

SCHOOL BOARD OF BROWARD COUNTY
AUDIT COMMITTEE MEETING

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

THURSDAY, JUNE 5, 2025
9:48 A.M. - 11:39 A.M.

Court Reporter:
Timothy R. Bass, Stenographic Reporter
Bass Reporting Service, Inc.
633 South Andrews Avenue, Suite 200
Fort Lauderdale, FL 33301

1 COMMITTEE MEMBERS IN ATTENDANCE:

2 MR. ROBERT MAYERSOHN, Vice Chair

MS. PHYLLIS SHAW

3 MR. ANTHONY DE MEO, CPA

MS. MARY FERTIG

4 MR. ANDREW MEDVIN, CPA

MS. B. JILL BARON (Via Teams)

5

OFFICE OF THE CHIEF AUDITOR STAFF:

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MS. ALI ARCESE, Audit Director

7 MS. JENNIFER HARPALANI, Assistant Director IT Audits

MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts

8 MR. GABRIEL CARVAJAL, Manager Property & Inventory
Control

9 MS. RAYSA LUGO, Information & Technology Auditor

MR. BRYAN ERHARD, System Support Specialist II

10 MR. DEREK TILLMAN, Executive Secretary

MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C

11 MS. WANDA RADCLIFF, Clerk Spec B

12 DISTRICT STAFF:

13 DR. VALERIE WANZA, Chief Strategy & Innovation Officer

MS. PATTY BROWN, Director, Athletics & Student
Activities

14 MR. RYAN SMITH, Director, Business Support Center

15 MR. ALAN STRAUSS, South Regional Superintendent

MS. WANDA PAUL, Chief Operating Officer

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INVITED GUESTS:

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MR. TIM BASS, Court Reporter, United Reporting

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1 Thereupon, the following proceedings were had:

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3 MR. MAYERSOHN: All right. Good morning.
4 Welcome to Thursday, June 5th, 2025 Audit
5 Committee Meeting. Currently, we don't have a
6 quorum present. We are waiting on possibly one
7 member. If not, we're just going to go through
8 the agenda and take care of what we can and
9 obviously the rest of the items we may not be
10 able to do anything with.

11 So if we can all rise for the Pledge of
12 Allegiance?

13 (Pledge of Allegiance was recited.)

14 MR. MAYERSOHN: Can we get a roll call?

15 MS. ARCESE: Good morning. I will do the
16 roll call.

17 So, Mr. Robert Mayersohn?

18 MR. MAYERSOHN: I'm here.

19 MS. ARCESE: Anthony De Meo?

20 MR. DE MEO: Here.

21 MS. ARCESE: Mary Fertig?

22 MS. FERTIG: Here.

23 MS. ARCESE: Oleg Gorokhovsky?

24 (No response.)

25 MS. ARCESE: Okay. Not here.

1 Andrew Medvin?

2 MR. MEDVIN: Here.

3 MS. ARCESE: Lew Naylor?

4 (No response.)

5 MS. ARCESE: Phyllis Shaw?

6 MS. SHAW: Good morning. I'm here.

7 MS. ARCESE: Good morning.

8 Jill Baron?

9 MS. BARON: Here.

10 MS. ARCESE: Good morning. Thank you.

11 MS. BARON: Good morning.

12 MS. ARCESE: And Chris Upton?

13 (No response.)

14 MS. ARCESE: Okay. Do you want me to go
15 around the room?

16 MR. MAYERSOHN: Yeah, go around the room.

17 MS. ARCESE: So if you can introduce
18 yourself?

19 MR. SMITH: Ryan Smith, Director of Business
20 Support Center.

21 MR. STRAUSS: Alan Strauss, South Regional
22 Superintendent.

23 MS. BROWN: Patty Brown, Director of
24 Athletics & Student Activities.

25 DR. WANZA: Valerie Wanza, Chief Strategy &

1 Innovation Officer.

2 MR. ERHARD: Bryan Erhard, Office of the
3 Chief Auditor.

4 MS. ARCESE: Ali Arcese, Audit Director.

5 MR. MAYERSOHN: Mr. Bass?

6 MR. BASS: Tim Bass, Court Reporter.

7 MR. CARVAJAL: Gabriel Carvajal, Office of
8 the Chief Auditor.

9 MS. HARPALANI: Jennifer Harpalani, Office of
10 the Chief Auditor.

11 MS. GOULDBOURNE: Nakia Gouldbourne, Office
12 of the Chief Auditor.

13 MS. LUGO: Raysa Lugo, Office of the Chief
14 Auditor.

15 MS. ALLEN-HARDAWAY: Octavia Allen-Hardaway,
16 Office of the Chief Auditor.

17 MR. MAYERSOHN: Okay. Thank you all for
18 coming out.

19 MS. ARCESE: We just received confirmation
20 that Ms. Ruth Carter-Lynch will not be joining
21 us.

22 MR. MAYERSOHN: Okay. So it looks like we
23 will not then have a quorum.

24 MR. DE MEO: Let's have breakfast.

25 MR. MAYERSOHN: What?

1 MR. DE MEO: Breakfast?

2 MR. MAYERSOHN: Approval of the Agenda for
3 the June 5th -- again, I don't think -- we can't
4 have a motion or whatever, but we'll just go
5 through the list of items that we can do.

6 Is there any public comment?

7 MS. ARCESE: There were no public comments
8 signed up for -- there is no one signed up for
9 public comments.

10 MR. MAYERSOHN: Okay. We can't approve the
11 minutes.

12 Any housekeeping we need to keep house with?

13 MS. ARCESE: Not that I'm aware of.

14 MR. MAYERSOHN: I do just want to make one
15 statement. I know that one of our members is no
16 longer part of the audit committee, Dr. Nathalie
17 Lynch-Walsh. I do want to at this time do thank
18 her for 10 years of service to this committee.
19 She has given us a lot of information, provided a
20 lot of insight and been a valuable member of this
21 committee. So I just want to make that statement
22 and thank her for her service and wish her all
23 the best.

24 MR. MEDVIN: Mr. Chair?

25 MR. MAYERSOHN: Yes.

1 MR. MEDVIN: Can I add to your comment?

2 MR. MAYERSOHN: Sure.

3 MR. MEDVIN: I've been on the committee a
4 long time and Dr. Lynch-Walsh and I certainly
5 disagreed on certain things, agreed on many
6 things. I certainly questioned her methods at
7 times and at times told her so. But, however,
8 what just came down in my mind is an absolute
9 travesty and disgrace. The fact is there was two
10 months left on her term. The fact is that I
11 think she did a wonderful job, especially in the
12 past year as chair. I don't think anybody
13 probably in this whole district has as much
14 knowledge about the intricacies and technical
15 things that go on. And, as such, she was a great
16 asset to us as a committee. And truth is that
17 the higher-ups here could really not care very
18 much. The superintendent who did the actual
19 relieving her of her post has not been in one of
20 our meetings that I know of. His predecessors on
21 occasion were here or his chief of staff or one
22 of his reps. And I think that's also a travesty.
23 And I'd like to publicly state that I think
24 that's wrong, I think his actions were wrong, and
25 I think the district in the long run may suffer

1 for it. Thank you.

2 MR. MAYERSOHN: Okay. Nobody else? Moving
3 on.

4 Item number 7, Property & Inventory Audit
5 Follow-Up for Atlantic West.

6 MS. ARCESE: Yes. So this is the report
7 follow-up from the Property & Inventory Audit.
8 This is a conversation that we had in prior audit
9 committees this school year. Mr. Carvajal is
10 right behind us if there are any questions
11 related to this report. Both he and I are here
12 to answer any questions there may be.

13 MR. MAYERSOHN: Anybody have any questions?

14 Mr. Medvin.

15 MR. MEDVIN: A comment.

16 MR. MAYERSOHN: Comment.

17 MR. MEDVIN: In looking at this report and
18 similar ones, the problem in many cases has been
19 missing laptops and old computer equipment of
20 various types. Just looking here, the number
21 '06, that dates back to 2006, that's an
22 18-year-old Apple desktop, an item.

23 I'm just wondering if the methodology in
24 accounting for these type of assets, which in
25 reality don't have a very long life, two, three,

1 four years at best in many cases, could be
2 changed? Because now they're treated as a
3 capital asset, the same as a desk or a car or
4 anything. And we're currently required to keep
5 track and put value on all that. And I'm
6 beginning to think because of the volume of
7 numbers of these types of things, and also many
8 of them are decreasing in cost over the years,
9 and maybe we should look into a better way of
10 recording this type of asset. I think it would
11 make life a lot easier for everybody. And,
12 again, after many years of seeing this report and
13 seeing the same type of assets being reported
14 over and over again that the problems are, and,
15 yeah, laptops walk away, kids keep them. It's
16 been a problem. I don't know if there's a better
17 way to track it or maybe not track it in such
18 detail to make life easier.

19 Mr. Carvajal, you do the audits, you know
20 what I'm talking about.

21 MS. FERTIG: Mr. Mayersohn, can I comment on
22 that?

23 MR. MAYERSOHN: Sure.

24 MS. FERTIG: On page 14 there's an
25 interesting summary from the property custodian

1 that I haven't really seen in any of our prior
2 audits on issues like this. And so a lot of
3 times someone will say, well, it just got left or
4 it could have gone to B-Stock or whatever, but
5 this is actually saying that two B-Stock pickups
6 occurred during which certain property items were
7 not properly documented or the necessary
8 paperwork was not submitted. And I don't know if
9 that's on the school or B-Stock, but I think
10 it's -- it points a lot -- usually we're just
11 like looking school-based, well, the school must
12 have done something wrong, but this indicates to
13 me that maybe somewhere in the chain you've got
14 other weaknesses. So I just wanted to call that
15 out and say maybe we need to be considering how
16 things are checked into B-Stock and taken off at
17 that time. I mean, I think maybe the school has
18 responsibility, but so do they. Ali, I see
19 you're nodding, so --

20 MS. ARCESE: Yeah, you're spot on. I mean,
21 as far as the process that I recall, and, again,
22 it's been a few years since I've overseen this
23 area, so Mr. Carvajal would probably have a
24 better idea of what that process is currently,
25 but I know that in the past, you know, the

1 schools did have a responsibility to complete the
2 documentation submitting that to B-Stock and then
3 B-Stock had the responsibility of forwarding
4 those documents to our Accounting & Financial
5 Reporting department. But, again, it's a very
6 paper-based system. So things sometimes happen.
7 So we would always recommend that schools did
8 follow up to make sure that, you know, if
9 something was still on their inventory during
10 their following semiannual inventory that there
11 should be follow up with Accounting & Financial
12 Reporting to make sure that items were being
13 removed accordingly. So those are processes that
14 should have been in place, you know, for years
15 now.

16 MS. FERTIG: So I would just say that the
17 school may have that responsibility, but maybe
18 the district needs to look at the B-Stock end of
19 it because they've got a responsibility too.

20 MS. ARCESE: Yeah. So there was a very large
21 initiative that at one point was the tangible
22 personal property, I know you guys probably
23 remember hearing the process improvement process
24 that was -- you know, we dissected this whole
25 process from beginning to end. Unfortunately, we

1 haven't -- that kind of was paused and has not
2 been picked up since. And with all of the
3 turnover, you know, some of those things may need
4 to be brought back up to the forefront to say,
5 they need to probably readdress this issue so
6 that there's improvements, not just for the
7 district as a whole but so that to eliminate a
8 lot of the paper-based and transform this into a
9 more electronic process for processing paperwork.

10 MR. MAYERSOHN: Ms. Shaw?

11 Are you done?

12 MS. FERTIG: Yeah. No, I was going to say my
13 final comment was going to be I think we've been
14 -- for years now we've been hearing that we were
15 going to have an electronic system. So that's
16 all I'm going to say. Thank you.

17 MS. SHAW: I mean, I think it's -- it's great
18 that we're trying to move forward, but have we
19 looked -- is there an SOP now that's going to be
20 done or that's going -- it's one thing that we're
21 holding the sites responsible, but I think the
22 sites can only do so much. That needs to fall on
23 the financial services or whatever department
24 that handles it to have that oversight, along
25 with a standard operating procedure as to how,

1 what, when, and where that needs to be done and
2 it needs to be tied into an electronic system,
3 but who's monitoring the electronic system to
4 make sure it's done? And then, of course, the
5 overall oversight for the entire process. It
6 doesn't make sense to put something in place but
7 there's no monitoring and verifying and
8 double-checking to make sure it's done from here,
9 not from the schools.

10 MS. ARCESE: Right. And I agree. I mean,
11 that is something that, you know, from an
12 electronic standpoint, if there is a workflow,
13 which is something that they've discussed, you
14 know, the workflow will show who -- where it sat,
15 who did what, when, where, and then how it was
16 processed, where, currently, right now we have
17 paper that gets placed in an envelope and
18 transferred in a pony and transferred to a
19 department and once again put in another pony
20 envelope, sent over to K.C. Wright, so it's a
21 very manual paper-based process. So I agree that
22 there should be some sort of process improvement
23 or maybe picking up the process improvement that
24 kind of was stalled so that it's a less burden on
25 staff.

1 MS. SHAW: Right. And the fox should not be
2 in charge of the hen. Sorry.

3 MS. ARCESE: Okay.

4 MR. MAYERSOHN: Mr. De Meo?

5 MS. ARCESE: Mr. Carvajal also would like to
6 speak as well.

7 MR. CARVAJAL: Go ahead, sir. I'll wait and
8 then I'll respond to it.

9 MR. DE MEO: Are you sure? Well, it's not on
10 this topic, because I'm going to kind of change
11 it a little.

12 MR. CARVAJAL: So the question about
13 accounting for assets, so back in 2022 the
14 administrative code changed from \$1,000 to \$5,000
15 as far as property being recorded on our
16 inventory and that comes from the State of
17 Florida. The district still has it where if an
18 asset has a historical cost of a thousand dollars
19 it will be recorded. So it's up to the district
20 to determine whether they want to record assets
21 that are a historical cost \$1,000 and above or to
22 change it to meet the Florida Administrative Code
23 requirement of 5,000 and above. Now, I would
24 suggest the district not to go all the way up to
25 5,000 because we have so many computers out

1 throughout the district; right? Because we do
2 spend that money to get the laptops issued out to
3 the students. So that would be my recommendation
4 on that.

5 So as far as recording it, it has to be
6 recorded and remain there even if it's old from
7 2000. If the location or the school department
8 no longer needs it, it has no value and it's
9 depreciated down to zero dollars, which in that
10 sense it doesn't matter for this type of entity,
11 then it will remain on there or they properly
12 dispose of it through recycling or auction it off
13 to try to get some money out of it or it just
14 completely gets sent away so it's no longer in
15 our books, but there has to be a proper
16 transaction that takes it off the books, not just
17 because it's so old from 2006 or from 1975 and it
18 no longer has a depreciation value on there. So
19 that's the reason why you'll see a lot of these
20 items sitting on there and they become
21 unaccounted for because it leads right into the
22 B-Stock where it talks about surplus. The
23 schools, the departments, specifically the
24 schools, I'm not going to talk about departments,
25 they will set up stuff to get sent for disposal

1 or because they are excess, meaning surplus, to
2 get picked up by B-Stock. The issue that I have
3 identified is that these schools set up their
4 disposal assets or their surplus assets right
5 next to assets that still belong to the school,
6 so when the people that drive the trucks come and
7 pick it up they'll see the designated area with
8 the assets, but then because there's assets right
9 next to it, they'll pick those up too. And so
10 then it becomes unaccounted for and nobody knows
11 where it went because documentation wasn't
12 properly recorded for those assets because they
13 were never supposed to go for surplus. So that's
14 one of the issues. The driver knows they have to
15 pick stuff up. They know it's designated,
16 there's a designated area and they're marked, but
17 they're also picking up additional stuff because
18 of potentially lack of training or they just
19 don't know and they're just going into the school
20 and right out they're not communicating with the
21 folks at the school that say this is the items
22 that need to go away, do not pick up these items
23 because these still belong to us, they're on our
24 records and they're not for disposal.

25 As far as the district, the district is

1 responsible for providing direction to all the
2 schools. That's where the business practice
3 bulletin comes into play. In the entire report
4 it provides recommendations to the district to
5 update certain -- to revise certain areas in the
6 business practice bulletin 0100 talking about
7 unaccounted for assets, documenting transfers,
8 correcting any noted differences, so
9 discrepancies in their inventory report, and some
10 other stuff that are in there that are specific
11 to the district. If the district doesn't change
12 what the business practice bulletin says and
13 revise this to better direct the location, then
14 every locations are going to have similar issues
15 just like how they're being reported on these
16 audit reports.

17 I hope that answers some of the questions.

18 MR. MEDVIN: It doesn't solve them, but it
19 answers it.

20 MS. FERTIG: That's kind of scary.

21 MR. CARVAJAL: I know it doesn't resolve the
22 issues, but that is a concern. And the district
23 did provide a response to this audit report and
24 it's on page 33.

25 MR. MAYERSOHN: Mr. De Meo?

1 MR. DE MEO: Yeah, related to this, a meeting
2 or two ago we -- we learned that a principal that
3 had 65 or 66 items missing didn't realize
4 apparently that they were supposed to reconcile
5 the recorded items with the physical items and
6 compare and identify any differences.

7 Do we have an update on that? Is that -- was
8 that a one-off or do all the principals need to
9 be trained on that or what's --

10 MS. ARCESE: So this report is a revisit to
11 that same school. And so what Gabriel did is he
12 also reached out to district department,
13 Accounting & Financial Reporting for a response
14 as far as updating the standard -- the business
15 practice bulletin. And so they are committed to
16 updating that business practice bulletin with
17 updated procedures, updating language that's
18 outdated, and also providing guidance to schools
19 so that this can be a better process than it's
20 designed as of right now.

21 MR. DE MEO: Is it your impression that most
22 principals or a significant number of principals
23 don't understand that concept?

24 MS. ARCESE: I think that it's -- it's an
25 overwhelming process because it's so manual. I

1 think that there is a lot of work that goes
2 into -- there's a lot of nuances with this
3 process that we could spend hours talking about
4 where improvement can be made. But, ultimately,
5 I think that looking at the process as a whole
6 and possibly, like I said, revisiting that
7 tangible personal property process improvement to
8 try to see if there's a way to improve everything
9 using the technology and the resources we have
10 would be a better process instead of re-imaging
11 or reinventing the paper-based manual process.

12 MR. DE MEO: And the recommendation from the
13 committee that an incoming principal have an
14 initial inventory that establishes a baseline, is
15 that making its way into the practice bulletins?

16 MS. ARCESE: So it would have allowed for
17 schools to electronically -- well, because I was
18 on the committee as a consultant listening in on
19 what was happening, what was proposed back then,
20 and I think it's been a few years now before this
21 project was placed on hold, was to re-implement
22 SAP Asset Module to work as it's designed to
23 work, because it's not being used as it's
24 designed. And so using that program to then
25 create workloads within the system so that

1 documentation, including the semiannual
2 inventory, would be done right directly into SAP,
3 which would have alleviated a lot of paper-based
4 process manual processes that we currently have.

5 MR. DE MEO: Yeah, I think -- I think it --
6 you know, I don't like to get into policy, that's
7 a management thing, and it's your job to bring to
8 us weaknesses in those policies and internal
9 controls, but if I were a principal charged with
10 thousands and thousands of dollars of assets I
11 would want to know what the inventory was at the
12 time I was taking over.

13 MS. ARCESE: Yes, they have access to that.
14 So there is a technology liaison or an inventory
15 liaison at each school assigned by the principal
16 and they're able to pull a report right out of
17 SAP specifically with the assets assigned to each
18 location. So from day one, if they don't know
19 how to do it or if the person does not understand
20 how to pull that report there is resources
21 available to them. If they contact our office we
22 will direct them to the Accounting & Financial
23 Reporting Department so that those procedures can
24 be provided to the school so that they can run
25 that report on their own as often as they'd like

1 to. It's readily available on-line for them.

2 MR. DE MEO: Thank you.

3 MS. ARCESE: You're welcome.

4 MR. MAYERSOHN: Any more questions, Mr. De
5 Meo?

6 MR. DE MEO: Well, I was looking at the
7 response that Mr. Carvajal referred to and
8 another -- another item that I would -- that we
9 shared some concern about was your area
10 interfacing with the -- the area -- the
11 department or school that you're auditing to make
12 sure that there's a sit-down, exit interview with
13 the appropriate people. I would expect that it
14 would be you and/or Mr. Rhodes and that the facts
15 are vetted before anything is committed to
16 writing. I mean, we don't want -- you know, it's
17 a cardinal sin for an auditor to commit something
18 to writing without having completely verifying
19 the facts. So that undermines credibility and
20 the hard work that you all do. And on the other
21 hand, what I got out of the last meeting is that
22 it's okay for somebody to disagree with you all
23 and commit that to writing. And I think that's a
24 healthy process and the way it was envisioned
25 from the beginning.

1 Is that -- is that -- are we kind of headed
2 in that direction?

3 MS. ARCESE: Absolutely. I mean, that is
4 what we do. We ask questions, we request
5 documentation. If there is ever any questions
6 related to possible findings we will communicate
7 with that location, request the information, and
8 based on what we're provided then we make -- we
9 write the report based on what we have.

10 MR. DE MEO: I think we have to be aware
11 that -- not aware, but we're all on the same
12 team. So, you know, if there's a problem, work
13 it out. If you need to elevate it to the
14 supervisor, that's fine. That's the process.
15 But we would expect that these reports contain
16 information that's been completely vetted, that
17 there was an appropriate exit interview with the
18 highest level of the internal audit department
19 and the appropriate person, the auditee, and that
20 anything in writing we can rely on.

21 That's all I got.

22 MS. ARCESE: Thank you.

23 MR. MAYERSOHN: Ms. Shaw, did you want to,
24 and then, Mary, you want to say something again?

25 MS. FERTIG: Yes, but --

1 MS. SHAW: So I understand that, you know,
2 the B-Stock and all of that and picking up the
3 wrong information or document or equipment, and
4 then, of course, the -- the -- the threshold,
5 that it's a thousand dollars or \$5,000, but we
6 have a system, whenever -- when we create a
7 requisition to order something, we order it, we
8 close it out, we purchase, we do all of that, and
9 the other side of it, when an item is no longer
10 of value, that same requisition system, you
11 should be able to do a reverse requisition to
12 move that item this way when the B-stock or
13 whatever team goes to pick it up, that reverse
14 requisition item is listed along with everything.
15 There shouldn't be any complications in terms of
16 -- in terms of picking up the correct item,
17 number one, and then that doesn't -- that doesn't
18 affect the threshold, whether it's a thousand
19 dollars, 750, 5,000 or whatever the case may be.
20 What it does, it clears out what's in your
21 system, especially if you reverse it from the
22 point where it was purchased, number one. Number
23 two, we're asking principals to be responsible
24 for things that they have no clue. If you have a
25 rogue principal in here and you ask them, what is

1 an inventory, that's not their forte. It's not
2 their job. And I understand there may be someone
3 there to assist them, but it's really not their
4 job. We put them in the job that they can affect
5 the lives of all of our babies in Broward County,
6 not to be able to figure out if this widget
7 should still be on their books or not on their
8 books. And I think that's where that
9 responsibility, and I hate to say finance and
10 accounting, procurement, et cetera, probably
11 needs to get involved in that where, number one,
12 that -- that policy needs to go out to them more
13 often. Because it's not something they're
14 thinking about. I'm not counting -- I'm not
15 thinking that the truck that's going down to my
16 organization should be oiled or an oil change
17 should be done, I'm just thinking about, well, do
18 we need to buy a new truck and when do we need to
19 buy a new truck? And I think the same needs to
20 be applied to them versus saying to them, you
21 need to make sure the 65 items that are missing
22 that you are responsible for it, even though I
23 may not have reminded you or teach you how to do
24 it, but I did send you to school to be able to
25 make sure all your teachers are doing their job,

1 at the end of the year all the third graders are
2 passing, fifth graders are being promoted, or
3 whatever that's included under the umbrella of
4 the principals' jobs. Thanks.

5 MR. MAYERSOHN: Mary?

6 MS. FERTIG: Yeah, and I know we can't vote
7 on anything today, but if we could just -- I
8 don't even know when we first heard that we were
9 getting an electronic system, but we keep hearing
10 that it's like, you know, six months to a year
11 away, six months to a year away. So I would like
12 in writing, if you could, just so we have it,
13 kind of a realistic estimate of when that is
14 going to be in place. And I find it -- you know,
15 I find that drivers are picking up the wrong
16 equipment and we don't apparently have a process
17 for that somewhat alarming because they could be
18 picking up a new computer instead of an ancient
19 computer. But I -- you know, this has been a
20 real eye-opening audit for the employees that are
21 like school based; or principals; or this or
22 that; and I think it's just the entire process
23 that needs to be reworked. And you're right, we
24 know this, but we've had person after person walk
25 in and tell us that within six months we're going

1 to have this system and is it any closer, Ali?

2 MS. ARCESE: I think it has a lot to do with
3 the turnover that we've had. Due to the turnover
4 it's allowed for this project to just kind of
5 fall by the wayside. And, you know, again, we've
6 had -- accounting has had a large turnover in the
7 last few years. And so I can be honest with you,
8 they probably don't even know about the tangible
9 personal process because most of them were not
10 here when this project took flight and, you know,
11 when we were consulting with the team on that.
12 But that is something that, you know, I have all
13 the information. I know that our department, our
14 SIM department also has that information and that
15 could be shared with the CFO and the new
16 Accounting & Financial Reporting Department
17 director and then they can basically take it from
18 there.

19 MS. FERTIG: And then if we actually have it
20 in writing and it goes to various people like the
21 board sees it in our packet and all, I think
22 it'll just be better than if we just keep getting
23 verbal answers of when it's going to be.

24 MS. ARCESE: But I also have to -- you know,
25 considering the conversation we had last audit

1 committee as far as that they're considering
2 going forward with SAP still, you know, this is
3 something that they'll have to take into
4 consideration as well, because if we're not going
5 to keep SAP, if that's something that they're
6 considering and they're considering something
7 different, then obviously it wouldn't be worth us
8 spending the money on re-implementing the asset
9 module and building this in, it would be
10 something that they would build in with the new
11 system coming in, whatever that would be.

12 MS. FERTIG: And so whatever the situation
13 is, I would just like to see a one-page summary
14 so that we are -- you know, because we're getting
15 this every time. My concern on this one was that
16 it was more items than we had seen in a long time
17 and we were seeing that more frequently and that
18 problem was kind of resolved many years ago, but
19 it looks like it's starting up. Okay. I've said
20 enough, Bob.

21 MS. ARCESE: I just want to make sure that --
22 going back to the principal piece, I know that
23 for years we have told the property and inventory
24 liaison, I have attended many meetings where --
25 technology meetings where they've been present

1 and that has always been the case, where we tell
2 them to communicate with Accounting & Financial
3 Reporting. Any time there's a question that we
4 receive via email or call related to items, we
5 always direct them to that department for
6 assistance so that it will help them manage their
7 assets better. So that is something that we --
8 and, you know, including principals as well. You
9 know, when they contact us as new principals we
10 will communicate with them and say, please
11 contact Accounting & Financial Reporting for the
12 resources if they're not readily available to you
13 for guidance and that's usually what we would do
14 with principals if they are new.

15 MR. DE MEO: Ali, whose responsibility is it
16 to use and maintain and acquire the software that
17 you're speaking of?

18 MS. ARCESE: I think it's the district,
19 because it affects --

20 MR. DE MEO: It's not audit; right?

21 MS. ARCESE: It's not audit.

22 MR. DE MEO: So if you give us a memo --

23 MS. ARCESE: No, no, it wouldn't be from us.
24 I would have to reach out to the appropriate
25 departments for --

1 MR. DE MEO: At the risk of getting into the
2 weeds here, are all items tagged?

3 MS. ARCESE: They should be.

4 MR. DE MEO: And do we have a device to read
5 them?

6 MS. ARCESE: We do; yes.

7 MR. DE MEO: And that doesn't work?

8 MS. ARCESE: It works.

9 MR. DE MEO: It works. So it's just -- you
10 know, I'm looking at the minutes of last meeting
11 and apparently that practice bulletin 0100 makes
12 no reference to the reconciling of inventory.
13 There has to be a meeting of the minds on this.
14 Because, like Mary said, for a while there this
15 was fewer. It seems like for a number of years
16 we had very few exceptions and now it seems like
17 it's proliferating again.

18 So we need to -- something has to happen.
19 And I'm not sure that audit can be a catalyst,
20 but I think it really is the responsibility of
21 other areas.

22 MS. ARCESE: Correct. And that's why the
23 responses that were obtained -- so the only
24 department in this district that is able to add,
25 delete, change these records is our Accounting &

1 Financial Recording Department. So that's why
2 there is a four-prong. That's why the business
3 practice bulletin is written based on rules that
4 were put together depending on -- because, again,
5 they don't oversee B-Stock, but B-Stock has their
6 own processes to capture. So that's why it takes
7 a collaboration between several departments to
8 come together to update that business practice
9 bulletin to ensure that it's updated correctly,
10 that the correct procedures are documented for
11 schools to follow. And that's what they've
12 committed to at this point.

13 MR. MAYERSOHN: Do you want to make a
14 comment? You could've stayed where you were.

15 MR. STRAUSS: Well, I want to be on
16 microphone so I didn't want to be rude.

17 Just to your question or statement, and I
18 think Gabriel can speak to this, also, it's a
19 combination of things when you talk about the
20 increase of findings on inventory. The process
21 in which we have in place now is different than
22 the process that was a couple years ago. And the
23 process that was a couple years ago had an
24 overall big picture of inventory and they had a 1
25 percent threshold, and if it went over the 1

1 percent threshold then it became a finding. So
2 if I'm a high school with a million dollars worth
3 of items, 1 percent gives me a \$10,000 threshold.
4 So as long as -- I could be missing 60 items. As
5 long as those 60 items didn't add up to \$10,000 I
6 didn't have a finding. That doesn't mean that I
7 have a problem, I don't have a problem, I'm
8 missing 60 items. The manner in which Mr.
9 Carvajal and his team is doing it now really
10 looks at the process that the school is doing to
11 ensure that they're doing it, but in doing so
12 it's going to create more findings; if that makes
13 sense.

14 So it's -- it almost is better that you're
15 seeing more findings is what I would say. It
16 doesn't mean that schools are doing anything that
17 much worse than they did in the past, it's just
18 the manner in which the approach of doing the
19 inventory process has changed. I hope that
20 clears up some of the stuff for you.

21 MR. DE MEO: It does. But, you know, if you
22 just follow this conversation over the past few
23 meetings, it's -- it's clear to me that there are
24 a number of disconnections. One is how to
25 reconcile. All right, you have a list and here's

1 what you actually have and what's the difference?
2 That simple thing doesn't seem to be top of mind.
3 Then we have, I'm still cloudy on what if an
4 item -- in this recent report there's items from
5 2005, 2006, they're probably not even being used,
6 you know. So apparently the disposal process and
7 the removal and storage, wherever, apparently
8 that just doesn't work. And I think it's good
9 that we emphasize the process because that will
10 eliminate the problem. But it doesn't seem like
11 the various elements that come to bare on this
12 process are functioning with the same -- on the
13 same page. And I don't know, I don't know what
14 it's going to take. I don't think it's the audit
15 department's responsibility to cure this either.
16 It's their responsibility to bring it to our
17 attention. I don't think it's their
18 responsibility and I know Pat Riley used to help
19 with the inventory and actually take the
20 inventory sometimes. But I think whatever
21 management is involved in these areas needs to
22 address these problems. And, you know, if they
23 don't we're going to continually have these
24 process problems.

25 MR. STRAUSS: And if you don't mind if I just

1 follow up?

2 MR. MAYERSOHN: You can have have chatter
3 back and forth.

4 MR. STRAUSS: No problem. You know, with the
5 change, one of the things that I've done as a
6 regional superintendent is discuss with Gabriel,
7 what's the process? Get a better understanding
8 of the process, and then relay that message down
9 to the principals. Gabriel has come and spoken
10 to principals, but in addition to that myself and
11 my colleagues will have conversations in our
12 meetings with our principals to further hone down
13 those things. I think this is -- I mean, it's
14 not new, P&I overall, but the process in which,
15 and even in the last three months have changed a
16 little bit, you know, a little different of how
17 they solve things, or a way of looking at things.
18 So as we're learning we're then continuously
19 improving and working with our schools to get the
20 better and best understanding of everything to do
21 exactly what your hope is that the process works.

22 And then the other piece which I keep hearing
23 is when we keep talking about B-Stock what comes
24 to my mind, say I'm the tech at the school and I
25 filled out all the paperwork and everything,

1 well, the problem is B-Stock shows up on a whim,
2 I don't have a schedule that they're going to
3 show up. Well, I'm off that day. B-Stock shows
4 up. You're relying on someone else to have the
5 paperwork and everything checked off. I mean,
6 things like that can happen and have happened.
7 So those are things that I'll say and then just
8 the nature of the amount of schools, you know, we
9 have over 200 schools looking to surplus these
10 equipments and the B-Stock process is very slow.
11 You can go into any school right now in the back
12 of probably the media center or different
13 locations and they have boxes of materials that
14 are waiting to be removed. So that's another
15 thing is for to us to improve that process as
16 well.

17 MS. FERTIG: I think that's the value of --
18 one of the values of this audit is that it is
19 showing that it's not just school based. Because
20 so many audits we get we don't go beyond the next
21 step of where they picked it up.

22 So we can't vote on anything today, but I
23 hope that when we do, and this is going to the
24 board on the 22nd, but just call out those things
25 to show, and from what you're telling me, the

1 different departments, there's no real -- we hope
2 there's communication, but I would think that's
3 the value of this report is that we're seeing
4 that called out.

5 Great job in noting that wrong things are
6 being picked up sometimes and we don't know why
7 it's missing but it's missing because it's in the
8 world of B-Stock. But, anyways, yes, I think
9 there is -- this is a good audit and I hope
10 that's called out. And more importantly I hope
11 that when you get that one-page summary because
12 we're -- this is going -- again, this is going to
13 the board before, that there is some conversation
14 about the importance of moving ahead with an
15 electronic system that doesn't rely on one person
16 handing another person a piece of paper and just
17 hope that they show up at the right time to do
18 that. So, okay, thank you for that.

19 MR. MAYERSOHN: And just to kind of wrap it
20 up, one of the things that I would agree with
21 you, Mary, and I think Phyllis had mentioned it
22 as well, is that, obviously, this is a good
23 audit, it presents, and Ms. Strauss your
24 additional comments, obviously, give light on
25 exactly what's happening, the reality of it in

1 schools and the district versus just what we see
2 on paper, but the other part is, and as I said
3 Phyllis has mentioned this, is that I'm not sure
4 whether the responsibility of property and
5 inventory should rely on the principal. Maybe
6 somewhere down the way have its own department
7 that's responsible for it, because putting -- I
8 mean, principals are there for teaching and
9 learning. They're not necessarily there to
10 ensure that laptop number LC-2873 is in its right
11 place. Yeah, teachers have responsibility of
12 what's in their classroom, you know, and the
13 other stuff, but they're -- it might benefit to
14 kind of connect the B-Stock and the property and
15 inventory in schools with its own department that
16 would coordinate all of this. It may be
17 something to look at that may help especially
18 with an electronic system and somebody could
19 continue to track it all day long. Principals
20 are not tracking property and inventory every
21 day. So --

22 MR. STRAUSS: And I would just add to that.
23 So, yes, it shouldn't be the principal's job,
24 however, the principal does have a responsibility
25 for operations of the school. And part of the

1 operation of the school is the property and
2 inventory process. So you'll have staff at a
3 large high school, I'm relying on my tech, I'm
4 relying on my band director, I'm relying on my
5 athletic director, I'm relying on my custodial
6 staff, potentially; right? So there's different
7 facets that you do have and you have inventory
8 teams. Even at an elementary school you still
9 have a tech, you still have a custodial staff,
10 you know, your AP and principal. So -- and they
11 don't have nearly as many items either,
12 obviously, as a comprehensive high school does.
13 But I would sit there and say that, yeah, the
14 principal still does have that operational
15 responsibility of creating a process and a plan
16 within their building.

17 MR. MAYERSOHN: I -- I -- I hear what you're
18 saying. But, again, drilling down and being able
19 to drill down and understand the nuance of this
20 is -- it shouldn't be a principal's daily
21 responsibility.

22 MR. STRAUSS: Correct.

23 MR. MAYERSOHN: Overall -- overall, I agree.
24 It's their building, it's their campus, they
25 should know what's going on. But something that

1 would allow this process to speed up where things
2 that are missing, here's how we rectify it very
3 quickly, that shouldn't be the principal's
4 responsibility, it should be a kid is not, you
5 know, meeting the goals and attaining the grade
6 level that they need to attain. The principal
7 should be having that -- you know, it's not the
8 principal's responsibility, it goes back to the
9 teacher, but that's what they're there for.

10 MR. STRAUSS: Your primary focus should be on
11 instruction.

12 MR. MAYERSOHN: Right. I didn't go to school
13 for property and inventory.

14 So anybody else?

15 MS. ARCESE: Mr. Carvajal, did you want to
16 make a comment?

17 MR. CARVAJAL: Yes, I would like to comment
18 on a lot that was said. Reconciliation, that is
19 one of the recommendations that has been provided
20 to the district to add it or to provide, for the
21 business practice bulletin to include what
22 reconciliation is, what the custodian is supposed
23 to do, define reconciliation based off fiscal
24 assets and the report. It is in there. The
25 Florida Administrative Code also has that in

1 there, but the business practice bulletin does
2 not. So that's been provided as a recommendation
3 to the district to provide in that area.

4 New principals, new principals are required
5 to do a 100 percent inventory of all of their
6 assets at their school. I'm glad Mr. Strauss is
7 here and his comment that he made, because, yes,
8 the principal is not literally, physically, going
9 to be conducting the inventory, but he's going to
10 delegate it or that individual is going to
11 delegate it down to the staff member, the band
12 teacher, PE teacher or whoever else to conduct
13 that inventory on their behalf because it is the
14 responsibility of the principal to ensure that
15 all their assets are good to go. The
16 responsibility is on -- is documented through the
17 Florida Statute 274, the governmental unit, which
18 is the school board, delegates it down to the
19 specific location. So what does that mean, that
20 the principal is the one ultimately responsible.
21 So that comes from the Florida statute.

22 Now, something that was brought up about the
23 inventory and why we have so many findings now,
24 yes, Mr. Strauss pointed it out, the process has
25 changed. The past had the 1 percent. What that

1 ended up doing was a hoarding situation where the
2 schools would hoard all sorts of assets. That's
3 why you see these assets that are from 2006,
4 1975, 1989, because they were keeping all those
5 assets so they could meet that 1 percent
6 threshold. So that way if they're missing 60
7 assets at a specific location, well, that doesn't
8 meet the 1 percent, so we're good to go. We're
9 not going to get reported to the school board
10 because we're fine.

11 Additionally, in this report, if you go to
12 page 3 or 4 about the background, we're talking
13 about a specific policy that is currently in
14 place, 3204, it puts the responsibility of
15 conducting inventory on the property and
16 inventory department. Now, this department at
17 some point used to fall under a management
18 department. In 19 -- at some point it got moved
19 into the Office of the Chief Auditor. All of --
20 whatever that policy said needed to be updated,
21 revised, because we are not supposed to conduct
22 the inventory on behalf of the principal, the
23 person that is ultimately responsible for their
24 assets.

25 So with that being said, reconciliation,

1 discrepancies, unaccounted for assets, that was
2 all dependent on the property and inventory
3 control department to clear it up on behalf of
4 the department. Now because we're a part of the
5 internal audit activity we're not allowed to do
6 that because we're running into the realm of
7 management responsibility. So all that is
8 captured in this report, so all the comments that
9 were made should be cleared up through this
10 report. And every -- everybody throughout the
11 district depends on us to come out. And when we
12 come out we let them know, hey, this is your
13 responsibility and they're like, whoa, what are
14 you talking about? This is not our
15 responsibility, it's up to you guys. Tagging,
16 it's up to you guys to do it, audit department.
17 And that's not -- that's not the case. That is a
18 requirement of management. We are not
19 management. I would challenge that this report
20 is read because there is a big misalignment with
21 what management is supposed to do, what the
22 schools think they're supposed to do and
23 correcting the record for those particular
24 schools or departments. There's a big
25 misconception that we're the ones that are going

1 to correct the inventory report, and that's
2 totally not true once this department became part
3 of Office of the Chief Auditor.

4 MS. SHAW: I think we beat this to death.

5 MS. FERTIG: Just looking -- yeah, I do, too,
6 but I want to, I just looked up 3204, last
7 rewritten in '98, all physical inventory shall be
8 conducted by the Property & Inventory Control
9 Department, number one rule.

10 MR. DE MEO: Yeah, Riley was doing that up
11 until 10 years ago, I think, 12 years ago. He
12 had a whole, I forget the lady's name who was in
13 charge of it, of the inventory.

14 MS. ARCESE: That would have been me.

15 MR. DE MEO: Was it you or was this --

16 MS. ARCESE: That was me.

17 MR. DE MEO: So you were actually conducting
18 the inventories.

19 MS. ARCESE: It was Mark and then it was me.

20 MR. DE MEO: Yeah. So there's a lot of
21 confusion, I think. I think you're right. I
22 think the new regime we need to, you know, kind
23 of thread the needle here in some of the cases.
24 I don't think there's any malfeasance,
25 intentional malfeasance. I didn't like the

1 hoarding thing.

2 I think it's a big organization with a lot of
3 moving parts and training, Mr. Mayersohn and Mary
4 always harp on this, is just so critical,
5 especially in this area. I mean, and I'm not
6 here to have this philosophical argument, but
7 principals' responsibilities go beyond educating
8 the kids. That's first and primary, but they are
9 an administrator. They are management. They
10 even have their own union. Their job is to
11 safeguard the assets of the district. And not
12 that they should be running around and tagging
13 assets, but they should be aware of the process,
14 delegate it appropriately, and supervise it.

15 So I don't know how this is going to get
16 resolved, but, Mr. Strauss, I'm glad you're here
17 because you've got to carry the ball on this. I
18 don't think this is an internal audit problem.

19 MR. STRAUSS: And you don't hear me shying
20 away from it. It's just based off the change, as
21 Gabriel explained, we've had to adjust and
22 retrain our principals to understand what their
23 responsibilities are.

24 MR. MAYERSOHN: So do we have a timeline of
25 when this standard practice bulletin is going to

1 change or reinvent itself?

2 MS. ARCESE: I think they provided dates.
3 Gabriel, do you have that available?

4 MR. CARVAJAL: Without looking at their
5 response right now I do not have the specific
6 date.

7 MS. ARCESE: Hang on one second. I'm looking
8 for it in the report.

9 MR. CARVAJAL: The end of February of 2026 is
10 their statement timeline to update what has been
11 recommended to the district to revise.

12 MR. MAYERSOHN: So I guess my question is,
13 why does it take that long? I mean, I would -- I
14 would recommend by the beginning of the year.

15 MR. CARVAJAL: I believe it's going to take
16 that long because of what has been the trend over
17 the years that the audit department is the one
18 that takes care of the property at the location.
19 So with that the individuals or the departments
20 that corrects or updates the inventory, they're
21 under the same impression, that the audit
22 department will provide whatever is required to
23 update the record and they just make the change
24 based on whatever is provided from us. So they
25 are kind of hands off on everything that happens

1 with property and inventory. But now since
2 everything's being pushed away from the audit
3 department, the management responsibility, now
4 it's going to take some time because now they're
5 going to have to train themselves and learn
6 what's required for property and inventory
7 control.

8 MS. FERTIG: But who is the proper and
9 inventory control department?

10 MS. ARCESE: So Gabriel was explaining that,
11 when this function's reported to a management
12 department that's what it was called. It
13 transitioned under -- when Pat Riley was here it
14 transitioned into the audit department. But the
15 policy was never updated to reflect where the
16 responsibilities were between the audit
17 department versus the management department.

18 MS. FERTIG: Right, I'm getting that. I'm
19 just getting that we have a 1998 policy in front
20 of us that gives us responsibility to a
21 department that doesn't exist.

22 MS. ARCESE: Correct.

23 MS. FERTIG: And we can't make a motion but I
24 certainly hope, very clearly, just that statement
25 is pointed out to the board as they're rewriting

1 all of their policies.

2 MS. ARCESE: Okay.

3 MR. MAYERSOHN: So with that being said, we
4 don't have a motion to transmit, but I feel that
5 somewhere along the way we have expressed our
6 concerns that will be delivered to the school
7 board.

8 Moving onto 7(a), which I guess is this audit
9 committee report by Dr. Lynch-Walsh, it's pretty
10 much self explanatory. Are there any questions
11 on it; any comments?

12 (No response.)

13 MR. MAYERSOHN: Seeing none --

14 MR. DE MEO: I have a comment.

15 MR. MAYERSOHN: Yes.

16 MR. DE MEO: I don't know if there's a
17 representative from the CFO's office, but we've
18 gone back and forth on surplus and the percentage
19 of surplus that is statutorily required and that
20 which is policy of the Broward County School
21 Board.

22 I don't -- I can't recall ever seeing an
23 audit report on that, Ms. Arcese. Is that
24 something that you all could do without expanding
25 your, you know, your purview here? I mean, you

1 know, I think we -- we correctly identified it as
2 a committee as a concern, but I think we got into
3 the weeds a lot and I think it would be much more
4 efficient and better for the district if you all
5 could just periodically look at those quarterly
6 reports and comment on them. I think it wouldn't
7 take too much time and I think it would provide a
8 lot of information and assurance for the audit
9 committee, the board, you know. And I think the
10 accounting department would appreciate it, too,
11 in case there are, you know, misconceptions or
12 errors.

13 MS. ARCESE: So I was going to add that to
14 the audit plan because I believe that's on here,
15 item number 11, as a recommendation that we can
16 add a process to audit B-Stock, do a process
17 audit as a recommendation from the audit
18 committee.

19 MR. MAYERSOHN: We can't make any motions,
20 but --

21 MS. ARCESE: I know.

22 MR. MAYERSOHN: So are there any other
23 questions?

24 (No response.)

25 MR. MAYERSOHN: All right. Moving on to item

1 number 8, which is the Internal Funds Audit of
2 Selected Schools, do you want to explain the
3 green, the blue, the red, the orange?

4 MS. ARCESE: Oh, yeah. So there were some
5 minor errors caught, so we reprinted it, but
6 understanding that it gets frustrating when we
7 give you guys single pages, we reprinted the
8 entire package and then identified what page had
9 changed with a colored page. So that's why there
10 is a reprint there for you.

11 MS. FERTIG: There is -- the one says that
12 there's an exception at Bair and the other says
13 there's an exception at Riverside Elementary.

14 MS. ARCESE: That's the error. So it's at
15 Riverside Elementary.

16 MS. FERTIG: It wasn't at Bair Middle?

17 MS. ARCESE: Correct.

18 MS. FERTIG: Okay.

19 MS. ARCESE: The table of contents is getting
20 updated.

21 MS. FERTIG: Otherwise, it's the same?

22 MS. ARCESE: Correct.

23 MS. FERTIG: Okay.

24 MR. MAYERSOHN: So were there any questions
25 on this? Ms. Shaw?

1 MS. SHAW: It is what it is.

2 MR. MAYERSOHN: Mary?

3 MS. FERTIG: I was just going to say there's
4 only one school on this report, so --

5 MS. ARCESE: Well, one exception.

6 MS. FERTIG: I know. I misspoke there, but,
7 yes.

8 MR. MAYERSOHN: My only comment, which, I
9 know it's not necessarily, which I discussed with
10 you, Ali, the rationale for it, but, to me, the
11 way that these P-cards are explained are not
12 P-cards in the true sense of the term, they're
13 gift cards. Here's a gift card, there's \$10,000
14 on it, spend what you want and we'll reconcile it
15 later on as opposed to a P-card.

16 MS. SHAW: A true P-card.

17 MR. MAYERSOHN: A true P-card that has limits
18 so that you're not usurping the procurement
19 process. It has thresholds that are provided.
20 So that's my only comment is, I don't know why
21 they're called P-cards, but in my mind they're
22 truly not a P-card. They're, here's a gift card,
23 here's cash. So -- and I'm not asking you guys
24 to comment on it because it's not part of the
25 audit itself, but --

1 MS. FERTIG: But, yes, I think we agree with
2 you, if we were able to --

3 MR. MAYERSOHN: Yeah, it's not. But, again,
4 it's not part of the audit itself, so -- so are
5 there any other questions; concerns; comments?

6 MR. DE MEO: Just a question. How is the
7 progress? I know we're supposed to have 100
8 percent of these completed by when?

9 MS. ARCESE: So we strive for 100 percent by
10 June. We are at, I want to say it's close to 96
11 percent. So we do have some that are carried
12 over that will become two-year audits and we'll
13 do those over the summer.

14 So according to policy we have to have 50
15 percent done by March and at least 90 percent
16 done by June and then to have everything
17 completed no later than the first quarter of the
18 following year.

19 MR. DE MEO: Is this a statutory requirement?

20 MS. ARCESE: It's our policy. It's our
21 internal policy.

22 MR. DE MEO: But what is the statutory
23 requirement?

24 MS. ARCESE: It's an annual audit of internal
25 funds.

1 MR. DE MEO: 100 percent?

2 MS. ARCESE: Mm-hmm.

3 MR. DE MEO: And what are the consequences of
4 not meeting that? Because I don't think we've
5 met it in the last few years.

6 MS. ARCESE: So because our policy says that
7 it's -- I'll back up. When the auditor general
8 was here and we had findings every year we
9 submitted a corrective action and submitted this
10 as part of our corrective action was that we
11 would have a minimum of 90 percent of total
12 balance done no later than June of that current
13 year and they accepted that term and that we
14 would complete the additional 10 percent by the
15 first quarter of the following year.

16 MR. DE MEO: And how are we doing on that?

17 MS. ARCESE: And we're at 95.58 percent as of
18 June 5th.

19 MR. DE MEO: And then will we be complying,
20 in other words, on --

21 MS. ARCESE: Yes. Yes.

22 MR. DE MEO: Okay. I would think that that
23 should be a priority. I don't understand why --

24 MS. ARCESE: It is. It is.

25 MR. DE MEO: And maybe even hire temps or

1 something to get it done.

2 MS. ARCESE: So we're hoping that we are
3 building efficiencies within the new electronic
4 work papers that we will be implementing. So
5 we're hoping that we can improve some of the
6 timeliness to ensure that we can finish sooner.

7 MR. MAYERSOHN: Anybody else?

8
9 MS. GOULDBOURNE: Back here.

10 So I just wanted to say, part of the
11 efficiencies of doing it over the summer is that
12 we get two years done on the audit so that helps
13 us get through these audits in a timely but also
14 more efficiently with less auditors. And we have
15 summer audits. Otherwise, our audits would be,
16 you know, null and void during the summer. So we
17 have about 30 schools that we will do in the
18 summer, but it's also a two-year audit to make it
19 more efficient. So we can do fiscal year '24 and
20 '25 as soon as those audits. So it builds kind
21 of like an efficiency in it to be done with all
22 of the audits. But they should be done and will
23 be presented by September.

24 MR. MAYERSOHN: There you have it. All
25 right. Seeing no questions, you guys staying

1 here for the next one?

2 Item number 9, Athletics & Student Activities
3 Department. Mr. Strauss, you're leaving? Oh,
4 Downtown Patty Brown is here.

5 MR. STRAUSS: I'll step back.

6 MR. MAYERSOHN: All right. Are there any
7 questions on or comments on this one?

8 Ms. Shaw, no comments? This is for the
9 Athletics & Student Activities Department.

10 MS. FERTIG: You have an exception which you
11 rated high due to non-documented guidance and
12 insufficient controls that resulted in a loss. I
13 mean --

14 MR. MAYERSOHN: Yeah, I mean, this gets into
15 a lot of different --

16 DR. WANZA: Do you want me to speak? Sure.
17 So what time is it? Good morning. Valerie
18 Wanza, Chief Strategy & Innovation Officer. I
19 think one of the things that you will see in my
20 response, I've been here 33 years, this is the
21 first time this department has ever had an audit,
22 and so that's why you see noted in my response
23 that, for me, this was an opportunity for the
24 first blush of continuous improvement, number
25 one. Number two, I won't speak for Mr. Smith and

1 I know he had some comments for himself. And so,
2 as I said, whatever is under -- within my
3 authority I absolutely, you know, take seriously
4 and will implement whatever steps are necessary
5 in the department. I read both the audit in its
6 entirety. I was a part of multiple exit
7 conferences where I will tell you there was some
8 spirited debate as to what is really a loss
9 because it wasn't a loss. It's -- I think it may
10 be, I don't know if you want to call it
11 interpretation or semantics, and I'll let Mr.
12 Smith explain that, I do agree with Mr. Mayersohn
13 around, is it a P-card; is it a gift card; what
14 is it; right? And so I can just say that I take,
15 obviously, as I have for the last 15 years any
16 type -- well, I'll go back further than that to
17 my principal days, any type of audit or
18 definitely recommendations, but certainly
19 findings seriously and whatever is within my
20 authority I will certainly make sure that we
21 address.

22 MR. MAYERSOHN: Mr. Smith, did you want to
23 comment?

24 MR. SMITH: Yeah, I think the question, Ms.
25 Fertig, if you can just confirm, was related to

1 the golf appreciation tournament?

2 MS. FERTIG: Yeah. Well, actually, I'm
3 looking at, one, purchase card reimbursement,
4 page 6, there's a summary chart here, and then --
5 so on page 6. It's pretty much -- I mean, he was
6 asking if there was comments, I think this report
7 pretty much states what the issues are, and, you
8 know, my attitude, I agree with Dr. Wanza, this
9 is an opportunity to put in tighter controls so
10 you don't have the same problem again. I don't
11 know what else.

12 MR. SMITH: We can agree to -- and I will add
13 this, as it relates to the purchase cards, we do
14 ask for a payment as an encumbrance, not as a
15 here's cash and it's available to spend. So
16 we've committed to evaluating this process
17 holistically with our procurement team and asking
18 the opinions of the OCA to make sure that we get
19 it right, and I put that in the response that we
20 hope to have that formalized by the end of July.

21 MR. DE MEO: Mr. Chair?

22 MR. MAYERSOHN: Yes. Are you finished, Mary?

23 MS. FERTIG: There's a couple of other things
24 in here, but go ahead.

25 MR. DE MEO: What is the controversy about

1 the golf tournament; was there a loss or --

2 MR. SMITH: I don't think there's as much
3 controversy, it's just a difference in
4 interpretation. So chapter 8 of the Red Book
5 specifically states that financial reports are
6 required for fundraising events. The Florida
7 Department of Education has defined how they
8 approach a fundraising event. And this golf
9 appreciation tournament does not meet that
10 definition. So the staff hosts this golf
11 tournament annually to recognize staff volunteers
12 and coaches. And, therefore, a financial report
13 by chapter 8 would not be required.

14 MS. ARCESE: Ms. Gouldbourne has a question.

15 MS. GOULDBOURNE: So just to note that in the
16 report we didn't have a finding on the fact that
17 the golf course didn't have a financial report
18 because the financial report was actually shown
19 to us that showed it had a loss. We just put
20 into the finding that this event had a loss.
21 Because what we were saying is that a lot of this
22 money is collected for certain purposes, and so
23 if they have a loss, then where is that money
24 being drawn from? And that's -- that was the
25 indication about the golf tournament, that it had

1 a loss and it overspent what was collected. That
2 was it.

3 MR. DE MEO: Was a financial statement
4 prepared for the tournament?

5 MR. SMITH: Yeah, we clarified that. It was
6 one of my follow-up emails to the director of
7 audits. In this instance the audit manager had
8 asked for that report to be prepared exceeding
9 what's required in chapter 8, so the staff at her
10 direction provided that report. I asked that
11 staff receive their direction from their
12 supervisory chain. I also asked that in the
13 future we perform the work that's required, and
14 once we get to the threshold where we meet all of
15 our requirements, then we can, of course, strive
16 to get stronger than that.

17 MR. DE MEO: Can someone simplify this for
18 me? Were there more expenses than revenues?

19 MR. SMITH: There are. This event is
20 designed to be a an appreciation event so it does
21 not make money. It consumes funds.

22 MR. DE MEO: Is this budgeted that, you know,
23 it's okay, it's a good thing?

24 MR. SMITH: It is; yes.

25 MR. DE MEO: Oh, okay. So the exception then

1 is what, that there isn't --

2 MS. GOULDBOURNE: So one of the findings of
3 the whole report is that there are no budgets
4 prepared for us to review to see if they're in
5 line with those budgets, and there wasn't any
6 guidance provided as to how the funds would be
7 spent when they collected them for dues,
8 scholarships and other proceeds.

9 When we had initial audits of athletics back
10 in fiscal year 2022 we had a sit-down with Mr.
11 Cerra and it was several fundraising events that
12 had taken place that there was no documentation
13 on and we at that time did a discussion with them
14 to recommend that those events have financial
15 reports. He agreed and signed that. So we
16 didn't direct their staff, we had made a
17 recommendation that was agreed upon with the
18 former director and we followed up on that
19 recommendation to see if it was completed.

20 MR. DE MEO: Do we require that -- I mean,
21 that's good practice to have a little financial
22 summary of a fundraising event; right?

23 MR. SMITH: Absolutely.

24 MR. DE MEO: Yeah. Okay. And if it's
25 expected that the expenses are not going to be

1 completely offset by revenue that we would budget
2 that; right?

3 MR. SMITH: Yeah.

4 MR. DE MEO: Okay. Observations on the OTR
5 transactions; has that been cleared up so that
6 the detail can be --

7 MR. SMITH: It was. That was provided to the
8 OCA, including the chief auditor, on May 29th.

9 MR. DE MEO: So going forward everyone knows
10 to provide the detail?

11 MR. SMITH: Correct. Yes.

12 MR. DE MEO: Okay. Thank you.

13 MR. MAYERSOHN: Anybody else? Further
14 follow-up? No?

15 (No response.)

16 MR. MAYERSOHN: Any comments Ms. Brown?

17 MS. BROWN: No, sir.

18 MR. MAYERSOHN: Okay. Giving you an
19 opportunity. Downtown Patty Brown.

20 All right. We can't transmit, but, mentally,
21 we're -- you know, mental telepathy, we're
22 transmitting.

23 MS. FERTIG: Bob, this is probably not
24 something I should bring up at audit, but I just
25 was Saturday at the celebration of life for

1 Superintendent Notter and I just want to thank
2 Dr. Wanza and all the staff members who came and
3 just did -- so I hope that's okay.

4 MR. MAYERSOHN: No, no.

5 MS. FERTIG: I was just going to say he sat
6 with us here many years. So thank you, Dr. Wanza
7 and everybody else who participated.

8 MR. MAYERSOHN: All right. Moving on to Old
9 Business. What is the -- okay. Update on Audit
10 Committee Follow-Up Matrix.

11 MS. ARCESE: So in the folder that I provided
12 there is an updated CFO response that went with
13 the CRI report from the last audit commit meeting
14 that has been transmitted to the board. This
15 response is also provided in addition to the
16 report that was transmitted. So I believe the
17 audit committee requested that this be brought
18 back for review.

19 MR. MAYERSOHN: Oh, so this is the summary?

20 MS. SHAW: The pretty green.

21 MR. MAYERSOHN: The pretty green.

22 MS. ARCESE: Yeah, I tried to keep all the
23 new stuff in color so it would be easier to find.

24 MS. FERTIG: That was clever. I notice that
25 you're going to be developing an internal

1 electronic tracking system.

2 MR. MAYERSOHN: All right. Does anybody have
3 any questions on this one?

4 (No response.)

5 MR. MAYERSOHN: No?

6 All right moving on to item number 11, Risk
7 Assessment/Proposed Audit Plan - Next Steps,
8 Audit Committee Recommendations and Board
9 Feedback.

10 MS. ARCESE: So this was presented to the
11 board on the May 20th workshop. There were some
12 recommendations from --

13 MR. MAYERSOHN: Dr. Zeman.

14 MS. ARCESE: -- and consensus from the board.
15 So those have been included as well for your
16 review.

17 MR. MAYERSOHN: So what does he mean by ESE
18 services reimbursement?

19 MS. ARCESE: I don't know. I don't have that
20 detail. Maybe Mr. Rhodes may have a little bit
21 more detail on that. I can ask that he provide
22 us that and we can provide it to the committee.

23 MR. MAYERSOHN: Is that any money? Is that
24 Medicaid money? I don't know.

25 MS. ARCESE: Yeah, we'll have to -- yeah,

1 there are so many requirements.

2 MR. MAYERSOHN: I mean, I haven't been in
3 that space so I don't know what ESE services
4 reimbursement is.

5 MS. ARCESE: It could be psychological, it
6 could be --

7 MR. MAYERSOHN: Yeah. So -- and some of
8 these -- no disrespect, some of them don't seem
9 like audits. I mean, a food service audit is
10 recommended to analyze student satisfaction. You
11 don't need an audit to do that, you just need a
12 survey. Did you like that or not?

13 MS. FERTIG: I would expect the responses to
14 be the same from the time that we were in school,
15 but maybe not.

16 MR. MAYERSOHN: No, I know like food
17 services.

18 MS. FERTIG: It's a longstanding thing.

19 MR. MAYERSOHN: I know food service used to
20 have, I don't know if they've done it frequently,
21 but they used to have kind of a food service fair
22 where they would bring selected schools, try old
23 items, new items, and get feedback on whether
24 they wanted to keep them on the menu or put them
25 on the menu. So, again, not an audit

1 necessarily, just surveying that process.

2 MS. FERTIG: I think one of his ideas though,
3 and I don't know whether you do this, Ali, is
4 looking at other districts -- the other large
5 districts and seeing where they might be finding
6 problems and taking a look at our district and
7 seeing if that's an issue. Is that --

8 MS. ARCESE: I know that we collaborate a lot
9 with Miami-Dade, you know, if there are any
10 questions or anything that we may find, I know
11 that we do that. At times when we are at
12 conferences, like tomorrow we'll be at a
13 conference where there are other auditing
14 professionals that we'll collaborate and kind of
15 touch base with those and see what the trends
16 are. A lot of our PTE's that we attend on a, you
17 know, monthly basis will provide us those trends
18 as well. So, based on those we -- we do look
19 internally to see if those are areas that we need
20 to look at, as well, from a risk perspective.

21 MS. SHAW: But I agree, I think we have -- I
22 think we have enough audits that we have asked
23 for. I think this is something that can be done
24 on the food and nutrition where they can do a
25 survey, do a survey where the information comes

1 in with a matrix that can be evaluated and
2 reviewed versus this department taking their time
3 to do it. And then, of course, in light of what
4 could be possibly happening in the next few
5 months, you know, is that something you really
6 want to undertake right now or do you want to
7 wait until after this school year to see where
8 that is? Because you may do the survey and
9 realize that \$2.5 million is not enough to do
10 what you need to do.

11 MS. ARCESE: Right. We can always reach out
12 to food and nutrition, too, to provide us some
13 insight on what their practices are, as well.
14 Because that could be something that may be
15 readily available and we just may not have it at
16 our fingertips.

17 MS. SHAW: Exactly.

18 MR. MAYERSOHN: Right. I mean, what still
19 resonates with me is the voice of Dr. Mack, where
20 he would say -- he would say, look, you can ask
21 for data, data, data, data but it takes somebody
22 to do that. And you have to have a goal of what
23 are you asking the data for? Is that going to
24 change your opinion or shift, you know, the
25 landscape or somewhere is that you can ask for 20

1 billion pieces of, you know, it's called the
2 paralysis of analysis, but you've got to get to a
3 point of why do you need that data? I mean, is
4 there a reason why Dr. Zeman may want this
5 information? You know, I mean, that would help
6 to say, yeah, and here's the way we can get the
7 information. Again, it might not be through an
8 audit process, it may be through surveys, or
9 general conversations, or whatever to capture
10 that information so --

11 MS. SHAW: So go to the department and we may
12 already have the information. It's not taking up
13 the time here and taking it away from other
14 necessary audits.

15 MS. ARCESE: So I also have to add to some of
16 those recommendations from the audit committee is
17 more or less the B-Stock and then also possibly a
18 P-card audit.

19 MS. FERTIG: P-card audit seems to be kind of
20 an every year exercise, so --

21 MS. ARCESE: Yeah.

22 MS. FERTIG: Okay. So has the Audit Plan
23 been voted on?

24 MS. ARCESE: It has not. It's going to
25 July's regular school board meeting.

1 MS. FERTIG: Okay. So that means the 22nd
2 that you're going to be giving them these
3 reports?

4 MS. ARCESE: Well, so I don't know --
5 generally speaking, if we don't transmit --
6 because they're not transmitted we won't upload
7 them unless Mr. Rhodes decides that we can move
8 forward based on our conversation. That's
9 something that I'll have to consult with him
10 because we weren't expecting not to have quorum
11 today.

12 MR. MAYERSOHN: Well, we would have to have a
13 another special meeting in person. But I don't
14 know, I've seen stuff go where we haven't had a
15 quorum and it just goes -- you know, as long as
16 we've had a discussion on it --

17 MS. ARCESE: Right.

18 MR. MAYERSOHN: -- you know, you're just
19 bringing back the information. Transmitting is
20 just the formality.

21 MS. ARCESE: The formality; right.

22 MR. MAYERSOHN: Unless, you know, our policy,
23 somewhere in our policy says it has to be
24 formally transmitted, then --

25 MR. DE MEO: It appears, Mr. Chair, that now

1 the risk assessment, a lot of changes were made
2 that we asked for --

3 MR. MAYERSOHN: Right.

4 MR. DE MEO: -- and it might be worth looking
5 at that. I see cyber security up as a pretty
6 significant risk, and it should be every year I
7 would think. I don't know that we've ever seen
8 it that -- ever on the risk assessment, cyber
9 security. I think --

10 MS. ARCESE: A rating for the risk
11 assessment?

12 MR. DE MEO: Yeah, I think Joris never -- he
13 thought that was kind of confidential or
14 something.

15 MS. ARCESE: Yeah, I think based on feedback
16 from the board we added the column for the risk
17 assessment as a whole. So that wasn't something
18 that had been there, but it's a good idea to add
19 to show --

20 MR. DE MEO: The heat map, was the heat map
21 also added?

22 MS. ARCESE: Yes.

23 MR. DE MEO: Yeah. And I see it in the upper
24 right corner which means it's a high magnitude,
25 high risk, cyber security. I don't know what

1 Ariba -- what is Ariba again?

2 MS. ARCESE: Procurement software that they
3 were implementing.

4 MR. DE MEO: The general software for --

5 MS. ARCESE: Yeah. Yeah.

6 MR. DE MEO: But at another meeting where we
7 have quorum we might want to discuss, I don't
8 know -- I didn't have too many comments on this.

9 MR. MAYERSOHN: All right. Moving on to --
10 obviously, we have discussed A and B.

11 12, Chief Auditor's Evaluation. Again, this
12 is just old business. Any comments?

13 MS. ARCESE: No.

14 MR. MAYERSOHN: None?

15 Item 13 the Formation of the Financial
16 Auditor Selection Committee.

17 MS. ARCESE: Yeah, so we were informed by MSL
18 in December that they would be -- some of their
19 assets were being taken over by or purchased by
20 Forvis Mazars, I think is the vendor. And so we
21 started the process of communicating with the
22 procurement department. They reached out to
23 legal. And so they've been discussing the
24 transition now for several months. We finally
25 received notification last week, last Friday,

1 that they have not come to a consensus as far as,
2 I believe one of the issues is they would like
3 the new vendor to take full responsibility in
4 case there are any -- from a legal standpoint.
5 Ultimately, it looks like we have to go out to
6 bid much sooner than expected because it looks
7 like they're going to be going to the July
8 regular school board meeting to cancel the
9 contract because they cannot come to an
10 agreement. So it puts us in a pickle. So we
11 would need to go ahead and set up a financial
12 advisor selection committee. They are aware --
13 procurement is aware of the urgency of getting
14 this because that affects the current year
15 financial audit. Generally, they start over the
16 summer, so they're not going to be able to do
17 that if we have to go back out. So we definitely
18 -- I have pulled documents once we have the
19 committee set so that I can share the information
20 from the last vendor and what the RFP looked like
21 and the requirements from the state regarding the
22 committee.

23 MR. MAYERSOHN: So we just need to formulate
24 the committee?

25 MS. ARCESE: Correct.

1 MR. MAYERSOHN: So you have a representative
2 from the school board.

3 MS. ARCESE: Yes.

4 MR. MAYERSOHN: And then an odd number.

5 MS. ARCESE: And then we need a minimum of
6 three; correct.

7 MR. MAYERSOHN: So we either -- so either two
8 of us or four of us.

9 MR. MEDVIN: Is it the chair?

10 MS. FERTIG: Chair, I think, Bob, you should
11 do that and maybe Phyllis and Mr. De Meo and Mr.
12 Medvin.

13 MR. MAYERSOHN: Like I said, it's either two
14 or four of us is what you need to have because
15 you need an odd number. Ms. Shaw?

16 MS. SHAW: What?

17 MR. MAYERSOHN: Are you interested? You look
18 like you are.

19 MS. FERTIG: Yeah, I think she is. Maybe
20 not. Maybe not.

21 MR. MAYERSOHN: Too much pressure.

22 MS. SHAW: I'm just concerned of the
23 timeline. Procurement normally takes a good
24 three months. The fiscal year ends in
25 20-something days.

1 MS. ARCESE: Correct.

2 MS. SHAW: And fieldwork would have been
3 started -- would have already been getting ready
4 to get started and so now we're not going to be
5 able to start until what, September?

6 MS. ARCESE: At best.

7 MS. SHAW: At best. Yeah.

8 MR. MEDVIN: So what happened; the current
9 auditor can't continue on their contract?

10 MS. ARCESE: Right. So they're trying to
11 work with the vendor based on legal language, and
12 so they're not -- both sides are not agreeing to
13 the terms. And so now we've gotten to the point
14 -- although we had the renewal for the new year,
15 because the terms are not being worked out
16 correctly or whatever the case may be, they're
17 just not agreeing to the terms, we have --

18 MS. FERTIG: Who is not agreeing to the
19 terms?

20 MS. ARCESE: We are not accepting that
21 they're not agreeing to our terms.

22 MS. FERTIG: The school board's not accepting
23 that they're not agreeing to the terms.

24 MS. ARCESE: Correct.

25 MR. MEDVIN: And they're changing their

1 structure; that's the issue?

2 MS. ARCESE: Correct. Well, they're both
3 valid vendors; right? So they're both valid
4 organizations. So MSL still exists. So our
5 contract is with MSL, not with the new vendor
6 name. And that's where the conflict is, trying
7 to transition.

8 MS. SHAW: Is it the TNC?

9 MS. ARCESE: No, I don't think so.

10 MR. MAYERSOHN: So in procurement --

11 MS. ARCESE: Yes.

12 MR. MAYERSOHN: -- what would it take to do a
13 sole source?

14 MS. ARCESE: You can't do a sole source.

15 MS. SHAW: You can't do a sole source for
16 audit and you can't piggyback either.

17 MS. ARCESE: And you have to do an RFP. It's
18 a requirement from the state.

19 MS. SHAW: Right.

20 MS. ARCESE: Based on the recommendations of
21 statute.

22 MR. MAYERSOHN: So even if recommendations
23 from the state have required completion timeline,
24 can you get an exception to that?

25 MS. SHAW: You would have to request an

1 extension to file the audit report, which no one
2 ever asks for an extension.

3 MR. MAYERSOHN: Because we're not going to
4 get a firm until October at earliest?

5 MS. SHAW: October earliest. And then that
6 firm, of course, needs to come in, get to know --
7 get the contract signed, get to know --

8 MR. MAYERSOHN: Right. So they're not going
9 to start getting to work until January?

10 MS. SHAW: Maybe November, right in the
11 middle of the holidays. But the problem is,
12 audits are -- the reports are regulatory due by a
13 certain date. So we're going to end up with not
14 just one extension but maybe two extensions.
15 Actually, the maximum extension if you want to
16 get this done and get a good audit. I mean --

17 MR. MAYERSOHN: I mean, I would prepare --

18 MS. SHAW: It is what it is.

19 MR. MAYERSOHN: I mean, I would prepare to
20 acknowledge that we're going to have to get an
21 extension.

22 MS. SHAW: That's fine. I mean --

23 MR. MAYERSOHN: So getting back to the
24 question at hand.

25 MS. SHAW: If I'm here next year, sure.

1 MR. MAYERSOHN: Where are you going to be?

2 MS. SHAW: Is there a question?

3 MR. MAYERSOHN: We'll need -- if I'm on the
4 committee then we'll either need one or three
5 more. So what's the will of here? I mean, I
6 don't know if Mr. Medvin wants to serve, Mr. De
7 Meo.

8 MR. MEDVIN: Well, it's three or four
9 including the chair.

10 MR. MAYERSOHN: No, the committee is the
11 school board representative, chair of the audit
12 committee, either one additional person or three
13 addition people. So it's either two more from
14 here, three more from here.

15 MS. SHAW: Let's try to keep this as low key
16 and less -- when you have too many people trying
17 to do this it's going to take up a whole lot more
18 time.

19 MR. MAYERSOHN: Well, it's either going to be
20 a committee of five or a committee of three.

21 MS. SHAW: I would just recommend a committee
22 of three, one from the audit, one from the
23 regular school board and one in addition to you.

24 MS. FERTIG: From the audit committee you
25 have to have either two or four. That's what

1 Bob's saying.

2 MR. MAYERSOHN: Staff can't serve on the
3 committee.

4 MS. ARCESE: Correct. They cannot.

5 MR. MAYERSOHN: They can be there as an
6 advisor --

7 MS. ARCESE: As an advisor.

8 MR. MAYERSOHN: -- they cannot serve on the
9 committee.

10 MS. ARCESE: Correct.

11 MR. DE MEO: Mr. Chair, why do you think it's
12 three or four; isn't it set?

13 MR. MAYERSOHN: You have to have an odd
14 number. So you have one person from the school
15 board and you have let's say, and the chair from
16 the audit committee, that would be two.

17 MR. DE MEO: But doesn't the policy prescribe
18 exactly how many?

19 MR. MAYERSOHN: Well, it's a minimum of
20 three.

21 MR. DE MEO: Oh, I see.

22 MS. FERTIG: Didn't we have a committee in
23 place?

24 MR. MAYERSOHN: I thought we did.

25 MS. FERTIG: And you were on the committee

1 and you were on the committee.

2 MS. ARCESE: The committee consisted of, at
3 the time, the chair, Robert Mayersohn, Andrew
4 Medvin, Anthony De Meo and Phyllis Shaw.

5 MS. SHAW: I can't get away.

6 MS. FERTIG: That is so great. Okay. We
7 can't vote, but --

8 MR. MAYERSOHN: Okay. There you go.
9 Unless --

10 MS. FERTIG: That's what I thought. I was --
11 okay. We don't have to redo what we already did.

12 MR. MAYERSOHN: So that's it. We don't even
13 have to worry about making a motion because it's
14 already there.

15 MS. FERTIG: Well, we can't make a motion.

16 MR. MAYERSOHN: That's what I said, we don't
17 have to worry about that.

18 MR. MEDVIN: Well, we have to get moving,
19 from what you're saying.

20 MS. ARCESE: Yeah.

21 MR. DE MEO: So is it just that MSL and its
22 merge into Forvis and that's a problem?

23 MS. ARCESE: So Forvis purchased their assets
24 and so they're looking that we change the name on
25 our contract, on our contract with MSL. So

1 they're looking for Forvis to take full legal
2 responsibility and so that's kind of where the
3 negotiation is, from what I can read.

4 MR. DE MEO: Is there another respondent to
5 the RFP?

6 MS. ARCESE: No.

7 MR. DE MEO: No?

8 MS. ARCESE: Not that was awarded. There was
9 no -- but that is something that they
10 recommended, the procurement department did
11 recommend that we have an alternative in case
12 this ever happens in the future.

13 MR. DE MEO: Mm-hmm.

14 MS. SHAW: But I think the issue is not -- is
15 not because MSL is going away. I think that's
16 the issue. MSL is not going away. For example,
17 we just had to change to CBIZ because CBIZ
18 purchased our old audit firm. The problem is MSL
19 still exists --

20 MS. ARCESE: Correct.

21 MS. SHAW: -- so you can't combine that
22 contract with MSL with this new company just
23 before.

24 MR. MAYERSOHN: Which is the same thing that
25 happened with CRI most recently, as well.

1 MS. SHAW: So that's the issue. So that's
2 the issue.

3 MR. MEDVIN: Well, it seems unusual that if
4 they merge that they would not assume the same
5 terms of the contract.

6 MS. ARCESE: Well, they didn't technically
7 merge, they just --

8 MS. SHAW: Right, they just sell some of -- a
9 portion of their work.

10 MR. MEDVIN: So they didn't sell the whole
11 firm?

12 MR. DE MEO: BDO does the same thing. They
13 try to avoid the liability. They call it an
14 expansion, they don't call it a merger. They
15 acquire the assets and then they hire the
16 employees. And they think -- I'm no judge, but I
17 don't think that'll ever fly when liability comes
18 up, but what do I know?

19 MR. MAYERSOHN: All right. So you have --

20 MS. ARCESE: So I do have the old RFP that I
21 pulled from DemandStar for you and also the state
22 guidelines as far as what the requirements are
23 for the committee.

24 MR. MAYERSOHN: And you're going to let the
25 school board know that --

1 MS. ARCESE: I think Mr. Rhodes has already
2 notified them of this.

3 MS. SHAW: Whatever you need, Ali.

4 MS. ARCESE: Thank you.

5 MR. MAYERSOHN: Nominating Committee
6 Selection or Nominating Selection Committee.

7 MS. FERTIG: Can we do that since we don't
8 have -- we can't do anything?

9 MR. DE MEO: You can do it but you'd have to
10 get it approved by the full committee, I think,
11 eventually.

12 MS. SHAW: The problem is you do need --

13 MR. MAYERSOHN: No, I don't --

14 MS. SHAW: Actually, you don't. You can
15 appoint.

16 MR. MAYERSOHN: I can appoint.

17 MS. FERTIG: Yeah, that's what I thought.

18 MR. MAYERSOHN: So who wants to be on the
19 selection committee? Mary Fertig, Phyllis Shaw,
20 Anthony De Meo?

21 MS. FERTIG: I think that's what it was.
22 Phyllis and I did it the last time.

23 MR. MAYERSOHN: I think it was you, Phyllis
24 and Mr. De Meo.

25 MS. FERTIG: Yeah.

1 MR. MAYERSOHN: That was last year or two
2 years ago. We're giving you more work.

3 MS. FERTIG: I'd like to say thank you for
4 stepping in here. You're doing a great job.

5 MR. DE MEO: He came all the way from
6 Tallahassee.

7 MR. MAYERSOHN: I came all the way from
8 Tallahassee.

9 All right. So I appointed Ms. Fertig, Ms.
10 "Peaches" Shaw, and Mr. De Meo.

11 Computing Devices and Deployment Services
12 Solicitations, what's that about?

13 MS. ARCESE: I don't know. And we did not
14 receive -- we did not receive documentation or
15 any backup for this.

16 MR. MAYERSOHN: All right. So we'll skip
17 that one.

18 Consolidated Intercom Audit Recommendations
19 from previous --

20 MS. FERTIG: You have to skip.

21 MS. SHAW: Skip.

22 MS. ARCESE: We also did not receive backup
23 documentation for that.

24 MR. MAYERSOHN: Agenda Planning Log I think
25 we had somewhere.

1 MS. FERTIG: Okay. So we don't actually have
2 a date in August, Ali?

3 MR. MAYERSOHN: Yes. For a meeting? Yes.

4 MS. ARCESE: Well, September 18 was going to
5 be -- we have documents if -- Octavia, can you
6 hand those out, please? I know that we had not
7 approved any dates and I believe we did not
8 receive any, but I think we needed to kind of
9 have some set dates for next year, so I went
10 ahead and, based on the bylaws, there are seven
11 audit committee meetings.

12 MS. FERTIG: Thank you.

13 MS. ARCESE: Thank you. The start date, I
14 kind of reverted back to what we used to do, but,
15 again, that's a conversation you guys can have as
16 your start time, if you prefer 9:30 or 11, I
17 wasn't sure, because I know back in the day
18 that's what time we used to start, but that's
19 something that you guys can decide. This is just
20 proposed. And some of the dates that I also
21 considered was, I put some of the start -- the
22 first day of school, the winter break, the
23 Thanksgiving break at the bottom so you could see
24 how it correlates to our dates. The only date
25 that may conflict with possible audit committee

1 members if there is anyone that they need to pick
2 up from school on March 12th because it's an
3 early release day. I know that was always
4 something that would come up in conversation in
5 past years.

6 MS. FERTIG: Well, can I just say, I'm
7 concerned that we're not meeting until August
8 28th because there's two school board meetings
9 between now and then, maybe even three. Well,
10 there's definitely June 17th, July 22nd; correct?
11 And I don't know what the date would be in
12 August. And that's a larger gap than we usually
13 have even when we were following this process.
14 Because we don't have quorum today I'm wondering
15 if we need to back that up. I have absolutely no
16 suggestions for that, of course, but I'm
17 wondering if we need to back that up in case
18 anything has to be voted on.

19 MS. ARCESE: Right. Or possibly consider a
20 special in-person to add because I think that
21 with the contract for the annual financial audit,
22 I think we're going to have to do that. So
23 that's a conversation that we can have once we
24 have -- you know, hopefully we can get the RFP
25 posted sooner than later and --

1 MS. FERTIG: We can't vote today anyways, but
2 I would urge us to have an earlier date in August
3 just set. If I could just comment, Bob, we've
4 had so many special meetings this year.

5 MR. MAYERSOHN: Yeah, I know. I mean, I
6 guess my question would be is -- again, this gets
7 back into the bylaws, if we had a meeting either
8 on August 7th or August 14th and at least
9 schedule it? It doesn't mean that we have to --
10 you can always cancel a meeting.

11 MS. FERTIG: I agree. I agree.

12 MR. MAYERSOHN: And I think it's -- I think
13 it would be, you know, in the purview of the
14 chair to schedule a meeting, so --

15 MS. ARCESE: So can I give you some feedback?

16 MR. MAYERSOHN: Yes.

17 MS. ARCESE: The 7th is when the district
18 staff, 196 calendar, which is when all of our
19 teachers come back, so it would be very difficult
20 for staff to come in, and the 14th is the first
21 week of school. So that's kind of why I was
22 staying away. If anything, maybe we could back
23 it up into July, the end of July, or -- I just
24 don't know that we would have staff that could
25 attend audit committee dates on those dates when

1 it's at the beginning of the school year.

2 MS. FERTIG: Well, school is starting,
3 actually, on the 11th, so are they still going to
4 be unavailable four days later?

5 MS. ARCESE: Well, I think the first week of
6 school is kind of chaotic, so --

7 MS. SHAW: Yeah, I used to be a mom, I would
8 --

9 MR. MAYERSOHN: You vacated that position?

10 MS. FERTIG: Can you ask them at least about
11 the 14th?

12 MS. ARCESE: Sure.

13 MS. FERTIG: Because otherwise now we're at
14 the end of August again.

15 MS. ARCESE: That's why I said, if
16 anything -- well, I would say even sooner than
17 that for --

18 MS. SHAW: End of July?

19 MS. ARCESE: Yeah, that's what I'm thinking.
20 So it would be either the 31st of July, which is
21 the last Thursday of July.

22 MS. FERTIG: I might be attending virtually,
23 so just to make sure you have a quorum.

24 MS. ARCESE: Okay.

25 MS. FERTIG: But, of course, I would try to

1 stay in town just for this.

2 MS. ARCESE: Yeah, of course.

3 MR. MAYERSOHN: And the difference between
4 the 21st and 28th doesn't make much difference.

5 MS. FERTIG: It doesn't make any difference.

6 MR. MAYERSOHN: So we would have to do then
7 July 31st?

8 MS. ARCESE: Mm-hmm.

9 MS. FERTIG: Or check and see if -- you know,
10 I don't know what you've got coming, what staff
11 you need here on that day, because we're just
12 having to vote on stuff.

13 MS. SHAW: And it doesn't have to be the
14 Thursday for this, it could be the best day
15 available. Well, maybe that's the take, let's
16 look at what day everyone is available.

17 MR. MAYERSOHN: All right. So, I mean, let's
18 try the 31st just and see what -- if there's any
19 conflicts, or any problems, or anything else.

20 MS. ARCESE: Okay.

21 MR. MAYERSOHN: And is -- I guess my question
22 is, are we all good with the 9:30 time slot as
23 opposed to the 11? Because I think we changed it
24 to be earlier because people seemed to be having
25 a hard stop at let's say 12 or 12:30 and we found

1 out if we had to extend it somewhere it was
2 better to do that than necessarily, you know --

3 MS. SHAW: Right. I think the 9:30 to 12
4 should be what our meeting set is. It
5 shouldn't -- I think if we need to go past 12
6 then it means that we have to reduce the number
7 of comments that are unnecessary, number one.
8 And, number two, we'll have to make a motion to
9 extend past 12, but that will be a motion coming
10 in the future. And then as well it just reminds
11 us that we need to get through the business at
12 hand. Because at the end of the day we're asking
13 all the folks behind us and those in front of us
14 to work, but then we're holding them up for this
15 meeting, three hours, four hours for this meeting
16 and then we want a lot of information from them
17 and I think that's a bit unfair.

18 MR. MAYERSOHN: No, that sounds reasonable,
19 former mom.

20 MS. SHAW: Former mom.

21 MR. MAYERSOHN: All right. Any comments from
22 audit committee members?

23 MR. MEDVIN: Yeah, Bob, could we sort of
24 formalize a procedure to follow for the Auditor
25 Selection Committee, if we need to have a private

1 meeting --

2 MR. MAYERSOHN: That meeting would have to be
3 directed by the school board chair; correct?

4 Because she's the -- she's --

5 MS. ARCESE: She's the lead.

6 MR. MAYERSOHN: She's the chair of that
7 committee via state statute.

8 MS. ARCESE: Right.

9 MR. MAYERSOHN: So like if you wanted to be
10 chair of the committee --

11 MR. MEDVIN: No, I'm more concerned about,
12 again, if we have to meet, which I think we do,
13 and --

14 MR. MAYERSOHN: That's what I'm saying, as
15 soon as this meeting ends she's got her marching
16 orders, Ali's got her marching orders to contact
17 the chair of the school board to say, we're ready
18 to go, give us some dates, times, whatever it may
19 be. I would imagine we could probably meet
20 virtually. I don't think we necessarily need to
21 have physical quorum --

22 MS. SHAW: No.

23 MR. MAYERSOHN: -- until we decide to vote on
24 who we're going to select. But in the interim
25 it's just reviewing the RFP, are there any

1 changes, getting out information, and, so --

2 MS. ARCESE: So one of my first steps is I
3 have to in Ariba create a solicitation. And so I
4 have to start the process, but I need to have the
5 specifics on what -- so that's why I made copies
6 today. Before you leave I'll hand those out so
7 that you can give feedback on the contract or
8 anything that was from the prior, if there's any
9 updates that you'd like, I will collect those or
10 Mr. Rhodes, either one of us, we're both working
11 collectively to try to get this done as quickly
12 as possible.

13 MS. SHAW: Okay.

14 MR. MAYERSOHN: Any other comments?

15 MS. FERTIG: Just a question actually, I'll
16 turn my microphone on, but in past -- in past
17 years the audit committee has always -- I know
18 when I was chair we went at a certain time,
19 usually it was August, to the school board to
20 kind of give them a summary report of the year.
21 And we can't pass any motions today, but usually
22 we'd pass a motion, you know, expressing our
23 appreciation of the work that's been done and
24 point out to them how much money it saved for
25 this district because of the work of this

1 department.

2 So, Ali, when is that report? It used to be
3 August, I don't know what it would be now.

4 MR. MAYERSOHN: No, we used to do it and make
5 the presentation for the audit plan.

6 MS. FERTIG: Yeah, but I know I always went
7 in August.

8 MR. MEDVIN: I did a speech.

9 MR. MAYERSOHN: Yeah, when you present the
10 audit plan --

11 MS. FERTIG: Right.

12 MR. MAYERSOHN: -- it was -- which whenever
13 that was available that's when we made that come
14 forward.

15 MS. ARCESE: I think last year it was a
16 little different because we were off-site and
17 there was just a lot going on, but, yeah, usually
18 there is time set side for the chair at the time
19 to make those comments at that time. So it's
20 July 22nd.

21 MS. FERTIG: July 22nd; okay. Because we're
22 not going to meet again before that, so I just
23 wanted -- normally we would be making a
24 particular motion, I don't know that, but you've
25 done it before, so you know.

1 MR. MAYERSOHN: The \$29 million that we
2 saved. I don't know if that's accurate.

3 MS. SHAW: All right. So just to be clear,
4 you will make sure you put together a summary
5 that you'll be presenting on the -- presenting on
6 the 22nd?

7 MR. MAYERSOHN: I will have to find out
8 whether there is time or we're going to do that
9 during the presentation of the audit plan.

10 MS. ARCESE: Usually we have -- I'll look
11 into it. I'll get back to you. Because I
12 remember there used to be a time certain that
13 would be requested for that.

14 MR. MAYERSOHN: There use to be a time
15 certain and we only came to the board once and
16 that's why the board allowed it.

17 MS. ARCESE: Correct.

18 MR. MAYERSOHN: And I know there was some
19 pushback -- I know when I presented there was
20 pushback of why is the audit committee coming and
21 speaking, you know.

22 MS. FERTIG: And we didn't used to do monthly
23 reports with the frequency, though.

24 MR. MAYERSOHN: Well, we never did a monthly
25 report.

1 MS. FERTIG: Yeah, and so that was our time
2 of the year to --

3 MR. MAYERSOHN: And now that there's monthly
4 reports and the ability to meet, you know, I'm
5 not sure the receptiveness of it. So --

6 MS. FERTIG: I felt like that was a good
7 thing because it focused, it gave the audit
8 committee --

9 MR. MAYERSOHN: Right, everybody came.

10 MS. FERTIG: It focused on --

11 MR. MAYERSOHN: The work that we're doing.

12 MS. FERTIG: -- on the work and what the
13 value of the work is, as opposed to -- normally,
14 in the past our recommendations were not done on
15 monthly reports, they were done as part of the
16 audit going to the board by the internal auditor.

17 MR. MAYERSOHN: Right.

18 MS. FERTIG: So I don't know if that's
19 changed or what, but --

20 MS. ARCESE: We'll reach out and get some
21 feedback and communicate it back to the
22 committee. Because that was something that we
23 had done in the past. Again, I think last year
24 was just a very odd year.

25 MS. FERTIG: So -- okay.

1 MR. MAYERSOHN: All right. Yes?

2 MS. SHAW: Can I make a comment? Now, saying
3 all of that and whether or not we have a chance
4 to present it at the district, at the commission
5 meeting, first of all, thank you everyone who
6 works for the audit department for the work that
7 you do on a regular basis, for calling me, thank
8 you so much, and making sure that you remind me
9 of the surveys that I never seem to complete,
10 but, just overall, the work that everyone's
11 doing, really, really appreciate it. It may seem
12 as if that sometimes we are questioning you, but
13 first of all, the goal is to make sure that all
14 keep your jobs, number one, because, you know, I
15 like my job where I work, and, number two,
16 looking out for transparency and everything that
17 we all try to do for this district. But just in
18 case we haven't said it, we really do appreciate
19 the hard work that you do each and every day and
20 also the time that you take to put together all
21 of our packages, Fed-Exing it and sending it to
22 us and all that you do. So thank you so much for
23 that.

24 MS. ARCESE: Thank you so much.

25 MS. FERTIG: Thanks, Phyllis for saying that.

1 MR. MAYERSOHN: No comments?

2 MR. DE MEO: Two comments. 10:00 and let's
3 move the start of the school year until after
4 Labor Day so we can have our August meeting.

5 MR. MAYERSOHN: You could still go up to
6 Tallahassee and make that presentation.

7 Anybody else?

8 You guys don't have anything else you want to
9 say?

10 MR. CARVAJAL: No, sir.

11 MS. GOULDBOURNE: Thank you.

12 MR. MAYERSOHN: Mr. Bass, anything you want
13 to say? No?

14 MS. ARCESE: It's been a good year.

15 MR. MAYERSOHN: No, again, I do want to
16 reiterate, you know, kind of what everybody says,
17 we thank you guys, you guys for your support, the
18 tedious work that you do, putting yourself online
19 on the battle field because somebody's not going
20 to always agree with you. And, you know, it's --
21 it's -- I kind of look at it as, you know, I can
22 trust you, but I have to verify. And that's what
23 you guys do. So thank you for all your work. I
24 know Mr. Rhodes is, I'll call it child-watching
25 today.

1 MS. SHAW: He's visiting his grand baby?

2 MS. ARCESE: Yeah.

3 MR. MAYERSOHN: His daughter, I think, is
4 about to burst.

5 MS. ARCESE: No, she's a few months old.

6 MR. MAYERSOHN: So he's child-watching,
7 but -- and he's enjoying every minute of it.

8 MS. ARCESE: Every minute of it; yes.

9 MR. MAYERSOHN: So I know that he is
10 listening. So, again, thank him for his work,
11 his dedication and time to this committee, to the
12 school board and obviously to the residents and
13 students of Broward County. So we thank you all.
14 Mr. Bass, we thank you. You are a fixture here.
15 Maybe next -- maybe next audit year you'll get a
16 name plate.

17 With that --

18 MS. ARCESE: No, we appreciate your kind
19 words. We do, we work -- our team works really
20 hard to try to put these reports together as
21 quickly as possible and it's not easy sometimes,
22 at least not this year with 20-plus audit
23 committee meetings. It's been unprecedented.
24 But we've metttled through it and did well, so,
25 hopefully, next year we'll have some more

1 information to help the district, is really what
2 our goal is and improving, so, thank you.

3 MS. SHAW: Electronic.

4 MS. ARCESE: Yes, that's what we keep
5 pushing.

6 MR. MAYERSOHN: Well, that is going to come
7 back in September after they figure out what
8 they're doing with everybody and the laptops.

9 MS. ARCESE: Yeah, that's in September.

10 MR. MAYERSOHN: Again, I just say, you know,
11 making -- killing trees is not -- not the
12 greatest use of dollars and cents.

13 MS. FERTIG: So I would just like to thank
14 you for something I can never remember happening
15 before and that's the audit committee ending
16 before it was scheduled to end.

17 MS. ARCESE: Thank you.

18 MR. MAYERSOHN: Did you want to extend the
19 meeting?

20 MS. SHAW: No.

21 MR. MAYERSOHN: Well -- and we can actually
22 make a motion to adjourn.

23 MS. FERTIG: Well, let's do it.

24 MR. MAYERSOHN: Ms. Shaw?

25 MS. SHAW: Motion to adjourn.

1 MR. MAYERSOHN: Second by Ms. Fertig, third
2 by Mr. De Meo.

3 We are done. Thank you.

4 MR. MEDVIN: Thanks everyone.

5 (Meeting was concluded at 11:39 a.m.)
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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 16th day of June, 2025, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS
Court Reporter

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