, and that I understood why
11 those documents were not provided.

12 MS. FERTIG: Mr. Medvin.

13 MR. MEDVIN: This is probably the most
14 significant comprehensive document we see every
15 year. And you want to present a draft without us
16 having a copy in front of us and you're asking us
17 to say we should just accept it at face value
18 that it's going to be fine and there's going to
19 be no changes.

20 I think that's a pretty big stretch. I'd be
21 very -- you know, I wouldn't want to vote to
22 transmit something like this without seeing it.
23 And I think we should bear that in mind in our
24 discussions of whether or not we need an extra
25 meeting to look at it.

1 MS. JOHNSON: I'm sorry about that. I
2 thought they submitted you guys the draft copy.
3 So since you didn't, I guess we're gonna have to
4 have another meeting.

5 So I thought that we were going to proceed
6 with the draft copy because it's just the
7 difference of changing the cover from draft to
8 final, but since you don't have a copy, we can
9 definitely proceed with another meeting.

10 MS. SHAW: Madam Chair.

11 MS. FERTIG: Yes.

12 MS. SHAW: Not only that, I believe I heard
13 one of these two gentlemen said that there may be
14 some minor changes. If there will be minor
15 changes, what we ask is that we receive some kind
16 of matrix so we're able to -- because I believe
17 some of us may have already reviewed what's
18 online. So if those changes are going to be
19 taking place in the next couple days, and when we
20 try to meet, we're having a meeting on Monday,
21 maybe we could add this meeting as part of this
22 and have the discussion, but that what we have a
23 matrix of what those changes will be or are at
24 that point in time. This way we don't have to go
25 duck hunting for those changes.

1 MS. FERTIG: Yeah. Mr. Rhodes.

2 MR. RHODES: And just to address the point
3 that Mr. Johnson brought up, is that despite not
4 having hard copies before us, this draft report
5 is linked in the agenda for this audit
6 committee's viewing purposes. It's just a matter
7 that we do have a history of some folks who
8 prefer to get the hardcopy information and some
9 prefer to look at it online. So I do understand
10 that there are some people that have different
11 versions of what it is that they've seen or not
12 seen yet, but I think it's important that the
13 entire committee keeps that in mind as we decide
14 how we're going to move forward with this.

15 MS. FERTIG: Okay. When are you -- sorry.
16 Mr. Naylor.

17 MR. NAYLOR: Yeah, do you have the minor
18 changes that are going to be made available right
19 now?

20 MR. CASTANEDA: I'm not sure who said any
21 minor changes, but if any changes were to happen
22 in this document it would be in editing only.

23 MR. NAYLOR: So you don't know what the
24 changes are.

25 MS. JOHNSON: As far as I know there is not

1 going to be any changes.

2 MR. CASTANEDA: There's not going to be any
3 changes to this document. If there are it would
4 be minor formatting like issues like that, like,
5 you know, a colon here, a comma there; things
6 like that. This document has been reviewed, tied
7 out, the financial information in here is not
8 changing.

9 MR. DE MEO: Madam Chair?

10 MS. FERTIG: Yes.

11 MR. DE MEO: Mr. Rhodes, the document, the
12 ACFR online, the website, is that the latest?
13 Or, Ms. Johnson, is that the latest?

14 MR. RHODES: Yes, it is.

15 MR. DE MEO: And that's probably going to be
16 finalized with just grammatical? Okay.

17 MS. FERTIG: I think the problem is is that
18 some of our members have not had an opportunity
19 to review it. So I know it's online. I'm
20 looking at it. It's online as a draft. And so
21 I -- where are you meeting Monday and what time?

22 MR. RHODES: Well, right now the current
23 meeting that we have established is for the
24 selection committee that's going to be looking at
25 the RFQ and trying to finalize that language and

1 that is going to be at 9:00 on Monday, the 2nd,
2 which would mean that if we did need to reconvene
3 this body we would need to have enough warm
4 bodies in the room to make a quorum, and so we
5 would have to determine today whether we have
6 that, first of all, and second of all, that would
7 mean that Derrick could run out of the room and
8 post that so that we could get that timely
9 posted.

10 MS. FERTIG: Right. Okay. So I'm just going
11 to check with everybody in a minute.

12 Are you in this room on Monday?

13 MR. RHODES: Do we have access -- yes, we
14 have access to this room because we already have
15 it set up for that selection committee.

16 MS. FERTIG: Okay. I'm just going to go
17 around the table; okay?

18 Chris, are you able to come Monday at
19 9:30-ish?

20 MR. UPTON: Next week?

21 MS. FERTIG: Yeah.

22 MR. UPTON: No.

23 MS. FERTIG: Okay.

24 MR. DE MEO: I'll be here.

25 MS. FERTIG: Okay.

1 MS. SHAW: I'll be virtual. I'll be at a
2 pension conference.

3 MS. FERTIG: Lou?

4 MR. NAYLOR: I'll be available.

5 MS. FERTIG: Mr. Medvin?

6 MR. MEDVIN: I hope to be available.
7 Unfortunately, I may have a funeral out of town,
8 but I'm planning to be available.

9 MS. FERTIG: Okay.

10 MS. BARON: I can be available virtually.

11 MS. FERTIG: Are we okay virtually for a
12 quorum though, Dave?

13 MR. RHODES: That's one of the reasons that I
14 mentioned warm bodies in the room, because that's
15 one of the requirements that we have to be able
16 to take a vote.

17 MS. FERTIG: Okay. Mr. Mayersohn are you on?

18 MR. MAYERSOHN: I'm still in Tallahassee on
19 Monday.

20 MS. FERTIG: Will you be here on -- will you
21 be here Monday?

22 MR. MAYERSOHN: No, I will not.

23 MS. FERTIG: No. You're still in
24 Tallahassee. Okay. I'm sorry, we're down to you
25 and me and I'm not sure we're going to have a

1 quorum, so --

2 MS. ROSAS: I'm not available on Monday. I'm
3 available any Thursday and some other days, but
4 not this Monday.

5 MR. RHODES: Through the Chair?

6 MS. FERTIG: Yes.

7 MR. RHODES: The reason that Monday was
8 selected as opposed to trying to make it a part
9 of today's docket was because the chair of that
10 committee, Ms. Hixon, she was unavailable today
11 and her schedule is very tight and that's what we
12 generally work around, so that's why the 2nd was
13 selected.

14 MS. FERTIG: Okay. And our quorum is, it's
15 like six?

16 MR. RHODES: Based on -- give me one second.
17 So based on the empty seats, we have to keep that
18 in mind, because we do quorum based on --

19 MS. FERTIG: So tell me what you think the
20 quorum is. So we're down to you and me and Lou
21 and maybe -- yeah; okay.

22 MR. RHODES: Five would do it.

23 MS. FERTIG: Five; okay. And I don't think
24 we have five so -- all right. I'm gonna -- do we
25 have an alternative here?

1 MR. RHODES: The only alternative to that is
2 ultimately putting it on the agenda for the next
3 scheduled audit committee meeting, but then that
4 gets us into some timing questions with regard to
5 this. I, earlier, was of the opinion before I
6 heard the comments that Mr. Castaneda made and
7 the CFO made that it may be problematic to pass
8 this through with it being delivered at a late
9 hour. But if, in fact, this committee relies on
10 the information that was provided by both of them
11 that no material information in this report would
12 be changed and that drafts have been transmitted
13 and received by the board historically, the last
14 two years, this year and last year included, have
15 been oddball years with regard to this particular
16 item for different reasons. But going back in
17 time I do believe that I recall this generally
18 being brought forward as a draft at the time that
19 the audit committee looks at it.

20 I would like the audit committee to consider
21 and determine what they want to do with regard to
22 that because there is a possibility that this
23 could be transmitted today based on relying on
24 the information that they provided that no
25 changes will be made other than minor grammatical

1 changes.

2 MS. FERTIG: I'm somewhat uncomfortable that
3 a lot of members rely on receiving the packet and
4 this wasn't included rather than going online and
5 viewing what was online.

6 But let me ask a question?

7 Who's going to be at the meeting on Monday?
8 Ms. Hixon's going to be there. You're going to
9 be there; okay.

10 MS. SHAW: I'm virtual.

11 MS. FERTIG: You're virtual. Okay. So
12 that's -- all right. I'm just trying to see how
13 we had enough for that.

14 MR. RHODES: Yeah, so he we have two warm
15 bodies as it stands and generally Mr. Mayersohn
16 would be there in person, but he's out of town so
17 he can't make it. And Ms. Shaw is normally there
18 in person, she won't be able to make it. So we
19 would either just need some other people if their
20 schedules would allow that, but I think we've
21 already gone through that and eliminated that as
22 a possibility.

23 So the only other -- I guess we're down to
24 either bringing this forward again in March or
25 accepting the draft today under the information

1 that was provided to us by the groups.

2 MS. FERTIG: And when were you anticipating
3 this going to the board?

4 MR. RHODES: Well, frankly, I have the
5 ability being a direct report to the board to put
6 it on the next available board meeting or special
7 school board meeting so that it could go and
8 assist the CFO and the external auditors with
9 being able to meet their deadlines. It's all
10 just a matter of when it's transmitted from here.

11 MS. FERTIG: I'm just trying to see, Ms.
12 Johnson, is that going to be the 10th?

13 MS. JOHNSON: I feel like the transmission is
14 more important. There is other guidelines
15 outside of what we do internally to get our work
16 processed. I do want you guys to have eyes on it
17 though because that's part of the process. And I
18 just think that we've got to do better by
19 communicating. Because I get -- when it was
20 communicated to me that it's ready and it's still
21 in draft form, I said we need to submit it to the
22 audit committee to review because -- in draft
23 form because there's not going to be substantial
24 changes. The only thing that's going to change
25 basically is saying from draft to final; right?

1 So I -- I'm just kind of -- I just don't want the
2 reputation of why we're always being behind the
3 eight ball, and we're not doing what we're
4 supposed to do. So we're just going through our
5 due diligence to make sure that you guys are
6 reviewing this document because we're not -- we
7 don't have nothing to hide. So I'd rather you
8 guys put eyes on it and actually weigh in on this
9 document.

10 MS. FERTIG: Yes.

11 MS. SHAW: When is the next meeting where you
12 are thinking of transmitting for approval?

13 MR. RHODES: Derek, March what?

14 MR. TILLMAN: I beg your pardon?

15 MR. RHODES: March, what is the date? I
16 think it was either the 10th or the 12th.

17 MR. TILLMAN: The 12th.

18 MS. SHAW: That would be the next board
19 meeting?

20 MS. FERTIG: That's the next meeting of us.
21 The next board meeting is February 10th.

22 MR. RHODES: The next board meeting is
23 February 10th, but that would still require that
24 everybody review and have eyes on this. And we
25 could manage to get it onto that agenda. I'll

1 stop it at that.

2 MS. FERTIG: Okay. So do we have another
3 day.

4 MS. SHAW: So here's my concern. My concern
5 is, what you just said, Ms. Johnson, you've said
6 it several times, there are no substantial
7 changes. And I understand that because I'm in
8 the middle of doing our annual financial report
9 as well. There are changes. Whether it's --
10 whether it's below the threshold of what needs to
11 be audited, but the mere fact that you're saying
12 that there are no substantial changes means that
13 there will be some level of changes. It's not as
14 if someone is saying, well, we're just going to
15 remove the draft and we're going to add final.

16 However, because of that, I think we should
17 set a time to meet prior to the meeting. You can
18 set up -- set up the meeting -- set up for it to
19 go to the board at some point for February 10th,
20 but I think it behooves us for to us have a copy,
21 to meet, because I think after next week we're
22 able to meet in person. We can set it for
23 Thursday, we can set it for the following Monday
24 or Tuesday, but I believe there is sufficient
25 enough of us to be able to meet after Tuesday to

1 be able to review. And by then we should have a
2 hard copy.

3 MS. FERTIG: So when will we have a final --
4 I'm sorry, when will we have a final on this?

5 MR. CASTANEDA: We're hoping no later than
6 Tuesday.

7 MS. FERTIG: Okay. So Monday wouldn't have
8 been done us any good.

9 MR. CASTANEDA: We are -- it's pending
10 other -- it's pending outside parties getting us
11 the information. So I can't really speak to when
12 we would get those items. But it's -- but the
13 requests are there. Carlos has followed up.
14 It's really an attorney letter that -- from
15 general counsel that we're waiting on prior to
16 release, and I can't anticipate when they want to
17 send it to us, unfortunately.

18 MS. FERTIG: Is this our general counsel?

19 MR. CASTANEDA: Yes.

20 MS. FERTIG: Okay. I'm just going to just
21 ask that -- I'm trying to check my calendar and
22 everybody else I guess is going to be doing the
23 same thing. If we looked at Monday the 9th would
24 you -- would you be able to still walk it on on
25 Tuesday the 10th?

1 MR. RHODES: That -- that I think doesn't
2 meet the requirements of the public notice for
3 this item to be added to the agenda. However,
4 what I am able to do that causes it to speed up a
5 bit is by being a direct report to the board I'm
6 able to add an item to the board without it going
7 through two different APG meeting periods, which
8 is what generally causes it to take more time.
9 But I think to try to add it the day before a
10 meeting would not be transparent to the public
11 and give them the opportunity to determine if
12 they want to come down and speak about it. And,
13 also, with regard to the rules, I think we
14 wouldn't be in compliance with the rules.

15 MS. SHAW: So Thursday the 5th or the 6th,
16 Madam Chair?

17 MS. FERTIG: I can do the 6th. I can't do
18 the 5th.

19 MS. SHAW: I can do the 6th.

20 MS. FERTIG: All right. This is my one
21 concern, if we're not ready by Tuesday and we set
22 another meeting I just was trying to give it
23 another week in the hopes that general counsel
24 would --

25 Okay. How many people can do the 6th?

1 MR. MEDVIN: That's Friday; right?

2 MS. FERTIG: Mm-hmm. Yeah.

3 One, two, three, four, five, six, seven.

4 We're good.

5 Okay. You've got to find a room, I guess and

6 --

7 MR. RHODES: Through the Chair? I asked
8 Derek if he has a calendar that shows the
9 availability of this room or the red room. He
10 has to look at that. That's not something that
11 he has at his fingertips, he has to ask about
12 that. But one way or the other, if the committee
13 can reconvene so that we can make this happen, we
14 can find a room, even if it's not what we're used
15 to, that will allow us the opportunity and
16 ability to transmit.

17 MS. FERTIG: Yeah.

18 MR. NAYLOR: Will we have the final copy
19 available?

20 MS. JOHNSON: We should.

21 MR. NAYLOR: So that we have time to review
22 it, not just that it's available but that we have
23 time to review it?

24 Well, let me back up. Will there be a rubric
25 of changes or matrix of changes that can be

1 provided as a supplement so that we wouldn't have
2 to go back and review the entire thing?

3 MR. CASTANEDA: The draft that was
4 transmitted to the audit committee, I can't
5 stress this enough, it's final. There better not
6 be changes, in my opinion, as an auditor.
7 Because it has been tied -- it has been tested.
8 The draft, while, yes, it is a draft, it's
9 literally a draft that comes to you because the
10 way the process has been done in the past through
11 the committee and submitting this to the board,
12 ultimately to get to the board so that they can
13 approve it is that it is a final draft. This --
14 you don't get -- we don't present to you a
15 substantial changes, insignificant change. This
16 has been tied through all levels at our firm,
17 internally, as well, at the District's side.
18 This is the final draft. And it's only a draft
19 because, one, we're waiting on a few items, and,
20 two, it's a draft because this committee has not
21 approved it. That's why -- this is why it has
22 historically gone to the committee as a draft,
23 you review the draft, it is final. No changes,
24 great, we can vote to finalize so it can go to
25 the board.

1 MS. FERTIG: Okay. We're going to try 9:30
2 Friday the 6th. And we'll let you know the
3 location and I would just request everybody go
4 onto the -- you know, you can send it to us, the
5 links to us, or we go on the website and read it
6 to be prepared, and then we'll get a matrix of
7 any quote, in quotations, changes, and then
8 hopefully we can finalize this.

9 MR. RHODES: Through the Chair?

10 MS. FERTIG: Yeah.

11 MR. RHODES: What we can also do on our side
12 is, to the degree possible, continue to follow
13 the same process that we have and send hardcopies
14 as well as make links available to those who
15 don't use hardcopies, so that we have that out in
16 advance as well as available in enough time for
17 everybody to review that, as well as I want to
18 just make sure that we have agreement and a plan
19 with regard to the matrix of any potential
20 changes, whether they're small, whether it's
21 insignificant, that it would be of import to the
22 committee. Do we have an agreement that --
23 because it sounds like that would be a very minor
24 document to put together, but do we have
25 agreement that that would be provided?

1 MR. CASTANEDA: We could, definitely, if
2 there's any changes between this document we will
3 send you kind of like a memo, this is what
4 changed. Absolutely.

5 MS. FERTIG: Okay. Ms. Johnson, are we good?

6 MS. JOHNSON: Yeah, we don't foresee any
7 changes at all. That's what he's saying.
8 Substantial changes -- he's talked about
9 formatting. So something that might be on one
10 page could be docked on another page. So we
11 don't see no changes at all. We do have two
12 copies of the draft that if anybody needs to take
13 it today that needs a hard copy, they can have
14 mine and they can have Carlos' and we can print
15 additional ones that we could send out to those
16 that need to see the hardcopy.

17 Because I would really want you guys to
18 review it as soon as possible. We're waiting on
19 things like from our attorneys to do the letter
20 to the auditors, we need signatures. So that's
21 what the delay is, just signatures, internally,
22 that we need to have and some external factors,
23 too, from the audit side.

24 MS. FERTIG: Okay. We're going to let you
25 worry about all of that. But we will hopefully

1 convene here at 9:30 next Friday. And, Phyllis,
2 you are here in person?

3 MR. RHODES: Through the Chair? I was just
4 notified, Derek has already done some of his
5 research and we've determined that this room and
6 the red room are not available on the 6th. So
7 he's now looking to find out if on that same date
8 and time if we might be able to use the 10th
9 floor conference room, and if that doesn't work
10 we'll continue to work our way through until we
11 find a room that's sufficient to fit these folks,
12 as well as anybody that would be there to speak
13 on it or the different people from the firm and
14 from the accounting division so we have enough
15 room to fit everybody.

16 MS. FERTIG: And if you run into a problem I
17 know that Lew will probably join me in saying
18 this, we have some great schools in our local
19 vicinity here that I'm sure would be glad to meet
20 the members of the audit committee; as an
21 alternative.

22 MR. DE MEO: Madam Chair, I do have a
23 question. Are we confident that we'll have
24 general counsel's attorney letter by that date?
25 Because I don't know how you could be confident

1 that -- that any pending, threatened or imminent
2 or continuing litigation is satisfactorily
3 disclosed unless they've already told you that.

4 MR. CASTANEDA: That is 100 percent correct.
5 That is a concern that I have expressed to both
6 Romaneir and Carlos. We don't have the letter so
7 I don't know what is in that letter. It could be
8 great, like no issues, okay, or it could be, no,
9 I have to investigate more.

10 MR. DE MEO: You could have a FASB 5
11 situation. I don't -- I don't think we should
12 transmit it until we have an attorney's letter,
13 this 6th, the 2nd or today. I reviewed the
14 report, I have some questions, you know,
15 run-of-the mill questions, but the attorney's
16 letter is not insignificant. That can change --

17 MS. FERTIG: Well, why don't we schedule on
18 the 6th and if we don't have something by the
19 4th, is that good or not, is that okay with
20 everybody, and then we will reschedule? And is
21 that okay?

22 MS. JOHNSON: That's fine.

23 MS. FERTIG: Great. Okay. I'm going to
24 suggest then whatever we need to do to make that
25 happen, we will get the information to you as

1 quickly as possible as to where and when.

2 MR. DE MEO: If the Superintendent is on,
3 that letter is requested when, in May?

4 MR. CASTANEDA: No, it was requested back in
5 December.

6 MR. DE MEO: December?

7 MR. CASTANEDA: December.

8 MR. DE MEO: December?

9 MR. CASTANEDA: Yeah, December.

10 MR. DE MEO: Oh, that's kind of late.

11 All right.

12 MS. FERTIG: So, okay. We're going to meet
13 February 6th. I'm going to suggest we move on
14 because we have a pretty full agenda today and if
15 we -- and, audit committee members, if we don't
16 have a clear indication of something by Tuesday
17 night, Wednesday morning, then we're going to be
18 in touch with you and reschedule it.

19 So thank you. Thank you everybody for --

20 MS. JOHNSON: Whoever needs a paper copy I'm
21 going to leave it here.

22 So, Carlos, can you leave your draft, your
23 paper copy?

24 MS. FERTIG: Okay. Thank you. Thank you for
25 coming.

1 MR. RHODES: Madam Chair, can I just make one
2 point before the walk out of the room?

3 MS. FERTIG: Yeah.

4 MR. RHODES: With these two copies that are
5 being left, can I get a show of hands of the
6 people that need them, because what I might be
7 able to do is get my staff to go ahead and make
8 copies of those. We have one, two, three, four,
9 five -- one, two, three, four, five, six copies
10 that we need.

11 Would we be able, Octavia, to get from these
12 copies here six copies made while we're waiting
13 so that the board would be able to walk out with
14 a hardcopy of what we have today?

15 MR. RHODES: Okay. Thank you.

16 MS. FERTIG: Okay. We are going to move --
17 we are going to move to the Florida School
18 Recognition Program Audit. So --

19 Good morning. Welcome.

20 MR. DAVIS: Thank you.

21 MS. FERTIG: Okay. We'll turn it over to
22 you.

23 MR. DAVIS: Good morning. Shaun Davis, S.
24 Davis & Associate, managing partner. And with me
25 Annette Lewis, our consulting manager. And

1 Annette's going to present this report. This is
2 the agreed upon procedures report that we did for
3 the Florida School Recognition Program. You have
4 in your document the executive summary followed
5 by our report. The scope that we were asked to
6 perform and we put together, our observations,
7 findings and recommendation, and we've also
8 included the management response here.

9 MS. LEWIS: Good morning. Annette Lewis, S.
10 Davis & Associates, senior manager.

11 To begin, on the executive summary, page
12 number VI, we have a scrivener's error. Right
13 where you see that first bullet, the three
14 schools are missing documentation, that should
15 have been on the line above. Can everybody hear?

16 Okay. In the executive summary page 6,
17 that's number VI, we have a scrivener's error.
18 Right where you see the first bullet on that page
19 after 2022, that sentence should have been
20 separate on the line above. We'll resubmit it
21 with that correction.

22 So this report essentially required us to
23 review the FSRP, the Florida School Recognition
24 Program, otherwise called the A+.

25 Initially, we had some hiccups because

1 there's a portal where a lot of information would
2 typically lie that was taken down by the time we
3 got started. So staff had to do a heavy lift to
4 get us the data that we required to review and do
5 our testing. So I would say they did a yeoman's
6 job and we really appreciate their efforts.

7 This looks on Florida Statute 1008.34, which
8 created the program, and it was based on there
9 being a need for performance incentive programs
10 for faculty and staff of highly productive
11 schools. So essentially it became an incentive
12 for schools to do better, i.e., a letter grade,
13 but there's also a sustainability component of
14 the A+ program.

15 Charter schools, which is something that we
16 encountered, they are a part of the public
17 schools because the District sponsors and
18 approves charter schools, but their rules are a
19 little different as it relates to having a
20 governing body that manages the program. We have
21 in Table 1 -- I'm sorry, in the body of the
22 report that shows the schools and that's just for
23 presentation-wise so that you can see that
24 there's no delineation as to whether a school is
25 a charter school. That table begins on page 4.

1 There is no delineation between a charter school
2 and a regular District school. So charter
3 schools are a part of the public schools. So in
4 our population we had to include charter schools.
5 Initially, we did not anticipate that. So in
6 here in the report it's separated by traditional
7 schools and charter schools in order not to cause
8 confusion with presentation of information as
9 well as or as a result of our testing.

10 I'll go back to the executive summary. And a
11 key or an important factoid is that we always
12 have carryover. If all the money isn't expended
13 we don't have to return it to the state. It sits
14 there in our coffers, but it can be spent in
15 subsequent years. However, the School Advisory
16 Committee needs to approve it the same way it
17 does each year. So the committee has specific
18 requirements in terms of membership and we had a
19 situation where we noted -- we didn't make it a
20 finding, per se, there are some members because
21 of what's going on with ICE don't want to
22 volunteer or don't want to attend meetings
23 because of the fear that, you know, there might
24 be a raid or somebody might be singled out. So
25 that's something that has to be worked out. And

1 we discussed it with staff and, you know, tried
2 to put it in here for the -- for you to know that
3 there's an issue, but it's not a finding because
4 it's not something that the District can control.

5 MR. DAVIS: So on the bottom of page 3, iii,
6 of the summary you will see --

7 MS. SHAW: Madam Chair? I do have a question
8 on that, on membership. So there are
9 requirements to -- to meeting those meeting
10 dates. Are those being considered? And I don't
11 understand the ICE -- the ICE issue. But what
12 I'm saying is, there are requirements in terms of
13 meetings and those members must attend a certain
14 number of meetings. Were those considered?
15 Because if they were not attending those meetings
16 prior to these current issues that we're facing
17 across the country, then whether or not it's an
18 ICE issue or some other issue that is prolonging
19 them from attending the meeting, was that
20 considered? I understand the ICE issue, that is
21 something that the District has control over when
22 members are not attending those meetings.

23 MS. LEWIS: Yes, we did consider because we
24 pulled or requested all of the meetings, the
25 agendas, the rolls and what have you, it's in the

1 most recent year, which is school year 2024, that
2 we started to see the pattern and made inquiries
3 even for 2025. So that was more of a follow-up
4 with the makeup of the committee. But in terms
5 of '22, '23 and '24 the traditional schools had
6 no issues. We didn't find any compliance
7 matters, nothing was noted. But in our
8 observation while reviewing the data it did come
9 up.

10 MS. FERTIG: So I'm gonna just -- just
11 something else that Lew and I had worked on in
12 another committee a few years ago, so you're
13 saying that the teams, the SAC teams in 2022,
14 2023 were compliant -- I mean, they were full
15 teams compliant with state statute on the
16 membership.

17 MS. LEWIS: '24 inclusive, as well, but, you
18 know, we started to look at, hey, what's going
19 on? This seems a little strange, what is the
20 situation? Because we have a tendency in the
21 current year to kind of peek at it as well.

22 MS. FERTIG: Okay. Yeah, we had just noticed
23 several years ago through another project we were
24 working on that we could not necessarily find the
25 teams membership and it did not -- so I was -- I

1 had that flagged, too, Phyllis. Thank you.

2 I'm glad you looked at that because that was
3 going to be my suggestion that we review that
4 district-wide.

5 MR. DAVIS: So the other thing that I was
6 just echoing with what Annette was talking about
7 on the executive summary is the disbursed and
8 unspent. So in 2023, disbursed 22.2 million
9 unspent 1.2 million, that's the carry forward.
10 In 2024, 16.3 million with an unspent of 1.6
11 million. In year 2025, 22.3 million disbursed
12 and 1.6 million is the carry forward. Total for
13 the three years, 61 million disbursed, 4.5
14 million unspent.

15 MS. LEWIS: And the charts are in Exhibit 4
16 and that's for each year. And as you look at the
17 table you will see that there are several other
18 programs, so we cannot necessarily isolate from
19 the beginning of time. So if that is to be
20 done -- well, literally, between budget and
21 finance they do know what the actual number is
22 for the FSRP funds. However, all that needs to
23 happen is they -- it gets rolled up in terms of
24 the process of determining what to use the moneys
25 for and of course it has to be in line with the

1 program. So that's, you know, something else
2 that can be contemplated. If there are
3 additional, you know, teachers, or equipment, or
4 items that are in compliance with the spending
5 requirement, that can be considered going forward
6 based on the actual amounts. And as you can see
7 we had 4.5 million left over for just those three
8 years.

9 MS. FERTIG: Go ahead, Lew.

10 MR. NAYLOR: Yes, I see on page 9 and 10 you
11 talk about before the funds are disbursed to the
12 schools that benefits are removed. So when money
13 goes to the school, does that mean the benefits
14 have been taken out of 100 percent of the award?
15 Because many schools don't use the entire award
16 for bonuses for staff. They use it for
17 purchasing equipment, as you've already
18 mentioned.

19 So I'm just trying to make sure that the
20 school is receiving the funds that they should be
21 allotted based on the use.

22 MS. LEWIS: They are. It's just that budget
23 has a certain way of calculating and
24 communicating it to the school improvement.
25 Essentially all the numbers that they get

1 initially are in a budgeted plan. So at the end
2 of the day, depending on what the actual final
3 number is, some benefit numbers -- and we're just
4 talking about FICA, the Social Security and
5 Medicare, it doesn't pay for other types of
6 benefits to which an employee, i.e., a teacher
7 is --

8 MR. NAYLOR: Correct. And I sit on SAC
9 teams, so I understand the entire process. My
10 question is, is the District withholding funds
11 that could be used at the school level because
12 they're deducting 100 percent of the award --
13 they're deducting staff benefits from 100 percent
14 of the award, versus giving the school 100
15 percent of the award, then determine the use and
16 deduct the benefits from that?

17 MS. LEWIS: As far as in our testing and our
18 documentation the FICA/MICA is -- the school is
19 not physically getting those funds because
20 payroll is processed at the district level.

21 MR. NAYLOR: Correct.

22 MS. LEWIS: So those monies are kept in order
23 to meet the requirement, the payroll compliance.
24 So if for argument's sake 50,000 goes to the
25 school of which 10 is to pay payroll taxes, they

1 are only going to get 40.

2 MR. NAYLOR: And what if they don't use that
3 entire award for bonuses?

4 MS. LEWIS: If they don't then that rolls up
5 as unused funds.

6 MR. NAYLOR: Does it go back to the school?

7 MS. LEWIS: You know what, we did not
8 actually go that deep, because it's still in the
9 fund and I would presume that since it was
10 allocated to that school it would be in that
11 school's bucket.

12 MR. NAYLOR: Okay. Because when I --

13 MS. FERTIG: Could we find that out?

14 MR. NAYLOR: Yeah. Well, I think Mr. Strauss
15 -- Dr. Strauss has a response. But I've sat on
16 many SAC teams where we voted for staff
17 allocations, including equipment. So staff
18 allocations were based upon the net dollar given
19 to the school before that decision was made not
20 to use 100 percent of the award for staff
21 bonuses.

22 So Dr. Strauss seems to have an answer?

23 MR. STRAUSS: Just simple Mister.

24 But, yeah, so you're correct, Mr. Naylor.
25 What you were describing -- what you described

1 happens and then as far as the unspent, it does
2 sit in the school's budget. So using her example
3 of the 50,000 and the 40, if 38,000, you know,
4 were paid out, the 2,000 would sit in the
5 school's budget under the A+ funds.

6 In regards to what you're asking, so if I got
7 50,000 -- I'm going to make it a little simpler,
8 100,000, and the school SAC team, SAC council
9 voted for 10 percent to be used for school, you
10 know, materials uses, so what typically would
11 happen is that 90,000 would be payroll, that
12 would get the fringe taken out, the 10,000 would
13 be separated. Your question is, do they do that?
14 I can only speak from my prior experiences many,
15 many moons ago, we used -- as principal I would
16 contact the office and say, hey, here's the
17 decision, so separate -- exactly what you're
18 describing is what I would say to the budget
19 office and the budget office would make sure that
20 the 10,000 would be separated and then only the
21 fringe would get taken out of the 90,000. So
22 that does occur.

23 MR. NAYLOR: Okay. But that occurs after the
24 SAC team has already voted on the dollar amount
25 to be awarded.

1 MR. STRAUSS: Correct. Because the budget
2 office doesn't know what each individual school's
3 decisions are. Some say 5 percent, some say 10
4 percent, some say 0 percent.

5 MR. NAYLOR: Right.

6 MR. STRAUSS: So it just depends.

7 MR. NAYLOR: Thank you.

8 MS. FERTIG: Yeah, go ahead, Phyllis.

9 MS. SHAW: Madam Chair and Ms. Lewis, I have
10 a question. I know it's -- and I've been with
11 Lew, we have been on SAC at a number of schools
12 together, it's supposed to be fringe, not your
13 Social Security, not your payroll taxes. So I'm
14 hoping that the money that's been set aside is
15 going actually for fringe, which would be your
16 retirement, similar, those similar type of
17 benefits, not your payroll taxes, your Social
18 Security, et cetera. I want to make sure that is
19 the case.

20 MS. LEWIS: You know, I will follow up with
21 staff to ensure -- to qualify again what it is.
22 So I can do that.

23 MS. FERTIG: Can I ask another question?

24 MS. LEWIS: Sure.

25 MS. FERTIG: What's the breakdown of these 4

1 million and 500,000 between traditional and
2 charter schools?

3 MS. LEWIS: When you say -- the actual number
4 breakdown?

5 MS. FERTIG: The money that has not been
6 spent.

7 MS. LEWIS: This number is just for
8 traditional schools, just for the District.

9 MS. FERTIG: So this is just traditional.
10 Thank you.

11 MR. NAYLOR: Madam Chair?

12 MS. FERTIG: Okay.

13 MR. NAYLOR: Madam Chair?

14 MS. FERTIG: Yes, go ahead.

15 MR. NAYLOR: Just one. I see that your
16 analysis covered a three-year period, the first
17 two years relatively 66 percent of the schools
18 selected were traditional but on your slide here
19 it seems that it leaned really heavy to charter.
20 Did you find any issues at charter that would
21 lead you to select more charter schools? Or how
22 were the schools selected, I guess, is a better
23 question.

24 MS. LEWIS: So we looked at the total
25 population and in this case it's just random

1 sampling once we determined the traditional
2 schools and the charter schools. So we -- after
3 we confirmed with the state that this is what it
4 is we just went ahead and selected the sample.
5 So it just so happened that -- I'm actually
6 forgetting off the top of my head how many were
7 actually charter schools.

8 MR. NAYLOR: Well, in the last year there was
9 11 traditional, 14 charter. And there's only --
10 I don't know how many charter schools there are
11 in the District, but it seems like a large, a
12 rather large percentage for representation for an
13 audit. I'm just asking the question.

14 MS. LEWIS: Yeah, it's just an observation --

15 MR. NAYLOR: Yeah.

16 MS. LEWIS: -- on your part.

17 MR. RHODES: Madam Chair?

18 MS. FERTIG: Yes.

19 MR. RHODES: Just to that, to your question,
20 it's my understanding that the current number of
21 charter schools within the District is somewhere
22 around 87.

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

24 MR. MAYERSOHN: Madam Chair?

25 MS. FERTIG: Yes.

1 MR. MAYERSOHN: From Tallahassee --

2 MS. FERTIG: From Tallahassee, a thought,
3 yes.

4 MR. MAYERSOHN: So, first of all, on page 4
5 on the executive summary, I guess in response to
6 Ms. Shaw's question, it does say here that the
7 budget office imports the FDOE award files, blah,
8 blah, blah deducts fringe-benefit reserve amounts
9 and then notifies the schools, so it does say
10 fringe benefits. Whether or not that actually
11 happens, that, I would be interested in to see
12 that it does that.

13 The other thing, if you go down a little bit
14 further to that third bullet where it says "The
15 SAC must" conduct a secret-ballot vote where the
16 majority, 51 percent, is required for approval.
17 I don't think that is accurate. I don't think
18 that it's 51 percent. I think it's 50 plus one,
19 so it would be a majority. So if that could be
20 checked to make sure there is a correction. And
21 I think the wording of secret ballot sounds a
22 little nefarious as opposed to a closed ballot.

23 MR. NAYLOR: That's why you're in
24 Tallahassee, Bob.

25 MR. MAYERSOHN: I know.

1 MS. FERTIG: Okay. So are you suggesting
2 those -- those -- that they make those changes
3 prior to submitting to the board?

4 MR. MAYERSOHN: The 50 percent plus one needs
5 to be changed. I would suggest that it's a
6 closed ballot as opposed to a secret-ballot
7 because I don't think the wording in the statute
8 is secret ballot, but it sounds a little, you
9 know, like, here, secret ballot, these are the
10 changes.

11 MS. FERTIG: Okay. Are we -- Mr. Rhodes.

12 MR. RHODES: Yeah, my question is, is this
13 more of a recommendation from an operational
14 standpoint versus what it would take for this
15 report to be transmitted? Because it sounds like
16 it's making a material change in the way that
17 operations do their business at the schools as
18 opposed to what it is that they reviewed and what
19 they reported on their report. I just want some
20 clarification on that.

21 MS. SHAW: I believe the 50 plus one should
22 be changed. That's what's needed. That's what's
23 needed.

24 MR. RHODES: Okay. And the auditors, do you
25 guys have that -- is this something that you

1 can -- you can make as an amendment to get this
2 transmitted with that amendment pointing to that
3 point or is the committee suggesting that this
4 needs to come back to the next meeting?

5 MS. SHAW: I don't think it needs to come
6 back.

7 MS. FERTIG: I don't know. I think it's just
8 part of our motion that we're going to recommend
9 -- whoever's going to make the motion we're going
10 to recommend they change those two things.

11 MR. RHODES: Oh, okay.

12 MS. SHAW: Actually, one more. On page --
13 page 3. So the independent report is separate
14 from the executive summary and so if those
15 reports are separated my concern is on page 3,
16 right, on the methodology that it be spelled out
17 since this is the first time it is in this actual
18 report. I know it is in the executive summary,
19 but someone who's not aware of what it is, I
20 believe it should be spelled out here. Since
21 you're making those changes, you should probably
22 make that change as well.

23 And I'll make a motion to transmit with the
24 recommended changes, Madam Chair.

25 MR. NAYLOR: Second.

1 MR. DE MEO: I have some questions first.

2 MS. SHAW: I'll withdraw my motion.

3 MR. DE MEO: Some general questions about the
4 audit. I'll start with the auditors, Mr. Davis
5 and Ms. Lewis.

6 Was the scope of the audit agreed upon with
7 the school board?

8 MR. DAVIS: Yeah.

9 MR. DE MEO: And who -- who -- who primarily
10 did you discuss the scope with.

11 MS. LEWIS: This was with the chief auditor.

12 MR. DE MEO: The chief auditor; okay.

13 Was the -- were there systems in place? Were
14 you satisfied with the internal controls over the
15 compliance with the FSRP program?

16 MS. LEWIS: Yes, for traditional schools we
17 had no findings. We had a few for charter
18 schools.

19 MR. DE MEO: Okay. And were the management
20 responses that you received adequate and
21 actionable?

22 MS. LEWIS: Actionable? Yes. Some presented
23 a little different than we had anticipated, i.e.,
24 you know, they had cause, action and a follow-up
25 plan.

1 The school that I had or that we had a little
2 bit of an issue with is Somerset Academy where
3 they had the issue description, supported
4 documentation, you know, they did not outline as
5 to exactly what they were going to do or, you
6 know, reference that it was going to be managed
7 going forward, that these items are, you know,
8 they are going to do business this way when in
9 fact for us it doesn't matter how you necessarily
10 achieve it as long as it's done and you're in
11 compliance. Because every organization has their
12 own structure and manner in which, you know, they
13 get business done. We needed to just make sure
14 that if the charter school did not have a SAC
15 their governing body made sure that the rules
16 were -- they're in compliance with the rules and
17 whatever is required by the FSRP program is being
18 achieved.

19 There was some issue -- not issue, some
20 conversation that we had to get sorted in terms
21 of charter schools not -- the District is
22 responsible for them because they sponsor them
23 but they're technically not allowed to get
24 involved in the operation of the charter schools.
25 So we just have to make sure that they meet the

1 criteria and the SAC and, you know, have more
2 monitoring of their results to ensure that, you
3 know, it doesn't come back to the school, the
4 District I should say, in terms of not having
5 oversight over certain things.

6 MR. DE MEO: Mr. Strauss, is there -- are you
7 satisfied with the monitoring of the remediation
8 of some of these issues, especially the
9 documentation?

10 MR. STRAUSS: I can only speak for the BCPS
11 schools. I know they have checks and balances,
12 the school does, then it goes to our school
13 improvement department, they check on it, our
14 directors have even added more layers this year
15 to do the payout quicker. So I can only speak
16 for the District-run schools. I definitely think
17 we have a tight process.

18 MR. DE MEO: So how do we monitor the charter
19 schools then?

20 Well, let me ask you this. The auditors, did
21 you discuss your findings with the individuals
22 that, let's say, created the findings, the
23 individuals actually performing those procedures?

24 MS. LEWIS: We shared the findings. We
25 worked through Dr. Hudge's team to deal with the

1 charter schools. So we did not speak directly to
2 them. The findings were shared. Any
3 discussion -- actually, there wasn't anything,
4 per se, that they pushed back on. We just asked
5 for the management response. If there was an
6 issue we -- Dr. Hudge would come back and say
7 there's a problem. Other than that we did not
8 speak directly to them.

9 MR. DE MEO: So, Mr. Rhodes, do you get
10 involved with monitoring the, you know, the
11 remediation, improving on the documentation and
12 so on?

13 MR. RHODES: So, this is the first time that
14 we have done an audit in this field, this area,
15 and so I would say that because of the responses
16 not being -- well, first of all traditional
17 schools didn't require any responses. But the
18 responses not being adequate to the degree that
19 we're talking about them today, I would manage --
20 I would recommend that we would follow up on that
21 in a reasonable amount of time, 60 to 90 days, to
22 find out what it is that they've done to bring
23 these things into compliance or to change their
24 business practices to ensure that they're
25 complying with the statutes that guide their work

1 the same as we have the guidelines.

2 MR. DE MEO: That brings me to my last
3 question. So there's risks with documentation.
4 How are we going to avoid that in the future -- I
5 mean, you made some recommendations, but
6 without -- can you affect monitoring as chief
7 auditor?

8 MR. RHODES: We can -- we can follow up, but
9 with regard to their requirement to comply with
10 Florida statutes that guide how you use these
11 funds when they're distributed --

12 MR. DE MEO: Mm-hmm.

13 MR. RHODES: -- the -- the board that is
14 selected, the board of directors for each of
15 these individual schools, and in some cases
16 there's a batch of them because they're done by
17 managed groups, they have a responsibility on
18 their own to comply with these statutes in
19 accordance with the sponsor agreement that we
20 have with them. That puts and shifts that
21 requirement onto them.

22 If we see this and we monitor it and we see
23 that they're still not doing this, we would then
24 take some steps that would be to write them a
25 letter to identify that they're not in compliance

1 with the items that we identified in this audit
2 and they haven't taken the steps necessary to do
3 that, please provide us with some type of a plan
4 to get into compliance. And we wouldn't really
5 be able to, as an audit department, specifically,
6 we wouldn't be able to enforce any of that, but
7 we could report that to the group that monitors
8 charter school activities and monitors the
9 sponsor agreement between the board and their
10 respective charter schools in question to make
11 sure that they are in compliance with their
12 sponsor agreement. And if they are not, that
13 would be the place where any of this
14 accountability would happen.

15 MR. DE MEO: It's kind of confusing for me
16 because these are agreed-upon procedures and
17 they're not party to the agreement. They may not
18 feel compelled to provide documentation or follow
19 certain procedures. It's kind of confusing to
20 me. I don't know if anybody can clarify that. I
21 don't understand the structure, I guess.

22 MR. RHODES: To -- to that point, we've had a
23 few different matters that are not similar in
24 nature but also tie back to their sponsorship
25 agreement and the failure to either comply with

1 that or the statutory requirements that are set
2 forth in that agreement for that board to comply
3 with, and we've had to let that contract, the
4 four corners of that contract, be what's
5 determinative. For example, at the time that
6 they would come back to get an extension on their
7 charter, those types of things would be
8 documented and would be a part of that discussion
9 at that time.

10 But, again, from -- if I understand your
11 question correctly, the Office of the Chief
12 Auditor has no authority to both monitor and
13 enforce any of the requirements. We simply have
14 the ability, similar to traditional schools where
15 we would bring it up and then management has the
16 requirement to enforce whatever that would be.
17 In this situation, if they didn't have a SAC, and
18 my understanding is that a lot of those don't
19 have a SAC, and, therefore, their board of
20 directors becomes the SAC, they would be the ones
21 who would be responsible for enforcing those
22 requirements of the statute and how those funds
23 are distributed and spent.

24 MR. DE MEO: Thank you.

25 MS. LEWIS: I should add, when we initially

1 started out with this engagement we initially
2 thought it would only be traditional schools. It
3 was not until we got the information from the
4 state that -- and the definition after several
5 conversations with the district and the FDOE that
6 because the charter school is sponsored by the
7 District it becomes a public school and eligible.
8 So that's where, you know, the clarification or,
9 you know, issues -- but shortly after that when
10 we did the selection we did -- well, not S. Davis
11 & Associates, directly, it was communicated with
12 staff that we ended up talking through and they
13 reached out to the charter schools to let them
14 know that the audit would include them based on
15 the definition of public school.

16 MR. DE MEO: Yeah, I think it's important,
17 especially for the auditors while you're
18 performing the audit, it appears to me that the
19 school district is responsible for the -- these
20 funds from start to end, from receipt to
21 disbursement. And it's not clear to me what kind
22 of control we exert over these public -- these
23 charter schools with regard to those funds and
24 any other fund.

25 That's my concern. I don't know that we can

1 resolve it right now.

2 MR. RHODES: We don't have to resolve it
3 right now, but I would like to give you just a
4 bit of background on where we have kind of
5 followed that through to its logical conclusion.
6 We were asked back when the OIG was going to
7 be -- become -- provide oversight to the school
8 district, that there was a series of areas and/or
9 functions that the OIG would not have purview
10 over. Some of those had to do with after-school
11 care, 501(c)(3)s that do business with schools to
12 raise funds, and what became -- what became to be
13 the hinge of that discussion was that the
14 District has no authority or ability to go in and
15 to try to do anything that would challenge the
16 control of the 501(c)(3). So the 501(c)(3) has
17 its own relationship with the state where those
18 responsibilities are concerned. We just have the
19 ability to watch whether or not they're properly
20 doing their business and that they're solvent and
21 that that is in compliance with the sponsor
22 agreement, which is why I brought that up
23 earlier. Because the sponsor agreement is the
24 part that really shows us where we do have the
25 ability to interact with them. But from the

1 standpoint of governing controls of their
2 organization, we don't have that ability to
3 interact with them there or to assume any form of
4 that control.

5 So we can then use the sections of the
6 sponsorship agreement if we have a situation
7 where we find that they're not complying or that
8 they're habitually out of compliance to use to
9 try to either get them into compliance or to let
10 them know that this could have some impact on
11 their future sponsorship agreement.

12 MR. DE MEO: Unfortunately, that brings up
13 another question.

14 Mr. Davis, were you able to get management
15 representation letters from charter schools or
16 did you -- did you use rep letters?

17 MS. LEWIS: We did a rep letter at the
18 district level with the Office of the Chief
19 Auditor.

20 MR. DE MEO: It might be worthwhile
21 considering in the future maybe getting rep
22 letters from the charter schools, each one
23 individually, and then one collectively from the
24 school district.

25 MS. FERTIG: Okay. Anybody have anything

1 else? Yes, Rachel, go ahead.

2 MS. ROSAS: Yeah, I'm kind of new here, so
3 I've never been to a SAC meeting, but my question
4 was on page 33, Everglades High School had
5 211,099 carryover in the first year and then they
6 had a carryover of 205,403 the next year, and
7 then the following year they had the same
8 carryover, 205,403, and I'm just trying to
9 understand why the same number would be carried
10 over for two years. I don't think it's because
11 of ICE, which is what you were mentioning, but I
12 wanted to kind of follow up to make sure that the
13 money actually gets used for school recognition.
14 Like does the SAC monitor the funds to make sure
15 they eventually spend the money? I just don't
16 know why anyone would not spend their 200,000
17 from one year to the next.

18 MS. FERTIG: Yeah, go ahead.

19 MR. STRAUSS: So that's not a carryover,
20 that's the amount that the school received, the
21 211, then that's most likely what got disbursed
22 out; if I'm looking at the report correctly.

23 MS. ROSAS: Well, no, there was a balance
24 column and then they are saying what amount was
25 still left over. Because every year there's

1 about a-million-two or a-million-six left over
2 that carries forward to the next year. And the
3 state allows you to do that. They allow you to
4 carry it forward, but it needs to be spent on
5 school recognition.

6 MR. STRAUSS: Right. But I think the far
7 right column, I think that's what you might be
8 looking at as leftovers, adjusted balance after,
9 that's -- I think this is a District finance
10 report that shows a plethora of things. The only
11 thing that's significant here is the column that
12 speaks to school recognition. And it doesn't
13 show what was unspent out of that school
14 recognition.

15 MS. ROSAS: But the carryover total, that's
16 where I got the idea.

17 MR. STRAUSS: What page are you looking at?

18 MS. ROSAS: So the second column from the
19 right, if you look on page 42 --

20 MR. STRAUSS: 42?

21 MS. ROSAS: -- it says carryover total, and
22 the place that it got that from was the 205,403
23 plus the 25,145. I was just asking, do they
24 follow up to see whether the amounts that get
25 carried over actually get spent on school

1 recognition or can they just carry over on this
2 report forever?

3 MS. LEWIS: We spoke about that a little bit
4 earlier.

5 MS. ROSAS: Mm-hmm.

6 MS. LEWIS: The monies, it could be several
7 reasons why you didn't expend, because through
8 the process they anticipate how much they would
9 be getting and by February 1st of every year
10 the -- the SAC has to commit to what monies are
11 going to be expended on from the groups. And if
12 you cannot reach -- you cannot have a concurrence
13 or everybody agrees what will happen is that it
14 gets distributed to the teachers and faculty.
15 But that aside, if there are carryovers, it just
16 carries over in perpetuity, but the schools are
17 allowed to include it in the SAC reserve budget
18 for disbursements for, you know, the appropriate
19 reasons. But that's the key piece that we ended
20 up -- you know, when we discussed it with the
21 state, what happens to carryover monies; can the
22 school spend it; does it need to go back to the
23 state? It does not need to go back to the state;
24 the schools can use it; but it has to be in
25 accordance with the -- with the plan -- the

1 program.

2 MS. ROSAS: Yeah. All right.

3 MR. RHODES: And through the Chair? For
4 clarification, that section that we're talking
5 about, you've got to go down to page 43 before
6 you see what the footnote means with regard to
7 the column that's talking about, regardless, as
8 well as the footnote number 2, which is the
9 end-of-the-year balance adjustment.

10 MS. ROSAS: Yeah. Yeah, I saw that.

11 MR. RHODES: So that might help bring some
12 clarification to some of the other members, as
13 well.

14 MS. LEWIS: And to add to that the fact that
15 everything is being rolled up over several
16 programs, we don't know exactly what the total
17 balance is for -- for FSRP or -- what is it
18 called, the school recognition program. So
19 that's why we isolated the three years that we --
20 that we reviewed or we tested.

21 So that's, you know, a little bit, just a
22 tidbit. Because we cannot necessarily isolate
23 from this table. But we included it so that
24 readers could see what, you know, how it's
25 carried over and the state calculates it.

1 MS. FERTIG: How long do they carry over? I
2 mean, just indefinitely? Can they continue year
3 to year to just not spend?

4 MS. LEWIS: There's no legislation or any
5 rule that dictates, you know, how long you carry
6 it over. But I think now that we've looked at
7 the program, the monies can be used but it just
8 has to be for, you know, faculty, equipment or,
9 you know, folks to help each school improve.

10 MS. BARON: For those schools where you
11 weren't able to identify or verify whether the
12 funds were received or spent on allowable
13 expenses, about how much were we talking about
14 there, either gross or for the individual
15 schools? Can you quantify those amounts?

16 MS. LEWIS: I would say that wasn't a part of
17 the scope for this engagement, so that would be
18 something else that if the District and the chief
19 auditor thinks, you know, they can get on the
20 plan it can be looked at.

21 MS. SHAW: Madam Chair, Chief Auditor, I
22 think this is one of those -- because it's a lot
23 of money and I think it's one of the areas that
24 we really probably should take a deeper dive,
25 create some kind of process procedure. Because

1 when you have \$4.5 million sitting around that
2 could affect the lives of our -- of our teachers
3 and our student and it's being carried over,
4 number one. Number two, the mere fact that
5 there's not an accounting -- real accounting of
6 how, what, where, when, for me is an issue.

7 So I think we probably need to kind of take a
8 step back and look at how best we can -- the
9 District can manage this. I understand as it
10 relates to the charter schools, that might be a
11 little bit more difficult, because they're not --
12 while they're under the umbrella they're not
13 directly under the umbrella compared to any of
14 our traditional schools, but I think this is
15 where some policies and procedures need to take
16 place to determine whether or not that carryover
17 should be a number of years. Because I tell you,
18 if you go and look at all the schools, especially
19 the schools that my children have attended, the
20 Northeast High Schools and all those schools, and
21 I remember as a SAC chair being involved and I
22 was very adamant about the money being spent and
23 not sitting there waiting for -- something to
24 happen. But this is where some real policies
25 need to be put into place that the money is spent

1 and that other auditing is being done. I
2 congratulate you for this being the first of this
3 type of audit and I hope to see many others, but
4 we really -- this is one of the processes that I
5 think we need to tighten up.

6 MR. RHODES: And if I could respond to that
7 briefly? I'd like to share that congratulations
8 with Mr. Naylor, because there was a day, a
9 meeting that we had when Ms. Marte was here, she
10 was talking about acknowledgment as well as
11 recognition funds and I think we were talking
12 about how acknowledgment funds had ceased back in
13 '22. But it led to an understanding that it was
14 clear that no one on the committee had seen a
15 report that would provide any level of either
16 knowledge, accountability or monitoring need
17 going forward.

18 So I will accept the kudo for looking at
19 something that hadn't been looked at for a long
20 time, but I would be lying if I didn't say I
21 expected some of the responses that we got from
22 this after having such a long time since it was
23 looked at, that we would have some of the
24 questions that are being brought up today. I
25 didn't know at the time that we were putting this

1 together that there was going to be some type of
2 a charter school hook that we couldn't avoid.
3 And I wouldn't want to avoid it. It's just a
4 matter that at the time we were looking more at
5 the traditional schools because it seems like an
6 easier way to not just look at the program, but
7 look at the larger part of the program with also
8 having access to the leaders who can provide us
9 these answers.

10 When you get out into the wild, I'll call it,
11 the world of charter schools, and I don't mean
12 that to belittle charter schools in any way, I
13 just mean that each individual board of directors
14 can have a completely different set of rules that
15 they put together that we have to study each of
16 them individually the same way that we would the
17 full gamut of traditional schools.

18 So I do believe that it does open up the need
19 and identify the need for us to look at it more
20 frequently and also to look at if there is any
21 possible way we could work with, from some of
22 these findings in the charter school area, with
23 our charter school group to say, is there
24 language that we might be able to capture in the
25 sponsor agreement that would give more direct

1 accountability for how they would have to do it
2 so it wouldn't be so vastly different among
3 organizations.

4 Thank you.

5 MS. FERTIG: Bob, I think you had your hand
6 up. Bob Mayersohn?

7 MR. MAYERSOHN: Yeah, can you hear me?

8 MS. FERTIG: Yeah. Barely.

9 MR. MAYERSOHN: I mean, I don't want to say
10 Mr. Rhodes stole my thunder, but I remember, I
11 don't know, four or five years ago we had a
12 gentleman who came from a school and a lot of us
13 didn't know what the SAC funds were being used
14 for and provided a report. I think this is more
15 of a district, and obviously, you know, with
16 charter schools our hands are tied to some
17 extent, but just a little more district
18 operational to provide some sort of budget or
19 accounting report to SAC members to determine
20 where that money is going and how it's being
21 spent.

22 MS. FERTIG: Thank you. Lew.

23 MR. NAYLOR: Yeah, the -- this is to the
24 auditors. The question I have is the Florida
25 Recognition School or -- I think it's the Florida

1 Recognition School Program or whatever it is,
2 it -- is that the only program that would be
3 included in this audit?

4 Because I'm looking at a school that I sit on
5 the SAC team and I don't see them recognized on
6 any of the state websites. And as a SAC member I
7 don't remember actually voting for school
8 recognition funds. And that -- I'm just curious
9 if there was another level of awards that were
10 included in this slide.

11 MS. LEWIS: So to rephrase, so that I'm
12 understanding your question, there is a
13 particular school that --

14 MR. NAYLOR: Is included in the audit that
15 from my recollection didn't receive school
16 recognition dollars.

17 MS. LEWIS: That's -- that's possible.

18 MR. NAYLOR: Oh, it's possible?

19 MS. LEWIS: It's possible. And that was
20 another conversation or long discussion that we
21 had in terms of who is eligible and who meets
22 criteria.

23 So all schools, technically, are eligible
24 because they -- they have grades. But in terms
25 of eligible for an award, they have to have an

1 improved -- let's say they go from an F to a C
2 school --

3 MR. NAYLOR: Right.

4 MS. LEWIS: That's two grades, so they're
5 eligible to get physical funds as award for that
6 improvement. Even if they took the F to a D. So
7 it's based on what's available in the state for
8 funding of the program and their actual
9 performance and the factor of sustainability.

10 So it's possible that not all schools get
11 money. They just have to meet the criteria for
12 the program in order to get, you know, dollars or
13 funds, money.

14 MR. RHODES: Madam Chair, if I could respond
15 just -- it might create a bridge here.

16 When you were talking about eligibility and
17 meeting criteria before it's determined who it is
18 that receives these funds, is it possible that
19 the school he's talking about may have shown up
20 on the master list but not in the --

21 MS. LEWIS: It's possible. Correct.

22 MR. RHODES: That's all I wanted to try to
23 determine.

24 MS. FERTIG: Yes, go ahead.

25 MR. STRAUSS: I know the school that you're

1 speaking of. I assume it's the high school
2 you're speaking of?

3 MR. NAYLOR: No.

4 MR. STRAUSS: Oh, no?

5 MR. NAYLOR: No, Lloyd Estates.

6 MR. STRAUSS: Okay. It's potentially
7 possible that they would have received rewards
8 even 10 years ago, but as you've heard they
9 continue to carry over. So in these years if
10 they didn't receive funds I'm just thinking, you
11 know.

12 MR. NAYLOR: Okay. But what type of audit
13 would you get from them?

14 MR. STRAUSS: Yeah.

15 MR. NAYLOR: I mean, that was the school. I
16 mean, I don't remember us voting and I know Ms.
17 Allen would not have been shy about tooting her
18 horn.

19 MS. FERTIG: Okay. We're getting -- we've
20 got five more audits to go through plus some
21 other issues. So I'm going to suggest -- this
22 was a great -- I mean, this was really -- you can
23 tell how interested we were with what you did and
24 thank you. And I think it leaves us with a lot
25 of possible follow-ups and questions and things

1 can happen, particularly with the carryover
2 dollars. But is there a motion to transmit? I'm
3 just reminded you want those scrivener's errors
4 corrected.

5 MS. SHAW: Yes, motion to transmit with the
6 recommendation from earlier, those recommended
7 changes.

8 MR. NAYLOR: Second.

9 MS. FERTIG: Okay. All in favor.

10 COMMITTEE MEMBERS: Aye.

11 MS. FERTIG: Opposed?

12 (No response.)

13 MS. FERTIG: Okay. Thank you so much. We'll
14 transmit it.

15 We are up to number 8, HCT - Performance
16 Audit Report - Deaf and Hard of Hearing Project.

17 MR. RHODES: Madam Chair, may I have two
18 minutes?

19 MS. FERTIG: Two minutes?

20 MR. RHODES: Yes. Thank you.

21 MS. FERTIG: We're on a two-minute break in
22 case anybody wants to --

23 (Whereupon, a brief recess was taken.)

24 MS. FERTIG: Okay. I think we're ready to
25 start up. Our next agenda item is number 8, HCT

1 - Performance Audit Report - Deaf and Hard of
2 Hearing -- I'm sorry. Yes, Deaf and Hard of
3 Hearing. Hi.

4 MR. HARVEY: Good morning to the audit
5 committee. Good morning, Anthony, Mary, Phyllis,
6 Lew, Andrew, Jill and Rachel. I want to right up
7 front say thank you to you, Dave, the chief
8 auditor for his leadership. And I also want to
9 appreciate Jim La Rosa, James La Rosa and the
10 chief fire official for their interest in helping
11 this.

12 My name is Roderick Harvey, I am a partner
13 and managing member with HCT Certified Public
14 Accountants and Consultants, and we performed the
15 audit for the Deaf and Hard of Hearing Project.

16 The purpose of the audit was to evaluate
17 governance, procurement, financial stewardship
18 and statutes and documentation. We had 21 audit
19 objectives. We reviewed project delivery across
20 four schools. This is not an investigation or
21 evaluation of student performance.

22 Why this project matters, it supports
23 accessibility, safety and equity, improved
24 emergency communication for deaf and hard of
25 hearing students and staff, reinforces District's

1 commitment to inclusive learning environments.
2 Our audit scope reviewed governance and
3 oversight, procurement, contracting, financial
4 performance and inspection. Not reviewed,
5 student outcomes or any employee discipline.

6 We reviewed, again, four schools. Those
7 schools are South Plantation High School,
8 Tropical Elementary, Seminole Middle School, go
9 Noles, Peters Elementary School. The audit
10 period, 2022 through 24.

11 At a glance, the four schools, again, as a
12 result of implementation are operational.
13 Acceptability, safety objectives achieved.
14 Projects completed under budget. We didn't find
15 any fraud, misuse of funds or safety failures
16 that were identified as a part of our work.

17 What works well? Safety system installed and
18 functioning. Vendor delivered within required
19 timeframe, District prioritized readiness for
20 student, leadership made post-adjustments during
21 the project.

22 We noted six findings in our report. Those
23 findings at a high level covered governance,
24 continuity effective by restructuring, multiple
25 contracts used which increased coordination

1 needs, inspection documentation not fully
2 centralized, process improvement opportunities
3 identified.

4 What our findings do not mean, no fraud
5 identified, no inappropriate spending, no
6 unresolved safety concerns, and no system failure
7 preventing use.

8 Financial summary, the overall project was
9 approved at 9.2 -- I'm sorry, 2.9 million. That
10 included half a million dollars for soil
11 remediation. The core of the project is 2.4
12 million. Our numbers based on our research
13 expended -- the project expended 1.9, which left
14 a variance of a little over half a million
15 dollars.

16 Inspections were conducted at all schools.
17 Corrective actions were taken when needed. There
18 is some documentation fragmented across the
19 systems, but, again, the systems were operational
20 and compliant.

21 Management Takeaways, centralized safety,
22 technology and oversight, dedicated management as
23 assigned, improved tracking and resolution, and
24 this is around the permitting area and stronger
25 up-front planning for future projects.

1 We noted several lessons learned that we
2 present to the committee, clarification of
3 governance for transitions, improve vendor
4 handoffs, where possible, consolidation of
5 closeout documentation and finalized system
6 specifications earlier.

7 Final takeaways, the DHH project successfully
8 delivered its intended accessibility and safety
9 outcomes. The audit supports transparency and
10 continuous improvement. If you will allow me, I
11 will be happy to answer any questions that you
12 and the board may have regarding our performance
13 audit for the DHH project.

14 MS. FERTIG: Thank you. That was a great
15 summary.

16 Okay. Who has a question?

17 MS. ROSAS: I do.

18 MS. FERTIG: Yes, Rachel, go ahead.

19 MS. ROSAS: Yeah, I was looking at the math
20 on page 33 and 34 you had the bids, there were
21 six different bids involved in the project and
22 there were five different vendors listed.
23 Universal Cabling wasn't listed there but I am
24 thinking it might be included with something
25 else.

1 So when I -- then I went to page 36 and 37
2 where it was like a dump from the District
3 database, I guess, and you had a total of 1
4 million 249 and then I went to page 38 where the
5 invoices you had added up to 1.902 and then you
6 explained the difference between the page 36, 37
7 and the page 38 summary. You explained the
8 difference was 706 of audio enhancement, but I
9 couldn't figure out where Universal Cabling,
10 484,000, because they weren't listed on the other
11 side on page 36 and 37.

12 So I was just wondering, is Universal Cabling
13 being included somewhere else, because that would
14 be another difference besides the 706, like if
15 you look between the two tables. Page 38 is all
16 invoices and page 36 and 37 is the dump from the
17 District, you know, accounts payable or
18 something, I guess.

19 MR. HARVEY: So thank you, Ms. Rosas for
20 that. Exactly as you said, so we took the -- we
21 showed it from the District system per school and
22 we gave the rollup there and then the preventive,
23 which you can see the audio enhancement amount on
24 the actual spend, the encumbered amount is there,
25 but the actual spend is not, and so that creates

1 a delta. And so we believe, our presentation,
2 based on invoices provided, which you do see the
3 schedule of invoices for cabling, Universal
4 Cabling, gives a more accurate picture, now,
5 again, based on invoices of what the project
6 totalled out to, which is the 1.902 million. And
7 so -- and so we reflect that delta based on the
8 approved budget amount for the four schools,
9 which is 2.4, our write-up of the total of our
10 manual, going through the invoices and totalling
11 them out, and then showing the 552 as a positive
12 variance or favorable variance between what we
13 added up and what was approved.

14 There is a possibility that maybe there are
15 some other vendors, the timing of vendors that
16 was not included, was not provided. We believe
17 our, again, manual going through of invoices
18 gives a more accurate picture.

19 MS. ROSAS: Okay. And there was one vendor
20 listed on the solicitations that did not appear
21 on your invoice schedule. That was CAP
22 Government. I think it was for code checking
23 or -- I don't know if that's a big amount of
24 money or not, but it's not listed.

25 MR. HARVEY: So CAP Government operates as a

1 private organization that helps with the
2 permitting of the projects. We did not include
3 the CAP Gov spend in our analysis here. We could
4 get those amounts and see what it -- what it is
5 or totals up to be. But, no, we did not include
6 CAP Gov. I believe that they administer or act
7 as an administrator for permitting district-wide.

8 MS. ROSAS: Oh, okay. So maybe you don't pay
9 something separate then.

10 MR. HARVEY: I would have to spend more time
11 on that if it is determined to be significant.

12 MS. ROSAS: And then on page 14, the audit
13 objective, they said only the invoices through
14 May 31st of '24 would be in the objective, but on
15 your schedule you have invoices from 2025, so I
16 didn't know if something changed after the fact,
17 but I thought it was odd that they were cutting
18 the expenses off at May 31st and then you were
19 given invoices of 2025, that's all. It may be
20 that there was a change after the fact. I'm not
21 sure.

22 MR. HARVEY: The original scope included the
23 May 31st cutoff, so you are correct. When we got
24 into the work we believed it was more accurate
25 because there were some things done after that

1 period to reflect as many of the invoices as we
2 could, and so we did a little extra to that
3 regard.

4 MS. ROSAS: Okay. Thank you.

5 MS. FERTIG: Okay. Is that -- are you -- do
6 you have any other questions?

7 MS. ROSAS: No.

8 MS. FERTIG: Okay. Anybody else?

9 MR. UPTON: I have a question. How many
10 students are in the DHH program in those four
11 schools?

12 MR. HARVEY: You know, I knew somebody would
13 ask me that. So it averages about, from about 35
14 to 39 students at each of the four schools, which
15 from my understanding are where they are
16 concentrated. I don't believe it means that
17 there are not others in the schools. So that
18 would probably add to maybe 120, 140 kids for the
19 four schools we looked at. But we did get for
20 each of those schools the number of DHH kids that
21 they have. I didn't quote it in the report, but
22 on the top side about 40 children per -- per
23 school.

24 MR. UPTON: Thank you.

25 MS. FERTIG: Okay. Anybody else? Anyone?

1 Is there a motion to transmit?

2 MS. SHAW: Motion to transmit.

3 MR. MEDVIN: Second.

4 MS. FERTIG: Okay. All in favor?

5 COMMITTEE MEMBERS: Aye.

6 MS. FERTIG: Opposed?

7 (No response.)

8 MS. FERTIG: Okay. Thank you. Thank you for
9 your presentation and audit.

10 MR. HARVEY: Thank you, Mary.

11 MS. FERTIG: Okay. Our next one is the
12 Purchase Card Program Review.

13 MR. BRUNSON: Good morning. Happy New Year.

14 MS. FERTIG: Good morning.

15 MR. BRUNSON: I'm Tony Brunson, the managing
16 partner of Anthony Brunson, P.A. I am joined
17 today by Jean Borno our consulting and audit
18 partner in the firm who actually executed the
19 work.

20 In connection with the P-Card program I think
21 our report captures the scope and the internal
22 control environment. In essence, you know, we
23 looked at 100 percent overall of the P-Card
24 items. So to the extent that there are comments
25 here, we only provided enhancements, we're really

1 in a position to kind of congratulate the school
2 board and the system and those individuals
3 involved in the process of a job well done. So
4 at the end, the conclusion, there were no major
5 findings, just enhancements in connection with
6 that and I'll turn to Jean to provide
7 recommendations and help with any questions that
8 may exist.

9 MR. BORNO: Good morning, everybody, my name
10 is Jean Borno. First, I want to thank Mr. Rhodes
11 and his staff, the Procurement & Logistics
12 Department and the Business Support Center for
13 their help and support throughout the audit that
14 was performed.

15 So, really, as Mr. Brunson mentioned, the
16 report provided a review of the P-Card program
17 for the school board and it only called for the
18 period between July 1st, 2024 through June 30th,
19 2025. It evaluates the design and the controls
20 and compliance with policies and procedures and
21 the overall governance of the P-Card program;
22 right? Page 4 will give you more insight as to
23 the overall objective and the scope of the review
24 and audit that was done.

25 As far as the findings, we had three

1 findings, again, providing recommendations. One
2 -- the first finding was the P-Card governance
3 and guardianship, custodianship. The second one
4 as P-Card training, we found one item there that
5 -- one person that did not complete the P-Card
6 training, and what we see as well is the untimely
7 reconciliation of the monthly P-Card
8 expenditures.

9 So, with that, I'll pass it along to you if
10 you have any questions as to our work.

11 MS. FERTIG: Okay. Go for it.

12 MR. MEDVIN: A couple things. My rather
13 simplistic understanding of a P-Card, it's like a
14 credit card -- or a debit card. In reading your
15 explanation, it seemed to be that the controls
16 have been set up where the money is allocated to
17 specific budgetary areas with a dollar limit and
18 the purpose being just to streamline the
19 procedure for most, I guess, smaller type
20 purchases. And then I am reading it and you had
21 the one, I know it's an exception, but the one
22 individual had 50-some-odd cards. So I'm
23 thinking to myself, I don't know what this person
24 does, what their position is, they're walking
25 around with a tote bag with 50 credit cards in

1 their pocket? I mean, it just didn't make sense
2 to me. And if it's electronically controlled,
3 like a debit card, couldn't the system allow for
4 compartmentation of the expenditures that these
5 50-some-odd cards are associated for?

6 MR. BORNO: Yeah, I mean, that's one issue
7 that we highlighted to the department and,
8 obviously, we'll let the Business Support Center
9 give you some more insight as to what it is that
10 we found and how we manage it, but it is
11 something that we highlighted and related to a
12 high-risk level of governance, essentially, of
13 the P-Cards. So somebody having 54 P-Cards was a
14 high-risk area that we highlighted and we tested.

15 MR. MEDVIN: Because someone could use the
16 wrong card when they're purchasing.

17 MR. BORNO: That's correct. And I don't know
18 if maybe Mr. Smith or Mr. White can give some
19 insight.

20 MR. WHITE: Okay. Thank you. I'm John
21 Wesley White, I'm the acting executive director
22 of Procurement & Logistics Operations. We did
23 provide a written response back to the audit
24 firm. Essentially, in this situation you've got
25 a P-Card is coded to each individual school and

1 that's why one person had multiple cards. And so
2 these cards primarily used to support field trips
3 and special events that go on during the course
4 of the year.

5 Based on their recommendation we have sat
6 down and reviewed it and worked very closely with
7 BSC and determined that we can consolidate that
8 down to one credit card or debit card,
9 essentially, that'll have a higher balance
10 authorized on it. But as each individual
11 transaction is made then they will have to
12 maintain a spreadsheet to say secured X, Y, Z for
13 this particular school and this is the charge
14 code for it. And then at the end of the month it
15 will also make it a lot easier to reconcile when
16 the statement comes in. We'll just be able to
17 check off, yes, all of these things were charged
18 and here are the appropriate charge numbers.

19 And so we are currently in the process right
20 now of terminating all 54 cards, that will happen
21 over this weekend, and then one new card will be
22 issued to that employee, and we expect to receive
23 that in the mail tomorrow so that this can take
24 effect on Monday morning.

25 MS. SHAW: All right. Let me -- let me kind

1 of -- -- before I get started, first of all, I
2 have so much issue with what you just said. I
3 have issue with 54 cards, I don't remember how
4 many cards, more than one card issued for an
5 individual. But I think there's a better way.
6 There has to be a better way to manage that.
7 Because at the end of the day what is going to
8 end up happening, especially since we are
9 working -- we're doing more with less. It means
10 that there are so many room -- there's so much
11 room for error with this one person with one card
12 for several schools. I would rather -- and I
13 don't want to provide or give our schools, our
14 principal, or anyone else at the school any more
15 work, but I would rather you say, give the card
16 to the schools, let the schools work with this
17 person to make the purchases. Because giving
18 this one card with a million dollar limit, and
19 I'm making up that, and this person is making
20 purchases for several schools creates a lot of
21 issues, especially when there were 10 individuals
22 who did not do reconciliations, and
23 reconciliation -- if you're not reconciling
24 properly, there are so many errors that can
25 happen that is not found until months later.

1 I have an issue -- Mr. White, I have an issue
2 with that. And I do hope that you will go back
3 and take a step back and look to see how best to
4 put that process in place. Because issuing one
5 card for 54 different schools is an issue. We
6 don't need any more reason to be in front of the
7 Miami Herald or the Sun Sentinel because of our
8 procurement process or our policies. We don't
9 need any more.

10 And I have other things, so I'll let you
11 finish before I continue, but I have an issue
12 with that.

13 That was all you have? All right. I have
14 some more.

15 MS. BARON: I just want to follow up on the
16 reconciliation. From page 11 I understand that
17 the scope of the monthly reconciliation was 40 in
18 total that were reviewed and then going to the
19 observations on page 14 there were 10 that were
20 not, you know, submitted in the timeframe
21 allotted by the 15th. So, actually -- but it
22 says 10 out of 60.

23 MR. BORN0: Correct.

24 Ms. Baron: Was that an error or was it
25 actually 10 out of 40?

1 MR. BORN0: No, it's 10 out of 60 because
2 after we found, you know, there were multiple
3 errors, so we increased the population -- the
4 sample, the sample to add additional
5 reconciliations.

6 MS. BARON: So you started with 10 out of 40?

7 MR. BORN0: No, I started with 40 for
8 testing. As we found, you know, multiple errors
9 here and there, so we increased it to 60 instead
10 of 40.

11 MS. BARON: Do you know how many were found
12 out of the initial 40?

13 MR. BORN0: No, I don't have it in front of
14 me; no.

15 MS. BARON: Okay. I'm asking just because if
16 it was 10 out of 40 that percentage would be more
17 representative of 25 percent instead of 16.

18 MR. BORN0: I agree. I agree.

19 MS. BARON: Yeah.

20 MS. FERTIG: Okay. Thank you.

21 MS. SHAW: I know you have reconciliation 10
22 out of 60 listed as low, and I'm not the auditor,
23 but I disagree with that being low. When
24 reconciliations are not completed, especially
25 with something that is a procurement card, and,

1 first of all, there was someone who was found
2 that we were paying taxes, we are a nontax
3 entity, number one, and since this is a sample
4 size of only 60, how many others were there that
5 we're paying taxes on because someone or some
6 ones aren't doing their job? I -- I think should
7 have been a medium to high instead of low. I
8 have an issue with that.

9 MR. BORNO: So -- you can continue. I was
10 going to address that specific piece.

11 MS. SHAW: I have an issue with that.
12 Especially -- I understand you increased our
13 sample size from 40 to 60, but that still doesn't
14 give me that warm and fuzzy feeling, especially
15 when someone is walking around with 54 cards,
16 number one. Number two, you can go to Walmart
17 and make a purchase. We have had people in the
18 news that go to hotels and use their P-Card for
19 hotels. We have people in the news who have used
20 their P-Cards for various things that are not
21 school related. The funding that we have for our
22 students is being cut every day. And every
23 dollar that we're able to use for our children
24 needs to be -- not to be paying taxes to the
25 state, it needs to be used for our children. So

1 if we're not doing our job or people are not
2 doing their job, like reconciliation that should
3 be done by the 10th of the next month, well,
4 maybe with my people, by the 10th of the next
5 month, there should be some -- that card should
6 be cancelled or that card should be -- that card
7 should be put on something that is not being used
8 for a period or being revoked.

9 What do we have -- there is nothing in here
10 that tells me what happens once those
11 reconciliations were not done, when that person
12 who paid taxes or how many other people were
13 paying taxes or any other misuse. That is --
14 this is a violation of the policy, number one.
15 Number two, it should not be allowed.

16 MR. BORNO: Well, our process goes somewhere
17 like this, right, we identify the areas of threat
18 and we go ahead and discuss with management,
19 discuss with the team and figure out, okay, what
20 exactly their process is. So within the
21 reconciliation process there are other controls
22 in place; right? So what we observed, it's not
23 so much the reconciliation is not done, it's just
24 that it's submitted maybe a day later or two days
25 later; right? So it's not that the

1 reconciliations are not done at all. The
2 reconciliations are done, and we tested them, and
3 the approvals are there. It's just that they may
4 be a day late, or two days late, or three days
5 late.

6 So with that -- no, I understand your
7 perspective, as well; right? It is and this is
8 why we're reporting it, but they have other
9 controls, which is review of the director of the
10 department or the principal. And they also have
11 review on the side of the district once those
12 reconciliations are submitted. So with all those
13 controls in place, right, yes, you're right, it's
14 not submitted on time, but all the other reviews
15 and all the other things are there. We did not
16 identify any control, right -- it's a compliance
17 issue not so much a control issue. As far as the
18 reviews are done and it's all in place to make
19 sure if an error happened, or something happened
20 as you mentioned such as tax, it's caught on time
21 and the next month it's maybe reversed.

22 So that's -- that was our perspective as to
23 why we identify it as low. And we had the same
24 concern as you. Again, we take a look at the
25 whole view of the entire process.

1 Does that answer your question?

2 MS. SHAW: No. It's -- it answers your
3 question but it doesn't answer mine.

4 Chief Auditor, I hope we can do -- we can get
5 a follow-up on this very soon. I would rather
6 this not be waited a year to two years down the
7 road, because this is an area where we can lose a
8 lot of money. And whether or not we do the
9 reconciliation is a management aspect of it, but
10 when folks are going out and making purchases,
11 and I have seen where 10 transactions alone
12 creates issues, much less such a large
13 organization and how much we are spending. I
14 don't think I saw how much we spent in P-Cards
15 over any period of time. And it's going to be a
16 lot of money but it's easy, quick, let's get
17 something done, we need something in an
18 emergency, but it's also an area where we can get
19 in so much trouble. We can get caught up, once
20 again, as I said, on the front of the Miami
21 Herald or the Sun-Sentinel because we're all
22 doing more with less.

23 I work for a local government. I know how
24 easily and quickly this can get out of hand. So
25 we need -- I would like to see it again sooner

1 because I would like to see how -- how this
2 process is being managed and what new processes
3 are put in place.

4 And you are incorrect, Mr. Jean, compliance
5 is control and vice versa. Because when you
6 have -- when there is compliance it's based on
7 the controls that we have in place for those
8 compliances.

9 MR. BORN0: So on page 3 it does highlight
10 how much the district spent for the year tested.
11 So it shows the budgeted funds P-Card purchases
12 of 29.8 and the total for internal fund P-Card
13 purchases, which is 1.3 million.

14 MS. SHAW: My apologies.

15 MR. BORN0: It's okay.

16 MS. FERTIG: Just how many P-Cards are there?

17 THE WITNESS: There are -- I think it's
18 highlighted here as well.

19 MS. FERTIG: I'm sorry. Somebody mentioned
20 it.

21 MS. BARON: 723.

22 MR. BORN0: 723.

23 MR. RHODES: Madam Chair? For the benefit --
24 oh, I'm sorry.

25 MS. FERTIG: Yeah, I'm sorry, did you have --

1 MR. DE MEO: Okay. So 723 cards issued to
2 387 employees. So that means 336 cards were
3 issued to multiple -- how many people had
4 multiple cards?

5 MR. BORN0: Don't have the specific number of
6 people, but there are some people that have two
7 and they are managing them because of specific
8 reasons, right, based on discussions we had with
9 the department. So, as we said, so for that
10 particular person we notified -- we noticed 54
11 P-Cards it's for 54 different schools; right?
12 They may have some operation such as this in the
13 Business Support Center; right? It's because
14 they're supporting other entities within the
15 District.

16 MR. DE MEO: Right. You know, I'm not that
17 familiar with the policy, but I'm trying to
18 determine in terms of the audit, is there any
19 testing around the qualification or the efficacy
20 of issuing the cards? In other words, are there
21 rules -- can anybody just have a card? Was there
22 any testing around that?

23 MR. BORN0: Yeah, we looked at the -- the way
24 P-Cards are issued. There is -- it's not
25 highlighted in the policy why somebody should

1 have a P-Card, so it's left, I believe, to the
2 directors and -- department directors and the
3 principal's discretion to make the decision,
4 essentially. But what we looked at, we looked
5 at, you know, the application process, we looked
6 at whether the person does a training; right? We
7 looked at all the specific compliance items that
8 the District highlights to make sure those
9 P-Cards are issued appropriately.

10 MR. DE MEO: I think as a matter of controls
11 we might want to firm up the policies to be
12 specific about the criteria used to evaluate
13 whether or not a P-Card is issued in the first
14 place and then what criteria is required to get
15 more than one. If it's not in policy, you can't
16 audit it.

17 MR. BORN: Right.

18 MR. DE MEO: So that's something, Madam
19 Chair, I think we should recommend.

20 The other -- how is the scope -- who did you
21 discuss the scope of this engagement with?

22 MR. BORN: First -- initially, we discussed
23 it with Mr. Rhodes and his team and then we
24 discussed it in the department as well; right?
25 Hey, this is what we're looking into, is there

1 anything that could prevent us from testing any
2 particular area; right; as part of the overall
3 discussion with the entire team.

4 MR. DE MEO: Did you feel the scope was
5 adequate; or do you think it should have been
6 increased; or what did you think?

7 MR. BORNO: You know, in coordination with
8 the internal audit team they do some testing on
9 their end as well. I think the scope was
10 adequate as to what we needed to look at, which
11 is the P-Cards specifically. I believe it was
12 adequate.

13 MR. DE MEO: The declining balance type
14 cards, is that issued in every case.

15 MR. BORNO: Yes. Yes, so the card is
16 limited, physically, limited by the -- with the
17 application; right? The application states how
18 much the card should hold for any particular
19 person based on their position and function.

20 MR. DE MEO: And in terms of the coordination
21 with the external auditors, I believe this is
22 probably under their -- probably not included in
23 their scope because it's not material. I'm
24 guessing. I don't know.

25 MR. BORNO: It is as far as the expenditures

1 are concerned, but, you know, if Mr. Rhodes
2 wanted to interject.

3 MR. DE MEO: Do you know of any testing by
4 the external auditors, Mr. Rhodes, in this area?

5 MR. RHODES: When you're saying the external
6 auditors, you're talking about the auditors who
7 are looking at the ACFR and the overall amounts
8 that roll up into that report?

9 MR. DE MEO: Yeah.

10 MR. RHODES: I'm not aware of any P-Card
11 program audit procedures that they do in
12 accordance with their work. The auditor general
13 does look at that, but the external firm that you
14 were talking about does not that I'm aware of.
15 They could have, but I'm just not aware of it.

16 MR. DE MEO: Okay. And who's responsible for
17 the oversight of the usage of these cards? Is it
18 each director?

19 MR. WHITE: If you want to use a card to do
20 something you need to get the approval of your
21 manager to make that transaction.

22 MR. DE MEO: Does the Business Center --

23 MS. SHAW: It rolls up under Procurement; is
24 that what you're asking?

25 MR. DE MEO: I'm sorry?

1 MS. SHAW: It rolls up under Procurement.

2 MR. DE MEO: Well, is someone looking at --
3 who looks at these balances? Is it -- is it
4 among several directors or is it --

5 MR. WHITE: Okay. There is a specific team
6 that reports to me that manages the P-Card
7 program.

8 MR. DE MEO: Okay.

9 MR. WHITE: And they're responsible for
10 receiving the application, making sure that
11 senior management, a director level or above has
12 authorized an individual employee to have a card.
13 They're also required to complete P-Card user
14 training online. We have to have a copy of the
15 certificate of that. Those documents are
16 submitted to the team. They review it and
17 approve it and then it goes to the operations
18 manager who works for me.

19 MR. DE MEO: Okay. So it's centralized, it's
20 not departmental?

21 MR. WHITE: It is centralized; yes, sir.

22 MR. DE MEO: Okay. I see. And was there any
23 testing, either operationally or in this agreed
24 upon procedures engagement of the appropriateness
25 of the expenditure? I think I read in there --

1 MR. BORNO: Yes, we looked at the
2 expenditures made using P-Cards, as well. So
3 what we did is, you know, we obtain the invoice
4 or receipt or anything that they have as backup.

5 MR. DE MEO: Like Orange Bowl -- Hard Rock
6 tickets for the Indiana game?

7 MR. BORNO: We did not note anything --

8 MR. DE MEO: Okay. But you do test
9 appropriateness. And do you all look at that?

10 MR. WHITE: Well, another thing to understand
11 is that each P-Card is coded a certain way.

12 MR. DE MEO: Mm-hmm.

13 MR. WHITE: So you can't go buy tickets to
14 Hard Rock to go to the game just because you've
15 got a card. You can't go buy a car. You know,
16 you are limited to certain categories of items
17 that you're allowed to buy. And if you want to
18 buy tickets to Hard Rock you'd have to come back
19 to us and say, I need authorization to buy
20 tickets to Hard Rock and we're like, no, you
21 can't do that.

22 MR. DE MEO: Okay. But that's a constrictor
23 that's --

24 MR. WHITE: It's in the system.

25 MR. DE MEO: I mean the card can't -- it

1 doesn't reject it?

2 MR. WHITE: It will reject it. If you're
3 somewhere you're not supposed to be it rejects
4 it.

5 MR. DE MEO: Well, forget my application for
6 a P-Card.

7 MS. SHAW: Not only does it reject it, it
8 notifies the department.

9 MR. WHITE: So like the average person can't
10 just go traveling. They can't go and buy an
11 American Airlines ticket and go somewhere.

12 MR. DE MEO: Thank you. Thank you.

13 I do think we should recommend that the
14 policies be defined or include some kind of
15 criteria for the issuance of the cards and then a
16 higher level for multiple cards.

17 MR. RHODES: Madam Chair?

18 MS. FERTIG: Yes.

19 MR. RHODES: I wanted to mention that during
20 the course of this engagement as well as when the
21 draft report was presented to us, I challenged
22 Mr. Borno on the idea of a single individual
23 having so many cards and he advised me and shared
24 information with me about different testing steps
25 that they took to identify that -- like, for

1 example, I'm going to use Ms. Shaw's comment from
2 earlier. I'm sure that it was probably causing
3 gnashing of the teeth over here because we know
4 from the work that they have performed that no
5 one's walking around with a backpack full of
6 P-Cards, they have them locked up in a location
7 and they get them as they need them. However, I
8 still haven't fully been convinced that any one
9 person, despite their role in providing services
10 to the schools through -- as a function of BSC,
11 that any one person should have access to that
12 many cards, much less even a considerably smaller
13 number. However, I do have to say Mr. Borno
14 explained the fact that they do have a
15 segregation of duties in reviewing what is being
16 spent as well as the original requisition for the
17 spend and then the follow-up of what was spent
18 and the documentation necessary to validate that
19 that expense was legitimate.

20 What Mr. White was talking about sounds as
21 though there's some type of controls that are put
22 on those cards from the level of the primary bank
23 and I have to say -- did you determine that, Mr.
24 Borno?

25 MR. BORNO: Unfortunately, not.

1 MR. RHODES: Okay. And I don't recall that
2 being a part of the audit scope, but the internal
3 controls checklist was a part of that where that
4 would have necessarily bubbled up. And, if it
5 didn't, that would certainly be a part of what we
6 would do in a follow-up to determine that, A,
7 that is not just a function, but that it's turned
8 on. Because we've had several different
9 instances in which that function was available
10 but wasn't turned on and a fraud occurred anyway
11 and then we had to go back and we had to fight to
12 get the money back instead of stopping it at the
13 point of purchase.

14 So you agree with Mr. De Meo's points. I
15 agree with your points. I think that that's
16 something that should be included in a follow-up
17 audit based on the things that we found here.
18 And, also, I will stay out of the discussion that
19 you had with Mr. White regarding the plan to try
20 to resolve this issue of the 54 cards, but I will
21 be waiting on the sideline as we work with -- I
22 know we'll probably be working with Mr. White for
23 the foreseeable future on Policy 3810, which is
24 for the P-Cards, so that we can do exactly what
25 Mr. De Meo said, and that is, codify things in

1 the policy so that we can identify what
2 represents a violation of policy versus what
3 represents a codified internal control that we
4 can rely on.

5 MS. SHAW: Madam Chair, I have two questions.

6 MS. FERTIG: Yeah, go ahead.

7 MS. SHAW: My first question is, who's doing
8 the reconciliations for the cards?

9 MR. WHITE: At the end of each month the
10 cardholder, the person that has responsibility
11 for the card, gets the statement and they must
12 reconcile each and every line item on it saying,
13 yes, this is a valid purchase and here's a copy
14 of the receipt that supports that. That is then
15 submitted to my team, P-Card team, and they go
16 through and they, again, validate to make sure
17 that each and every line item is accounted for
18 properly and has the correct charge number
19 associated with it.

20 MS. SHAW: So the fox is in charge of the
21 hen.

22 MR. WHITE: The supervisor has to sign off on
23 what the employee does, as well. So the employee
24 does the reconciliation, their supervisor signs
25 off on it, then it comes over to the procurement

1 department and procurement goes through and
2 validates everything.

3 MS. SHAW: I know with 723 cards it's very
4 difficult to have someone else doing the
5 reconciliation, however, I would recommend that
6 this is something that is taken into
7 consideration as you are looking at updating the
8 policy. Because if I'm the cardholder and I've
9 done something wrong, I am going to put it in,
10 I'm going to make sure to process it. The person
11 who is signing off on it is not going to go
12 through that kind of detail to make sure
13 everything that was purchased was supposed to be
14 purchased, number one. Number two, the person
15 who is doing the reconciliation, hopefully,
16 someone with some small level of accounting
17 acuity or knowledge of finance would be able to
18 ask the questions. And that could be that you're
19 filling that space to ask some of the questions,
20 these are some of the questions you should be
21 asking the cardholder. And then on top of that,
22 as you're looking at this policy, while I'm not
23 in favor of saying that, listing a bunch of
24 positions -- well, while I'm not in favor of
25 codifying it to the point where Mr. Anthony is

1 saying, it could be positions or areas that could
2 be listed where cards are issued, where cards
3 should be issued. Because, otherwise, if you
4 have a new person and that new person is in a new
5 position, that new position is not in your policy
6 and that person needs to hit the ground running,
7 there are issues that needed to be dealt with,
8 that person may not have a card, it does take
9 sometimes four to six weeks depending on what is
10 going on with Bank of America to issue those
11 cards, so it's just something to keep in mind
12 from that perspective.

13 And there was one thing but I forgot. I'll
14 send it to you, Mr. Rhodes.

15 MR. UPTON: I have a question. About the
16 vendor, Bank of America, is there -- were they in
17 the scope of the audit?

18 MR. BORNO: No, no. Because they were more
19 on the IT side based on how the transactions
20 uphold. They were not part of it.

21 MR. UPTON: I don't know if you know, maybe
22 you can answer this, do they charge for the
23 service?

24 MS. SHAW: Which service?

25 MR. UPTON: The P-Cards.

1 MR. WHITE: We, actually, I'm not sure, off
2 the top of my head. What I do know is that we
3 receive a rebate every year based on the dollar
4 volume that we spend. And that's a fairly
5 significant number.

6 MR. UPTON: It probably offsets any costs,
7 probably.

8 MR. WHITE: I know we're in the process of
9 going back out for comprehensive banking services
10 to support all of the District's requirements and
11 the P-Cards are one of the line items.

12 MS. SHAW: And the other thing I was going to
13 say is this. While the card may not be able to
14 go and, you know, purchase a ticket for me to
15 see, you know, to go to Hard Rock, it is open for
16 organizations, let's say, Walmart. Folks can go
17 to Walmart and purchase items for themselves. So
18 while someone is looking at it and says, oh, you
19 bought a quart of paint at Home Depot, that
20 person may not be -- shouldn't have been
21 purchasing paint. And there's no way for you to
22 restrict taking Walmart and restrict items based
23 on position. It's either going to be Walmart or
24 Home Depot, but you can't say, well, at Home
25 Depot you can't purchase certain items.

1 Unfortunately the card doesn't give you that --
2 I've tried. Otherwise, you're going to be
3 getting calls from every cardholder saying, oh,
4 I'm at Walmart or I'm at Home Depot and I'm
5 trying to buy building maintenance items and I am
6 the building maintenance superintendent and I
7 can't purchase anything and then that becomes a
8 little bit more work for you guys in the
9 procurement office.

10 MR. RHODES: Madam Chair, may I add one final
11 thought here; at least on my part? And this is
12 regarding the request to take a look at and
13 analyze the policy that governs the activities
14 that we're talking about here today. From what I
15 understand is that we have a hybrid situation
16 that we're looking at, one being -- do we have
17 somebody who needs to leave?

18 MS. SHAW: No, we need a motion to extend
19 time.

20 MR. RHODES: That we have a hybrid situation
21 where we do have some people that are a single
22 person in charge of their card and reconciling
23 and doing their monthly work as well as we have a
24 centralized system. In my mind's eye I cannot
25 recall how that was split out in the policy

1 showing those shows two different things. So I
2 just want you guys to know that I will look at,
3 and I'm making a recommendation moving forward,
4 that we all look at how it's being handled at a
5 centralized level and how it's being handled on a
6 case-by-case basis for people that have a card
7 issued just to them and they're the only one who
8 has access and control of it. Because there's
9 two different sets of controls. And from a
10 centralized standpoint, I think we're always
11 going to have a challenge of how we're going to
12 centralize but also provide that same level of
13 control. So I think that that's one of the
14 wisest things that's come out of this discussion,
15 is to really dissect that policy and identify how
16 we would make sure that the controls are in place
17 on both sides of it.

18 MS. FERTIG: Okay. Lew and then Bob.

19 MR. NAYLOR: Yeah, just a question about,
20 does the policy have any consequences in it for
21 misuse? I'm trying to find it, but I can't get
22 online.

23 MR. BRUNSON: Not that we're aware of.

24 MR. WHITE: It should have some in there;
25 yes. I don't have a copy of it with me right

1 now. Ryan's trying to pull it up.

2 MR. NAYLOR: Is that part of the employment
3 agreement?

4 MR. WHITE: It would be part of the card
5 agreement.

6 MR. NAYLOR: No, no, what I'm saying is,
7 since it may not be in the card agreement, but is
8 it in their employment agreement that anything
9 that --

10 MR. WHITE: Okay. What this says, in the
11 case of fund mismanagement by a cardholder, the
12 cardholder's approver shall receive disciplinary
13 action as defined in applicable school board
14 policy. So not just the employee, but their
15 supervisor who let that go through, and then the
16 cardholder's approver shall have personal
17 responsibility for any and all inappropriate
18 P-Card charges, including without limitation, any
19 finance charges and interest assessed in
20 connection with the purchase. So it's not just
21 the employee.

22 MR. NAYLOR: So there's a financial
23 protection there but not a reputation protection,
24 which is what Phyllis was mentioning about being
25 on the front of the paper.

1 MS. FERTIG: I mean, we have had audits on
2 P-Cards over the years. I was going to add to
3 Mr. Brunson's point about this audit is not as --
4 definitely not as controversial and is not, as
5 many of the ones that we've seen, and there have
6 been consequences for people who have misused
7 their cards. And so, I mean, I don't have the
8 policy in front of me, but I -- I think we can
9 all think of examples.

10 MR. NAYLOR: You're right.

11 MS. FERTIG: So, anyways. Okay. Bob?
12 Is that it, Lew?

13 MR. NAYLOR: Yeah.

14 MS. FERTIG: Bob?

15 We can't -- we really can't hear you.

16 MR. MAYERSOHN: Can you hear me now?

17 MS. FERTIG: Yeah. I heard what you said was
18 brilliant, too. I'm sorry we missed it.

19 MR. DE MEO: Put your mimosa down, Bob.

20 MR. MAYERSOHN: So I just want to go in, if
21 you look at page 7, and this gets back to the
22 policy and reviewing the policy, when you look at
23 things like the word printed materials, stamped
24 instructional materials and film strips, I don't
25 know the last time I've -- I mean, obviously, as

1 a student I've seen a film strip, but I don't
2 know the last time this district has used a film
3 strip. So just to me, reading that shows that
4 this policy is outdated and needs to be looked
5 at.

6 To Phyllis' point, and I've had some use with
7 P-Cards, my question is, is there an
8 authorization that somebody fills out prior to
9 using a P-Card to reconcile it? So, for example,
10 if I'm taking a trip and I bring it up to
11 Tallahassee, through the county I'm required to
12 provide a travel authorization estimate, what,
13 you know, gas is going to be, estimate what, if
14 I'm lodging, what those costs are, so when I use
15 my P-Card and reconcile, it's not that I filled
16 up 20 other cars with gas or have gone out, you
17 know, as Phyllis stated to Publix and purchased
18 food and have provided food for the entire
19 Broward legislative delegation because they're
20 all hungry, which would not be authorized. But
21 the reconciling is, you know, here it is, I spent
22 \$3,000 and I reconciled 3,000.

23 MS. FERTIG: Okay. Anybody have a comment?

24 Does someone want to frame a motion?

25 I know there were several things that you

1 wanted to recommend with the transmittal. It
2 sounds like one is to review the policy.

3 Phyllis, you had a couple, if you want to add
4 them in, and then somebody needs to actually make
5 the motion.

6 MS. SHAW: I feel like I'm the only one
7 talking.

8 MS. FERTIG: No, no, you're not. Actually,
9 almost everybody has commented on this, so --

10 MS. SHAW: So I move that we transmit this
11 report with some addendum. Number one, for Mr.
12 White in the white shoes, I like that, take a
13 look at the one card or -- one card for 54
14 schools and find a better way of managing that
15 process; number one. Number two, take a look at
16 the policy and see how we can not only put teeth
17 in the policy but see if there are any holes or
18 areas that need to be reviewed and adjusted. And
19 there was something else. I don't remember the
20 something else. But that's my motion.

21 MR. DE MEO: Do we need a motion? I mean,
22 that motion can stand by itself. We should just
23 transmit the report, there's nothing -- you know,
24 the report was fine.

25 MS. FERTIG: I mean, typically, if we're

1 going to do recommendations we're just adding
2 them to -- we're transmitting this with two
3 recommendations, review the policy and --

4 MR. BORN0: I just want to highlight as well
5 that the department did provide us with responses
6 and I'm not sure if it was not transmitted to --
7 to the committee, Mr. Rhodes?

8 MR. RHODES: I'm sorry?

9 MR. BORN0: I was talking about the responses
10 from the department. Was it transmitted to the
11 committee or --

12 MR. RHODES: Yeah, it's -- it's -- it's in
13 the written report and then whatever was handed
14 out in terms of an amended report, is that what
15 you're showing me with the green page?

16 MS. ROSAS: Yeah, it looks like it.

17 MR. RHODES: So we have any amended as well
18 as the stuff that was included in your original
19 report as originally drafted.

20 MR. BORN0: I just wanted to highlight that
21 just so we can put it in the report.

22 MR. RHODES: But to that point --

23 MS. FERTIG: Can I get -- I want to get a
24 second on this motion and we're going to quickly
25 move one other thing out of order so --

1 MR. MEDVIN: Second.

2 MR. MAYERSOHN: I'll second.

3 MS. FERTIG: We got a second, Bob. Thank
4 you. We got -- actually, we got three seconds,
5 so that's good.

6 MR. MAYERSOHN: One quick thing is that in
7 reviewing of the policy I would strongly
8 recommend that they look at what Dade County is
9 doing. Recently they had some fraud that was
10 highlighted in the news as well as what Palm
11 Beach County is doing.

12 MS. FERTIG: Okay. Thank you.

13 Any other comments or can we vote?

14 Go ahead.

15 MR. RHODES: One other thing that seems to be
16 in harmony with what the motion was, would it be
17 possible for Brunson to provide us with an
18 updated version of the report including the
19 updated responses that were provided,
20 individually, so that that would be all in one
21 place with the final record?

22 MR. BORN0: Yes, we'll do that.

23 MR. RHODES: Is that okay with everybody on
24 the board?

25 MS. FERTIG: Yeah.

1 MS. SHAW: Actually, the amendment to my
2 motion was that this is reviewed -- reviewed
3 sooner versus later.

4 MS. FERTIG: All right. Is everybody willing
5 to take that as a friendly amendment, that the
6 review occur --

7 MR. NAYLOR: Timely.

8 MS. FERTIG: -- quickly?

9 Okay. All in favor?

10 COMMITTEE MEMBERS: Aye.

11 MS. FERTIG: Opposed?

12 (No response.)

13 MS. FERTIG: Okay. Thank you so much. And
14 we look forward to future reviews there.

15 MR. BRUNSON: Thank you.

16 MR. BORN0: Thank you.

17 MS. FERTIG: Okay. We are going to, if it's
18 all right, Mr. De Meo has to leave, I'd like to
19 go to number 13, the Behavioral Threat Management
20 - Training Program for the School Year 2025-26.

21 And who -- who from the District is going to
22 be commenting on this?

23 Oh, hi.

24 MS. PRITYKINA: Hi.

25 MS. SHAW: Madam Chair, while we're getting

1 everyone seated, actually, we need a motion to
2 extend time.

3 MS. FERTIG: We're not at 12:30.

4 MS. SHAW: 12:30 was the time? I believe the
5 motion that was made in the past was --

6 MS. FERTIG: Well, we have until 12:30, so
7 why don't we wait and see if we can beat that.

8 MS. SHAW: Okay.

9 MS. FERTIG: Okay. All right. Do you all
10 want to make any kind of opening statement here?

11 MR. RHODES: May I go first, just one point?

12 MS. FERTIG: Yes, go ahead.

13 MR. RHODES: I apologize. But I just wanted
14 to remind the board that there are a couple of
15 different points during the year at which these
16 internal funds reports have to be transmitted to
17 the board --

18 MS. FERTIG: Right.

19 MR. RHODES: -- due to policy. So this one
20 needs to get to them by March. I just wanted to
21 make sure that we knew that so if there are any
22 amendments or motions --

23 MS. FERTIG: Yeah, we're gonna -- we're gonna
24 make it through this.

25 MR. RHODES: Okay.

1 MS. FERTIG: Okay? All right.

2 MS. PRITYKINA: Okay. So, hi. Elena
3 Pritykina, I'm a manager with the Office of the
4 Chief Auditor. So, just, I'll try to briefly
5 present this report. This report covered the
6 Behavioral Threat Assessment Program requirements
7 for training of the employees who conduct the
8 behavioral threat management assessments
9 throughout the year and this report covers the
10 25-26 school year. Because the majority of the
11 departments are done at the start or at the
12 beginning of the school year so that actually
13 covers the entire year. This report covers only
14 the training of the team members -- assignment
15 and training of the team members and orientation
16 for students faculty and staff as required per
17 the policy and Florida Administrative Code. And
18 this report does not include a review of the
19 actual assessments. And it doesn't include the
20 charter schools, as well.

21 So we did have nine attributes which in
22 detail are presented on page -- I'm sorry, okay,
23 on page 10 of the report. So nine attributes
24 covered all the requirements and we reviewed all
25 of the locations, 229 of them, including 223

1 schools K-12 and there were six adult and three
2 kindergarten centers. And out of nine attributes
3 we have two that we found -- that we have
4 findings in for 27 locations out of 229 locations
5 reviewed.

6 So two findings were related to completeness
7 and timeliness of the BTM training and the other
8 one was timeliness of school-based staff
9 orientations.

10 Before going into the findings, though, I
11 wanted to bring to your attention that we noticed
12 the significant improvement in compliance
13 comparing to the last year findings and we did
14 identify there was a centralized SharePoint site
15 created by the BTM department to improve
16 oversight of this process which we believe
17 contributed significantly to improvements in
18 compliance.

19 And, for example, in some of the -- we had --
20 last year we had 94 schools who did not upload
21 any documentation which resulted in delays in
22 review and contributed to noncompliance as well.
23 And this year we had only three schools who
24 didn't upload the information when it was
25 required and they provided it to us upon the

1 request.

2 So there was also significant improvements in
3 training, timeliness of training for the Florida
4 Model Refresher. And last year it was a 10
5 percent error, this year it's only -- there is
6 nothing. So they all did it timely.

7 If you would like some more information about
8 the background of this program and what was
9 reviewed we have all the details on pages 6 and 7
10 of this report.

11 And as far as the findings, we considered
12 them a low risk level because the majority -- so
13 for finding number 1, we have only two errors and
14 out of three required trainings all the district
15 employees who are on the teams are required to
16 have Basic Florida Model One training and all the
17 employees had that training completed. So there
18 were only two employees who didn't have
19 role-specific training uploaded into their
20 additional roles, so it's an additional training,
21 and there was one employee who didn't complete
22 their refresher. So that employee was trained
23 before, they just needed to update their training
24 this year. And because all of these items were
25 already rectified before the findings were

1 presented to the management, that is considered
2 as it was taken care of during the normal
3 business duration.

4 And then in the second finding -- I'm sorry,
5 in the timeliness of that training we had 22
6 instances. And, again, the refresher training
7 was all timely completed and we had only issues
8 for three employees in day one training which
9 were newly hired teachers and there was just a
10 very small gap in timeliness of completing their
11 training. And the specific training happened to
12 19 employees. And, again, all that was rectified
13 before we provided the findings to the
14 management.

15 So the second finding for timeliness of
16 school-based staff orientation we had three
17 schools -- three schools that completed the
18 orientation but they didn't complete it by the
19 District's required due date, before the first
20 day of school. However, they completed it the
21 following week.

22 So that is pretty much everything. If you
23 have any questions?

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

25 MR. DE MEO: Yeah. Compliance with the

1 training, nine attributes seem to involve
2 training, seems to be pretty high, which is good,
3 I think, compared to, you know, what we've seen
4 in the past and this is a relatively new program,
5 but I do have questions.

6 We don't have any testing of the student side
7 of it, the threats -- the threat management
8 student side. Will that report -- is there a
9 report that we would expect soon on that?

10 MR. RHODES: No, sir. What we were able to
11 do with the data that we still have access to was
12 to look at the training component. But now that
13 there's the state database and the informing goes
14 directly from the District's team into that
15 database, we have already done all the checking
16 that we can do from all angles and the Florida
17 Administrative Code and any statutory references
18 to this new system has not allowed for either
19 access by the auditors or for even access to make
20 that request to get access to it.

21 MR. DE MEO: So we can't do any testing on
22 our own?

23 MR. RHODES: No. Essentially, what that's
24 going to be is that the new auditors for this
25 program is going to be the state based on

1 information provided by the various districts
2 and/or charter schools.

3 MR. DE MEO: Okay. And then the charter
4 schools, are they subject to the threat -- to the
5 Florida Harm Prevention Threat Management
6 legislation? Are they --

7 MR. RHODES: I'll leave that to my staff to
8 answer because I think they have a more in-depth
9 answer for you.

10 MS. PUNZI-ELABIARY: Kim Punzi-Elabiary,
11 Director of Threat Management, the charter
12 schools are held responsible for State Rule
13 6A-1.0019, which is the threat management rule,
14 and they are required to attend our training,
15 they are required to enter into the state portal
16 just like traditional schools. Everything
17 applies to charters.

18 MR. DE MEO: Are we responsible for them? Is
19 the school district responsible for that
20 compliance with the charter schools?

21 MS. PUNZI-ELABIARY: Well, as the district
22 threat management coordinator I have to read and
23 approve their -- their documents. They have --
24 we have oversight over them. I do document
25 noncompliance. They have to come through the

1 training and things like that, but they have
2 their own management company so I'm not sure
3 exactly who -- who has -- I mean, I do what I can
4 to ensure compliance with our charter schools as
5 far as retraining, documenting their
6 deficiencies, et cetera, and reaching out to the
7 state if I have to, because there has been an
8 issue in the past where I had to do that, but my
9 recommendations or my deficiencies that I catch
10 go to their -- through the charter school
11 management office and then eventually to their --
12 their own management companies.

13 MR. DE MEO: What do you do with
14 noncompliance issues that you find, you know,
15 irrespective of what the --

16 MS. PUNZI-ELABIARY: Regardless of
17 traditional school or charter school we are -- so
18 Eliana is my backup, she's secondary district
19 threat management coordinator, so we are
20 documenting our noncompliance. As we read
21 through threat assessments we're documenting
22 timeline deficiencies, we're documenting
23 deficiencies within the process via email, unless
24 they're egregious, then I write a memo where the
25 principal and the chair need to -- and possibly

1 the vice chair or the entire team needs to come
2 through retraining.

3 MR. DE MEO: I'm -- I'm -- the training I
4 understand. What about the individual threats,
5 the student problems, what -- do you test or keep
6 track of any lack of compliance with that
7 process?

8 MS. PUNZI-ELABIARY: So if -- for the student
9 support management plans are we talking?

10 MR. DE MEO: Yes.

11 MS. PUNZI-ELABIARY: Okay. So students -- we
12 do hold the schools accountable for uploading
13 evidence of documenting the interventions
14 provided on a monthly basis. So they have to
15 post their monthly meeting that addresses each
16 individual student on a plan and then upload into
17 our SharePoint that was mentioned in the audit
18 report the documentation to support that they've
19 implemented it with fidelity and my team works
20 through all of those documents.

21 MR. DE MEO: You know, working up to the plan
22 when there is a threat, are you involved with
23 that, compliance with that? Are you aware of --

24 MS. PUNZI-ELABIARY: So -- right, so part of
25 the process --

1 MR. DE MEO: Are you privy to that
2 information? Can you access that information.

3 MS. PUNZI-ELABIARY: The plan, itself?

4 MR. DE MEO: No, not the plan, before it. It
5 may not result in a plan. Maybe there is some
6 threat and it's evaluated as to whether it's low
7 or high or whatever, do you test or are you aware
8 of compliance or do you look at compliance
9 with --

10 MS. PUNZI-ELABIARY: Yes, so we have to -- I
11 actually have to approve every threat assessment,
12 itself, and sign off on it, on its validity,
13 accuracy, et cetera. So does the principal. So
14 before it gets to me it goes through the
15 principal.

16 MR. DE MEO: Can you give us a report on
17 that?

18 MS. PUNZI-ELABIARY: On?

19 MR. DE MEO: Compliance.

20 MS. PUNZI-ELABIARY: On my findings of
21 noncompliance?

22 MR. DE MEO: Yes.

23 MS. PUNZI-ELABIARY: So I have already
24 started to do that and a quarterly report is
25 drafted. We're just waiting for review by Chief

1 Gregory and then we will provide that to audit
2 committee.

3 MS. FERTIG: So we should see that in March.

4 MS. PUNZI-ELABIARY: Yeah, for at least
5 quarter 2. I have quarter 2 done.

6 MR. DE MEO: That's all I got.

7 MS. FERTIG: All right. Dave.

8 MR. RHODES: At one point not long ago when
9 this information started to come out about the
10 new portal that was being implemented, a board
11 member asked me to determine whether or not the
12 District had liability where these charter
13 schools were concerned. And the information that
14 I obtained and talked with legal at some point,
15 it was determined that this board is only liable
16 for the schools that it provides the leadership
17 over, meaning the traditional schools. Each
18 individual charter school or like a cluster of
19 charter schools that might be under a management
20 company, they have their own respective boards
21 who are equally liable for them or their group.

22 MR. DE MEO: I'd like to see our general
23 counsel's opinion on that, I really would, in a
24 formal opinion.

25 MR. RHODES: Yeah, we can -- we can ask for

1 that. And I'll also look through the records to
2 try to find what I received and it was probably
3 about a month -- probably about two months ago
4 now because I believe it was before the holidays
5 even revved up.

6 MR. DE MEO: Man, if I were the external
7 auditors I'd want something from the school
8 board's general counsel indicating that -- that's
9 a huge contingent liability, huge. We need some
10 documentation on that.

11 MR. RHODES: As I mentioned earlier --

12 MS. FERTIG: We need documentation from the
13 general counsel's office.

14 MR. DE MEO: From the general counsel; yeah.

15 MR. RHODES: As I mentioned earlier, the line
16 in the sand seemed to be the difference between
17 it being a traditional school under this school
18 board versus various schools that had their own
19 501(c)(3)s and their own respective companies
20 that we do not have any control over, therefore,
21 they would necessarily have to provide the
22 information through the same portal, through
23 their own access on any of these threat
24 assessments that they were working on and working
25 toward.

1 MS. FERTIG: In the interest of time, if we
2 could just get a report on that maybe at our next
3 meeting or you could send a -- you can respond to
4 us via email about what you have on that.

5 Is there anything else on the report before
6 us?

7 MR. NAYLOR: Yeah, I'd like to compliment the
8 department on how well things have cleaned up.
9 My question is -- this is for school-based staff
10 and students. Is there a threat assessment for
11 other locations?

12 MS. PUNZI-ELABIARY: So --

13 MR. NAYLOR: Is there a policy; is there
14 any --

15 MS. PUNZI-ELABIARY: So our policy and the
16 state policy is K-12. However, I -- I have
17 included our technical centers' students.

18 MR. NAYLOR: What about your bus drivers,
19 your --

20 MS. PUNZI-ELABIARY: So we do not do threat
21 assessments on adults.

22 MR. NAYLOR: If somebody notices something
23 that's going on, you know, there's -- there's
24 opportunities from school-based staff to say
25 something, but what about the rest of the staff?

1 And I'm just bringing that up as a question.

2 MS. PUNZI-ELABIARY: So we -- under -- under
3 the threat management office, we do have warning
4 signs, a training that every -- every staff
5 member has to take, but the process of a threat
6 assessment is only applicable currently to
7 someone enrolled at a Broward County school
8 whether it be traditional or charter.

9 MR. NAYLOR: Okay. Thank you.

10 MS. PUNZI-ELABIARY: You're welcome.

11 MS. FERTIG: Yes.

12 MR. GREGORY: If I -- maybe just to add onto
13 that Chief Mike Gregory, Chief Safety & Security
14 Officer for the school district, Kim is correct,
15 the portal and the structured behavioral threat
16 assessment process is designed for K-12 students.
17 Any adult or employee situation would go through
18 a traditional HR and/or disciplinary process
19 for -- and the police department process to
20 review a threat of an employee or a threat about
21 an employee. All personnel has acces to the
22 FortifyFlorida reporting tool, anonymous
23 reporting tool. We monitor those threats that
24 come through the FortifyFlorida tool as well as
25 anything that comes through our 1-800 number, or

1 our dispatch number. We have reporting, a tips
2 website. Employees and/or anyone else can report
3 tips about an employee through that website.
4 They go back to our police department, they get
5 reviewed. We also coordinate with the Broward
6 Sheriff's Office threat assessment team that they
7 run countywide. So there is a lot of visibility.
8 As well as the State of Florida Threat Assessment
9 Fusion Center. So we have a lot of visibility
10 into the adult world through those other tools.
11 And then this tool is for the students.

12 MR. NAYLOR: Right. Right. Thank you.

13 MS. FERTIG: Okay. Is there a motion to
14 transmit this report?

15 MR. NAYLOR: Motion to transmit.

16 MS. SHAW: Second.

17 MS. FERTIG: Second, Phyllis.

18 Okay. It's been moved and seconded to
19 transmit the Behavioral Threat Management
20 Training Program for the School Year 2025-26
21 Audit. All in favor?

22 COMMITTEE MEMBERS: Aye.

23 MS. FERTIG: Opposed?

24 (No response.)

25 MS. FERTIG: Okay. Thank you.

1 We have two more items. We're right on time.
2 We have two minutes. Do you want to extend for
3 10 minutes?

4 MS. SHAW: I have to go. Do you have quorum
5 still?

6 MS. FERTIG: We'll have quorum if you leave
7 but not if anyone -- one, two, three, four, five,
8 six -- we need to just -- okay.

9 And I am going to suggest that we take these
10 next two audits and get those finalized and then
11 we could -- if there's anything else, comments or
12 whatever, maybe we just hold it until we meet
13 next Friday.

14 Is that agreeable with everybody or do you
15 want to just -- well, how about a motion to
16 extend for 10 minutes?

17 MS. ROSAS: So moved.

18 MS. SHAW: Second.

19 MS. FERTIG: Okay. All in favor?

20 COMMITTEE MEMBERS: Aye.

21 MS. FERTIG: Okay. The Audit of the Internal
22 Funds of Selected Schools and the Progress
23 Report. Who's our point person here?

24 MS. GOULDBOURNE: This is the Audit of
25 Selected Schools for Internal Funds, we have 50

1 schools that were audited in this report. Five
2 schools had exceptions. As far as the Progress
3 Report, we are at 56 percent of the total fund
4 balance, which we need to be by March, so that's
5 why we need to get this reporting so it can be
6 presented to the board at the March school board
7 meeting so we are in compliance with policy.

8 We have five reports, five schools that had
9 exceptions. We have Charles Drew that has an
10 exception as far as cash collections and
11 receiving documentation that was logged.
12 Discovery Elementary had a disbursements issue
13 and school improvements. The disbursement I
14 believe was also a P-Card issue. Falcon Cove had
15 an issue with disbursement which related to
16 voided checks. Nova Eisenhower Elementary School
17 also had an issue with purchase cards preloads
18 and reconciliation. And South Plantation High
19 School had an issue with their fundraising
20 receiving documentation as well as purchase cards
21 reconciliation issues.

22 And, you know, if anyone has questions we can
23 go into those further.

24 MS. FERTIG: Okay. Any comments? Any
25 questions.

1 MR. NAYLOR: Motion to transmit.

2 MS. SHAW: Second.

3 MS. FERTIG: Okay. So moved and seconded to
4 transmit the Audit of the Internal Funds of
5 Selected Schools and the Progress Report. All in
6 favor?

7 COMMITTEE MEMBERS: Aye.

8 MS. FERTIG: Opposed?

9 (No response.)

10 MS. FERTIG: Okay. Motion carries.

11 We are on number 12, Property and Inventory
12 Audit of Selected Locations. Who wants to do
13 this one? It was a good report so I'm surprised
14 no one wants to --

15 MR. RHODES: I will. So just very quickly,
16 we have gone from Gabriel who resigned back in
17 August and we had a task-assigned until we hired
18 a new manager. This report is the first with the
19 new manager and we're trying to make sure that we
20 get form and the available substance to the audit
21 committee. And this was an otherwise clean
22 audit. There were no items unaccounted for in
23 the audit. And, just so you know, we intend to
24 expand now to look more into discrepancies as
25 well as items unaccounted for going forward.

1 MS. FERTIG: Okay. Thank you.

2 Any comments?

3 I just want to say, great report and today
4 overall I think we've seen a lot of positive
5 progress, but this -- this was great.

6 So motion to transmit?

7 MR. NAYLOR: So moved.

8 MS. ROSAS: Second.

9 MS. FERTIG: Who made the motion? Okay.

10 MS. SHAW: And I do have to compliment the
11 team on this report.

12 MS. FERTIG: And, please, if you can convey
13 that to the board as part of the motion? Yes?
14 Is that okay?

15 Yeah. Okay. So congratulate all of these
16 schools.

17 All in favor?

18 COMMITTEE MEMBERS: Aye.

19 MS. FERTIG: Opposed?

20 (No response.)

21 MS. FERTIG: Okay. Motion carries.

22 We are down to Follow-Up Matrix. And I don't
23 know if someone has something they want to raise
24 today. If not, just study it carefully and bring
25 it next week.

1 Yes.

2 MR. NAYLOR: Didn't we have, and maybe I
3 missed it on here, a request for presentation of
4 an easily understood general fund balance?

5 MS. FERTIG: Yes, I have requested that. I
6 called yesterday, I don't know if you got the
7 message, and I do not see it on here. I actually
8 was going to add that to the agenda, but I --

9 MR. RHODES: I -- I did not get that message
10 and I apologize for that. I can tell you that
11 from 7 a.m. to 6:30 p.m., sometimes 7 p.m., Mark
12 and I are working on a project that the board put
13 us on on a very aggressive timeline. So there's
14 some of these things that have probably slipped
15 through the cracks and that's one of them and I
16 apologize.

17 MS. FERTIG: I would just ask that we add
18 that to our agenda next week, if we can. And
19 monthly get an update. I think we've been doing
20 that for the last couple years and I think it's a
21 good thing to do. So if you could just -- just
22 informationally transmit that to us and then
23 we'll have it.

24 Okay. Anything else?

25 I thought there was a matrix or something we

1 were waiting for from RSM and I don't see that
2 we've gotten.

3 MR. RHODES: We were looking for and waiting
4 for a breakdown of the overall costs that were
5 both associated with the bricks and mortar of the
6 bond as well as the work that was put into the
7 oversight and I am still waiting on that from
8 them. I'll reach out to them again after this
9 meeting.

10 MS. FERTIG: If you would. Because I think
11 it's been several -- a couple months and we -- I
12 think that's important information.

13 Okay. Anybody have anything else on this?

14 (No response.)

15 MS. FERTIG: Okay. We are down to Agenda
16 Planning Log. We're gonna meet next Friday or
17 you can just kind of send us all a notice of what
18 you have planned for March.

19 Is there anything anybody wants to comment on
20 or ask for before we leave today?

21 (No response.)

22 MS. FERTIG: Any audits on anything in
23 particular?

24 (No response.)

25 MS. FERTIG: Okay. If there's no other

1 business.

2 MS. SHAW: As long as Mr. Rhodes is going to
3 do it.

4 MS. FERTIG: Huh?

5 MR. RHODES: I'm sorry?

6 MS. SHAW: As long as Mr. Rhodes is going to
7 do the audit.

8 MR. RHODES: Well, on that note I will have
9 to say that this will be the last audit committee
10 meeting that I'll be attending as I'll be
11 retiring effectively March 2nd, which the
12 newspaper broke to you folks, if you did see it,
13 before I had a chance to, so I apologize for
14 that. But it was a long, hard decision that I
15 had to make, but once I made it, it felt a lot
16 easier.

17 MS. FERTIG: I just want to remind you that
18 you can't get out of next Friday's meeting.

19 MR. RHODES: No, no, no, no. I can tell you
20 this. Not only will I not get out of next
21 Friday's meeting, I will be working at full tilt
22 until the close of business on March 2nd the way
23 that I have been for the last eight and a half
24 weeks overtime.

25 MS. SHAW: See you next week.

1 MS. FERTIG: Yeah, we are looking forward to
2 seeing everybody, including Mr. Rhodes, next
3 Friday and just want to thank you for coming.

4 MS. SHAW: Motion to adjourn.

5 MS. FERTIG: Is everybody in favor of
6 adjourning?

7 COMMITTEE MEMBERS: Yes.

8 MS. FERTIG: Yes?

9 Okay. That was Phyllis who made it and Lew
10 seconded it.

11 MR. NAYLOR: Yep.

12 (Meeting was concluded at 12:35 p.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 9th day of February, 2026, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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a-million-six 67:1 a-million-two 67:1 a.m 1:15 141:11 ability 27:5 32:16 62:14 64:14,19,25 65:2 able 9:21 19:16 22:18 23:15 26:18 27:9 29:22,25 30:1,24 31:4,6 36:8 39:7,11 39:13 61:5,6 65:14 70:11 73:24 91:16 95:23 110:17 112:13 127:10 Absolutely 14:8 35:4 Academy 57:2 accept 18:17 72:18 Acceptability 80:13 accepting 26:25 access 135:21 access 22:13,14 73:8 107:11 114:8 127:11,19,19,20 131:2 133:23 accessibility 79:23 82:8 accountability 10:21 11:16 61:14 72:16 74:1 accountable 130:12 Accountants 2:25 79:14 accounted 109:17 accounting 2:21 14:13 36:14 71:5,5 74:19 110:16 accounts 83:17 accuracy 131:13 accurate 53:17 84:4 84:18 85:24 ACFR 8:6 15:8 21:12 103:7 achieve 57:10 achieved 57:18 80:13 acknowledgment 72:10,12 act 85:6 acting 6:10 90:21 action 56:24 115:13 actionable 56:21,22	actions 81:17 activities 61:8 113:13 actual 45:21 46:6 47:2 51:3 55:17 76:8 83:24,25 123:19 acuity 110:17 adamant 71:22 add 6:24 16:13 18:5 19:21 29:15 31:6,9 62:25 69:14 86:18 94:4 113:10 116:2 118:3 135:12 141:8 141:17 added 31:3 58:14 83:5 84:13 addendum 118:11 adding 119:1 additional 11:2 35:15 46:3 94:4 125:20,20 additions 12:8 address 20:2 95:10 addresses 130:15 adequate 56:20 59:18 102:5,10,12 adjourn 144:4 adjourning 144:6 adjusted 67:8 118:18 adjustment 69:9 administer 85:6 ADMINISTRATI... 1:12 Administrative 123:17 127:17 administrator 85:7 adult 124:1 135:17 136:10 adults 134:21 advance 34:16 advised 106:23 Advisory 42:15 advocating 11:2 affect 60:6 71:2 after-school 64:10 agencies 17:8 agenda 6:20,24 7:2 7:14 9:20 20:5 25:2 28:25 31:3 38:14 78:25 141:8,18 142:15 agendas 43:25	aggressive 141:13 ago 44:12,23 49:15 74:11 77:8 132:8 133:3 agree 94:18,18 108:14,15 agreeable 137:14 agreed 40:2 56:6 104:23 agreed-upon 61:16 agreement 34:18,22 34:25 60:19 61:9,12 61:17,25 62:2 64:22 64:23 65:6,11 73:25 115:3,5,7,8 agrees 68:13 ahead 14:7,18 39:7 46:9 50:8 51:14 52:4 66:1,18 76:24 82:18 96:18 109:6 120:14 122:12 Airlines 106:11 ALAN 2:15 Alhadeff 5:4 Allegiance 4:6,7 Allen 77:17 ALLEN-HARDA... 2:12 allocated 48:10 89:16 allocations 48:17,18 allotted 46:21 93:21 allow 8:5 26:20 32:15 67:3 82:10 90:3 allowable 70:12 allowed 57:23 68:17 96:15 105:17 127:18 allows 67:3 alternative 24:25 25:1 36:21 amended 119:14,17 amendment 9:20 55:1 55:2 121:1,5 amendments 122:22 America 111:10,16 American 106:11 amount 49:24 59:21 66:20,24 83:23,24 84:8,23 amounts 46:6 53:8 67:24 70:15 85:4	103:7 analysis 51:16 85:3 analyze 113:13 and/or 64:8 128:2 135:18 136:2 Andrew 2:4,6 4:24 79:6 Andrews 1:24 angles 127:16 Annette 3:2 39:25 40:9 45:6 Annette's 40:1 annual 13:11 14:10 29:8 anonymous 135:22 answer 48:22 82:11 98:1,3 111:22 128:8 128:9 answers 73:9 98:2 Anthony 2:3 3:3,3,4,5 5:7 79:5 87:16 110:25 anticipate 30:16 42:5 68:8 anticipated 56:23 anticipating 15:18 27:2 anybody 11:25 35:12 36:12 61:20 65:25 78:22 86:8,25 100:21 117:23 142:13,19 anyway 108:10 anyways 116:11 APG 31:7 apologies 99:14 apologize 14:22 122:13 141:10,16 143:13 appear 84:20 appears 63:18 applicable 115:13 135:6 application 101:5 102:17,17 104:10 106:5 applies 128:17 appointee 5:12 13:1 appreciate 11:12 14:8 41:6 79:9 appreciated 11:18	appropriate 11:15 68:18 91:18 appropriately 101:9 appropriateness 104:24 105:9 approval 11:23 12:6 28:12 53:16 103:20 approvals 97:3 approve 7:1 12:10,14 33:13 42:16 104:17 128:23 131:11 approved 12:19 16:6 33:21 81:9 84:8,13 approver 115:12,16 approves 8:14 41:18 area 59:14 73:22 81:24 90:14 98:7,18 102:2 103:4 areas 64:8 70:23 89:17 96:17 111:1 118:18 argument's 47:24 aside 50:14 68:15 asked 32:7 40:5 59:4 64:6 132:11 asking 12:3 18:16 49:6 52:13 67:23 94:15 103:24 110:21 aspect 98:9 assessed 115:19 assessment 123:6 131:11 134:10 135:6,16 136:6,8 assessments 123:8,19 129:21 133:24 134:21 assigned 81:23 assignment 123:14 assist 27:8 Associate 39:24 associated 90:5 109:19 142:5 Associates 3:1,2 40:10 63:11 assume 65:3 77:1 attend 42:22 43:13 128:14 ATTENDANCE 2:1 attended 71:19 attending 43:15,19

43:22 143:10 attention 7:21 124:11 attorney 30:14 36:24 attorney's 37:12,15 attorneys 35:19 attributes 123:21,23 124:2 127:1 audio 83:8,23 audit 1:5 4:8,16,25 6:22 7:22 8:7 10:18 11:12 12:7,15 15:4 15:7,9,10,15,24 16:5,8 17:5,6 20:5 25:3,19,20 27:22 33:4 35:23 36:20 38:15 39:18 52:13 56:4,6 59:14 61:1,5 63:14,18 72:3 75:3 75:14 77:12 78:16 79:1,4,15,16,18 80:2,9 82:9,13 85:12 87:9,17 88:13 88:24 90:23 100:18 101:16 102:8 103:11 108:2,17 111:17 116:3 130:17 132:1 136:21 137:21,24 139:4,12,20,22,23 143:7,9 audited 29:11 138:1 auditing 72:1 auditor 2:7,8,24,24 3:1,2,3,4,5 5:16,17 8:12 17:16 33:6 56:11,12 60:7 62:12 65:19 70:19,21 79:8 94:22 98:4 103:12 123:4 auditor's 18:6 auditors 15:5 27:8 35:20 54:24 56:4 58:20 63:17 74:24 102:21 103:4,6,6 127:19,24 133:7 audits 2:9 5:19 77:20 116:1 137:10 142:22 August 139:17 authority 62:12 64:14	authorization 105:19 117:8,12 authorized 91:10 104:12 117:20 145:6 availability 32:9 available 8:10 13:6 17:18,20 20:18 23:4 23:6,8,10 24:2,3 27:6 32:19,22 34:14 34:16 36:6 76:7 108:9 139:20 Avenue 1:13,24 average 106:9 averages 86:13 avoid 60:4 73:2,3 award 46:14,15 47:12,14,15 48:3,20 53:7 75:25 76:5 awarded 49:25 awards 75:9 aware 8:16 55:19 103:10,14,15 114:23 130:23 131:7 Aye 7:9 12:16 78:10 87:5 121:10 136:22 137:20 139:7 140:18	balances 58:11 104:3 ball 28:3 ballot 53:21,22 54:6,8 54:9 bank 107:22 111:10 111:16 banking 112:9 Barely 74:8 Baron 2:5 5:1,1 23:10 70:10 93:15,24 94:6 94:11,15,19 99:21 based 24:16,17,18 25:23 41:8 46:6,21 48:18 63:14 76:7 81:12 84:2,5,7 91:5 99:6 100:8 102:19 108:17 111:19 112:3,22 127:25 Basic 125:16 basically 27:25 basis 114:6 130:14 Bass 1:23,24 3:6 5:14 145:4,14 batch 60:16 BCPS 58:10 Beach 120:11 bear 18:23 beat 122:7 beg 28:14 beginning 45:19 123:12 begins 41:25 behavioral 2:19,20 121:19 123:6,8 135:15 136:19 behooves 29:20 believe 19:12,16 25:17 29:24 54:21 55:20 73:18 84:1,16 85:6 86:16 101:1 102:11,21 122:4 124:16 133:4 138:14 believed 85:24 belittle 73:12 beneficial 11:9 benefit 47:3 99:23 benefits 46:12,13 47:6,13,16 50:17 53:10 best 71:8 93:3	bet 13:5 better 27:18 33:5 41:12 51:22 92:5,6 118:14 bids 82:20,21 big 18:20 84:23 bit 31:5 53:13 57:2 64:4 68:3 69:21 71:11 113:8 blah 53:7,8,8 board 1:4,12 8:14,14 9:14 12:25 15:25 16:1 25:13 27:3,5,6 27:7 28:18,21,22 29:19 31:5,6 33:11 33:12,25 39:13 54:3 56:7 60:13,14 61:9 62:2,19 73:13 82:12 88:2,17 115:13 120:24 122:14,17 132:10,15 133:18 138:6,6 140:13 141:12 board's 133:8 boards 132:20 Bob 5:21 11:5 13:3,8 53:24 74:5,6 114:18 116:11,14,19 120:3 Bob's 5:23 bodies 9:1 22:4 23:14 26:15 body 22:3 41:20,21 57:15 bond 142:6 bonuses 46:16 48:3 48:21 Borno 3:4 87:17 88:9 88:10 90:6,17 93:23 94:1,7,13,18 95:9 96:16 99:9,15,22 100:5,23 101:17,22 102:7,15,25 105:1,7 106:22 107:13,24 107:25 111:18 119:4,9,20 120:22 121:16 bottom 43:5 bought 112:19 bound 17:17 Bowl 105:5 break 78:21	breakdown 50:25 51:4 142:4 bricks 142:5 bridge 76:15 brief 78:23 briefly 72:7 123:4 brilliant 116:18 bring 8:3,5,17 59:22 62:15 69:11 117:10 124:11 140:24 bringing 26:24 135:1 brings 60:2 65:12 broke 143:12 brought 5:24 7:20 20:3 25:18 64:22 72:24 Broward 1:4 6:4 10:21 11:6,9 117:19 135:7 136:5 145:3 145:11 Brunson 3:3,3,4,5 87:13,15,15,16 88:15 114:23 120:17 121:15 Brunson's 116:3 BRYAN 2:11 BSC 91:7 107:10 BTM 124:7,15 bubbled 108:4 bucket 48:11 budget 45:20 46:22 49:2,5,18,19 50:1 53:7 68:17 74:18 80:14 84:8 budgetary 89:17 budgeted 47:1 99:11 building 113:5,6 bullet 40:13,18 53:14 Bulman 5:2 bunch 110:23 bus 134:18 business 2:14 6:8 54:17 57:8,13 59:24 64:11,20 88:12 90:8 100:13 103:22 126:3 143:1,22 BUTLER 2:10 buy 105:13,15,17,18 105:19 106:10 113:5
--	---	--	---	--

C				
C 2:12 76:1	carry 45:9,12 67:4 68:1 70:1,5 77:9	32:7 34:9 36:3,22 39:1 43:7 50:9	checked 53:20 checking 84:22 127:15	comes 33:9 91:16 109:25 135:25
cabling 82:23 83:9,12 84:3,4	carryover 42:12 66:5 66:6,8,19 67:15,21 68:21 71:16 78:1	51:11,13 52:17,24 55:24 69:3 70:21 71:21 76:14 78:17	checklist 108:3 checks 58:11 138:16	coming 13:13 38:25 144:3
calculates 69:25	carryovers 68:15	99:23 101:19	chief 2:7,8,17,17,22 5:16,17 8:11 17:16	comma 21:5
calculating 46:23	cars 117:16	106:17 109:5	56:11,12 60:6 62:11 65:18 70:18,21 79:7	comment 11:24,24 107:1 117:23 142:19
calendar 30:21 32:8	case 13:9 17:19 50:19 51:25 78:22 102:14 115:11	113:10 121:25 129:25 130:1	79:10 98:4 123:4 131:25 135:13,13	commented 118:9
call 4:13 5:9,9 73:10	case-by-case 114:6	challenge 64:15 114:11	children 71:19 86:22 95:23,25	commenting 121:22
called 40:24 69:18 88:17 141:6	cases 60:15	challenged 106:21	Chris 4:14,16 22:18	comments 9:22 25:6 87:24 120:13 137:11 138:24 140:2
calls 113:3	cash 138:10	chance 143:13	CHRISTOPHER 2:5	commit 68:10
cancelled 96:6	Castaneda 2:24 14:15 15:3,4 20:20 21:2 25:6 30:5,9,19 33:3 35:1 37:4 38:4 38:7,9	change 27:24 33:15 37:16 54:16 55:10 55:22 59:23 85:20	circumstances 15:11	commitment 80:1
CAP 84:21,25 85:3,6	catch 129:9	changed 7:25 25:12 35:4 54:5,22 85:16	clarification 54:20 63:8 69:4,12 82:2	committee 1:5 2:1 4:9 4:17,25 6:22 7:9 8:7 8:16,23,24 9:4 10:19 11:12 12:7,15 12:16 15:9,10,16 16:1 17:18 18:9 20:13 21:24 22:15 24:10 25:3,9,19,20 27:22 32:12 33:4,11 33:20,22 34:22 36:20 38:15 42:16 42:17 44:4,12 55:3 72:14 78:10 79:5 82:2 87:5 119:7,11 121:10 132:2 136:22 137:20 139:7,21 140:18 143:9 144:7
capitol 10:16	categories 105:16	changes 15:18 16:16 16:19,24 18:3,19 19:14,15,18,23,25 20:18,21,21,24 21:1 21:3 25:25 26:1 27:24 29:7,9,12,13 32:25,25 33:6,15,23 34:7,20 35:2,7,8,11 54:2,10 55:21,24 78:7	clarify 61:20	committee's 20:6
capture 73:24	caught 97:20 98:19	changing 19:7 21:8	clean 139:21	communicate 15:25
captures 87:21	cause 42:7 56:24	charge 91:13,18 109:18,20 111:22 113:22	cleaned 134:8	communicated 27:20 63:11
car 105:15	cause 42:7 56:24	charged 91:17	clear 38:16 63:21 72:14	communicating 27:19 46:24
card 87:12 89:14,14 90:3,16 91:8,8,21 92:4,11,15,18 93:5 94:25 96:5,6,6 100:21 102:15,18 103:19 104:12 105:15,25 109:11 111:8 112:13 113:1 113:22 114:6 115:4 115:7 118:13,13	causes 31:4,8	charges 115:18,19	closely 91:6	communication 79:24
cardholder 109:10 110:8,21 113:3 115:11	causing 107:2	Charles 138:9	close 15:17 143:22	communications 15:25
cardholder's 115:12 115:16	ceased 72:12	charter 41:15,18,25 42:1,2,4,7 51:2,19 51:20,21 52:2,7,9 52:10,21 56:17 57:14,21,24 58:18 59:1 61:8,10 62:7 63:6,13,23 65:15,22 71:10 73:2,11,12,22 73:23 74:16 123:20 128:2,3,11,20 129:4 129:10,17 132:12 132:18,19 135:8	closed 53:22 54:6	companies 129:12 133:19
cards 89:22,25 90:5 91:1,2,20 92:3,4 95:15 100:1,2,4,20 102:14 103:17 106:15,16,23 107:12,22 108:20 109:8 110:3 111:2,2 111:11 116:7 138:17,20	Center 1:12 2:14 6:9 88:12 90:8 100:13 103:22 136:9	charters 128:17	closeout 82:5	company 129:2 132:20
care 13:9 64:11 126:2	centers 124:2	charts 45:15	closing 11:2	compared 71:13 127:3
carefully 140:24	centers' 134:17	check 22:11 30:21 58:13 91:17	cluster 132:18	comparing 124:13
Carlos 2:21 14:12 16:3,11 17:14 30:13 37:6 38:22	centralize 114:12		code 84:22 91:14 123:17 127:17	compartmentation
Carlos' 35:14	centralized 81:2,21 104:19,21 113:24 114:5,10 124:14		coded 90:25 105:11	
carried 66:9 67:25 69:25 71:3	certain 15:25 43:13 46:23 58:5 61:19 105:11,16 112:25		codified 109:3	
carries 67:2 68:16 139:10 140:21	certainly 108:5		codify 108:25	
	certificate 104:15 145:1		codifying 110:25	
	Certified 2:24 79:13		coffers 42:14	
	certify 145:6		cold 10:10	
	Cervera's 13:1		colder 10:11	
	cetera 50:18 129:6 131:13		collections 138:10	
	CFO 14:23 17:21 25:7 27:8		collective 11:7	
	chair 2:2,2 5:8 7:1,13 9:7,22 10:2,14 11:11 17:13 19:10 21:9 24:5,9 31:16		collectively 65:23	
			colon 21:5	
			column 66:24 67:7,11 67:18 69:7	
			come 5:5 6:3,15,17 17:10 22:18 31:12 44:8 55:4,5 58:3 59:6 62:6 105:18 114:14 128:25 130:1 132:9 135:24	

90:4 compelled 61:18 complete 89:5 104:13 125:21 126:18 145:8 completed 80:14 94:24 125:17 126:7 126:17,20 completely 73:14 completeness 124:6 completing 126:10 compliance 13:2,4 31:14 44:6 46:4 47:23 56:15 57:11 57:16 59:23 60:25 61:4,11 64:21 65:8 65:9 88:20 97:16 99:4,6 101:7 124:12 124:18 126:25 128:20 129:4 130:6 130:23 131:8,8,19 138:7 compliances 99:8 compliant 44:14,15 81:20 compliment 134:7 140:10 comply 60:9,18 61:25 62:2 complying 59:25 65:7 component 41:13 127:12 comprehensive 14:10 18:14 112:9 concentrated 86:16 concern 9:5 29:4,4 31:21 37:5 55:15 63:25 97:24 concerned 64:18 103:1 132:13 concerns 81:6 concluded 144:12 conclusion 64:5 88:4 concurrence 68:12 conduct 53:15 123:7 conducted 81:16 conference 23:2 36:9 confident 36:23,25 confirmed 52:3 confusing 61:15,19 confusion 42:8	congratulate 72:2 88:1 140:15 congratulations 72:7 connection 87:20 88:5 115:20 consequences 114:20 116:6 consider 25:20 43:23 considerably 107:12 consideration 110:7 considered 43:10,14 43:20 46:5 125:11 126:1 considering 65:21 consolidate 91:7 consolidation 82:4 constrictor 105:22 Consultants 2:25 79:14 consulting 39:25 87:17 contact 49:16 contemplated 46:2 contingent 133:9 continue 34:12 36:10 70:2 77:9 93:11 95:9 continuing 37:2 continuity 80:24 continuous 82:10 contract 16:5,5 62:3 62:4 contracting 80:3 contracts 80:25 contributed 124:17 124:22 control 43:4,21 63:22 64:16 65:4 87:22 97:16,17 99:5 109:3 114:8,13 133:20 controlled 90:2 controls 56:14 65:1 88:19 89:15 96:21 97:9,13 99:7 101:10 107:21 108:3 114:9 114:16 controversial 116:4 convene 36:1 conversation 57:20 75:20 conversations 63:5	convey 140:12 convinced 107:8 coordinate 136:5 coordination 80:25 102:7,20 coordinator 128:22 129:19 copies 17:17,24,25 18:2 20:4 35:12 39:4,8,9,12,12 copy 7:17 17:21 18:16 19:2,6,8 29:20 30:2 32:18 35:13 38:20,23 104:14 109:13 114:25 core 81:11 corners 62:4 correct 37:4 47:8,21 48:24 50:1 76:21 85:23 90:17 93:23 109:18 135:14 corrected 78:4 correction 40:21 53:20 corrections 12:8,21 Corrective 81:17 correctly 62:11 66:22 costs 112:6 117:14 142:4 council 49:8 counsel 30:15,18 31:23 133:8,14 counsel's 12:2 36:24 132:23 133:13 country 43:17 county 1:4 10:22 11:9 117:11 120:8,11 135:7 145:3,11 county's 15:5 countywide 136:7 couple 7:14 12:25 19:19 89:12 118:3 122:14 141:20 142:11 course 45:25 91:3 106:20 Court 1:23 3:6 5:14 145:4,14 courtesy 10:2 Cove 138:14	cover 19:7 covered 51:16 80:23 123:5,24 covers 123:9,13,13 CPA 2:3,4 cracks 141:15 create 70:25 76:15 created 41:8 58:22 124:15 creates 83:25 92:20 98:12 credit 89:14,25 91:8 criteria 58:1 75:22 76:11,17 101:12,14 106:15 curious 75:8 current 21:22 43:16 44:21 52:20 currently 13:1,4 91:19 135:6 custodianship 89:3 cut 95:22 cutoff 85:23 cutting 85:17 D D 76:6 Dade 120:8 data 41:4 44:8 127:11 database 83:3 127:13 127:15 date 28:15 36:7,24 126:19 Dated 145:10 dates 43:10 Dave 2:8 4:10 5:17 11:11 12:22 13:23 23:12 79:7 132:7 Davis 3:1,1,2 39:20 39:23,23,24 40:10 43:5 45:5 56:4,8 63:10 65:14 day 6:4 9:2,3 10:23 11:6 29:3 31:9 47:2 72:8 92:7 95:22 96:24 97:4 126:8,20 145:10 days 15:20 16:10 19:19 24:3 59:21 96:24 97:4,4 De 2:3 5:5,7,7 21:9,11	21:15 22:24 36:22 37:10 38:2,6,8,10 56:1,3,9,12,19 58:6 58:18 59:9 60:2,12 61:15 62:24 63:16 65:12,20 100:1,16 101:10,18 102:4,13 102:20 103:3,9,16 103:22,25 104:2,8 104:19,22 105:5,8 105:12,22,25 106:5 106:12 108:14,25 116:19 118:21 121:18 126:24,25 127:21 128:3,18 129:13 130:3,10,21 131:1,4,16,19,22 132:6,22 133:6,14 deadline 15:12 deadlines 27:9 deaf 78:16 79:1,2,15 79:24 deal 58:25 dealt 111:7 debit 89:14 90:3 91:8 December 12:7,14 13:14 38:5,6,7,8,9 decide 20:13 decided 10:10 decision 48:19 49:17 101:3 143:14 decisions 50:3 declining 102:13 dedicated 81:22 deduct 47:16 deducting 47:12,13 deducts 53:8 deep 48:8 deeper 70:24 deficiencies 129:6,9 129:22,23 defined 106:14 115:13 definitely 10:9,16 19:9 35:1 58:16 116:4 definition 63:4,15 degree 34:12 59:18 delay 35:21 delays 124:21 delegation 117:19
---	--	--	---	--

delineation 41:24 42:1 delivered 17:15 25:8 80:18 82:8 delivery 79:19 delta 84:1,7 department 58:13 61:5 88:12 90:7 97:10 100:9 101:2 101:24 106:8 110:1 119:5,10 124:15 134:8 135:19 136:4 departmental 104:20 departments 123:11 depending 47:2 111:9 depends 50:6 Depot 112:19,24,25 113:4 Derek 2:11 28:13 32:8 36:4 Derrick 22:7 described 48:25 describing 48:25 49:18 description 57:3 design 88:19 designed 135:16 despite 20:3 107:9 detail 110:12 123:22 details 125:9 determinative 62:5 determine 22:5 25:21 31:11 47:15 71:16 74:19 76:23 100:18 107:23 108:6 132:11 determined 36:5 52:1 76:17 85:11 91:7 132:15 determining 45:24 DHH 82:7,13 86:10 86:20 dictates 70:5 difference 19:7 83:6,8 83:14 133:16 different 13:2 20:10 25:16 31:7 36:13 41:19 56:23 61:23 73:14 74:2 82:21,22 93:5 100:11 106:24 108:8 114:1,9	122:15 difficult 71:11 110:4 diligence 28:5 direct 27:5 31:5 73:25 directly 59:1,8 63:11 71:13 127:14 director 2:9,14,16,18 2:20,21 5:18 6:6,8 6:11 14:13 15:4 90:21 97:9 103:18 104:11 128:11 directors 58:14 60:14 62:20 73:13 101:2,2 104:4 disagree 94:23 disbursed 45:7,8,11 45:13 46:11 66:21 disbursement 63:21 138:13,15 disbursements 68:18 138:12 disciplinary 115:12 135:18 discipline 80:5 disclosed 37:3 Discovery 138:12 discrepancies 139:24 discretion 101:3 discuss 15:22 17:1 56:10 58:21 96:18 96:19 101:21 discussed 43:1 68:20 101:22,24 discussion 19:22 59:3 62:8 64:13 75:20 102:3 108:18 114:14 discussions 18:24 100:8 dispatch 136:1 dissect 114:15 distributed 60:11 62:23 68:14 district 2:13 5:2,4 11:1,16 14:14 15:12 41:17 42:2 43:4,21 47:10,20 51:8 52:11 52:21 57:21 58:4 63:5,7,19 64:8,14 65:18,24 67:9 70:18	71:9 74:15,17 80:19 83:2,17,21 97:11 99:10 100:15 101:8 117:2 121:21 125:14 128:19,21 129:18 132:12 135:14 District's 33:17 79:25 112:10 126:19 127:14 District-run 58:16 district-wide 45:4 85:7 districts 11:4,10 128:1 dive 70:24 division 36:14 docked 35:10 docket 24:9 document 15:18 18:7 18:14 20:22 21:3,6 21:11 28:6,9 34:24 35:2 40:4 128:24 documentation 13:6 40:14 47:18 57:4 58:9 59:11 60:3 61:18 79:18 81:1,18 82:5 107:18 124:21 130:18 133:10,12 138:11,20 documented 62:8 documenting 129:5 129:20,21,22 130:13 documents 18:11 104:15 128:23 130:20 doing 10:22 11:14,17 17:5 28:3 29:8 30:22 60:23 64:20 92:9 95:6 96:1,2 98:22 109:7 110:4 110:15 113:23 120:9,11 141:19 dollar 48:18 49:24 89:17 92:18 95:23 112:3 dollars 75:16 76:12 78:2 81:10,15 Dr 2:14 4:25 5:7 10:5 10:12 48:15,22	58:25 59:6 draft 8:6,13 15:7,8,9 15:22 16:14,14,19 16:22 17:2,15,25 18:5,7,15 19:2,6,7 20:4 21:20 25:18 26:25 27:21,22,25 29:15 33:3,8,8,9,13 33:18,18,20,22,23 35:12 38:22 106:21 drafted 119:19 131:25 drafts 25:12 Drew 138:9 drivers 134:18 duck 19:25 due 15:11 28:5 122:19 126:19 dump 83:2,16 duration 126:3 duties 107:15	E earlier 25:5 64:23 68:4 78:6 82:6 107:2 133:11,15 easier 73:6 91:15 143:16 easily 98:24 141:4 easy 98:16 echoing 45:6 Eddie 2:24 14:15 15:4 16:13 editing 20:22 effect 91:24 effective 80:24 effectively 143:11 efficacy 100:19 efforts 41:6 egregious 129:24 eight 28:3 143:23 Eisenhower 138:16 either 9:14 26:19,24 28:16 61:25 65:9 70:14 72:15 104:23 112:23 127:18 electronically 90:2 Elementary 80:8,9 138:12,16 Elena 2:10 123:2 ELHEFNAWY 2:19	Eliana 2:19 129:18 eligibility 76:16 eligible 63:7 75:21,23 75:25 76:5 eliminated 26:21 email 129:23 134:4 emergency 2:18 79:24 98:18 employee 47:6 80:5 91:22 104:12 109:23,23 115:14 115:21 125:21,22 135:17,20,21 136:3 employees 100:2 123:7 125:15,17,18 126:8,12 136:2 employment 115:2,8 empty 24:17 encountered 41:16 encumbered 83:24 end-of-the-year 69:9 endeavors 11:18 ended 63:12 68:19 ends 8:13 enforce 61:6 62:13,16 enforcing 62:21 engagement 63:1 70:17 101:21 104:24 106:20 enhancement 83:8,23 enhancements 87:25 88:5 enrolled 135:7 ensure 50:21 58:2 59:24 129:4 enter 128:15 entire 20:13 33:2 46:15 47:9 48:3 97:25 102:3 117:18 123:13 130:1 entities 100:14 entity 95:3 environment 87:22 environments 80:1 equally 132:21 equipment 46:3,17 48:17 70:8 equity 79:23 ERHARD 2:11 error 40:12,17 92:11 93:24 97:19 125:5
---	--	--	---	---	--

errors 78:3 92:24 94:3,8 125:13 especially 58:8 63:17 71:18 92:8,21 94:24 95:12,14 essence 87:22 essentially 40:22 41:11 46:25 90:12 90:24 91:9 101:4 127:23 established 21:23 Estates 77:5 estimate 117:12,13 et 50:18 129:6 131:13 Ethics 12:22 evaluate 79:16 101:12 evaluated 131:6 evaluates 88:19 evaluation 79:21 events 91:3 eventually 66:15 129:11 Everglades 66:4 everybody 6:3,20 8:2 8:18 10:18 22:11 28:24 30:22 34:3,17 36:15 37:20 38:19 40:15 68:13 88:9 118:9 120:23 121:4 137:14 144:2,5 evidence 130:13 exactly 49:17 57:5 69:16 83:20 96:20 108:24 129:3 example 49:2 62:5 107:1 117:9 124:19 examples 116:9 exception 89:21 138:10 exceptions 138:2,9 executed 87:18 executive 2:9,11 5:18 6:11 40:4,11,16 42:10 45:7 53:5 55:14,18 90:21 exert 63:22 Exhibit 45:15 exist 88:8 expand 139:24 expect 18:2 91:22	127:9 expected 72:21 expend 68:7 expended 42:12 68:11 81:13,13 expenditure 104:25 expenditures 89:8 90:4 102:25 105:2 expense 107:19 expenses 70:13 85:18 experiences 49:14 explained 83:6,7 107:14 explanation 89:15 expressed 37:5 extend 10:17 15:12 16:3 113:18 122:2 137:2,16 extension 62:6 extent 74:17 87:24 extenuating 15:11 external 2:24,24 3:1,2 3:3,4,5 14:2 15:5 27:8 35:22 102:21 103:4,5,13 133:6 extra 18:24 86:2 eye 113:24 eyes 16:23 27:16 28:8 28:24	102:25 125:11 129:5 138:2,10 FASB 37:10 favor 7:8 12:15 78:9 87:4 110:23,24 121:9 136:21 137:19 139:6 140:17 144:5 favorable 84:12 FDOE 53:7 63:5 fear 42:23 February 8:22 11:20 28:21,23 29:19 38:13 68:9 145:10 FedEx 8:1 feel 27:13 61:18 102:4 118:6 feeling 95:14 feels 9:4 felt 17:25 143:15 Fertig 2:2 4:3,8,14,18 5:5,11,11,20 6:2,13 6:19 7:4,6,10,12 9:5 9:17,23 10:5,7 11:21 12:5,10,13,17 12:19 13:18,20,23 14:5,9,24 15:2 17:12 18:12 19:11 20:1,15 21:10,17 22:10,16,21,23,25 23:3,5,9,11,17,20 23:23 24:6,14,19,23 26:2,11 27:2,11 28:10,20 29:2 30:3 30:7,18,20 31:17,20 32:2,17 34:1,10 35:5,24 36:16 37:17 37:23 38:12,24 39:3 39:16,21 44:10,22 46:9 48:13 50:8,23 50:25 51:5,9,12,14 52:18,25 53:2 54:1 54:11 55:7 65:25 66:18 70:1 74:5,8 74:22 76:24 77:19 78:9,11,13,19,21,24 82:14,18 86:5,8,25 87:4,6,8,11,14 89:11 94:20 99:16 99:19,25 106:18 109:6 114:18 116:1	116:11,14,17 117:23 118:8,25 119:23 120:3,12,25 121:4,8,11,13,17 122:3,6,9,12,18,23 123:1 126:24 132:3 132:7 133:12 134:1 135:11 136:13,17 136:23,25 137:6,19 137:21 138:24 139:3,8,10 140:1,9 140:12,19,21 141:5 141:17 142:10,15 142:22,25 143:4,17 144:1,5,8 FICA 47:4 FICA/MICA 47:18 fidelity 130:19 field 59:14 91:2 fight 108:11 figure 83:9 96:19 file 18:6 files 53:7 filings 9:15 filled 117:15 filling 110:19 fills 117:8 film 116:24 117:1,2 final 15:14 16:23 18:1 18:4 19:8 27:25 29:15 30:3,4 32:18 33:5,13,18,23 47:2 82:7 113:10 120:21 finalize 15:21 21:25 33:24 34:8 finalized 21:16 82:5 137:10 finance 45:21 67:9 110:17 115:19 financial 2:21,22 14:11,13 21:7 29:8 79:17 80:3 81:8 115:22 find 32:5,14 36:7,11 44:6,24 48:13 51:20 59:22 65:7 80:14 114:21 118:14 129:14 133:2 finding 42:20 43:3 89:2 125:13 126:4 126:15	findings 40:7 56:17 58:21,22,24 59:2 73:22 80:22,23 81:4 88:5,25 89:1 124:4 124:6,10,13 125:11 125:25 126:13 131:20 fine 14:1 18:18 37:22 118:24 fingertips 32:11 finish 93:11 fire 2:17 79:10 firm 33:16 36:13 87:18 90:24 101:11 103:13 firms 14:3 first 11:24 13:24 17:10 22:6 40:13,18 51:16 53:4 55:17 56:1 59:13,16 66:5 72:2 88:10 89:2 92:1 95:1 101:13,22 109:7 122:11 126:19 139:18 fit 36:11,15 five 24:22,23,24 32:3 39:9,9 74:11 77:20 82:22 137:7 138:1,8 138:8 FL 1:25 flagged 45:1 floor 14:17 36:9 Florida 1:13 39:17 40:3,23 41:7 60:10 74:24,25 123:17 125:3,16 127:16 128:5 136:8 145:2,5 145:11 folks 20:7 36:11 70:9 98:10 112:16 143:12 follow 34:12 50:20 59:20 60:8 61:18 66:12 67:24 93:15 follow-up 44:3 56:24 98:5 107:17 108:6 108:16 140:22 follow-ups 77:25 followed 30:13 40:4 64:5 following 4:1 29:23
--	---	---	--	---

66:7 126:21 food 117:18,18 footnote 69:6,8 foregoing 145:7 foresee 35:6 foreseeable 108:23 forever 68:2 forget 106:5 forgetting 52:6 forgot 111:13 form 17:3 27:21,23 65:3 139:20 formal 132:24 formatting 21:4 35:9 Fort 1:13,25 145:10 forth 62:2 FortifyFlorida 135:22,24 forum 17:10 Forvis 8:6 14:15 15:5 Forviz 2:24 forward 8:5 9:16 11:19 15:23 20:14 25:18 26:24 45:9,12 46:5 57:7 67:2,4 72:17 114:3 121:14 139:25 144:1 found 89:4 90:10 92:25 94:2,8,11 95:1 108:17 124:3 four 32:3 39:8,9 62:4 74:11 79:20 80:6,11 84:8 86:10,14,19 111:9 137:7 fox 109:20 fragmented 81:18 frame 117:24 frankly 27:4 fraud 80:15 81:4 108:10 120:9 frequently 73:20 Friday 32:1 34:2 36:1 137:13 142:16 144:3 Friday's 143:18,21 friendly 121:5 fringe 49:12,21 50:12 50:15 53:10 fringe-benefit 53:8 front 6:21 8:3 17:21 18:16 79:7 93:6	94:13 98:20 115:25 116:8 FSRP 40:23 45:22 56:15 57:17 69:17 fulfill 13:12 full 38:14 44:14 73:17 107:5 143:21 fully 81:1 107:8 function 102:19 107:10 108:7,9 functioning 80:18 functions 64:9 fund 48:9 63:24 99:12 115:11 138:3 141:4 funding 11:2 76:8 95:21 fundraising 138:19 funds 2:9 45:22 46:11 46:20 47:10,19 48:5 49:5 60:11 62:22 63:20,23 64:12 66:14 70:12 72:11 72:12 74:13 75:8 76:5,13,18 77:10 80:15 99:11 122:16 137:22,25 139:4 funeral 23:7 further 53:14 138:23 Fusion 136:9 future 60:4 65:11,21 81:25 108:23 121:14 fuzzy 95:14	65:21 68:9 77:19 113:3 121:25 GFOA 15:13 give 14:19 24:16 31:11,22 64:3 73:25 88:22 90:9,18 92:13 92:15 95:14 113:1 131:16 given 48:18 85:19 gives 84:4,18 giving 47:14 92:17 glad 36:19 45:2 glance 80:11 gnashing 107:3 go 4:10,15 6:5 14:6 14:16,18 16:15 19:24 22:16 27:7 29:19 33:2,24 34:3 34:5 39:7 42:10 46:9 48:6,8 50:8 51:14 53:13 64:14 66:1,18 68:22,23 69:5 71:18 76:1,24 77:20 80:8 82:18 89:11 91:3 93:2 95:16,18 96:18 105:13,14,15 106:10,10,11 108:11 109:6,15 110:11 112:14,15 112:16 115:15 116:20 120:14 121:19 122:11,12 129:10 135:17 136:4 137:4 138:23 goes 17:14 46:13 47:24 58:12 96:16 104:17 110:1 127:13 131:14 going 4:9 5:13 6:14 7:6 8:13 9:17 10:8 10:15 11:8,22 13:23 14:9,24 15:23 16:19 16:25 17:5 18:10,18 18:18 19:5,18 20:14 20:18 21:1,2,15,24 22:1,10,16 23:25 25:16 26:4,7,8,8 27:3,12,23,24 28:4 29:14,15 30:20,22 31:6 34:1 35:24	37:23 38:12,13,17 38:21 39:16,17 40:1 42:21 44:18 45:3 46:5 48:1 49:7 50:15 55:8,9,9 57:5 57:6,7,8 60:4 64:6 68:11 72:17 73:1 74:20 77:21 84:10 84:17 92:7 93:18 95:10 98:10,15 107:1 110:9,10,11 111:10 112:9,12,23 113:2 114:11,11 116:2 117:13 119:1 119:24 121:17,21 124:10 127:24,25 134:23 137:9 139:25 141:8 143:2 143:6 Gomez 2:21 14:12 16:3 17:23 gonna 19:3 24:24 44:10 122:23,23 142:16 good 4:16,20,22,24 5:1,3 12:23 13:18 15:3 16:11 30:8 32:4 35:5 37:19 39:19,23 40:9 79:4 79:5 87:13,14 88:9 120:5 127:2 139:13 141:21 gotten 142:2 Gouldbourne 2:9 5:15,15 137:24 Gov 85:3,6 governance 79:17 80:2,23 82:3 88:21 89:2 90:12 governing 41:20 57:15 65:1 government 84:22,25 98:23 governs 113:13 grade 41:12 grades 75:24 76:4 grammatical 21:16 25:25 great 4:14 6:19 11:1 33:24 36:18 37:8,23 77:22 82:14 140:3,5	green 119:15 Gregory 2:17 132:1 135:12,13 gross 70:14 ground 111:6 group 7:21 15:1 61:7 73:23 132:21 groups 27:1 60:17 68:11 guardianship 89:3 guess 9:6 11:23 19:3 26:23 30:22 32:5 51:22 53:5 61:21 83:3,18 89:19 guessing 102:24 GUESTS 2:23 guide 59:25 60:10 guidelines 27:14 60:1 guys 16:22 19:2 27:16 28:5,8 35:17 54:25 113:8 114:2
H				
habitually 65:8 half 81:10,14 143:23 hand 74:5 98:24 handed 119:13 handled 114:4,5 handoffs 82:4 hands 39:5 74:16 happen 9:15 16:17,25 20:21 32:13 37:25 45:23 49:11 61:14 68:13 71:24 78:1 91:20 92:25 happened 52:5 97:19 97:19 126:11 happening 92:8 happens 49:1 53:11 68:21 96:10 happy 10:17 15:6 82:11 87:13 hard 7:17 18:1 20:4 30:2 35:13 78:16 79:1,2,15,24 105:5 105:14,18,20 112:15 143:14 hardcopies 34:13,15 hardcopy 20:8 35:16 39:14 Harm 128:5				

harmony 120:16 Harvey 2:24 79:4,12 83:19 84:25 85:10 85:22 86:12 87:10 HCT 2:24 78:15,25 79:13 head 52:6 112:2 hear 8:5 40:15 74:7 116:15,16 heard 19:12 25:6 77:8 116:17 hearing 78:16 79:2,3 79:15,25 heavy 16:8 41:3 51:19 held 128:12 hello 10:18 help 69:11 70:9 88:7 88:13 helping 79:10 helps 85:1 hen 109:21 Hepburn 2:14 10:5 10:12,13 Herald 93:7 98:21 hey 44:18 49:16 101:25 hi 79:3 121:23,24 123:2 hiccups 40:25 hide 28:7 high 66:4 71:20 77:1 80:7,23 95:7 127:2 131:7 138:18 high-risk 90:12,14 higher 91:9 106:16 highlight 99:9 119:4 119:20 highlighted 90:7,11 90:14 99:18 100:25 120:10 highlights 101:8 highly 41:10 hinge 64:13 hired 126:9 139:17 historically 25:13 33:22 history 20:7 hit 111:6 Hixon 24:10 Hixon's 26:8	hold 102:18 130:12 137:12 holes 118:17 holidays 133:4 Holness 4:25 Home 112:19,24,24 113:4 hook 73:2 hop 10:15 hope 11:8 23:6 72:3 93:2 98:4 hopefully 11:19 34:8 35:25 110:15 hopes 31:23 hoping 15:20 30:5 50:14 horn 77:18 hotels 95:18,19 hour 25:9 housekeeping 12:22 12:23 HOWARD 2:14 HR 135:18 Hudge 59:6 Hudge's 58:25 huge 10:17 133:9,9 Huh 143:4 hungry 117:20 hunting 19:25 hurry 9:17 hybrid 113:15,20	import 34:21 important 20:12 27:14 42:11 63:16 142:12 imports 53:7 improve 70:9 82:3 124:15 improved 76:1 79:23 81:23 improvement 46:24 58:13 76:6 81:2 82:10 124:12 improvements 124:17 125:2 138:13 improving 59:11 in-depth 128:8 inappropriate 81:5 115:17 incentive 41:9,11 include 42:4 63:14 68:17 85:2,5 106:14 123:18,19 included 25:14 26:4 40:8 69:23 75:3,10 75:14 81:10 82:24 83:13 84:16 85:22 102:22 108:16 119:18 134:17 including 48:17 115:18 120:18 123:25 144:2 inclusive 44:17 80:1 incorrect 99:4 increased 80:25 94:3 94:9 95:12 102:6 indefinitely 70:2 independence 10:20 11:14 independent 55:13 Indiana 105:6 indicating 133:8 indication 38:16 individual 50:2 60:15 70:14 73:13 89:22 90:25 91:10 92:5 104:12 106:22 130:4,16 132:18 individually 65:23 73:16 120:20 individuals 58:21,23	88:2 92:21 information 8:10 14:19 16:20 20:8 21:7 25:10,11,24 26:25 30:11 37:25 41:1 42:8 63:3 106:24 124:24 125:7 128:1 131:2,2 132:9,13 133:22 142:12 informationally 141:22 informing 127:13 initial 94:12 initially 40:25 42:5 47:1 62:25 63:1 101:22 inquiries 44:2 insight 88:22 90:9,19 insignificant 33:15 34:21 37:16 inspection 80:4 81:1 Inspections 81:16 installed 80:17 instances 108:9 126:6 instructional 116:24 intend 139:23 intended 82:8 interact 64:25 65:3 interest 79:10 115:19 134:1 interested 53:11 77:23 interject 103:2 internal 2:9 56:14 87:21 99:12 102:8 108:2 109:3 122:16 137:21,25 139:4 internally 27:15 33:17 35:21 interventions 130:13 introduce 4:11 6:15 6:16 10:3 14:18 introduction 8:17 Inventory 2:10 139:11 investigate 37:9 investigation 79:20 INVITED 2:23 invoice 84:21 105:3 invoices 83:5,16 84:2	84:3,5,10,17 85:13 85:15,19 86:1 involve 127:1 involved 57:24 59:10 71:21 82:21 88:3 130:22 irrespective 129:15 isolate 45:18 69:22 isolated 69:19 issuance 106:15 issue 16:10 43:3,11 43:18,18,20 57:2,3 57:19,19 59:6 71:6 90:6 92:2,3 93:1,1,5 93:11 95:8,11 97:17 97:17 108:20 111:10 129:8 138:12,14,15,17,19 issued 91:22 92:4 100:1,3,24 101:9,13 102:14 111:2,3 114:7 issues 11:3 12:23 21:4 37:8 43:16 44:6 51:20 58:8 63:9 77:21 92:21 98:12 111:7 126:7 129:14 138:21 issuing 93:4 100:20 item 25:16 31:3,6 78:25 89:4 109:12 109:17 items 7:14 15:19 30:12 33:19 46:4 57:7 61:1 87:24 101:7 105:16 112:11,17,22,25 113:5 125:24 137:1 139:22,25
I				
i.e 41:12 47:6 56:23 ICE 42:21 43:11,11 43:18,20 66:11 idea 67:16 106:22 identified 61:1 80:16 81:3,5 identify 60:25 70:11 73:19 96:17 97:16 97:23 106:25 109:1 114:15 124:14 II 2:11 iii 43:5 imminent 37:1 impact 11:7 65:10 implementation 80:12 implemented 130:19 132:10				
J				
James 2:18 6:6 79:9 January 1:15 13:13 15:15 Jean 3:4 87:17 88:6 88:10 99:4 Jill 2:5 5:1 79:6 Jim 79:9 job 41:6 88:3 95:6 96:1,2 John 2:16 6:10 90:20				

Johnson 2:22 14:23 16:4,13 17:14 19:1 20:3,25 21:13 27:12 27:13 29:5 32:20 35:5,6 37:22 38:20 join 4:5 36:17 joined 87:16 JUDIAN 3:5 July 88:18 June 88:18	87:22 89:21,23 90:17 93:20 94:2,8 94:11,21 98:23 100:16 101:5 102:7 102:24 103:1,3 105:3,15 107:3 108:22 110:3 111:21,21 112:2,8 112:14,15 114:2 116:25 117:2,13,17 117:21,25 118:23 127:3 129:14 130:21 134:23 138:22 139:23 140:23 141:6 knowledge 72:16 110:17 kudo 72:18	117:19 legitimate 107:19 Leonardi 4:23 lessons 82:1 let's 14:6 58:22 76:1 98:16 112:16 letter 30:14 35:19 36:24 37:6,7,12,16 38:3 41:12 60:25 65:17 letters 15:19 65:15,16 65:22 level 10:20 29:13 47:11,20 65:18 72:15 75:9 80:23 90:12 104:11 106:16 107:22 110:16 114:5,12 125:12 levels 33:16 leverage 11:13 leveraging 11:16 Lew 2:4 4:22 36:17 44:11 46:9 50:11 74:22 79:6 114:18 116:12 144:9 Lewis 3:2 39:25 40:9 40:9 43:23 44:17 45:15 46:22 47:17 47:22 48:4,7 50:9 50:20,24 51:3,7,24 52:14,16 56:5,11,16 56:22 58:24 62:25 65:17 68:3,6 69:14 70:4,16 75:11,17,19 76:4,21 liability 132:12 133:9 liable 132:15,21 lie 41:2 lift 16:8 41:3 limit 89:17 92:18 limitation 115:18 limited 102:16,16 105:16 line 40:15,20 45:25 109:12,17 112:11 133:15 linked 20:5 links 34:5,14 list 76:20 listed 82:22,23 83:10	84:20,24 94:22 111:2 listing 110:23 literally 33:9 45:20 litigation 37:2 little 41:19 44:19 49:7 53:13,22 54:8 56:23 57:1 68:3 69:21 71:11 74:17 81:14 86:2 113:8 lives 71:2 Lloyd 77:5 local 36:18 98:23 location 34:3 107:6 locations 123:25 124:4,4 134:11 139:12 locked 107:6 lodging 117:14 Log 142:16 logged 138:11 logical 64:5 Logistics 6:11 88:11 90:22 long 11:1 57:10 70:1 70:5 72:19,22 75:20 132:8 143:2,6,14 look 14:21 16:23 18:25 20:9 32:10 44:18 45:16 67:19 71:8,18 73:6,7,19 73:20 83:15 93:3 97:24 102:10 103:13 105:9 113:12 114:2,4 116:21,22 118:13 118:15 120:8 121:14 127:12 131:8 133:1 139:24 looked 30:23 45:2 51:24 70:6,20 72:19 72:23 86:19 87:23 100:23 101:4,4,5,7 105:1 117:4 looking 8:19 9:10 11:18,22 21:20,24 36:7 66:22 67:8,17 72:18 73:4 75:4 82:19 101:25 103:7 104:2 110:7,22 112:18 113:16	142:3 144:1 looks 25:19 41:7 104:3 119:16 Lori 5:4 lose 98:7 lot 6:13 26:3 41:1 62:18 70:22 74:12 77:24 91:15 92:20 98:8,16 136:7,9 140:4 143:15 Lou 23:3 24:20 low 94:22,23 95:7 97:23 125:12 131:6 lying 72:20
K				M
K-12 124:1 134:16 135:16 KC 1:12 keep 5:13 24:17 111:11 130:5 keeps 20:13 kept 47:22 key 42:11 68:19 kids 10:23 86:18,20 Kim 2:20 128:10 135:14 kind 15:14 19:15 28:1 35:3 38:10 44:21 61:15,19 63:21 64:4 66:2,12 70:25 71:7 88:1 91:25 106:14 110:12 122:10 142:17 kindergarten 124:2 knew 10:8 17:4 86:12 122:21 know 6:13 7:23 11:4 13:8 18:21 20:23,25 21:5,19 34:2,4 36:17,25 37:7,14 42:23 43:1,2 44:18 45:21 46:1,3 48:7 49:3,10 50:2,10,20 52:10 53:25 54:9 55:7,18 56:24 57:4 57:6,7,12 58:1,3,11 59:10 61:20 63:8,9 63:14,25 65:10 66:16 68:18,20 69:16,21,24 70:5,8 70:9,19 72:25 74:11 74:13,15 76:12,25 77:11,16 83:17 84:23 85:16 86:12	L			Madam 5:8 7:1,13 9:22 10:13 11:11 17:13 19:10 21:9 31:16 36:22 39:1 43:7 50:9 51:11,13 52:17,24 55:24 70:21 76:14 78:17 99:23 101:18 106:17 109:5 113:10 121:25 Magli 2:9 5:18,18 mail 91:23 maintain 91:12 maintenance 113:5,6 major 16:24 88:4 majority 53:16,19 123:10 125:12 makeup 44:4 making 54:16 55:21 92:19,19 98:10 104:10 114:3 Man 133:6 manage 28:25 59:19 71:9 90:10 92:6 managed 57:6 60:17 99:2 management 2:19,20 40:8 56:19 59:5 62:15 65:14 81:21 81:22 96:18 98:9 104:11 121:19 123:8 126:1,14 127:7 128:5,11,13 128:22 129:2,11,12 129:19 130:9

132:19 135:3 136:19 manager 2:9,10,10 39:25 40:10 103:21 104:18 123:3 139:18,19 manages 41:20 104:6 managing 39:24 79:13 87:15 100:7 118:14 manner 57:12 manual 84:10,17 March 9:13 26:24 28:13,15 122:20 132:3 138:4,6 142:18 143:11,22 Mark 2:9 5:18 141:11 Marte 72:9 Mary 2:2 5:11 79:5 87:10 master 76:20 material 7:24 16:17 16:24 17:2 25:11 54:16 102:23 materials 49:10 116:23,24 math 82:19 matrix 19:16,23 32:25 34:6,19 140:22 141:25 matter 10:2 20:6 27:10 57:9 73:4 101:10 matters 7:19 44:7 61:23 79:22 Maura 5:2 Mayersohn 2:3 5:22 9:25 13:3,11 23:17 23:18,22 26:15 52:24 53:1,4,25 54:4 74:6,7,9 116:16,20 120:2,6 Mazars 2:24 8:6 14:16 15:5 mean 22:2,7 44:14 46:13 60:5 70:2 73:11,13 74:9 77:15 77:16,22 81:4 90:1 90:6 105:25 116:1,7 116:25 118:21,25 129:3	meaning 132:17 means 9:9 29:12 69:6 86:16 92:9 100:2 Medicare 47:5 medium 95:7 Medvin 2:4,6 4:24,24 12:11 18:12,13 23:5 23:6 32:1 87:3 89:12 90:15 120:1 meet 9:13 19:20 27:9 29:17,21,22,25 31:2 36:19 38:12 47:23 57:25 76:11 137:12 142:16 meeting 1:5 4:9 6:4 8:8,22 11:20 12:7 14:6 16:15,18 17:1 17:9,17 18:25 19:4 19:9,20,21 21:21,23 25:3 26:7 27:6,7 28:11,19,20,21,22 29:17,18 31:7,10,22 43:9,9,19 55:4 66:3 72:9 76:17 130:15 134:3 138:7 142:9 143:10,18,21 144:12 meetings 42:22 43:13 43:14,15,22,24 meets 75:21 member 13:1 75:6 79:13 132:11 135:5 members 2:1 7:9 12:16 17:18 21:18 26:3 36:20 38:15 42:20 43:13,22 69:12 74:19 78:10 87:5 121:10 123:14 123:15 136:22 137:20 139:7 140:18 144:7 membership 42:18 43:8 44:16,25 memo 35:3 129:24 mention 6:2 9:25 106:19 mentioned 9:25 23:14 46:18 88:15 97:20 99:19 130:17 133:11,15 mentioning 66:11	115:24 Meo 2:3 5:5,7,7 21:9 21:11,15 22:24 36:22 37:10 38:2,6 38:8,10 56:1,3,9,12 56:19 58:6,18 59:9 60:2,12 61:15 62:24 63:16 65:12,20 100:1,16 101:10,18 102:4,13,20 103:3,9 103:16,22,25 104:2 104:8,19,22 105:5,8 105:12,22,25 106:5 106:12 108:25 116:19 118:21 121:18 126:24,25 127:21 128:3,18 129:13 130:3,10,21 131:1,4,16,19,22 132:6,22 133:6,14 Meo's 108:14 mere 29:11 71:4 MERLIN 2:10 message 141:7,9 methodology 55:16 Miami 93:7 98:20 MICHAEL 2:17 middle 29:8 80:8 Mike 135:13 mill 37:15 million 45:8,9,10,11 45:11,12,13,14 46:7 51:1 71:1 81:9,10 81:12,14 83:4 84:6 92:18 99:13 mimosa 116:19 mind 18:23 20:13 24:18 111:11 mind's 113:24 mine 35:14 98:3 minor 19:14,14 20:17 20:21 21:4 25:25 34:23 minute 22:11 minutes 11:23 12:6 12:14,20 78:18,19 137:2,3,16 mismanagement 115:11 missed 116:18 141:3 missing 40:14	Mister 48:23 misuse 80:15 96:13 114:21 misused 116:6 Mm-hmm 32:2 60:12 68:5 105:12 Model 125:4,16 Monday 19:20 21:21 22:1,12,18 23:19,21 24:2,4,7 26:7 29:23 30:7,23 91:24 money 42:12 46:12 50:14 51:5 66:13,15 70:23 71:22,25 74:20 76:11,13 84:24 89:16 98:8,16 108:12 moneys 45:24 monies 47:22 68:6,10 68:21 70:7 monitor 58:18 60:22 62:12 66:14 135:23 monitoring 58:2,7 59:10 60:6 72:16 monitors 61:7,8 month 91:14 96:3,5 97:21 109:9 133:3 monthly 89:7 93:17 113:23 130:14,15 141:19 months 92:25 133:3 142:11 moons 49:15 morning 4:16,20,22 4:24 5:1,3 15:3 38:17 39:19,23 40:9 79:4,5 87:13,14 88:9 91:24 mortar 142:5 motion 7:1 12:10 55:8,9,23 56:2 78:2 78:5 87:1,2 113:18 117:24 118:5,20,21 118:22 119:24 120:16 121:2 122:1 122:5 136:13,15 137:15 139:1,10 140:6,9,13,21 144:4 motions 122:22 move 13:21 20:14 38:13 39:16,17	118:10 119:25 moved 12:11,13 136:18 137:17 139:3 140:7 moving 9:16 14:3 114:3 multiple 80:24 91:1 94:2,8 100:3,4 106:16 N Nakia 2:9 5:15 name 5:6 15:3 79:12 88:9 NATHAN 2:17 nature 61:24 Naylor 2:4 4:22,22 7:3 20:16,17,23 23:4 32:18,21 46:10 47:8,21 48:2,6,12 48:14,24 49:23 50:5 50:7 51:11,13,15 52:8,15,23 53:23 55:25 72:8 74:23 75:14,18 76:3 77:3 77:5,12,15 78:8 114:19 115:2,6,22 116:10,13 121:7 134:7,13,18,22 135:9 136:12,15 139:1 140:7 141:2 144:11 necessarily 9:13 44:24 45:18 57:9 69:22 108:4 133:21 necessary 8:8,21,24 8:25 9:4 16:18 61:2 107:18 need 14:20 18:24 22:2,3 26:19 27:21 35:16,20,22 37:24 39:6,10 41:9 68:22 68:23 71:7,15,25 72:5,16 73:18,19 93:6,9 98:17,25 103:20 105:19 107:7 113:18 118:18,21 122:1 129:25 133:9,12 137:8 138:4,5 needed 11:15 54:22
---	--	--	---	--

54:23 57:13 81:17 102:10 111:7 125:23 needs 10:22 29:10 35:12,13 38:20 42:16 45:22 54:4 55:4,5 67:4 81:1 95:24,25 111:6 113:17 117:4 118:4 122:20 130:1 nefarious 53:22 net 48:18 never 66:3 new 10:17 66:2 87:13 91:21 99:2 111:4,4 111:4,5 127:4,18,24 132:10 139:18,19 newly 126:9 news 95:18,19 120:10 newspaper 143:12 night 38:17 nine 123:21,23 124:2 127:1 Noles 80:9 noncompliance 124:22 128:25 129:14,20 131:21 nonmaterial 7:19 nontax 95:2 Nora 5:12 normal 126:2 normally 26:17 Northeast 71:20 Notary 145:4 note 5:5 105:7 143:8 noted 17:21 42:19 44:7 80:22 82:1 notes 145:9 notice 9:5,8,9 31:2 142:17 noticed 9:6 44:22 100:10 124:11 notices 134:22 notified 36:4 100:10 notifies 53:9 106:8 Nova 138:16 number 13:21,24 40:12,17 43:14 45:21 47:3 50:11 51:3,7 52:20 66:9 69:8 71:4,4,17	78:15,25 86:20 95:3 95:16,16 96:14,15 100:5 107:13 109:18 110:14,14 112:5 118:11,15,15 121:19 125:13 135:25 136:1 139:11 numbers 46:25 47:3 81:12 91:18 O objective 85:13,14 88:23 objectives 79:19 80:13 observation 44:8 52:14 observations 40:6 93:19 observed 96:22 obtain 105:3 obtained 132:14 obviously 74:15 90:8 116:25 occur 49:22 121:6 occurred 108:10 occurs 49:23 Octavia 2:12 39:11 October 16:7 odd 85:17 oddball 25:15 offer 10:3 office 2:7 5:15 12:2 17:16 49:16,19,19 50:2 53:7 62:11 65:18 113:9 123:3 129:11 133:13 135:3 136:6 Officer 2:17,22 135:14 official 2:17 79:10 offline 13:14 offsets 112:6 oh 10:5,7,7 38:10 55:11 75:18 77:4 85:8 99:24 112:18 113:3 121:23 OIG 64:6,9 okay 4:5,10,14,18 6:13,19 7:4,12 9:17	11:22 12:5,6,13,19 12:22 13:18,23,25 14:9,12 15:2 20:15 21:16 22:10,16,17 22:23,25 23:9,11,17 23:24 24:14,21,23 26:9,11 29:2 30:7 30:20 31:25 32:5 34:1 35:5,24 37:8 37:19,21,23 38:12 38:24 39:15,16,21 40:16 44:22 48:12 49:23 51:12 52:23 54:1,11,24 55:11 56:12,19 65:25 77:6 77:12,19 78:9,13,24 82:16 84:19 85:8 86:4,5,8,25 87:4,8 87:11 89:11 90:20 94:15,20 96:19 99:15 100:1 103:16 104:5,8,19,22 105:8 105:22 108:1 114:18 115:10 116:11 117:23 120:12,23 121:9,13 121:17 122:8,9,25 123:1,2,22 126:24 128:3 130:11 135:9 136:13,18,25 137:8 137:19,21 138:24 139:3,10 140:1,9,14 140:15,21 141:24 142:13,15,25 144:9 once 8:5 52:1 96:10 97:11 98:19 143:15 one's 107:5 ones 7:25 35:15 62:20 95:6 116:5 online 8:2 19:18 20:9 21:12,19,20 26:4,5 104:14 114:22 open 73:18 112:15 opening 122:10 operates 84:25 operation 57:24 100:12 operational 54:13 74:18 80:12 81:19 operationally 104:23 operations 2:10,19	6:7,12 54:17 90:22 104:17 opinion 25:5 33:6 132:23,24 opportunities 81:2 134:24 opportunity 10:3 21:18 31:11 32:15 opposed 7:10 12:17 24:8 53:22 54:6,18 78:11 87:6 121:11 136:23 139:8 140:19 Orange 105:5 order 14:2 42:7 47:22 76:12 119:25 organization 57:11 65:2 85:1 98:13 organizations 74:3 112:16 orientation 123:15 126:16,18 orientations 124:9 original 85:22 107:16 119:18 originally 7:25 17:15 119:19 outcomes 80:5 82:9 outdated 117:4 outline 57:4 outside 27:15 30:10 outstanding 15:11,19 overall 81:8 87:23 88:21,23 102:2 103:7 140:4 142:4 oversight 58:5 64:7 80:3 81:22 103:17 124:16 128:24 142:7 overtime 143:24 P P-Card 87:20,23 88:16,21 89:2,4,5,7 89:13 90:25 95:18 99:11,12 101:1,13 103:10 104:6,13 105:11 106:6 109:15 115:18 117:9,15 138:14 P-Cards 90:13,13	95:20 98:14 99:16 100:11,24 101:9 102:11 105:2 107:6 108:24 111:25 112:11 116:2 117:7 P.A 3:1,2,3,4,5 87:16 p.m 1:15 141:11,11 144:12 packet 26:3 page 35:10,10 40:11 40:16,18 41:25 43:5 46:10 53:4 55:12,13 55:15 66:4 67:17,19 69:5 82:20 83:1,4,6 83:7,11,15,16 85:12 88:22 93:16,19 99:9 116:21 119:15 123:22,23 pages 125:9 paid 49:4 96:12 paint 112:19,21 Palm 120:10 paper 38:20,23 115:25 pardon 28:14 part 15:24 19:21 24:8 27:17 41:16 42:3 52:16 55:8 62:8 64:24 70:16 73:7 80:16 102:2 108:2,3 108:5 111:20 113:11 115:2,4 130:24 140:13 particular 25:15 75:13 91:13 100:10 102:2,18 142:23 particularly 78:1 parties 30:10 partner 39:24 79:12 87:16,18 partnership 10:19 party 61:17 pass 25:7 89:9 pattern 44:2 pay 47:5,25 85:8 payable 83:17 paying 95:2,5,24 96:13 payout 58:15 payroll 47:20,23,25 49:11 50:13,17
--	--	---	---	---

PDF 18:3 peek 44:21 pending 30:9,10 37:1 pension 23:2 people 6:14 20:10 26:19 31:25 36:13 39:6 95:17,19 96:1 96:4,12 100:3,6,6 113:21 114:6 116:6 percent 37:4 46:14 47:12,13,15 48:20 49:9 50:3,4,4 51:17 53:16,18 54:4 87:23 94:17 125:5 138:3 percentage 52:12 94:16 perform 40:6 performance 41:9 76:9 78:15 79:1,21 80:4 82:12 performed 79:14 88:14 107:4 performing 58:23 63:18 period 51:16 80:10 86:1 88:18 96:8 98:15 periods 31:7 permitting 81:24 85:2,7 perpetuity 68:16 person 11:19 26:16 26:18 29:22 36:2 89:5,23 91:1 92:11 92:17,19 96:11 100:10 101:6 102:19 106:9 107:9 107:11 109:10 110:10,14 111:4,4,6 111:8 112:20 113:22 137:23 personal 115:16 personnel 135:21 perspective 97:7,22 111:12 Peters 80:9 phone 5:21 6:1 Phyllis 2:2 4:18,20 13:20 36:1 45:1 50:8 79:5 115:24 117:17 118:3	136:17 144:9 Phyllis' 117:6 physical 76:5 physically 47:19 102:16 picture 84:4,18 piece 68:19 95:10 place 19:19 56:13 61:13 67:22 71:16 71:25 93:4 96:22 97:13,18 99:3,7 101:14 114:16 120:21 plaguing 11:3 plan 9:11 34:18 47:1 56:25 61:3 68:25 70:20 108:19 130:16,21 131:3,4,5 planned 6:3 142:18 planning 10:9 23:8 81:25 142:16 plans 130:9 Plantation 80:7 138:18 please 4:5 61:3 140:12 Pledge 4:5,7 plethora 67:10 plus 53:18 54:4,21 67:23 77:20 pocket 90:1 point 7:15 17:23 19:24 20:2 29:19 39:2 55:3 61:22 108:13 110:25 116:3 117:6 119:22 122:11 132:8,14 137:23 pointing 55:2 points 108:14,15 122:15 police 135:19 136:4 policies 71:15,24 88:20 93:8 101:11 106:14 policy 96:14 100:17 100:25 101:15 108:23 109:1,2 110:8,22 111:5 113:13,25 114:15 114:20 115:14	116:8,22,22 117:4 118:2,16,17 119:3 120:7 122:19 123:17 134:13,15 134:16 138:7 population 42:4 51:25 94:3 portal 41:1 128:15 132:10 133:22 135:15 position 16:9 88:1 89:24 102:19 111:5 111:5 112:23 positions 110:24 111:1 positive 84:11 140:4 possibility 8:25 25:22 26:22 84:14 possible 8:8 13:10 34:12 35:18 38:1 73:21 75:17,18,19 76:10,18,21 77:7,25 82:4 120:17 possibly 129:25 post 9:8 16:17 22:8 130:15 post-adjustments 80:20 posted 9:10 22:9 potential 34:19 potentially 77:6 practices 59:24 pre-work 17:6 prefer 20:8,9 preloads 138:17 prep 17:6 prepared 34:6 Preparedness 2:18 present 15:7,15 18:15 33:14 40:1 82:2 123:5 presentation 15:8 42:8 84:1 87:9 141:3 presentation-wise 41:23 presented 7:2 56:22 106:21 123:22 126:1 138:6 presume 48:9 pretty 18:20 38:14	126:22 127:2 prevent 102:1 preventing 81:7 Prevention 128:5 preventive 83:22 primarily 56:9 91:2 primary 107:22 principal 49:15 92:14 97:10 129:25 131:13,15 principal's 101:3 print 18:1 35:14 printed 17:24,25 116:23 prior 29:17 30:15 43:16 49:14 54:3 117:8 prioritized 80:19 Pritykina 2:10 121:24 123:2,3 private 85:1 privy 131:1 probably 10:11,11 18:13 21:15 36:17 55:21 70:24 71:7 86:18 102:22,22 107:2 108:22 112:6 112:7 133:2,3 141:14 problem 21:17 36:16 59:7 problematic 25:7 problems 130:5 procedure 70:25 89:19 procedures 40:2 58:23 61:16,19 71:15 88:20 103:11 104:24 proceed 19:5,9 proceedings 4:1 145:7 process 14:21 27:17 33:10 34:13 45:24 47:9 58:17 68:8 70:25 81:2 88:3 91:19 93:4,8 96:16 96:20,21 97:25 99:2 101:5 110:10 112:8 118:15 124:16 129:23 130:7,25	135:5,16,18,19 processed 27:16 47:20 processes 72:4 99:2 procurement 2:16 6:11 79:17 80:3 88:11 90:22 93:8 94:25 103:23 104:1 109:25 110:1 113:9 product 8:20 productive 41:10 program 39:18 40:3 40:24 41:8,14,20 46:1 56:15 57:17 69:1,18 70:7 73:6,7 75:1,2 76:8,12 86:10 87:12,20 88:16,21 103:11 104:7 121:20 123:6 125:8 127:4,25 136:20 programs 41:9 45:18 69:16 progress 137:22 138:2 139:5 140:5 project 44:23 78:16 79:15,19,22 80:21 81:8,11,13 82:7,13 82:21 84:5 141:12 projects 80:14 81:25 85:2 prolonging 43:18 properly 64:19 92:24 109:18 Property 2:10 139:11 protection 115:23,23 provide 9:2 61:3,18 64:7 72:15 73:8 74:18 88:6 90:23 92:13 114:12 117:12 119:5 120:17 132:1 133:21 provided 7:21 18:11 25:10,24 27:1 33:1 34:25 74:14 84:2,16 87:25 88:16 117:18 120:19 124:25 126:13 128:1 130:14 provides 132:16
---	---	--	---	--

providing 89:1 107:9 PTA 4:21 public 2:25 9:22 10:22 11:9,24,24 12:4 31:2,10 41:16 42:3 63:7,15,22 79:13 145:5 Publix 117:17 pull 115:1 pulled 43:24 Punzi-Elabiary 2:20 128:10,10,21 129:16 130:8,11,24 131:3,10,18,20,23 132:4 134:12,15,20 135:2,10 purchase 87:12 95:17 108:13 109:13 112:14,17,25 113:7 115:20 138:17,20 purchased 110:13,14 117:17 purchases 89:20 92:17,20 98:10 99:11,13 purchasing 46:17 90:16 112:21 purpose 79:16 89:18 purposes 20:6 purview 64:9 pushed 59:4 put 14:2 27:5 28:8 34:24 40:6 43:2 71:25 73:15 93:4 96:7 99:3 107:21 110:9 116:19 118:16 119:21 141:12 142:6 puts 60:20 putting 8:20 25:2 72:25	49:13 50:10,23 51:23 52:13,19 53:6 54:12 60:3 61:10 62:11 65:13 66:3 74:24 75:12 82:16 86:9 98:1,3 109:7 111:15 114:19 117:7 134:9 135:1 questions 7:22 12:2 15:22 25:4 37:14,15 56:1,3 72:24 77:25 82:11 86:6 88:7 89:10 109:5 110:18 110:19,20 126:23 127:5 138:22,25 quick 98:16 120:6 quicker 58:15 quickly 38:1 98:24 119:24 121:8 139:15 quorum 9:2 22:4 23:12 24:1,14,18,20 137:4,6 quotations 34:7 quote 34:7 86:21	reason 24:7 93:6 reasonable 59:21 reasons 23:13 25:16 68:7,19 100:8 rebate 112:3 recall 25:17 108:1 113:25 receipt 63:20 105:4 109:14 receive 19:15 75:15 77:10 91:22 112:3 115:12 received 25:13 56:20 66:20 70:12 77:7 133:2 receives 76:18 receiving 7:15 26:3 46:20 104:10 138:11,20 recess 78:23 recited 4:7 recognition 39:18 40:3,23 66:13 67:5 67:12,14 68:1 69:18 72:11 74:25 75:1,8 75:16 recognized 75:5 recollection 75:15 recommend 9:19 55:8 55:10 59:20 101:19 106:13 110:5 118:1 120:8 recommendation 40:7 54:13 78:6 91:5 114:3 recommendations 60:5 88:7 89:1 119:1,3 129:9 recommended 55:24 78:6 reconcile 91:15 109:12 117:9,15 reconciled 117:22 reconciliation 89:7 92:23 93:16,17 94:21 96:2,21,23 98:9 109:24 110:5 110:15 138:18,21 reconciliations 92:22 94:5,24 96:11 97:1 97:2,12 109:8	reconciling 92:23 113:22 117:21 reconvene 22:2 32:13 record 5:10 120:21 145:8 records 133:1 rectified 125:25 126:12 red 32:9 36:6 reference 57:6 references 127:17 reflect 84:7 86:1 refresher 125:4,22 126:6 regard 25:4,15,21 31:13 34:19 60:9 63:23 69:6 86:3 regarding 82:12 108:19 113:12 regardless 69:7 129:16 regards 8:19 9:15 49:6 Regional 2:15 regular 42:2 reinforces 79:25 reject 106:1,2,7 rejects 106:3 related 90:11 95:21 124:6 138:15 relates 41:19 71:10 relationship 64:17 relatively 51:17 127:4 release 30:16 relies 25:9 rely 26:3 109:4 relying 25:23 remediation 58:7 59:11 81:11 remember 71:21 74:10 75:7 77:16 92:3 118:19 remind 122:14 143:17 reminded 17:20 78:3 remove 18:4 29:15 removed 46:12 rep 65:16,17,21 rephrase 75:11 report 8:9,18 9:3	12:25 14:11,18 18:1 18:5,6 20:4 25:11 27:5 29:8 31:5 37:14 40:1,2,5,22 41:22 42:6 54:15,19 55:13,18 61:7 66:22 67:10 68:2 72:15 74:14,19 78:16 79:1 80:22 86:21 87:21 88:16 103:8 106:21 118:11,23,24 119:13,14,19,21 120:18 123:5,5,9,13 123:18,23 125:10 127:8,9 130:18 131:16,24 134:2,5 136:2,14 137:23 138:1,3 139:5,13,18 140:3,11 145:7 reported 54:19 Reporter 1:23,23 3:6 5:14 145:4,14 REPORTER'S 145:1 reporting 1:24 2:21 3:6 5:14 14:14 97:8 135:22,23 136:1 138:5 reports 6:18 15:7 55:15 104:6 122:16 138:8 representation 52:12 65:15 representative 94:17 representing 4:21,23 4:25 5:2,4 14:14,15 represents 109:2,3 reputation 28:2 115:23 request 34:3 113:12 125:1 127:20 141:3 requested 38:3,4 43:24 141:5 requests 30:13 require 28:23 59:17 required 15:24 17:8 40:22 41:4 53:16 57:17 80:18 101:14 104:13 117:11 123:16 124:25 125:14,15 126:19 128:14,15
---	--	---	---	--

requirement 13:12 46:5 47:23 60:9,21 62:16 requirements 23:15 31:2 42:18 43:9,12 62:1,13,22 112:10 123:6,24 requisition 107:16 reschedule 37:20 38:18 research 36:5 81:12 reserve 53:8 68:17 resigned 139:16 resolution 81:23 resolve 64:1,2 108:20 respective 6:17 61:10 132:20 133:19 respond 12:1 72:6 76:14 134:3 response 7:11 12:9 12:18 40:8 48:15 53:5 59:5 78:12 87:7 90:23 121:12 136:24 139:9 140:20 142:14,21 142:24 responses 56:20 59:15,17,18 72:21 119:5,9 120:19 responsibilities 64:18 responsibility 60:17 109:10 115:17 responsible 57:22 62:21 63:19 103:16 104:9 128:12,18,19 rest 134:25 restrict 112:22,22 restructuring 80:24 resubmit 40:20 result 42:9 80:12 131:5 resulted 124:21 results 58:2 retirement 50:16 retiring 143:11 retraining 129:5 130:2 return 42:13 reversed 97:21 review 21:19 27:22 28:24 30:1 32:21,23	33:2,23 34:17 35:18 40:23 41:4 45:3 87:12 88:16,23 97:9 97:11 104:16 118:2 119:3 121:6 123:18 124:22 131:25 135:20 reviewed 19:17 21:6 37:13 54:18 69:20 79:19 80:2,4,6 91:6 93:18 118:18 121:2 121:2 123:24 124:5 125:9 136:5 reviewing 28:6 44:8 107:15 116:22 120:7 reviews 97:14,18 121:14 revoked 96:8 revved 133:5 rewards 77:7 RFQ 8:23 21:25 Rhodes 2:8 4:12 5:8 5:17,17 6:5,16 7:5 7:13 9:7,24 10:6,14 11:12 12:1,24 13:16 13:19 14:1,8,12 15:1 17:12,13 18:8 20:1,2 21:11,14,22 22:13 23:13 24:5,7 24:16,22 25:1 26:14 27:4 28:13,15,22 31:1 32:7 34:9,11 36:3 39:1,4,15 52:17,19 54:11,12 54:24 55:11 59:9,13 60:8,13 61:22 64:2 69:3,11 72:6 74:10 76:14,22 78:17,20 88:10 99:23 101:23 103:1,4,5,10 106:17 106:19 108:1 111:14 113:10,20 119:7,8,12,17,22 120:15,23 122:11 122:13,19,25 127:10,23 128:7 132:8,25 133:11,15 139:15 141:9 142:3 143:2,5,6,8,19 144:2	right 9:22 11:17 13:20 14:24 17:4 20:18 21:22 22:10 24:24 26:12 27:25 31:20 32:1 38:11 40:12,18 50:5 52:23 55:16 64:1,3 67:6,7 67:19 69:2 76:3 79:6 88:22 91:19,25 93:13 96:17,22,25 97:7,13,13,16 100:8 100:11,13,16 101:6 101:17,24 102:2,17 114:25 116:10 121:4,18 122:9,18 123:1 130:24 132:7 136:12,12 137:1 risk 125:12 risks 60:3 road 98:7 ROBERT 2:3 Rock 105:5,14,18,20 112:15 Roderick 2:24 79:12 role 8:11 107:9 role-specific 125:19 roles 125:20 roll 4:13 5:9 103:8 rolled 45:23 69:15 rolls 43:25 48:4 103:23 104:1 rollup 83:22 Romaneir 2:22 14:22 16:4,12 37:6 room 1:12 22:4,7,12 22:14 23:14 32:5,9 32:9,14 36:5,6,9,11 36:15 39:2 92:10,11 Rosa 2:18 6:6,6 79:9 79:9 Rosas 2:6 5:3,3 24:2 66:2,23 67:15,18,21 68:5 69:2,10 82:17 82:19 83:19 84:19 85:8,12 86:4,7 119:16 137:17 140:8 RSM 142:1 rubric 32:24 rule 70:5 128:12,13 rules 31:13,14 41:18	57:15,16 73:14 100:21 run 10:15 11:1 22:7 36:16 136:7 run-of-the 37:15 running 111:6 runs 13:3 Rupert's 5:12 Ryan 2:14 6:8 Ryan's 115:1 S S 3:1,2 39:23 40:9 63:10 SAC 44:13 47:8 48:16 49:8,8,24 50:11 53:15 57:14 58:1 62:17,19,20 66:3,14 68:10,17 71:21 74:13,19 75:5 75:6 SADE 2:17 safety 2:17,18,18 6:7 79:23 80:13,15,17 81:6,21 82:8 135:13 sake 47:24 sample 52:4 94:4,4 95:3,13 sampling 52:1 sand 133:16 Sarah 4:23 sat 48:15 91:5 satisfactorily 37:2 satisfied 56:14 58:7 saw 69:10 98:14 saying 27:25 29:11 29:14 35:7 36:17 43:12 44:13 66:24 103:5 109:12 110:23 111:1 113:3 115:6 says 53:14 67:21 93:22 112:18 115:10 schedule 13:3,11 24:11 37:17 84:3,21 85:15 scheduled 25:3 schedules 26:20 school 1:4 11:3,10,15 27:7 39:17 40:3,23	41:24,25 42:1,2,15 44:1 46:13,20,24 47:11,14,18,25 48:6 48:10,19 49:8,9 56:7 57:1,14 58:3 58:12,12 61:8 63:6 63:7,15,19 64:7 65:24 66:4,13,20 67:5,12,13,25 68:22 69:18 70:9 73:2,22 73:23 74:12,25 75:1 75:4,7,13,15 76:2 76:19,25 77:1,15 80:7,8,9 83:21 86:23 88:1,17 90:25 91:13 92:14 95:21 115:13 121:20 123:10,12 126:20 128:19 129:10,17 129:17 132:18 133:7,17,17 135:7 135:14 136:20 138:6,13,16,19 school's 48:11 49:2,5 50:2 school-based 124:8 126:16 134:9,24 schools 2:14 10:22 11:9 36:18 40:14 41:11,12,15,17,18 41:22 42:3,3,4,7,7 44:5 46:12,15 50:11 51:2,8,17,21,22 52:2,2,7,10,21 53:9 54:17 56:16,18 57:21,24 58:11,16 58:19 59:1,17 60:15 61:10 62:14 63:2,13 63:23 64:11 65:15 65:22 68:16,24 70:10,15 71:10,14 71:18,19,20,20 73:5 73:11,12,17 74:16 75:23 76:10 79:20 80:6,7,11 81:16 84:8 86:11,14,17,19 86:20 92:12,13,16 92:16,20 93:5 100:11 107:10 118:14 123:20 124:1,20,23 126:17
--	---	---	---	--

126:17 128:2,4,12 128:16,20 129:4 130:12 132:13,16 132:17,19 133:18 137:22,25 138:1,2,8 139:5 140:16 scope 40:5 56:6,10 70:17 80:2 85:22 87:21 88:23 93:17 101:20,21 102:4,9 102:23 108:2 111:17 scrivener's 40:12,17 78:3 se 1:13 42:20 59:4 seated 122:1 seats 24:17 second 7:3 12:12 22:6 24:16 55:25 67:18 78:8 87:3 89:3 119:24 120:1,2,3 126:4,15 136:16,17 137:18 139:2 140:8 secondary 129:18 seconded 12:14 136:18 139:3 144:10 seconds 120:4 secret 53:21 54:8,9 secret-ballot 53:15 54:6 Secretary 2:11 section 69:4 sections 65:5 secured 91:12 Security 2:17,18,18 6:7 47:4 50:13,18 135:13 see 8:2 14:22 18:14 26:12 27:11 35:11 35:16 40:13,18 41:23 43:6 44:2 45:17 46:6,10 51:15 53:11 60:22,22 67:24 69:6,24 72:3 75:5 83:23 84:2 85:4 89:6 93:3 98:25 99:1 104:22 112:15 118:16,17 122:7 132:3,22 141:7 142:1 143:12	143:25 seeing 18:22 144:2 seen 20:11,12 72:14 98:11 116:5 117:1 127:3 140:4 sees 8:24 segregation 107:15 select 51:21 selected 24:8,13 51:18,22 52:4 60:14 137:22,25 139:5,12 selection 8:23 21:24 22:15 63:10 Seminole 80:8 send 9:7 30:17 34:4 34:13 35:3,15 111:14 134:3 142:17 senior 40:10 104:11 sense 90:1 sent 7:25 13:6 sentence 40:19 Sentinel 93:7 separate 40:20 49:17 55:13 85:9 separated 42:6 49:13 49:20 55:15 September 16:6 series 64:8 serve 10:23 service 1:24 111:23 111:24 services 2:16 107:9 112:9 session 11:8 set 22:15 29:17,18,18 29:18,22,23 31:21 50:14 62:1 73:14 89:16 sets 114:9 seven 32:3 share 72:7 shared 58:24 59:2 106:23 SharePoint 124:14 130:17 Shaun 39:23 Shaw 2:2 4:20,20 7:1 9:19 12:12 13:22 19:10,12 23:1 26:10 26:17 28:11,18 29:4	31:15,19 43:7 50:9 54:21 55:5,12 56:2 70:21 78:5 87:2 91:25 94:21 95:11 98:2 99:14 103:23 104:1 106:7 109:5,7 109:20 110:3 111:24 112:12 113:18 118:6,10 121:1,25 122:4,8 136:16 137:4,18 139:2 140:10 143:2 143:6,25 144:4 Shaw's 53:6 107:1 SHAWN 3:1 Sheriff's 136:6 shifts 60:20 shoes 118:12 shortly 10:15 63:9 shout 5:6 show 9:1 39:5 67:13 showed 83:21 showing 84:11 114:1 119:15 shown 76:19 shows 32:8 41:22 64:24 67:10 99:11 114:1 117:3 shy 77:17 side 33:17 34:11 35:23 83:11 86:22 97:11 111:19 127:6 127:8 sideline 108:21 sides 114:17 sign 109:22 131:12 signatures 35:20,21 significant 18:3,14 67:11 85:11 112:5 124:12 125:2 significantly 124:17 signing 110:11 signs 109:24 135:4 similar 50:16,16 61:23 62:14 simple 10:18 48:23 simpler 49:7 simplistic 89:13 simply 62:13 single 106:22 113:21 singled 42:24	sir 104:21 127:10 sit 47:8 49:2,4 75:4 site 124:14 sits 42:13 sitting 71:1,23 situation 37:11 42:19 44:20 62:17 65:6 90:24 113:15,20 135:17 six 24:15 32:3 39:9,12 80:22 82:21 111:9 124:1 137:8 size 95:4,13 slide 51:18 75:10 slipped 141:14 small 34:20 110:16 126:10 smaller 89:19 107:12 Smith 2:14 6:8,8 90:18 Social 47:4 50:13,17 soil 81:10 solicitations 84:20 solvent 64:20 somebody 5:20 42:24 86:12 90:13 99:19 100:25 113:17 117:8 118:4 134:22 Somerset 57:2 somewhat 26:2 soon 13:10 35:18 98:5 127:9 sooner 98:25 121:3 sorry 10:7 12:1 19:1 20:15 23:24 30:4 41:21 79:2 81:9 99:19,24,25 103:25 116:18 119:8 123:22 126:4 143:5 sort 74:18 sorted 57:20 sounds 34:23 53:21 54:8,15 107:20 118:2 South 1:24 2:15 80:7 138:18 space 110:19 speak 6:17 30:11 31:12 36:12 49:14 58:10,15 59:1,8 speakers 12:4	speaking 77:1,2 speaks 67:12 Spec 2:12 special 8:8,22 14:6 27:6 91:3 Specialist 2:11 specific 42:17 89:17 95:10 100:5,7 101:7 101:12 104:5 126:11 specifically 61:5 102:11 specifications 82:6 speed 31:4 spelled 55:16,20 spelling 7:20 spend 66:15,16 68:22 70:3 83:24,25 85:3 85:10 107:17 112:4 spending 46:4 81:5 98:13 spent 42:14 51:6 62:23 67:4,25 70:12 71:22,25 74:21 98:14 99:10 107:16 107:17 117:21 split 113:25 spoke 68:3 sponsor 57:22 60:19 61:9,12 64:21,23 73:25 sponsored 63:6 sponsors 41:17 sponsorship 61:24 65:6,11 spreadsheet 91:12 staff 2:7,13 10:24 39:7 41:3,10 43:1 46:16 47:13 48:16 48:17,20 50:21 63:12 79:25 88:11 124:8 126:16 128:7 134:9,24,25 135:4 stamped 116:23 stand 118:22 standpoint 54:14 65:1 114:10 stands 26:15 starred 94:6 start 4:3,15 14:25 16:7 56:4 63:20
--	---	--	---	---

78:25 123:11 started 17:5 41:3 44:2,18 63:1 92:1 94:7 131:24 132:9 state 11:4,10 42:13 44:15 52:3 63:4 64:17 67:3 68:21,23 68:23 69:25 75:6 76:7 95:25 127:13 127:25 128:12,15 129:7 134:16 136:8 145:2,5 stated 117:17 statement 91:16 109:11 122:10 states 102:17 statute 41:7 44:15 54:7 62:22 statutes 59:25 60:10 60:18 79:18 statutory 62:1 127:17 stay 108:18 stenographic 1:23 145:9 stenographically 145:7 step 71:8 93:3 steps 60:24 61:2 106:24 stewardship 79:17 stole 74:10 stop 29:1 stopping 108:12 strange 44:19 Strauss 2:15 48:14,15 48:22,23 50:1,6 58:6,10 66:19 67:6 67:17,20 76:25 77:4 77:6,14 streamline 89:18 stress 33:5 stretch 18:20 strip 117:1,3 strips 116:24 stronger 81:24 strongly 120:7 structure 57:12 61:21 structured 135:15 student 71:3 79:21 80:5,20 117:1 127:6 127:8 130:5,8,16	students 79:25 86:10 86:14 95:22 123:16 130:11 134:10,17 135:16 136:11 study 73:15 140:24 stuff 5:10 119:18 123:16 subject 128:4 submission 17:7 submit 16:14 17:8,10 18:4 27:21 submitted 19:2 93:20 96:24 97:12,14 104:16 109:15 submitting 15:13 16:22 33:11 54:3 subsequent 42:15 substance 139:20 substantial 16:16 17:2 27:23 29:6,12 33:15 35:8 successfully 82:7 suffice 5:9 sufficient 29:24 36:11 suggest 37:24 38:13 54:5 77:21 137:9 suggesting 13:21 54:1 55:3 suggestion 45:3 Suite 1:24 summary 40:4,11,16 42:10 43:6 45:7 53:5 55:14,18 81:8 82:15 83:7 Sun 93:7 Sun-Sentinel 98:21 superintendent 2:14 2:15 5:25 10:1,13 38:2 113:6 supervisor 109:22,24 115:15 supplement 33:1 support 2:11,14 6:9 88:12,13 90:8 91:2 100:13 112:10 130:9,18 supported 57:3 supporting 100:14 supports 79:22 82:9 109:14 supposed 28:4 50:12	106:3 110:13 sure 4:12 8:15 10:21 11:14,17 18:9 20:20 23:25 28:5 34:18 36:19 46:19 49:19 50:18,24 53:20 57:13,15,25 61:11 66:12,14 85:21 97:19 101:8 104:10 107:2 109:16 110:10,12 112:1 114:16 119:6 122:21 129:2 139:19 surprised 139:13 sustainability 41:13 76:9 system 2:11 80:17 81:6 82:5 83:21 88:2 90:3 105:24 113:24 127:18 systems 56:13 81:19 81:19 T table 5:13 22:17 41:21,25 45:17 69:23 tables 83:15 take 9:21 13:24 23:16 31:8 35:12 54:14 60:24 70:24 71:7,15 91:23 93:3 97:24 111:8 113:12 118:12,15 121:5 135:5 137:9 takeaways 81:21 82:7 taken 13:9 41:2 46:14 49:12,21 61:2 78:23 81:17 110:6 126:2 talk 8:7,23,25 13:14 46:11 talked 35:8 132:14 talking 45:6 47:4 59:19 63:12 69:4,7 70:13 72:10,11 76:16,19 103:6,14 107:20 113:14 118:7 119:9 130:9 Tallahassee 5:23,23	5:25 10:11 23:18,24 53:1,2,24 117:11 task-assigned 139:17 tax 97:20 taxes 47:25 50:13,17 95:2,5,24 96:12,13 teacher 47:6 teachers 46:3 68:14 71:2 126:9 Teaching 2:15 team 11:5 16:3 17:4 49:8,24 58:25 75:5 96:19 101:23 102:3 102:8 104:5,16 109:15,15 123:14 123:15 127:14 130:1,19 136:6 140:11 teams 2:14 44:13,13 44:15,25 47:9 48:16 125:15 technical 134:17 technically 57:23 75:23 technology 81:22 teeth 107:3 118:16 Telephonic 2:3 tell 24:19 71:17 77:23 141:10 143:19 tells 96:10 tendency 44:20 terminating 91:20 terms 42:18 43:12 44:4 45:23 57:20 58:4 75:21,24 100:18 102:20 119:14 test 105:8 130:5 131:7 tested 33:7 69:20 90:14 97:2 99:10 testing 41:5 42:9 47:17 94:8 100:19 100:22 102:1,8 103:3 104:23 106:24 127:6,21 thank 4:8 10:13,14,17 11:11,11,12,21 12:5 12:20 13:16 16:11 16:12 18:8 38:19,19 38:24,24 39:15,20	45:1 50:7 51:10 52:23 62:24 74:4,22 77:24 78:13,20 79:7 82:14 83:19 86:4,24 87:8,8,10 88:10 90:20 94:20 106:12 106:12 120:3,12 121:13,15,16 135:9 136:12,25 140:1 144:3 thanks 10:19 11:5 16:3 thereof 145:9 thing 8:3,4 9:24 27:24 30:23 33:2 45:5 53:13 67:11 105:10 111:13 112:12 119:25 120:6,15 141:21 things 7:16,17,20 12:25 16:17 21:5 35:19 55:10 58:5 59:23 62:7 67:10 77:25 85:25 89:12 91:17 93:10 95:20 97:15 108:17,25 114:1,14 116:23 117:25 129:1 134:8 141:14 think 4:3 5:20 6:16 6:22 16:25 18:20,23 20:12 21:17 24:19 24:23 26:20 27:18 28:16 29:16,20,21 31:1,9,13 37:11 48:14 53:17,17,18 53:21 54:7 55:5,7 58:16 63:16 66:10 67:6,7,9 70:6,22,23 71:7,14 72:5,11 74:5,14,25 77:24 78:24 84:22 87:20 92:5 95:6 98:14 99:17 101:10,19 102:5,6,9 104:25 106:13 108:15 114:10,13 116:8,9 127:3 128:8 140:4 141:19,20 142:10 142:12 thinking 14:5 28:12
---	---	---	--	--

77:10 82:24 89:23 thinks 70:19 third 53:14 thought 19:2,5 53:2 63:2 85:17 113:11 141:25 threat 2:19,20 96:17 121:19 123:6,8 127:7 128:4,5,11,13 128:22 129:19,21 130:22 131:6,11 133:23 134:10,20 135:3,5,15,20,20 136:6,8,19 threatened 37:1 threats 127:7 130:4 135:23 three 32:3 39:8,9 40:13 45:13 46:7 69:19 88:25 97:4 120:4 124:1,23 125:14 126:8,16,17 137:7 three-day 9:9 three-year 51:16 threshold 29:10 thunder 74:10 Thursday 1:15 24:3 29:23 31:15 ticket 106:11 112:14 tickets 105:6,13,18 105:20 tidbit 69:22 tie 61:24 tied 21:6 33:7,16 74:16 tight 24:11 58:17 tighten 72:5 TILLMAN 2:11 28:14,17 tilt 143:21 Tim 3:6 5:14 time 8:11 9:12 12:3 13:13 17:1 19:24 21:21 25:17,18 29:17 31:8 32:21,23 34:16 36:8 41:2 45:19 55:17 59:13 59:21 62:5,9 72:20 72:22,25 73:4 85:10 97:14,20 98:15	113:19 116:25 117:2 122:2,4 134:1 137:1 timeframe 8:15 80:19 93:20 timeline 8:19 9:14 15:21 16:9 129:22 141:13 timeliness 124:7,8 125:3 126:5,10,15 timely 17:7 22:8 121:7 125:6 126:7 times 29:6 timing 13:5 25:4 84:15 Timothy 1:23 145:4 145:14 tips 136:1,3 today 8:21 9:6,10 10:10 22:5 24:10 25:23 26:25 35:13 37:13 38:14 39:14 59:19 72:24 87:17 113:14 140:3,24 142:20 today's 24:9 told 17:14 37:3 tomorrow 91:23 Tony 87:15 tool 135:22,23,24 136:11 tools 136:10 tooting 77:17 top 52:6 86:22 110:21 112:2 total 45:12 51:24 67:15,21 69:16 83:3 84:9 93:18 99:12 138:3 totalled 84:6 totalling 84:10 totals 85:5 tote 89:25 touch 38:18 town 23:7 26:16 track 14:20 130:6 tracking 81:23 traditional 42:6 44:5 51:1,8,9,18 52:1,9 56:16 59:16 62:14 63:2 71:14 73:5,17	128:16 129:17 132:17 133:17 135:8,18 trained 125:22 training 12:22 89:4,6 101:6 104:14 121:20 123:7,14,15 124:7 125:3,3,16,17 125:19,20,23 126:5 126:6,8,11,11 127:1 127:2,12 128:14 129:1 130:3 135:4 136:20 trainings 125:14 transaction 91:11 103:21 transactions 98:11 111:19 transcript 145:8 transitions 82:3 transmission 27:13 transmit 8:12 9:3 18:22 32:16 37:12 55:23 78:2,5,14 87:1,2 118:10,23 136:14,15,19 139:1 139:4 140:6 141:22 transmittal 118:1 transmitted 25:12,23 27:10 33:4 54:15 55:2 119:6,10 122:16 transmitting 8:9 28:12 119:2 transparency 82:9 transparent 31:10 travel 117:12 traveling 106:10 tried 43:1 113:2 trip 117:10 trips 91:2 Tropical 80:8 trouble 98:19 true 145:8 truncated 16:8 try 14:2 19:20 31:9 34:1 64:15 65:9 76:22 108:19 123:4 133:2 trying 10:25 12:1 21:25 24:8 26:12	27:11 30:21 31:22 46:19 66:8 100:17 113:5 114:21 115:1 139:19 Tuesday 29:24,25 30:6,25 31:21 38:16 turn 14:9,17 39:21 88:6 turned 108:7,10 two 17:25 19:13 25:14 26:14 31:7 32:3 33:20 35:11 39:4,8,9 51:17 55:10 66:10 71:4 76:4 78:17,19 83:15 95:16 96:15,24 97:4 98:6 100:6 109:5 110:14 114:1,9 118:15 119:2 124:3 124:6 125:13,18 133:3 137:1,2,7,10 two-minute 78:21 type 50:16 61:3 72:3 73:1 77:12 89:19 102:13 107:21 types 47:5 62:7 typically 8:12 15:9 41:2 49:10 118:25 typos 7:19	113:1 United 3:6 5:14 Universal 82:23 83:9 83:12 84:3 unresolved 81:6 unspent 45:8,9,10,14 49:1 67:13 untimely 89:6 unused 48:5 up-front 81:25 update 125:23 141:19 updated 7:18 8:1 120:18,19 updating 110:7 uphold 111:20 upload 124:20,24 130:16 uploaded 125:19 uploading 130:12 Upton 2:5 4:16,16 22:20,22 86:9,24 111:15,21,25 112:6 usage 103:17 use 9:2 34:15 36:8 45:24 46:15,16,21 47:15 48:2,20 60:10 65:5,8,16 68:24 81:7 90:15 95:18,23 103:19 107:1 117:6 117:14 user 104:13 uses 49:10 usually 7:16 14:2
U				
ultimately 25:2 33:12 umbrella 71:12,13 unaccounted 139:22 139:25 unavailable 24:10 uncomfortable 26:2 understand 20:9 29:7 43:11,20 47:9 61:21 62:10 66:9 71:9 93:16 95:12 97:6 105:10 113:15 130:4 understanding 52:20 62:18 72:13 75:12 86:15 89:13 understands 8:18 understood 18:9,10 141:4 unfortunately 23:7 30:17 65:12 107:25				
V				
valid 109:13 validate 107:18 109:16 validates 110:2 validity 131:12 value 18:17 variance 81:14 84:12 84:12 various 95:20 128:1 133:18 vastly 74:2 vendor 80:18 82:3 84:19 111:16 vendors 82:22 84:15 84:15 verify 70:11				

versa 99:5	144:3	129:21,22 131:25	80:16 85:24 87:19	66:17,25 67:2 68:9
version 15:14 18:3	wanted 6:2 7:15,23	137:1 139:19	89:10 92:15,16	70:2,3 87:13 91:4
120:18	8:15 9:25 10:1,16	142:16	98:23 103:12 107:4	98:6 99:10 112:3
versions 8:1 20:11	18:4,8 66:12 76:22	we've 26:20 27:18	108:21 113:8,23	121:20 122:15
versus 47:14 54:14	103:2 106:19 118:1	36:5 40:7 61:22	142:6	123:9,10,12,13
109:2 121:3 133:18	119:20 122:13,20	62:3 70:6 77:19	worked 42:25 44:11	124:13,20,23 125:4
VI 40:12,17	124:11	108:8 116:5 127:3	58:25 91:6	125:5,24 136:20
vice 2:2 99:5 130:1	wants 78:22 139:12	140:4 141:19 142:2	working 44:24 92:9	years 25:14,15 42:15
vicinity 36:19	139:14 142:19	weather 10:10	108:22 130:21	44:12,23 45:13 46:8
view 97:25	Warehousing 2:16	website 21:12 34:5	133:24,24 141:12	51:17 66:10 69:19
viewing 20:6 26:5	warm 9:1 22:3 23:14	136:2,3	143:21	71:17 74:11 77:8,9
violation 96:14 109:2	26:14 95:14	websites 75:6	works 80:17 104:18	98:6 116:2 141:20
virtual 23:1 26:10,11	warning 135:3	Wednesday 38:17	130:19	yeoman's 41:5
virtually 23:10,11	wasn't 26:4 59:3	week 22:20 29:21	world 73:11 136:10	Yep 13:19 144:11
visibility 136:7,9	70:16 82:23 108:10	31:23 126:21	worry 35:25	yesterday 141:6
voided 138:16	wasting 16:25	140:25 141:18	worthwhile 65:20	
volume 112:4	watch 64:19	143:25	wouldn't 9:13 18:21	Z
volunteer 42:22	way 7:18,19 8:17	weekend 91:21	30:7 31:14 33:1	Z 91:12
vote 7:5,6 18:21	11:17 19:24 32:12	weeks 111:9 143:24	61:4,6 73:3 74:2	Zeman 5:7
23:16 33:24 53:15	33:10 36:10 42:16	weigh 28:8	WRIGHT 1:12	0
120:13	46:23 54:16 57:8	welcome 4:8 6:20	write 60:24 129:24	0 50:4
voted 48:16 49:9,24	73:6,12,16,21 92:5	10:12 39:19 135:10	write-up 84:9	1
voting 75:7 77:16	92:6 100:23 105:11	went 7:17 52:4 83:1,4	written 90:23 119:13	1 5:2 41:21 83:3
	112:21 118:14	weren't 70:11 83:10	wrong 90:16 110:9	125:13
W	143:22	Wesley 6:10 90:21	X	1-800 135:25
wait 122:7	we'll 4:15 5:13 9:18	white 2:16 6:10,10	X 91:12	1.2 45:9
waited 98:6	34:2,6 36:10,23	90:18,20,21 93:1	Y	1.3 99:13
waiting 30:15 33:19	39:21 40:20 78:13	103:19 104:5,9,21	Y 91:12	1.6 45:10,12
35:18 39:12 71:23	90:8 91:16 108:22	105:10,13,24 106:2	yeah 5:22 14:1,5 20:1	1.9 81:13
108:21 131:25	120:22 137:6	106:9 107:20	20:17 22:21 24:21	1.902 83:5 84:6
142:1,3,7	141:23	108:19,22 109:9,22	26:14 32:2,17 34:10	10 13:21,24 46:10
walk 30:24 39:2,13	we're 4:3 7:6 8:19	112:1,8 114:24	35:6 38:9 39:3	47:25 49:9 50:3
walking 89:24 95:15	9:10,17 10:25 11:14	115:4,10 118:12,12	44:22 48:14,24 50:8	77:8 92:21 93:19,22
107:5	11:17 13:18,23 15:7	whoever's 55:9	52:14,15 54:12 56:8	93:25 94:1,6,16,21
Walmart 95:16	15:17,20 16:21 17:8	wild 73:10	63:16 66:2,18 69:2	98:11 123:23 125:4
112:16,17,22,23	19:3,16,20 20:14	willing 121:4	69:10,10 74:7,8,23	137:3,16
113:4	23:24,25 24:20	WINSTON 3:5	77:14 82:19 90:6	10,000 49:12,20
want 4:18 6:24 16:2	26:23 28:2,3,3,4,6	wisest 114:14	94:19 99:25 100:23	100 37:4 46:14 47:12
18:15,21 25:21	29:14,15,21 30:5,15	withdraw 56:2	103:9 109:6 114:19	47:13,14 48:20
27:16 28:1 30:16	31:21 32:4,14 33:19	withhold 8:7	116:13,17 119:12	87:23
31:12 34:17 35:17	34:1 35:18,24 38:12	withholding 47:10	119:16 120:25	100,000 49:8
42:21,22 50:18	38:17 39:12 43:16	WITNESS 99:17	122:23 126:25	1008.34 41:7
54:19 73:3 74:9	47:3 55:8,9 59:19	wonderful 11:6	132:4,25 133:14	10th 27:12 28:16,21
78:3 79:6,8 88:10	69:4 77:19 78:21,24	wondering 17:19	134:7 140:15 144:1	28:23 29:19 30:25
92:13 93:15 101:11	87:25 92:9 95:5,23	83:12	year 10:17 13:13	36:8 96:3,4
103:19 105:17	96:1 97:8 98:21	word 116:23	15:10,16 18:15	11 52:9 93:16
114:2 116:20	101:25 105:20	wording 53:21 54:7	25:14,14 42:17 44:1	12 139:11
117:24 118:3 119:4	112:8 113:14,16	words 100:20	44:1,21 45:11,16	12:30 122:3,4,6
119:23 122:10	114:10,11,23	work 10:20 11:1,13	52:8 58:14 66:5,6,7	12:35 1:15 144:12
133:7 137:2,15	118:25 119:1,2,24	16:7,8 24:12 27:15		120 86:18
140:3,23 143:17	121:25 122:3,23,23	36:9,10 59:25 73:21		

12th 28:16,17	3 43:5 55:13,15 99:9	6 40:16 125:9		
13 121:19	3,000 117:22,22	6:30 141:11		
14 52:9 85:12 93:19	30th 88:18	60 59:21 93:22 94:1,9		
140 86:18	31st 85:14,18,23	94:22 95:4,13		
15th 93:21	33 66:4 82:20	600 1:13		
16 94:17	33301 1:25	61 45:13		
16.3 45:10	336 100:2	633 1:24		
19 126:12	34 82:20	66 51:17		
1st 68:9 88:18	35 86:13	6A-1.0019 128:13		
2	36 83:1,6,11,16	6th 31:15,17,19,25		
2 69:8 132:5,5	37 83:1,6,11,16	34:2 36:6 37:13,18		
2,000 49:4	38 83:4,7,15	38:13		
2.4 81:11 84:9	38,000 49:3	7		
2.9 81:9	3810 108:23	7 116:21 125:9		
20 117:16	387 100:2	141:11,11		
200,000 66:16	39 86:14	706 83:8,14		
2022 40:19 44:13	3RD 1:13	723 99:21,22 100:1		
80:10	4	110:3		
2023 44:14 45:8	4 5:4 41:25 45:15	8		
2024 44:1 45:10	50:25 53:4 88:22	8 78:15,25		
88:18	4.5 45:13 46:7 71:1	87 52:22		
2025 12:7,15 44:3	40 48:1 49:3 86:22	9		
45:11 85:15,19	93:17,25 94:6,7,10	9 46:10		
88:19	94:12,16 95:13	9.2 81:9		
2025-26 121:20	42 67:19,20	9:00 22:1		
136:20	43 69:5	9:30 34:1 36:1		
2026 1:15 145:10	484,000 83:10	9:30-ish 22:19		
205,403 66:6,8 67:22	4th 12:7,15 37:19	9:38 1:15		
21 79:18	5	90 59:21		
211 66:21	5 37:10 50:3	90,000 49:11,21		
211,099 66:5	50 53:18 54:4,21	94 124:20		
22 44:5 72:13 126:5	89:25 137:25	9th 30:23 145:10		
22.2 45:8	50-some-odd 89:22			
22.3 45:11	90:5			
223 123:25	50,000 47:24 49:3,7			
229 123:25 124:4	500 1:24			
23 44:5	500,000 51:1			
24 44:5,17 80:10	501(c)(3) 64:16,16			
85:14	501(c)(3)s 64:11			
249 83:4	133:19			
25 94:17	51 53:16,18			
25-26 123:10	54 90:13 91:20 92:3			
25,145 67:23	93:5 95:15 100:10			
27 124:4	100:11 108:20			
29 1:15	118:13			
29.8 99:12	552 84:11			
2nd 8:22 22:1 24:12	56 138:3			
37:13 143:11,22	5th 31:15,18			
3	6			