SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

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

THURSDAY, JUNE 18, 2026
9:35 A.M. - 12:36 P.M.

Court Reporter:
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COMMITTEE MEMBERS IN ATTENDANCE:
MS. MARY FERTIG, Chair
MR. DON GILBERT
MR. ROBERT MAYERSOHN
MR. DHANDAPANI THIRUVENKEDAM
MS. MARIAH RABIDEAU
MR. ANDREW MEDVIN, CPA
MR. LEW NAYLOR
MS. RACHEL ROSAS
MS. MURIEL THEOPHIN-ATILUS

OFFICE OF THE CHIEF AUDITOR STAFF:

MR. MARK MAGLI, Chief Auditor
MS. NAKIA GOULDBOURNE, Manager, Internal Funds
MS. JENNIFER HARPALANI, Assistant Director, IT Audits
MS. ELENA PRITYKINA, Operational Audits
MS. RAYSA LUGO, Senior Auditor
MR. MERLIN BUTLER, Manager - Property & Inventory
MR. BRYAN ERHARD, System Support Specialist II
MR. DEREK TILLMAN, Executive Secretary
MS. OCTAVIA ALLEN HARDAWAY, Clerk Spec C

DISTRICT STAFF:

MS. ROMANEIR JOHNSON, Chief Financial Officer
MS. ANGINE TYGHTER, Director, Talent Acquisitions
MR. MICHAEL SALMERI, Manager, Talent Acquisition
DR. ERNIE W. LOZANO, Chief Human Resources Officer
MR. JEFFREY WHITNEY, Director, Budget
MR. RYAN SMITH, Director, Business Support Center
MR. ANTONIO BRIHM, Supervisor, Payroll
MS. HEATHER PARENTE, Director, Professional Practices

INVITED GUESTS:

MR. RODERICK HARVEY, External Auditor, HCT Certified Public Accountants and Consultants
MR. ROB BROLINE, External Auditor, Carr, Riggs & Ingram, L.L.C.
MR. MARK SMITH, External Auditor, Carr, Riggs & Ingram, L.L.C.
MR. TIM BASS, Court Reporter, United Reporting

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Thereupon, the following proceedings were had:

- - -

MS. FERTIG: Good morning. I think we have a quorum, one, two, three, four, five, six, seven, and I think we decided that was a quorum last time. Yes, Lou -- oh, we have eight. It's really not good when you're on the audit committee and you miscount the number of people.

Okay. I'm going to call the meeting to order and welcome everybody. I know we have a couple of new members today and I'm just grabbing my agenda out, Mark. And so, yes, Mark.

MR. MAGLI: Okay. So I just want to start off by thanking everyone for being here. And to our new members coming aboard, this is a big commitment and we really appreciate it. I also wanted to thank the people that have served and are not here today and are maybe not going to be with us past this week, but you know, it's a very important committee and we appreciate all contributions. Certainly we'll go around the room because I don't want to butcher any names. No offense. DP is easy, I can do that. But I wanted to say that.

I also want to thank my staff for the efforts

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that they made to turn around this thing really quick. I know we had that special meeting to go finish up business last month. So it was a constraint and we were able to do that along with our external partners who worked diligently with our staff and the district staff to get those things accomplished so we could get them here for you today to end out the year.

So, that being said, we have a pretty full agenda, so I'm going to turn it over --

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

(Pledge of Allegiance was recited.)

MS. FERTIG: Okay. Thank you. And so at this time I'm just going to start over here. We won't put you on the spot as a new member for starting introductions, so we'll start with Muriel over here to let her start introductions and go around the table. Thank you.

MS. THEOPHIN-ATILUS: Good morning. I'm Muriel Theophin-Atilus and I am the audit representative from DAC.

MR. MAYERSOHN: I'm Bob Mayersohn. I am the Superintendent's representative on the Audit Committee.

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MS. FERTIG: Okay. Lew, go ahead, I'll wait until last.

MR. NAYLOR: Lew Naylor, Ms. Leonardi's appointee.

MR. MEDVIN: Andrew Medvin, Audit Committee, long time.

MS. ROSAS: Rachel Rosas, representing Lori Alhadeff.

MR. THIRUVENKEDAM: Dhandapani, you can call me DP, representing Maura Bulman, District 1. Thank you.

MR. GILBERT: Good morning, all. Don Gilbert on behalf of Broward PTA/PTSA.

MS. FERTIG: Okay. And I'm Mary Fertig and I am Nora Rupert's appointee and we welcome all of you to our committee. I think you're going to have a great time.

Mark, do you want to introduce your staff and our guests?

MR. MAGLI: All of our guests?

MS. FERTIG: Our guests, those back row people. Yes, let's just got them for the record.

MR. MAGLI: I'm Mark Magli, Chief Auditor.

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

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MR. MAGLI: In the back we have staff. We have Raysa Lugo, we have Elena Pritykina, Merlin Butler, Jennifer Harpalani, Octavia Hardaway. Brian Erhard, Derek Tillman. Michael's down there. We have a lot of HR people here today. We'll get through all of them. You know, Ryan. So we'll get to them when they come up here. For sure we'll have them introduce themselves so everybody knows exactly who they are and who they represent. So thank you.

MS. FERTIG: Okay. We are going to move this along. We have until 12:30 so I'm just going to get us started with the first -- with -- I guess I should do approval of the agenda.

Does anyone have anything to add? Are we taking anything off the agenda?

(No response.)

MS. FERTIG: So we will -- is there a motion to approve the agenda?

MR. NAYLOR: Motion to approve the agenda.

MR. MAYERSOHN: Second.

MS. FERTIG: All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

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MS. FERTIG: Okay. We now have an agenda.

Do we have public comment?

No public comment.

Okay. We have two sets of minutes. We have our May 7th meeting. I'm going to take that first. Are there any corrections or additions to the minutes of the May 7th meeting?

MR. MAYERSOHN: Motion to approve.

MS. THEOPHIN-ATILUS: Second.

MS. FERTIG: All in favor of approving the minutes of May 7th.

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

MS. FERTIG: Okay. Then we have the May 13th, 2016 [sic] we had a special meeting and is there a motion or does someone have additions?

MR. MAYERSOHN: Motion to approve.

MR. NAYLOR: Second.

MS. FERTIG: Okay. It's been moved and seconded to approve the minutes of the May 13th, 2026 audit committee. All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

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MS. FERTIG: Great. Housekeeping - Ethics Training. Now I know we have a couple of new people, but, also, for all of us who are remaining on this committee we need to do our ethics training. It's probably a good idea to do that in July, if you can, so that Mark can tell everybody that we are all in compliance. And, also, we have the forms that we have to fill out. So you'll get those to us as we need them?

MR. MAGLI: Yes, ma'am. Of course, I like to report on compliance of the audit committee.

MS. FERTIG: So if you would send us the links for everything and then -- or the forms that we need to fill out and if everybody can try to get those back before we come again on July 18th?

MR. MAYERSOHN: So, just for the -- I fall under a different category as a --

MS. FERTIG: We know you're special.

MR. MAYERSOHN: I know. So I may not finish my ethics training until, it could be October, November, whenever it's available, so I just -- just so that when we say, in compliance, I mean, I could take the 10-minute, you know, thing, but, obviously, I have to take four hours anyway,

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so -- but if you want me to do both of them, that's fine with me.

MS. FERTIG: I -- I defer to Mark on that, but I think that's fine. Because, let's face it, a lot of us don't finish until like -- well, we may not. But, please, July 18th, that's our date. We're going to be done by July 18th, Mark, except for one person.

MR. MAGLI: That's always a benefit. But I will see for sure how that applies and make sure you get proper information about when it has to be done for all parties.

MR. NAYLOR: Madam Chair?

MS. FERTIG: Yeah.

MR. NAYLOR: We have a July meeting.

MS. FERTIG: We have a meeting on July 16th. And I know this is unusual, we don't usually, but I did see you have actually quite a few things for us in addition to the one that we anticipated having. So, typically, we wouldn't have a July meeting. We do. We'll be in person here on the 16th.

MR. NAYLOR: Does that need to be approved by anybody?

MS. FERTIG: I'm assuming Mark got it

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approved by whoever had to approve it.

MR. MAGLI: We're working on the final approval. The board chair approved it and we're going through the superintendent just for final approval.

MR. NAYLOR: Thank you.

MR. MAGLI: And right. Now we'll call it, tentatively, but you gave all approval to it in the last meeting and we kind of moved forward on it as best as we could administratively, but we'll get a confirmation to you as soon as we get that notification back.

MR. NAYLOR: Thank you.

MS. FERTIG: Okay. Is there anything else we need to do under housekeeping?

We do not have our vice chair here. We did not advertise anything on this, I don't really know, so I'm just going to -- I'm anticipating being here the whole time, but if I leave, our former past chair could -- is that fine with everybody? Bob Mayersohn's our former -- our former past chair. Is that what we say; past or former? Okay. So he'll take over in the event that if I had to leave, and we will work on everything else for July 18th, which we get to is

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the last thing on our agenda as we plan our agenda.

Okay. I'm going to just move then right way to the HCT - Payroll, Overtime and Overpayment Audit Report from the Third Quarter of 2025 and Mr. Magli.

MR. MAGLI: Good morning. I will introduce Mr. Roderick Harvey, who is the principal of HCT who performed this review for us. He can walk us through things. Generally, it was a review of many of the components involving payroll. It was initiated, the time period involves January 1st through March 31st of last year, as we call it Quarter 3, and it's a number of things, worked with many of the departments here, HR, Payroll, I think finance a little bit, and some of the school bases that cooperated with him. And Ms. Pritykina who worked hand in hand for our office helping to liaise that engagement. So I will leave it to him to give sort of an introduction to it and we'll move it forward with any questions.

MR. HARVEY: Good morning. My name is Roderick Harvey with HCT. Good to see everybody again. We performed a performance audit over

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Payroll, Overtime and Overpayment Audit for, again, the third quarter for fiscal year 2025.

The Broward School Board operates a complex payroll environment supporting large and diverse work across multiple platforms, departments, locations and employee classifications. Those payroll operations include regular wages, overtime, supplements, stipends, retro payments and other compensation elements governed by collective bargaining agreements, district policies and applicable federal and state regulations. Because of the decentralized nature of the payroll process and the volume and variability of compensation structures the payroll function carries increased risk related to data accuracy, documentation, internal controls and compliance. Effective oversight requires consistent documentation, strong internal controls, reliable system integration and to ensure that payroll transactions are accurate, authorized and properly supported.

We performed our audit. We looked at various structures of documentation for our payroll. Items we looked at, primary, secondary payment, double time payment, overlapping entries, large

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one-time payments, retroactive payroll adjustments. Additionally, we looked at cross-checking employee data for duplicate or ghost employees, identifying internal controls. Do the segregation of duties control deficiencies? The basis of our documentation we reviewed, we looked at reports from the SAP system, VPN reports, earnings reports, retroactive payroll remuneration reports. We also looked at overtime reports and basic pay reports. We reviewed the collective bargaining agreement, invoices, pay records, payroll agenda, email communications, system demonstrations, and, of course, interviews with BCPS personnel.

We identified seven findings as it relates to our work and our results. We also identified six observations that we noted.

Finding 1, and this is just a high level, Lack of Identifiable Approvals for Payroll Reports. Management agrees. And, again, with all of the findings there are our condition criteria recommendations, and, of course, Management response.

Finding 2, Variances in Referendum Pay, Management disagrees. Variance in Referendum

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Pay, Management disagrees. But it did revolve around data being incomplete.

Retroactive Pay from Timekeeping and Approval, Management agrees, will issue reminders and monitor by location.

Outdated Compensation Agreement, Management agrees. Stipends will now end annually.

No Documentation Basis for Supplemental Computation, Management agrees.

Lack of Support -- Supporting Documentation for Transactions, Management agrees and will consider a centralized payroll.

Observations -- Key Observations, lack of identifiable approvals, insufficient documentation for regular working hours, and this is secondary, missing or incomplete documentation of supplements.

So in plain terms we believe that our report provides a basis of improvement for the district, things that should be considered and done to improve the payroll process.

We will now take any questions that you may have.

MS. FERTIG: Thank you. Okay. I just first of all want to tell you that I found this very

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readable. One, the way you wrote it, but, two, the fact that you used a good-sized font also. So thank you. I know that's often something that comes up in our meetings that we have tiny, but this was great. So thank you for that.

Okay. I'm going to start with questions. Do you want to go around?

Muriel, did you have any comments on this?

MS. THEOPHIN-ATILUS: Yes. So good morning again. Muriel Theophin-Atilus. So -- well, my first thing was, I mean, for the documents that you were not able to receive, one of my concerns was, you know, for the memo that was sent when Mr. Runcie was superintendent asking for like, as far as the payroll, the process, that needs to be signed off and be complete. And so my concern is that if we're still establishing that same issue. Especially when it was $2 to $29 per month and 22 cases were found about the errors regarding that.

And then, also, the Retroactive Pay, how far back retroactive are we speaking that an employee can ask to get that paid on their next check?

MR. HARVEY: That is finding -- which finding are you specifically looking at?

MS. THEOPHIN-ATILUS: I think it's page 17.

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17 or 18.

MR. HARVEY: That's Finding 4? I'm just going to -- so in this case, if I'm understanding the correct finding, HCT identified eight instances of retro pay where they were processed missing time and they were eventually paid. Here is the finding in plain terms. Retroactive pay is not wrong itself, it corrects earlier periods. I don't know, and maybe Management can speak to how far they go back, but the high share of pay slips carrying prior period adjustments signals that time is being entered or approved late. The fix is timeliness to ensure their daily entry timelines and to watch the departments or the locations for lag. I'm not sure how far they go back to correct or can go back. We just noted that several of them had that flag and that tag.

MS. THEOPHIN-ATILUS: Okay. Because I see that we're going back -- I'm so sorry, I have notes. So we're going back -- also, I'm going to reference the memo sent by Superintendent Runcie back in 2018. It -- or I'm wrong. It clearly states that payroll timesheets should be in by, let's just say, every Monday, you know. So I just feel like at this point, and I saw that when

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you said Management did not agree, but I think that is something that's definitely big, because we're not being compliant in following that. So then what if all of a sudden I'm going through my paychecks and I realize three paychecks back I'm missing hours? To look at my stubs. Because I know now -- well, I hope BCPS does the same thing, the stubs are electronic and you have to log in to see them?

MR. HARVEY: I'm going to defer to Management.

MS. THEOPHIN-ATILUS: So, yes. So if that's the case, then, you know, what if one day I just decide to log in and three paychecks back I'm like, oh, my goodness, I never got that time or that pay, you know? So I think it's just a little -- because of the noncompliance on that, I think that's definitely something. And then when I saw that the Management did not agree, that was pretty much it.

MR. HARVEY: Thank you.

MS. FERTIG: Is there a response to how far back? I don't know who the person is who's answering, so --

MR. MAGLI: So we're going to have to get a

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clarification on that. The director is on her way in. So she should be here shortly.

But do you have an answer for that?

So we'll have to follow up on that but as you go around with concerns, hopefully, we'll be able to address that shortly thereafter.

MS. FERTIG: Okay. Great. Thank you.

Anything else, Muriel, or --

MS. THEOPHIN-ATILUS: The other thing was the payment when they do a secondary job, I believe it was, and how the experience and the years that they've given. And I saw that you guys, I guess, you were previously using a software or you guys changed or we changed over to a software, so that's one of the things that are identifying the issues as well. So, you know, how long does it take usually to update? Or when, is there a time -- well, let me just say, I would suggest, you know, if there is something that quarterly needs to be updated as far as the years that staff has been with us to make sure that the calculations are done properly, I think that would be a good thing, because I've noticed that, as well. Thank you.

MS. FERTIG: Thank you. Mr. Mayersohn.

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MR. MAYERSOHN: So, I guess, for me to get a grasp on this audit, can somebody explain to me the operational management of payroll?

So, as an example, does everybody submit electronically or there's still paper and pencil submissions? Is it if there are employees that are on a Kronos time clock system, is it the same thing? Because I know from my perspective the county uses a Kronos system and every employee is on a Kronos system internally. They may not punch a clock, but at least their time schedule is. So every employee signs off on, here's their schedule, they work, they review that they got paid. If there was a day off or they came in late or whatever they did, at the end of that two-week period they sign off on it. And, again, not necessarily, people would know that this is their employee number, that they signed off on it, regardless of -- it's an electronic signature. So I guess my question is, because it seems that there are, you've got, obviously, employees that are on, you know, a time clock system, employees that are on a regular, you know, I'll call it nonexempt, you work as many hours as you need to to get the job done, are

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those employees treated the same in regards to their requirement to identify their pay and sign off on it from a schedule? And then is there a supervisor who then approves that method? As well as a supervisor who manages that Kronos time clock?

So, for example, let's say if an employee's supposed to work from nine to five and take a half hour for lunch, do they then have -- if they punch in at 8:50 does that count as their time or they can't punch in until 8:53? If they leave and they forget to punch out, how is that recorded? So, I guess -- I guess what I'm trying to understand is that operational management to then make comments on the findings. So can somebody kind of give me a broad overview on that?

MR. HARVEY: So I'll start out and give the broad understanding as we know it and just kind of lay the foundation. I will temper that by saying we looked at a sample of 100 transactions. So the school district pays in an AA/BB format. So some people fall in AA, BB. More foundation. The district operates several classification structures. So there are seven bargaining

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agreement units. So that dictates how folks get paid. And I will list them out. Broward Teachers Union, Federation of Public Employees, Police Benevolent Association, and three meet and confer groups that govern the compensation structure. Further, payroll as far as documentation is maintained at the location or the school level.

MR. MAYERSOHN: Right. Is that maintained electronically or pen and paper? Like, for example, I'm a teacher, let's say. I work, you know, whatever is at a high school, I'm in at 7:00, I'm out at 2:30, that's my hours. How do I document that I've worked those hours? Do I verify that? And is there a supervisor who verifies that, yes, I was there for those hours?

MR. HARVEY: So -- great question. And part of that is within our findings, kind of half of that. So, yes, there's a Kronos system. At some point we noted in our findings, in our discussion, that certain locations went manual. One of the discussion points we had brought out is the title of the person. So, in other words, we could see that the pay was reviewed, but it didn't give the appropriate title of the person.

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So our concern was did John reviewing the payroll of Betty, but they're at the same level, so in other words, and I think it's in the spirit of your question, is it reviewed, not only reviewed and signed off, but by a person that's higher in the structure, so that we can make sure, to your point, that the time is reflected accurately. So if John got in at 7:45 versus 7:30 that was noted and documented. Now, how it reflects forward, whether that time is dinged against the person or not I imagine is a function of their title, a function of where they fall in the bargaining units and agreements, and their salary. So that part I can't speak to. But I can give you or hopefully give you some foundation of kind of how it works in this decentralized format.

DR. LOZANO: Let me just simplify it a little bit. It's a paper-and-pencil process for the most part. If a teacher's going to be absent, they fill out a COA form, it's given to the office manager at a school. So as a principal of the school, I'll just start with school-based, every Monday payroll's run for each schedule, either are AA or BB. Then at the school level the office manager would pull the printouts of

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the payroll, verify the attendance, verify, to Muriel's point, the secondary payments, make sure all the payments are accurate, make sure the time is accurate for the employee, then the principal receives that and the principal has to sign off. Then we get a second final printout that we do later in the week to, again, verify. It is a paper-and-pencil process for the most part in terms of certificates of absence and vacation time and things like that.

MR. MAYERSOHN: Can I make -- and, again, I'm just going to make this suggestion, we've talked about it numerous times. The district needs to get away from paper and pencil. For example, as in the county, we've gone -- we've transitioned from Kronos, we're going to run a UKG program. Every employee is on that system, whether they're an hourly employee or whether they are an exempt employee and they, you know, work a schedule. There are so many more efficiencies to be able to utilize that this system -- and even to run reports. So a principal can sign off and look on data to say, oh, my payroll for the last two weeks should be X, I wonder why it's Y, let me go in and identify it. As opposed to going, let me

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see here, payroll, you know, administrator or clerk, can you look at this? It's -- it will save a ton of time and money in the long run. So, for example, if somebody were to take a day off, you know, how is that currently recorded now? I've got to write something on a note, Mary, I want to take the day off, here it is. Mary goes, oh, you know what, I've got a catastrophe, I'm busy right now, I can't do it, it gets lost and it doesn't come back until six weeks later where somebody says, oh, I guess somebody got paid and maybe they shouldn't have because of whatever category they're in.

So I just think from that electronic system I truly believe that, you know, the district should somehow find the money some way to be able to transition to a plan -- and I think we all agree, it's just a matter of the cost and implementation of it. But I think it runs it more efficiently and you're able to solve a lot of the challenges. You know, to Mr. Henry's point is that you don't have to worry who the supervisor is, it's there. The payroll supervisor is assigned. So, you know, here are the 12 people or 30 people that that person is responsible for. From a Kronos

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system, when it gets -- like I said, with the clock, you know, somebody doesn't sign off, what happens? Does the employee who signed off on it -- because the employee will review it and go to their supervisor and say, hey, you know what, I forgot to sign out but I left at 4:30. Okay, we'll -- the supervisor, okay, we'll fill it in. If somebody signs in early or somebody signs in late. You know, you sign in late, fine, that's what you get paid for if you're an hourly employee, as opposed to the time sheets that are not, you know, 100 percent accurate. And I know -- is everybody who is an hourly employee, are they on Kronos? You'd have to look that up?

DR. LOZANO: Payroll can verify if everyone is. I know our Food & Nutrition staff is. Certain groups in our security group, Transportation. So -- but I can't verify that 100 percent are. So I would need payroll to verify that.

MR. MAYERSOHN: I mean, it just, as opposed to transferring from one system to another system, here's information, now it goes into SAP, it's just -- it's a lot of work, where all it takes is a button and go boop and it's done.

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DR. LOZANO: So I appreciate this group and this conversation is very timely because the workshop that happened Tuesday, one of the conversations was the capital budget, and part of that conversation which is coming back Tuesday is the conversation around a new ERP system. So we've had -- we've had a system for 20-plus years. We didn't buy the entire ERP system. We bought certain modules and then over the years we tweaked it, redefined it to Browardize it. And then we just at the beginning of this year transitioned from that system to an upgraded system. But some of, because we didn't have the whole product, didn't transfer over. So we have pieces that we still rely on from the old system and the new system.

So, to your point, looking at and bringing in an updated 2026 fully electronic version of an ERP system that is comprehensive to this district is going to really clean up a lot of the findings that were presented in this report. So we're looking forward to the conversations Tuesday and moving forward. Dr. Hepburn is leading that charge, as well, to bring up that conversation about the importance of moving Broward County

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Public Schools to an integrated more efficient fully self serviceable electronic ERP system.

MS. FERTIG: And just to add on to what Bob's saying, I feel like we've had this conversation, you know this because you have to come to our meetings occasionally and hear it, we've had the conversation repeatedly about having an electronic versus a paper system. And we're going to get into that in the next audit as well. And I just feel like year after year they keep telling us next year there will be a system. But increasingly as I read both of these I was reflecting on -- I knew the question that was going to come up. And I -- don't take this the wrong way, I kind of knew the answer, we're getting it next year.

And so I just wanted to add onto what he's saying, saying this is a long-term problem that needs to be addressed. So --

Okay. I'm -- are you -- do you have anymore?

MR. MAYERSOHN: I just -- I mean, look, payroll issues are not necessarily specific to Broward County Schools. I mean, there are tons of governmental entities, Broward County has issues, you know, with payroll. They probably

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have more people that audit or review to catch those challenges so that it's in realtime. It's not four weeks later we look at it. So that's some of the things that if, you know -- and, again, I don't know if Mr. Harvey had reviewed all, you know, obviously, you've got a scope of work, what to do, you're not working outside of the scope, but, you know, in general, those are some of the things that are, you know, what's the level of a -- I mean, are there payroll supervisors that have to sign off or you're saying the schools are naturally the payroll clerk and the principal? As opposed to assigning it where it might be better served where the head of the English department, you know, does the payroll for all -- because they're getting a stipend as the department head, maybe that's added onto their duties and their tasks. You know, and, again, these are just things that are popping into my head to make it a smoother transition and element. Because the principal may not necessarily know that Mary Smith, who's an English teacher, was out today, because they're doing a bunch of, you know, other things. Maybe an assistant principal does or whatever,

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but maybe they communicate that to the principal, you know, a week later. But with an electronic system, as I think we'll all agree, that press of a button where I can review it or look into it, I mean, is -- is definitely a bonus. So that's kind of my comment.

MS. FERTIG: Okay. Lew.

MR. NAYLOR: Yeah. Thank you. You mentioned that the audit was based upon 100 transactions. Is that 100 paychecks or 100 employees who were followed through the quarter to make sure their pay was calculated correctly?

MR. HARVEY: We selected -- thank you for that question. We selected a sample of 100 employs and tested wages, supplements and additional compensation, overtime and payroll. So it wasn't just a matter of 100 pay slips because each of those took us somewhere else depending on what the person had in their compensation slip. And from there we drilled down and tested based on why they would get this supplement, this basic pay, those types of things.

MS. FERTIG: So what percent of the total either transactions or employees were tested? I

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mean, I'm looking at 15,000 teachers, I'm looking at 2,000 of this; how many total employees; how many total transactions?

MR. HARVEY: So --

MR. NAYLOR: Just to get a general idea of the sample size.

MR. HARVEY: A general idea.

So on page 13 we break out by category. So in the period under review, remember, we looked at a quarter, there were 31,166 employees affected. That payroll period, that three-month period the wages, gross wages total 456 -- 456 million. So we looked at a sample of 100 transactions. So we didn't base it on a percent of, we looked at the total and selected a hundred.

MR. NAYLOR: Okay. Okay. And that was one of my other questions, is, your category percents are based upon actual employee counts or dollar amounts, not employee counts? You're basically understating the number of transactions that potentially could have errors; is that correct.

MR. HARVEY: So -- which, I think, speaks to extrapolation. And so the extrapolation we showed in one of -- it's, number one, not a real

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error. It's just, you know, kind of a mathematical potential that could happen. So I want to make sure I put that on the record. But, yes, if you look at potentially and try to extrapolate it's complex here because you could do it on numerous bases, employee count, employees per category, you could do it on wage size, transaction size. And so us, along with OCA, we selected 100 transactions. We didn't go back and say, okay, this reps one percent of all the transactions or one percent of the value of the payroll for that quarter.

MR. NAYLOR: So that would be -- that would be relevant when you're trying to determine the risks factors.

MR. HARVEY: That's correct. That's correct. And I can just tell you, the size of that selection, if we were to do it one percent, five percent, would be a lot of transactions.

MR. NAYLOR: Okay. Let me see. I was trying to go in order here. The -- well, while I'm looking, moving ahead to Compensatory Time and the process for handling, it says by 2019-2020 there was supposed to be an agreement on how to handle that. And since it still seems to be an

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issue I don't know if there's been any movement on that. But as you noted there was additional financial risk to the district for that.

MR. HARVEY: Which page? Which finding are you referring to, Lew?

MR. NAYLOR: Let's see. I think that's page 44. Compensatory Time. Second paragraph you're talking about to resolve the issue by the end of 2019, 2020.

MR. HARVEY: Yeah, so what you're referring to, and this may be also the same that the young lady referred to is the 2019 memo from then Superintendent Runcie regarding compensatory time. I'm not aware if that has been implemented. I will defer to Management. But, yes, this is relating to something that should have been or was forthcoming going back to 2019.

MR. NAYLOR: Okay. So you're not -- you're not familiar with that; okay. So that would be Management.

Okay. Let's see here. Oh, one of the other questions in general is what -- was there any type of study done to see what percent of the findings or errors that you identified were related to the backup for the payroll processor?

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Because understanding no one works 24/7, 365 days a year, so I was just trying to understand if the process errors identified were done by the people whose main responsibility was processing payroll or it was done by their backups?

MR. HARVEY: Can you restate the question? Are you asking our error rate that we found from our population or in the general --

MR. NAYLOR: Well, just when you look at and you make identification, each of those documents probably had who processed those. And the question was whether they were processed by the primary payroll -- what's that person called, payroll?

DR. LOZANO: Processor.

MR. NAYLOR: Payroll processor or their backup? Because that really goes back to training; right? So I'm just trying to understand if anything was looked at for that.

MR. HARVEY: So I think it's our Finding 1 where we note that we were able to see some of the signatures but not the initials. I mean, see the initials but not the title, so we could not tell who exactly was signing off. So we would not then be able to tell if it's the primary

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person or backup person that is approving or agreeing to the time or the documentation put forward.

MR. NAYLOR: Okay. And then I think the last question, on page 24 you mentioned findings related to payroll governance. Could you define what you mean by governance?

MR. HARVEY: Just the overall controls of payroll. Just making sure the administration of it is handled correctly and appropriately on a consistent basis.

MR. NAYLOR: Okay. So it's not by the people who are making the decisions on the policies, it's the people who are responsible for the actual fiscal processing?

MR. HARVEY: That's what we -- the policies and procedures should already be in place. Based on that, the folks should be following it. And based on our testing, okay, here's what should be done, what did you do, how large is that gap? And so that's what we believe is governance. Are you following those laid-out policies every time all the time?

MR. NAYLOR: Okay. Thank you.

MR. HARVEY: Yes, sir.

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MS. FERTIG: Mr. Medvin.

MR. MEDVIN: Thank you. It's obvious that the whole payroll system is rather complex.

MR. HARVEY: Yes, sir, Andrew.

MR. MEDVIN: And it's spread all over the place. And you said your sample was approximately 100?

MR. HARVEY: It was 100.

MR. MEDVIN: Which is almost miniscule for the total amount of transactions, employees, dollars, however you want to look at it. Is it fair to say that that sample is sufficient size to come up with a reasonable risk factor?

MR. HARVEY: We believe so. I would -- I would -- I would reframe -- I would re-pitch your question as the sample selected was enough to make conclusions on. And so the conclusions reached, the inferences made, we believe are indicative to be put forward to the population.

MR. MEDVIN: Now, this is my loaded question. Even as an auditor, which you're independent and not giving a formal opinion, at least you had access to the whole kit and caboodle at one time, do we have a problem or basically are we doing okay needing some improvement in your specific

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recommendations?

MR. HARVEY: Yeah, that is a loaded question. So -- so let me split the hair. So I think the problem or to assign it as a problem is the responsibility of the board, the audit committee, and the people in charge. With that being said, I believe that the decentralized nature of payroll, the fact that documentation is hard to be found on a moment's notice, the lack of being able to track -- you've got two or three types of -- you've got a timeliness error, things are done correctly, but it's a lag, you have support errors or deficiencies, we can't find it, and then in some cases which causes extra time, the person's here but they also work there, so they work in two locations, and the secondary location has the paperwork. And so because of that it then gives an inference that there are wage issues. And because we don't know, and "we" is the global "we", you can't then determine of the $456 million for that quarter, what's the true error rate; if any.

MR. MEDVIN: Okay. But as a general, your observations, are we in deep doo-doo, as they say, or are we functioning fairly well subject to

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obvious suggested improvements, i.e., full electronic reporting or are we in a crisis situation.

MR. HARVEY: So if I could make light of your question, I don't know how deep the doo-doo is, but something smells. And if something smells there's normally doo-doo or soiled meat in the area.

MR. MAYERSOHN: Is that an industry term?

MR. HARVEY: And so, to Bob's point, I think an electronic system would certainly allow us to measure if there are any anomalies out there. But I would say, I could go on the record and say, yes, I think based on what we saw, I mean we got seven findings and six observations on 100 samples. So if you extrapolate that to a thousand, what do we now have, 49 findings? I mean, so -- and it's not linear; right?

So I would say that something definitely needs to be fixed and I believe Mr. Lozano said that fixes are coming. So I think his commentary is good, that something should -- must be done regarding payroll. It is one of the biggest spends of this government, which we all know that.

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MR. MEDVIN: Thank you.

MS. FERTIG: So I'm just going to just jump in here real quick and say, for Andrew, and for Bob, and for myself, and anyone else who was here when that 2019 memo was written and we had Ms. Marte here commenting on the various systems, we were hearing electronic. And you're telling us -- we were asking some of these same questions, probably Bob asked it, and we heard a lot of the same answers. So you're saying this is going to the board, Dr. Lozano, on Tuesday?

DR. LOZANO: For conversation in the workshop. So after the special meeting there is one item for the workshop that they scheduled for Tuesday, it's the capital budget item. And as part of that item the conversation around the ERP system. We're currently in the RFP process right now to choose and secure a new system and be ready to select and move forward. So this is ripe and perfect for the conversation we're going to have on Tuesday and in the months ahead.

MS. FERTIG: And so -- and I was going to wait until the end to say this, so I apologize, but I was going to say, they're not going to have this audit, are they, on Tuesday? But each of us

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is appointed by somebody, so at the end of this we can have a conversation about what, you know, how important it is for them to see what we have in front us as an audit committee today when making decisions. I think when making those decisions it would be helpful to see this.

Okay. I'm sorry, I jumped in there.

MR. MEDVIN: I'm good.

MS. THEOPHIN-ATILUS: Can I? Good. Mr. Roderick, you said when -- I'm sorry, I can't see his name --

MR. HARVEY: Andrew.

MS. THEOPHIN-ATILUS: Mentioned the -- I'm so sorry, the memo, just like I did, so page 41 and page 44 or 43 with the memos that was sent out back to 2018-19, you made the statement that you're not sure if it was enforced.

MR. HARVEY: That's correct.

MS. THEOPHIN-ATILUS: So I'm just going to put there, that's a huge issue if it was not enforced, because, obviously, it went out to everyone. And then also on page 19 it shows how employees are being paid on outdated agreements of 2018 and '19, as well. So I just feel, are we stuck in 2018-19 since you don't know if it was

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enforced? So what's basically going on?

MR. HARVEY: Yes, that's our Finding 5. Thank you.

MS. FERTIG: Mark, yeah.

MR. MAGLI: So, thank you. I want to point to the fact that we did, in fact, expect representation here and they are not, there's a reason that I'm not familiar with right here. But what I would say is that the system, whether we go to a new ERP or not and it's included to accommodate all these suggestions which are logical and sensible, of course, we have to take care of what we're doing right now anyway until that system's implemented. And we can't really wait until full implementation occurs for us to address this. So, certainly, I will bring this forward and we'll make sure that the superintendent understands what this is, and, potentially, some of these questions could have been answered before us here today more readily. Dr. Lozano is doing his best to answer things that are not necessarily directly under his purview. So I don't feel comfortable with just saying that we can just wait until the ERP, myself, and I do suggest that in whatever what

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will be discussed next week in the workshop, you know, could include this along with a myriad of things that are supposed to be accomplished through the ERP system. I'm sure they'll be presenting a lot of factors. And so I recommend that. And we are getting answers from Mr. Harvey based on his view of things, which is, in fact, a sample. So I'm -- I'm not sure what the committee would want to do right now regarding this report. And, certainly, Mr. Harvey's done his best to do it and I would like to continue with all your questions, but Ms. Johnson is due to come later who is over finance, which a subsection of that would be payroll.

So I don't know if we want to table it for a minute or go through the rest of the questions, certainly, but --

MS. FERTIG: Yeah, I was actually wondering that when we didn't have someone here at the beginning but we had started with Mr. Harvey and just in respect for his time I was going to see if I -- I'm making a list of questions that when she comes, I'm sure everybody's doing the same thing, we can ask.

The question you had about electronic or

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paper, what is what, and hours and so forth are things she's going to have to answer.

MR. MAYERSOHN: So just the one question that I have, does every employee sign off on their time sheet or whatever it is, or they just, this is what it is and they wait until they get their paycheck and then reconcile, no, I was here on Tuesday, I didn't get paid. Do they sign off on it?

MR. MAGLI: It's localized. So it's incumbent upon the department, the school, whatever, to review those records and to work on it. When they say paper and pencil, you, some of that involves the use of certificates of absence, things like that, that have to be entered into the system. I know that, locally, I eventually have to go through and review all those things and reports that are run through SAP that I certify and validate those times.

MR. MAYERSOHN: Right. But does the individual employee certify or sign off on their pay sheet? No? I see a head, no.

MS. PRITYKINA: So, generally, everybody is paid by the schedule that is set up in SAP. So unless you enter the time off into the system the

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person is going to be paid regular hours whatever they're scheduled, for the majority. There are certain groups that are using Kronos but not everyone. And I believe that depends on the bargaining unit how the agreements are done, and things like. But, generally, what we see when we review payroll locations is they provide the time sheets for additional time worked to the schedule. But I haven't seen the employees -- like some locations keep sign-in and sign-out for regular hours, but employees generally -- I mean, they sign in and sign out every day, so that's pretty much that. But like they don't sign in at the end of the week saying, yeah, I worked these hours. So I don't know if that helps.

MR. MAYERSOHN: Yeah. And just my observation from what I'm hearing, and, obviously, Mr. Harvey, as I said, in the scope of what he has, but if an employee is not signing off on whether it's scheduled -- and, again, even in the Kronos system, I didn't sign out, and I'm not reviewing it and I'm not signing off, when I'm getting my paycheck a week later, because, again, you know, it's two weeks and then a week when you get the following or however it is,

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you're then going to say, hey, wait a second here, my paycheck is wrong. As opposed to realtime where I sign off on it and in between that 7-day period I can then make a correction in realtime and figure out what's what to avoid, you know, I call backfilling, whatever the challenge may be. So I look at that, if an employee is not signing off that here are those hours, that they verify it, to me that's an internal control that should be looked at.

MS. FERTIG: Okay. I'm just going to note that we're at almost 10:30 and we do have several more audits, so we're just gonna, if it's okay, just pick up quickly with you all and then Ms. Johnson is coming later so we can get an answer to a couple of questions. So is that okay with everybody? I just want to get to the next audit which --

MS. ROSAS: Yeah, my question was, when we schedule audits do we put a projected date for the report to be due? And is there any discussion of what the staffing will be for the audit so that the audit can be short and sweet and we report it out or is it -- is there any planning of that? Because I didn't see it in the

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objectives in the report but I wasn't sure how that worked.

MR. MAGLI: So in our initial engagement letter we try to project what it would take to complete the audit.

MS. ROSAS: Okay.

MR. MAGLI: This one, a couple of different factors were involved here that caused this thing to kind of be extended beyond what I think either my staff or Mr. Harvey's staff, he could speak a little bit to some of the concerns, but, you know, generally we try to project it and it's an estimate of the time period. And it did go longer than we anticipated. But, nonetheless, the review still held substance to what it is, even though the elapsed time, but there are certain considerations that we would have liked for it to have come quicker and we are working on that moving forward. So, yes.

MS. ROSAS: Thank you.

MS. FERTIG: DP, go ahead.

MR. THIRUVENKEDAM: Okay. So my question is, I'll start with the new ERP system, so can I know like a date when it is going to get implemented? So they're talking about it as 2026. Do we have

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any specific month or anything?

MR. MAGLI: I'm sorry?

So as Dr. Lozano said, the ERP system right now is in the solicitation phase. It's out. I don't know when it closes. I know it's soon. I can follow up with when those things close, when the selection's made. Of course it has to go through the whole process of board approval and all that. So and that will take a little more time, of course. But I can maybe come back to you with more specific timelines for that.

DR. LOZANO: And as you know, with something this big with the amount of money it costs for an ERP system, there could be a bid protest. So a lot of actors weigh into when it's actually brought to the board. But the goal would be to bring it to the board in the fall of 2026. And then, again, to get from approval to actual implementation is a two to three-year process before you would finally be integrating and up and running with a functional ERP system. So it's not a quick process. It involves a lot of people, a lot of staff, to coordinate the writing of code, and scripts, and things like that. So it's a very comprehensive, complex process. And

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those conversations and learning curve for the ERP system is what's going to start on Tuesday to begin putting out the information so the general public can understand and the board and everyone, just the entire process of what it means for a district as large as Broward County Public Schools to move to a new ERP system.

MR. THIRUVENKEDAM: Okay. Yeah, I am coming from an IT background so that's why I asked. I know how much time it takes. Thank you.

This is only a clarifying question, so if you see page number 13, I'm finding difficulty in understanding like total wages paid is 456 million for the third quarter and then we are saying that like 10 percent and then 30 percent, what is that number, actually, how I can understand this number?

MR. HARVEY: Yeah, so this is an example of an extrapolated error rate. It is there just for illustrative purposes only. We are not saying that there is an error of this size in this population. But from a mathematical perspective we looked at the gross wages by category for again that one quarter, and you can see in column 1 where we delineate for each of the categories

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all of the pay, which totalled the 456 million, we also give the number of employees, we give a percent, and then based on a 10 or 20 percent error rate, if there's a 10 percent error rate in teachers' pay it would be the equivalent of $28 million. So mathematically that's what we're saying.

MR. THIRUVENKEDAM: So based on the sample how much would be the error rate based on the sample?

MR. HARVEY: Restate your question, please.

MR. THIRUVENKEDAM: Yeah, so what is the sample rate? Based on the sample what is the error rate now?

MR. HARVEY: Right. And that's -- we entertained that question earlier. So because we looked at 100 transactions we did not match it back as a value in dollars or number of employees to the overall population. And so it's hard or difficult to assign to say, hey, based on the 100 we saw, then that now means an error rate of 1 percent or a half a percent. So we're not able to do that. So it does leave a potential inability to be able to assign from the 100 we looked at to say, hey, this percent now

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represents a full potential error rate. That math won't be able to be done here.

MS. FERTIG: I just want to welcome Ms. Johnson here. I know Dr. Lozano's really glad that you came in so you can take over answering the questions for him. Welcome.

MS. JOHNSON: Thank you. I was in a meeting with a board member.

MS. FERTIG: That's great. We're glad you're here.

MR. THIRUVENKEDAM: Thank you, sir.

MS. FERTIG: Don?

MR. GILBERT: Good morning all. Allow me to elevate a couple of things before I ask this simplest of questions.

MR. HARVEY: Yes.

MR. GILBERT: Because, of course, the concern is the decentralized nature of the current system in play to govern payroll compensation and things of that nature as well as, obviously, the need to have a centralized process, especially given all the various, you know, agreements in place and those calculations associated with those various agreements for accuracy and to minimize any errors, you know, just to say. And, of course,

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piggybacking off of DP's look at that chart, and I already knew that that was just a number just for color, just to kind of give you an idea of the size of the potential error if not addressed and mitigated. And we're talking somewhere between 45.6 and 91.3 based off just the color of the sample. My concern is this. Out of all of the number of things we discussed, the key central point is the documentation. Because it's so manual and extensively manual. My question is, now that we know that is one of the linchpins in the accuracy or the deficiency of the current system, what is the then consequences of to those persons that's governing the payroll for the particular entity that these errors was found? Because, again, I know that training is one resolve, but then ongoing, like, okay, hey, we saw this last year and we continue to see it, so how do we then mitigate that to say, okay, guys, there are consequences because it's costly? And to this tune, it's a significant cost. It's nothing miniscule. It's, hey, look, if we don't get a grip on this, you know, we're going to be leaking very, very fast. So what is the then consequences to resolve the lack of documentation

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or the clarity of the documentation? For example, when they say, okay, hey, was this done by the lead payroll person or backup, if we can't identify that, how do we then know who to address the training with? If this is just willful blindness because they identified there is a gap or of opportunity, how do we say, hey, no, we need to put a plug in this until we get a full fix? So that's the nature of my question, is, okay, what is the consequence? You know, it's like, okay, we know it and we're just going to have to deal with it until the system gets implemented three to four years from now? How do we then address that? That's the nature of my question.

MR. MAGLI: So relative to your comments, thank you. So, certainly, you know, follow-up as far as like oversight to individuals and errors and repeated, you know, failures to execute, there's the systemic parts of it, too. There's some, you know, integration problems and things like that. I think you're going to find there's a little bit of a theme today, that some of these disconnects from the decentralization and some of them are being addressed more aggressively and

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there's been some systems put in place, as said earlier, we can't rely on down the road. It's certainly a plausible explanation as to what a long-term corrective action would be, but in the immediacy of it when it's identified, you know, within the individual groups. So, for instance, because it's decentralized the individual administrator would be responsible for finding ways to mitigate the problem moving forward, if it, in fact, is an error that's identified. Certainly, we do these types of reviews, periodically, so that we do have some sort of accounting and have the opportunity to intervene or at least have a corrective action measure put in place by the management associated with these particular responsibilities. So those things going forward and us producing this report as we have, then we look forward to Management to make the determination of how they would want to influence the corrective measure and create objectives for those people to, you know, remediate.

MR. GILBERT: One follow-up. Also to the -- the sub-question to that is, just as I heard earlier, that, of course, a lot of the staff gets

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paid off of planned versus actual. Where, okay, hey, I signed off, I worked these hours, okay, if I got paid for hours I did not work, would I necessarily raise my hand because I got paid off a plan but I was out that week? You know, so when we do catch errors or gaps like that, then what is the resolve for that? Because, again, someone was overpaid, you know, for work they did not do. And then on the other hand someone was underpaid for work that they did do. So how do we close those gaps? And as Ms. Muriel pointed out, in the meantime, it's like, okay, when I go back and reconcile and say, hey, whoa, I'm missing some hours, but yet still there's a 90-day, you know, close date on you reconciling that to say, okay, hey, no, I'm missing a few hours? So how do we close those gaps?

MS. FERTIG: We have Ms. Johnson here now and we did have a question to start off with about how far do you go back to recoup time? And I think probably a lot of us, thanks for bringing that up, were thinking, you know, if you didn't pay them they're probably going to say something, but if you overpaid them, maybe they're not.

But, anyway, the question was the timeliness

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of documenting the time and when people discover they weren't paid, how far back do you go to correct those errors?

MS. JOHNSON: We go as far back as necessary if we owe compensation. That's our policy, to go back. If you're owed compensation we have to reconcile that. The problem is, with this payroll is, for one, our ERP system is not coordinating properly. So we do need to change out our ERP system. We're going to be doing that in the future.

Most errors come from the end users when they put the time into the system. It's really not payroll. So payroll is, they process what's in the system. So I want to -- we talk about payroll, but payroll pays what's in the system. They try to catch as many errors as possible, but it's really on the end users in the hours they put in; right? So it's hard for -- we have -- we've got to change our schedule. We want to put plugs in the system right now. It will be temporary plugs, but it's changing the structure how we operate. We've only got half a day to roll payroll out; right? So you're not -- you've only got a limited amount of people that are

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pushing out that payroll. So you guys document the number of staff, we only have a limited number of staff. So we definitely need an ERP system to start monitoring and put in those hours so we can run reports to see what's going on. Right? So it's -- by the time we roll out that payroll there's a lot of errors. We give a lot of stipends out, too. We've got to have a controlled environment. And we need to see what we're paying stipends for. Somebody needs to be reconciling them before being actually put into the system. But we've got every sight putting in different types of stipends and we need a formal reconciliation.

So, to say this is going to happen overnight, it is not going to happen overnight. And we're hoping we can roll out as part of the ERP system, we're getting those bids in now, that's going to be a top priority. Because this district loses a lot of time and I don't like to put people in a pay system that you owe me -- I'm not a bank; right? My thing is not to go into the banking business because we can't charge interest and if they separate from the district we don't get that money back. And the people are mad when we start

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taking the end of their check, their last check, to pay for stuff they know they owe the district. You would be pissed, too, if you're separating go and we said, oh, you're not getting this check back; right? And then people are going to be put on a payment plan. You might owe 9,000, you want $25 coming out of your check? You're never going to pay that 9,000 back unless you stay here for a long season with the district.

So there's a lot of things that we know that's a problem, but it's payroll pays. Now, we did implement some form of AI tool, that AI starts asking some questions in the payroll so we can catch some of these errors that was obvious errors that the tool is saying answer the questions that we can't see visually, but the tool will go in and say what we have issues with. The AI can pick up and we can look at those records. We have found a lot of errors by doing that, implementing that. That's the only thing we can do. Because right now I would need to have cut off -- now, we've got hourly workers versus salary workers. Hourly workers you've got to be paid -- in the week you do that time we've got to definitely pay you. If you've got

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overtime and all that, then we will be in trouble with the Department, right, of Labor. And we have to be in compliance with that. So there is a lot of things we have to be in compliance with. I was trying to think about things that we can, on the salary side, we can definitely roll out, but any other exceptions, like stipends and other pay, we can be more conscious about what's going on, because the base salary should be the base salary. But then we've got to be conscious about deducting your vacations, your sick time. It's a lot of things that makes up this payroll. And we've got to have a timeline that we've got to educate all people, all people that are putting in payroll responsible for at these sites, the timeline you've got to put this in the system, so that's where we're lacking; right? The tools, like the vacation time, when they got to be in. We've got to set up a schedule. If people take a vacation, we need that piece of paper, that documentation right to payroll so we can make sure that it's actually authorized. Because we do that after the fact. We pay the payroll, then we've got to go back and make those adjustments.

So there's a lot of things that we are -- I

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mean, based on what he wrote up is exactly what I observed when I first came and we've been trying to fix it. But I don't want to compare you all with -- I don't want to compare this district with a ship, because when I compared it before -- well, this is a big organization and it takes time and we've got to do it together and we've got to mix a lot of training to change the process; right? So we're going to have to actually commit to that, work with HR. Because HR is the keeper of those records, payroll pays. Right? So that's why we work in partnership, in tandem. We've got to set up a schedule saying, hey, we need your time card by this time and everybody's got to follow those rules and we have to implement and have some accountability. Because you can implement something, if you don't have any accountability in the system it won't get done.

MS. FERTIG: Okay. So are you done, Mr. Gilbert?

MR. GILBERT: Yes, thank you.

MS. FERTIG: Okay. And, Mariah, I know you came in, did you have -- we've asked a lot of questions. Are you good with where we are?

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MS. RABIDEAU: Most of them were answered. I did have just a couple, just maybe two.

MS. FERTIG: Okay. Yeah, we're going to wrap this up pretty quickly because we need to get to the next one and I think we need to talk about how we want to transmit this. So --

MS. RABIDEAU: Okay. So thank you for pointing out, I'm not sure who pointed out page 13, though, and we asked about the error rates.

MS. FERTIG: Yeah, we did cover that; yeah.

MS. RABIDEAU: So in this view we're saying there's potential payroll errors of between 41 million to 91 million district wide. The budget update, and I know we're going to get to that later, simultaneously showed a $56 million salary over expenditure. So before we treat that $56 million structural budget gap requiring the position eliminations that has been recently brought to the board, has there been analysis done to see how much of that 56 million may be attributed to payroll errors that are identified in this audit?

MR. HARVEY: So let me jump in. First, thank you so much for that question. Our schedule in chart 2 was for illustrative purposes only. We

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did not find a 10 percent or 20 percent error rate. There are some discussions, so I'll just tell you that our sample was 100 transactions, and from that we made our determination. We cannot and it should not be inferred that the error rate from our 100 transactions should be assigned to the total. So the secondary thing I would want to say is, I would not have a person assign this to a budgetary discussion; right? The budgetary discussion should stand on its own. It should not be linked, in my professional opinion, to this discussion. I think to approach this report it should be taken prima facie, on the face, for the seven findings and the six observations as things that can be discussed by the CFO and Mr. Lozano, things that can be done forward looking to strengthen the district and how it currently runs a decentralized payroll. But to try to determine an error rate with specificity and assign a dollar value I don't think should be done from this.

MS. RABIDEAU: I appreciate that.

Okay. My next question is around the -- the same sheet, though, and so maybe you can just clarify a little bit. For the error rates, it's

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showing 0 percent for the executive population in here. I want to go back to the sample size, because there was a question earlier about was the sample size enough and we mentioned it's 100. Do you know the sample size that was drawn from the executive category?

MR. HARVEY: You're own page 13?

MS. RABIDEAU: Yes.

MR. HARVEY: Oh.

MS. RABIDEAU: Do we know if it was a meaningful test of that category?

MR. HARVEY: Great question. Well, mathematically, let me just address this. So it says percent of a category. So it says zero because it's not shown to the nth decimal point; right? Because just of the size of those employees, 20 over a total population of employees of 31,000. So that's why -- I defer.

MS. JOHNSON: Okay. On executive, it's easy for us to look at executives because they don't get no other stipends or anything outside of their regular pay. So the one-time referendum, where we no longer get referendums, so it's easy for me to look at those executive individuals and pull a sample. Any pay outside of the normal

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rate will not happen. The percentage will not be there because we don't get stipends, we don't get this, we don't get certain perks, anything except for our base pay. So it's easy to track. All of the other organizations that get overtime and different types of stipends that can happen that can cause that we need to monitor a little bit more tighter.

MS. RABIDEAU: Less room for error there.

MS. JOHNSON: Correct. That's why the error rate is less.

MS. FERTIG: Okay. Thank you so much. There is so much here. And I just have to comment on the very first thing that caught my eye, only on a limited number of cases is it evidenced that approval was obtained from a non-authorized -- from an authorized individual. And I just find it astounding that we are at this point. That seems like it would have been an easy fix somewhere along the way. And it's somewhat alarming that that's going on. But I see that you are planning to, whichever one of you, are going to take care of this so that we actually see the printed name of the person who's authorizing.

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Okay. Thank you. There's a lot here. I just want to quickly go to the audit committee, as we transmit this, are there recommendations you want to make?

MR. MAYERSOHN: Yeah.

MS. FERTIG: Okay. Go ahead. Take a stab at a motion?

MR. MAYERSOHN: Obviously, a motion to transmit, but whatever department is responsible, whether it's payroll or whatever department is responsible for the -- addressing those findings, come back to us and report on a quarterly basis that they've addressed the findings, whether or not you've had success, not had success, have done 20 departments and you're still working on the rest, just to give us an update. Because, as you said, Ms. Johnson, this is a big lift. It's not just three people. I would -- again, before you got here I would strongly suggest reaching out to other systems, such as Broward County, other governmental agencies that have the same payroll issues, in general, but yet they're automated, which is another issue besides that. But as our chief auditor said, we're not going today to an electronic system. It's going to

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take a while to get there even if it was approved today. You still have to tweak it and put it all together and then train everybody and get everybody on the same system. But I would like to see a progress report, quarterly progress report, on how you're addressing these findings or any other findings that might, you know, be a problem with internal controls. As I said before, I think the major -- at least for me, one of the major hits is each employee should be signing off on this is what I submitted so somebody can't come back and four weeks later and say you didn't pay me for this or I took a day off here but it's not recorded. You know, to Mr. Gilbert's point is that, hey, I took a day off, you paid me for it, it's not recorded in the system, and, yet, when I'm done, I'm going to get compensated for it. So how do you address those things, to me is, like I said, moving forward what progress you're making.

MS. FERTIG: So is it good to put that on our follow-up list and --

MR. MAYERSOHN: Well, I'd like to see it as not just a follow-up, but come back every quarter and give us a progress report as part of our

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motion to transmit.

MS. FERTIG: Okay.

MS. RABIDEAU: Can I just add that it be in a standardized format; is that possible?

MR. MAYERSOHN: Are you making a friendly amendment?

MS. RABIDEAU: Yes. Is that possible? Because I just noticed that, you know, all of these different reports are in different formats and so you have to reorient every time what are the key details. So I think having it standardized if we're bringing it back on a regular basis.

MR. MAYERSOHN: I'm okay with the friendly amendment.

MS. RABIDEAU: Thank you.

MS. FERTIG: Okay. Is there any interest in you adding something about encouraging them to move ahead with the new system as --

MR. MAYERSOHN: Well, that could be the second part. In essence of moving forward with an electronic system, which we support, we also encourage to fix what's in the current system as it is. So we need a progress report to determine how that process is moving forward.

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MS. FERTIG: Okay. So your motion is to transmit with the recommendation to monitor quarterly the progress on fixing the current issues --

MR. MAYERSOHN: In a standardized format.

MS. FERTIG: -- in a standardized format while also moving as quickly as possible to implement a new --

MR. MAYERSOHN: An electronic system.

MS. FERTIG: Okay. Did we get that good enough, Mr. Magli?

MR. MAGLI: Yes, I think so. But, you know, do we have to separate those things out or are those things collective?

MS. FERTIG: I think that's one motion. That's one motion; right?

MR. MAGLI: Okay. And relative to standardized format we can certainly put something -- this is an internal thing, so it's something that we'll be able to coordinate with the engaged parties to make sure we can come up with something that's reasonable for you guys to look at.

MS. FERTIG: Okay. And Mr. Mayersohn made the motion.

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MR. NAYLOR: Second.

MS. FERTIG: Lew seconded the motion.

Any conversation?

(No response.)

MS. FERTIG: All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

MS. FERTIG: Okay. Thank you so much. Great audit.

MS. THEOPHIN-ATILUS: Mary, I think I want to -- I'm so sorry, guys, if I can make another motion?

MS. FERTIG: Oh, certainly. I'm sorry. Go ahead.

MS. THEOPHIN-ATILUS: No, you're fine. So I want to motion that the memos from Runcie back on 2018-2019 are enforced, for sure enforced, until we do get this new system, and then I would like a report to come back to us on the increase of pay that we have to pay out after the updates in the agreements, because the agreements are still on 2018-19.

MR. MAGLI: I'm sorry. Could you clarify for me what you mean?

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MS. THEOPHIN-ATILUS: So motion is to, that the memo of the instructions on how to go forward that were given in 2018-19 from that memo, I motion that this gets enforced, that we make sure it's enforced until we get this system that would help out a lot.

MS. FERTIG: And that's on page 43 and 44.

MS. THEOPHIN-ATILUS: Yeah. And then I'm asking that we receive a report, updated report on the increase of pay that happened, because right now it says that the agreement that they're getting paid off of is from 2018-19.

MR. LOZANO: And she's talking about the comp -- Superintendent Runcie at the time put out a memo on comp time. So that's what she's referencing.

MS. THEOPHIN-ATILUS: Well, it was more than one. There was one also about getting approval, but, yeah.

MR. MAGLI: So, Madam Chair; if I may?

MS. FERTIG: Yeah.

MR. MAGLI: In review of this, and when we're talking about coming back with this, you know, certainly, again, I'm sure Dr. Lozano and Ms. Johnson there will be a coordinated discussion

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here. It might be something that we need to bring to the superintendent, himself, might be a better idea to see what his interpretation and the current status might be, rather than kind of going back -- that's for you to decide. But, you know, based on the timing of it, for us to track an antiquated sort of older thing looking for new sort of solutions I think could be a bit of a challenge. So I'm just saying if that's something that you would want to ponder or discuss, that's something that, maybe, might make some sense.

MS. FERTIG: Would it make sense to ask for -- to just bring to the superintendent -- I mean, it's in here, the memo from 2018-19 and ask for current status of?

MS. THEOPHIN-ATILUS: What is the current status based off -- based off the agreement from 2018-19 there should be new updated agreements; right? And so I'm thinking the terms of agreement is you sign off on how much you're getting paid and stuff like that. So if it has not been updated since 2018-19, that's what we're still using, how much do we owe these staff members then? Because the agreements need to be

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updated. So that's what I'm also asking for, a report to come back to let us know how much we're going to have to pay out if we're still using the old agreement?

MS. JOHNSON: Every time we negotiate we make the correction in the system. So that memo might not be effective at all. So I'm just quite sure when we negotiate, we implement it through the system what we are negotiating. That memo might be outdated. I'm quite sure we don't owe any one individual money because they would be coming to the table asking for money. So I'm going to let the HR speak to that because they go to the table and negotiate contracts. So we follow contracts and that might be outdated and we just need to update it to state where we are now. Because we don't owe anyone money, but we just need to update the language.

MS. THEOPHIN-ATILUS: Page 19, the first paragraph, it says compensation agreement provided by the schools updated for fiscal year 2018-19 and then the agreement outlines a three-year performance period and specifies payment terms applied during that timeframe. However, no updated or renewed agreements

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applicable to fiscal year 25 was provided.

So out of the 100, I mean --

MS. JOHNSON: Can you give us a copy of that? We'll come back and respond to that, especially the HR Department. Oh, it's in the findings? Okay.

MS. FERTIG: It's here and it's also an exhibit on pages 43 and 44.

MS. JOHNSON: So that's some of the things that we asked to address how we're going to -- these findings, how we're going to resolve them. So that's an HR finding and we're going to have to definitely communicate what we're going to do to resolve those findings. So I think that's going to be part of the ask; right; to come back and update how we're addressing those findings?

MS. FERTIG: And if there is a more current document, I think she's asking that --

MS. JOHNSON: Provide it.

MS. FERTIG: Provide that as part of this audit. Actually, before you transmit it to the board, provide, you know -- yes. Is that good, Muriel; does that work for us?

MS. THEOPHIN-ATILUS: Yeah, that would be fine.

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MS. FERTIG: Okay. So we don't need to vote on it, you're going to get those documents. You're going to get us the status and it's on our follow-up.

MS. JOHNSON: All right. Thank you.

MS. FERTIG: Okay.

MR. GILBERT: Point of clarification, Madam Chair?

MS. FERTIG: Yeah.

MR. GILBERT: Just to make sure I just followed the backflow, I'm pretty sure I'm clear on it, but I just want to make sure everyone is.

MS. FERTIG: Yeah.

MR. GILBERT: So we just want to make sure that, although the document may be dated, the compensation has been updated, but we just want to verify that the two are bridged; correct?

MS. FERTIG: Right.

MR. GILBERT: Thank you.

MS. FERTIG: Thank you.

MR. GILBERT: Mm-hmm.

MS. FERTIG: You got all that; right?

Okay. Thank you all, and we're going to move, if it's okay, to the Internal Audit of Human Resources.

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And, Mr. Magli, do you want to introduce our -- Mr. Broline?

MR. MAGLI: Yes, thank you. Here with CRI for us today are Rob Broline and Mark Smith who work with our staff and key staff from the district to analyze this particular - the components of this audit, which is a review of several -- to review the adequacy and effectiveness of the controls over recruitment, hiring, onboarding, compensation and termination processes. So I will allow him to kind of introduce himself.

MR. BROLINE: Thank you. So I'm Rob Broline, the overall engagement partner. You guys have seen me many times. Some of you are new faces. I see some new faces on the audit committee. It's nice to meet you all. I'll let Mark introduce himself.

MR. MARK SMITH: I'm Mark Smith, partner with CRI. I worked on this audit with the OCA team and the district.

MR. BROLINE: So, as Mark pointed out, I'm just going to in terms of page reference, I'm on page 2, we summarize the overall, give you kind of a high-level view of our internal audit. It

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was, as Mark pointed out, very comprehensive in covering all the key processes related to the human resources function. And, as he said, just to emphasize from, really from, you know, as we say cradle to grave, recruitment and hiring onboarding, certain aspects of compensation. Obviously, there's a lot in there. You've had reports very focused on payroll, so we look at certain aspects of that not of all of the compensation, that's its own whole internal audit, itself, and then also employee separation. We did a look at such things as to make sure that, looking at the controls related to those processes, also looking at compliance with the applicable school board policies, collective bargaining agreements, which are many, and the applicable Florida statutes and federal laws.

It is a centralized system and HR -- with HR and they do have standardized procedures to oversee this function. And then looking now, I just want to emphasize, as well, I'm looking at the third paragraph on that page in the Overview, it's important because there was a change that took place during our internal audit. They do use an integrated Human Resources Information

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System, HRIS is the acronym, to support the workforce management, personnel administration, and related HR operations. But the primary system in support of these functions are SAP SuccessFactors and HR Connect. So these two together support the full employee lifecycle that we looked at, including payroll processing, the benefits reporting and all those downstream integrations.

Finally what I want to point out here is that during the internal audit the district transitioned to HR Connect, which was fully implemented for the 25-26 school year. So based on where we started our process engagement, the audit scope period covered the activity prior to that transition. However, in order to also, you know, to have that as part of our coverage, the testing procedures were performed after the implementation of HR Connect and therefore relied upon this transfer that took place of data to HR Connect and retained in previous systems and/or departmental shared network drives as applicable. So there was a lot of data moving around in different places. That sounds like maybe a common theme there. And our objective there was

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to look at the control environment and look for compliance as it relates to each of these processes. And that's what our objective says.

So then going to page 3, and so you see we have a total of eight observations, you see the risk ratings there. We had one, two, three, four, five moderates and three highs. And we just make a short blurb there, obviously, later in the report, as you know, as we get into the details of what the nature of each of those observations, you can see though in what areas, we had two in recruiting, one in new hires and several related to employee termination. And then finally we had one related to records storage.

And so summarizing there you see we have a high, moderate and low scale and that has to do with prioritization; okay? It doesn't mean, you know, oh, my goodness, it has to be addressed today or tomorrow, but from a prioritization standpoint these are the ones we're saying are more critical in being addressed as soon as feasible that the management seeks to implement their responses and their corrective actions. And in looking down there we give you the

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definitions of what each of those -- in terms of our ratings. We do have an overall rating that we come to. You see we have definitions of what constitutes satisfactory, needs improvement, unsatisfactory.

Satisfactory means that all controls in place appear to be working properly. They're achieving those objectives that we would expect them to achieve and providing for an effective internal control.

Needs improvement means we've identified some weaknesses, some findings and some issues that are of the nature to render the system and internal controls ineffective, but not so much as to end up to be unsatisfactory, but they fall under the category of needs improvement.

And, of course, unsatisfactory, the significance of what we found would deem to then render the system and the controls as a whole for this function as being ineffective.

You see then where we landed on the results of our procedures was that the function we judged to be needs improvement to achieve those objectives and to comply with the laws, rules and regulations in terms of effective controls.

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Now, we give rationale for that, which I want to point out to you. So, what we're saying is, while processes are in place, it's important to emphasize that, there were -- processes are in place and controls across recruiting, hiring, compensation and termination, those processes we looked at, as noted above, several observations we did identify gaps and how consistently those processes associated and the controls related to that are in effect. And we give kind of a summary really of what we detail below and we want to emphasize, and this is how I think we would say it's landed on needs improvement as opposed to unsatisfactory is, and here's the rationale for that. Many of the issues or observations noted were related to documentation, recordkeeping, and just the decentralized nature of activities across multiple departments and systems. This contributed into the inconsistencies and some of the execution gaps that we noted below. Also, some of those higher-risk observations we noted related to compliance record management and further highlight the need to improve that consistency and oversight.

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So we, overall then we're saying the control environment is in place, however, there are enhancements in organization, standardization, and execution in order to support and kind of rise that level we would judge to be an effective and consistent control structure; in other words, to get to satisfactory.

And as I said, below then in the detail, the observation, in the observation matrix, we have the detail of each of those observations.

We summarize on page -- pages 5 and following, there you can see it outlines the different testing attributes we applied to each of those areas. And so you can see those. I will not read those. And then you've read the report, and what we did there is you can see there in a very transparent way, here's the attribute we tested within these areas and here is whether we had an observation or whether our testing resulted in no exceptions. And you can see that's what's put in front of you as you move through pages 5 and 6, really all the way through, all those processes through page 9.

Now, I can go in into -- if you like I can go into, I'll have my colleague go into just kind of

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highlight, drop down and look at the observations themselves and kind of highlight those for, if you'd like, spend a little time doing that, and, of course, obviously, answer any questions you would have, whatever would be your preference. Happy to proceed how you'd like.

MS. FERTIG: What's your preference? Are you all -- do you have a list of questions; do you want to start with those?

MR. MAYERSOHN: Yeah, I'm comfortable just going with -- I mean, we got a general overview, which is very helpful. I think it's just a matter of questions and answers.

MS. FERTIG: Actually, at this time I was wondering if I could -- if everybody's agreeable, we'll start with the attributes and the -- and just go down page number by page -- start at the beginning and work through. Is that good with everybody? And if you have a comment --

So I'm going to start on page 5. Thank you, this is great. And it's very easy to follow, so thank you for that.

MR. BROLINE: You're welcome.

MS. FERTIG: We can start on page 5 or I can start in the back, whichever way you all want to

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do it, but why don't we just start with -- I was going to say I could also go to page -- I'm looking to see what the first one is. I think it's 15, but, no.

Start on 17 or 5, anyone have any comments on the observation? Well, let's just start on the observations on page 17. Any comments on page 17 through 18?

MR. MAYERSOHN: I mean, I guess my only question is, going back here to page 33, it says the project is expected to be completed by June 30th, 2026, that's for Management agrees with the recommendation, and they're going to complete, obviously, any gaps by June 30th, 2026. Is that on target?

MS. TYGHTER: Yes, we're on target, our compensation team and working with budget to make that correction.

MR. MAYERSOHN: Okay.

MS. FERTIG: Okay. I'll go to number 2 on page 19; any questions; comments?

MS. RABIDEAU: I do.

MS. FERTIG: Yes, go ahead. One of you two go ahead.

MR. THIRUVENKEDAM: On page 19 that is a

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section of Lack of Interview Documentation 4 of 9 employees, which is like almost 50 percent, when I see the same, like, you know, whenever the rating is high I'm looking into those numbers, if there is anything documented, like whether those gaps are now fixed subsequently for those employees are still pending? So we are seeing some recommendations, but it looks like in general for the future, but whether the existing ones are fixed? Like I'm talking about -- not just talking about the Veterans' Preference as well as the existing, also?

MS. TYGHTER: We're addressing it with the location. So just for clarity, you're asking if the interview documents from the four people that were identified in the audit, if we're making sure the locations follow up and have the documents for the reported amount of time; yes, we're following up to make sure that they indeed reconcile and have those documents on file.

MR. THIRUVENKEDAM: Okay. Thank you.

MS. RABIDEAU: Yeah, this is sort of the same thing, but just maybe framing it a little bit differently. What assurance do we have, I know we have outlines of Management response on the

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same Veterans' Preference question, but, you know, Veterans' Preference, that's a legal compliance situation there, so I just want to make sure that if something can be brought back to us just to show that the Management response and if some of it says it was implemented, but this ongoing monitoring of it, I want to be sure that we're making sure that the Veterans' Preference is being honored, especially with the changes to the new system.

MS. TYGHTER: Yeah, so already in the process of this audit we hold monthly trainings with our locations, both our school-based locations and our district departments. In fact, we just had one yesterday with our school locations. And even though the hiring, depending on what's happening within the time period might be -- the session might be location specific because there is different hiring needs at different times, we share all of that information. And so we try to target our training in smaller groups and update our centralized HR SharePoint sites where the most related information is there. In addition, the HR Connect system now allows each hiring manager and the supervisor to enable Veterans'

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Preference in a more user-friendly way. So to the previous point about using the digital tools and kind of shying away from paper, all of those things now have to be uploaded by the veteran, every applicant has to be screened. So in the process of the audit we were already implementing those changes and now have the checks and balances to go back. And if a location, by some chance, because there's human error, misses, when it comes to Talent Acquisition and we're verifying the hiring process, we can now direct to go back and we've actually had to stop one or two because we've gotten much better. So all of those processes are in place and the technology tools are helping us to help the humans have a better accuracy rate.

MS. RABIDEAU: I love hearing that about technology. Thank you.

MR. MAYERSOHN: So just -- just as a follow-up to the training aspect of it, is it it's required training?

MS. TYGHTER: Yes, it's required training and it's also recorded for those who might not be there.

MR. MAYERSOHN: Okay. So if somebody misses

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it they can go back?

MS. TYGHTER: Yes.

MR. MAYERSOHN: Is that held in some database where they can go back every two months if they're not sure and revisit the, whether it's a tutorial, or a talking head, or whatever it may be?

MS. TYGHTER: So all of our training is done on Teams, just in terms of just maximizing efficiency and also having the capability to record and then using the AI tools to also provide a summary and follow-up tasks. So the trainings are recorded where all of the departments and school locations are in a centralized team that all of the training recordings are there for perpetuity that they can go back. We also send out an email because we know everybody's schedule is busy. So after the training wraps and we kick all the people out of the Teams meeting, because people forget and they linger, we send a recording to everyone that was required to be there. So we have multiple ways to ensure that. And we also involve the chiefs to say, please, reiterate that if somebody was absent so we can go back and also check

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attendance logs.

MR. MAYERSOHN: And do you develop a list of FAQs?

MS. TYGHTER: Yes.

MR. MAYERSOHN: Okay. Okay.

MS. RABIDEAU: Can I follow up really quick?

MS. FERTIG: Yeah.

MS. RABIDEAU: So you're saying that everyone -- you're making sure that they get it; right? But is there also a control mechanism to see, like an attestation of some sort or like a Quizlet at the end of this training to show that they've mastered and understand the content of this?

MS. TYGHTER: There's no quiz, usually. We do some Q&As during the training to reiterate, and so we'll pause. We have an extensive Q&A session at the end of the training, but there's typically not a quiz, because we cover so many various topics.

Michael wants to add something.

MR. SALMERI: Good morning. Michael Salmeri. I also wanted to add in the enhancement of our recruiting system from SuccessFactors to HR Connect we did a Broward launch of having

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representatives from the district, they're called HR Connectors, that also help out office managers, hiring managers, to understand the new system. And there is a repository in the district called the HR Connect Resource Hub that outlines different processes, different actions to complete these actions which also include for the recruitment pipeline to train people on how to make sure and ensure that Veterans' Preference is turned on for every single requisition application they go through to ensure that the screening hiring managers are going through the screening process and ensuring that all candidates and veterans are screened properly.

I just wanted to put that out there as well. So they have that resource to them available at any time.

MS. RABIDEAU: Thank you. That's helpful. I just want to make sure that there's still an outreach element and, you know, attestation somehow of you're making sure that they're understanding fully. If that's, you know, one on one, that's great.

MS. TYGHTER: Yes. Absolutely.

MS. FERTIG: Okay. I'm going to go to number

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3 on page 21. Anybody?

MS. THEOPHIN-ATILUS: I'm sorry, can I -- I'm so sorry. You didn't see me when I raised my hand; if I could go back a little?

MS. FERTIG: Oh, I'm sorry, go ahead.

MS. THEOPHIN-ATILUS: HR Connect, kind of like what Bob said -- asked with the software and each person has their own -- each employee has their own login and whatnot. And what I see that -- well, first, are you guys transferring all documents to HR Connect to make it electronic based or we're still going to have to paper, we're going to be hybrid, paper on old files? Because it did -- the audit did show that we're missing resignation letters, termination, incomplete notifications, all of that was found in the audit. And then also there's an error in the details of job postings. But, regardless, with HR Connect, if I have my login, let's just say, you know, I got reprimanded for something, will the status and also the documentation of what I got written up for be able to be viewed by me in my HR Connect? And then, again, just the fact that things are missing, are you guys going to turn everything into the -- bring everything

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to the HR Connect software or is it going to be hybrid?

DR. LOZANO: So that's why we're looking at -- again, Dr. Lozano, Chief Human Resources Officer, we never bought, when we bought the original 20-plus years ago, every module. So the corrective action process is handled through Professional Practices and that's -- there she is, and that's not part of HR Connect; right? So that's not a module we purchased as a district as part of the ERP system. And that's, again, while we talk about there is decentralized pieces because HR Connect we didn't purchase to handle every function like that, so all those different systems read together and an employee goes in and has a comprehensive view of everything, to your point, if they ever had a corrective action or anything like that. So we do house the corrective actions, but they're housed in the Professional Practices department. And these are all the conversation we're going to have in the next few months when we look at the new ERP system and what is critical as part of it and what pieces may not be. Because, you know, each module has a cost and we have to decide as a

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district how we're going to move forward with the next iteration of ERP.

MS. THEOPHIN-ATILUS: Thank you for that. And I'll just once again say what Bob said. We really need to get electronic. Because we're really wasting a lot of money doing it like this. And so, therefore, again, if I have a corrective action plain, I should be able to log into my HR Connect and view it. You know, it's things like that. And with us not doing that, we're really -- like Ms. Johnson says, we're a ship. I mean, we're sinking. Our ship is sinking. So it's -- you know.

MS. FERTIG: What would be the rationale for having those in two different locations?

DR. LOZANO: So, again, we didn't purchase the module to handle corrective action.

MS. FERTIG: I mean, you can't go back and look at what somebody else was thinking, but --

DR. LOZANO: If we don't --if we don't have it we have to build our own system to monitor the corrective action processes and document it. So when we originally went out to bid that wasn't part of the scope, the module for corrective action, so that was never a piece of what the

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district purchased in the old ERP systems.

MS. FERTIG: Okay. All right. So now we're on -- we are on page --

MR. GILBERT: Madam Chair, I had one question before we move on.

MS. FERTIG: I'm sorry. I'll let you go. Just yell out.

MR. GILBERT: Yeah, I know. We're going to keep it moving. I just had one question. With the Veterans' Preference, is there any known current open items regarding someone who reaped the benefit or was denied the benefit of the Veterans' Preference in the hiring process that you all are working through? Is there any current open items to be aware of?

MS. TYGHTER: On every recruitment there is detailed screening to make sure that if a veteran applies that the Veterans' Preference guidelines are implemented.

MR. GILBERT: Okay. Because -- that's what I'm saying. Because from reading the outline it's saying that there was a lack of documentation to support that status. That's why I asked. Because, again, if someone got hired but did not have the supporting documentation for

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their status, is that an issue? Or if someone who is legitimately a veteran but somehow was remitted from the process but they're documentation is present, that's why I was asking.

MS. TYGHTER: So if we missed someone and they submit their documents we would correct it. But right now there is no pending outstanding issues of that nature.

MR. GILBERT: Appreciate it. Thank you.

MS. FERTIG: Okay. Page 20. Are we good to go to number 3, page 21?

Okay. Anything? Anybody?

(No response.)

MS. FERTIG: Okay. I'm going to go to number 4, Employee Termination Notification Documentation on page 23; any comments; questions?

(No response.)

MS. FERTIG: Okay. Number 5, Employee Termination - State Reportable on page 25; any questions anybody?

(No response.)

MS. FERTIG: Okay. Employee Termination - Return of Assets on page 27?

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Yes, Lew, go ahead.

MR. NAYLOR: Yeah. On, where it talked about the missing assets returned it talks about the items, employee badges, computers, things like that. One of the things that we identified during the property audit -- the property audit was we had recommended that there be an audit of the property that that person was responsible for. Should that -- can that be included in here? Is that something that should be included in here? And I think I could defer to the district on that?

MS. FERTIG: Okay. Who's got a -- who wants to respond?

MS. JOHNSON: Can you repeat the question, please?

MR. NAYLOR: Yeah. You know, one of the recommendations we did when we reviewed the property audit at the locations was that there was really no exit audit performed when somebody left the district.

MS. JOHNSON: Laptops.

MR. NAYLOR: Right. So here, though, it looks like they're checking to see if they turned their personal stuff in, but not the items that

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they're personally responsible for, which would also help with the property audits.

DR. LOZANO: So it's my understanding a laptop would be part of the asset and they didn't find a case where the laptop wasn't returned. To me, as I read this, the only assets that weren't turned in were employee badges and keys. The district was able to receive the laptops and items that belonged to the district.

MR. NAYLOR: But you didn't review the property that that person was responsible for. Say in a teacher's classroom, you've got printers, you've got --

DR. LOZANO: Correct.

MR. NAYLOR: So my question is, we had already made a recommendation that that audit should be done upon their termination or separation. I don't know if that's something that should be included here or are we holding those two in two different silos; do you see what I'm saying? One is property audit the other one is the termination of an employee.

MS. JOHNSON: I would think that would be in two different silos. Because at the time, teachers, we don't expect them to bring in a

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printer, so we don't expect them to leave with one also. So when the -- we're making sure that if someone's leaving the district they're not touching any of our equipment that we audit as far as printers, chairs. Whatever is our property is the district's property does not belong to no individual. So we're not -- what we give to them as ownership is cell phones or it would be a computer, they must turn that into HR before they exit.

MR. NAYLOR: Okay.

DR. LOZANO: She says HR, but she means their site supervisor.

MS. JOHNSON: Right. Or whoever is responsible.

MS. FERTIG: I like the way she keeps passing the baton to you.

MS. JOHNSON: No, I'm just saying that that's part of their exit process.

DR. LOZANO: She loves her principals so she just puts it on us.

MR. NAYLOR: But we're not stipulating that the person has taken them, but she's responsible -- that person is responsible.

MS. JOHNSON: But the principal should be

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doing the audit of their classroom when they're leaving. And they should not be leaving with anything that belongs to stay in the classroom as part of our possession. So if a person exits, I don't expect them to be going and taking a box full of computer laptops or anything like that.

MR. NAYLOR: Well, we've had audits where they have not had -- they have not been able to identify in a terminated employee's room where the items went to. So those have been exceptions.

MS. JOHNSON: So we can add that to the checklist that the principals need to be conscious of what's in their actual room.

MR. NAYLOR: Correct. And that's my only suggestion, that maybe we could --

MS. JOHNSON: We can add that. Thank you.

MR. SMITH: And I think we have that -- we have that in a recommendation, look at A and B, of having that checklist when things are assigned so you can track it, and then when they're terminated you should be able to take that and then make sure that you've receive all the keys, laptops, anything else that was issued, and then centrally track it. So during this we had, Raysa

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and Michael helped out a lot, having to reach out to all the different schools because they're the ones keeping track of what was returned, what wasn't, whereas it was difficult to just centrally locate, okay, here's a checklist, yep, everything was turned in, it's signed off, that wasn't the case. So that's what the recommendations aim at.

MR. NAYLOR: Okay. But it's not assigned to the employee, it's assigned to the location.

MS. FERTIG: So when a teacher leaves a classroom look around and make sure that what was there when they came is there when they leave is what you're saying. And then we don't get it on your -- on the other report; yeah.

MR. MAGLI: Madam Chair?

MS. FERTIG: Yeah.

MR. MAGLI: So specific to the school locations the principal is the custodian. So if schools are conducting things as certain bulletins and things have guided them to do they would have an accounting of each -- of all assets and high-risk items. It may not include badges and things like that, but the recommendation for a checklist, what we came up with the last time

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we had that discussion was whether we had a systemic tracking of that, like say through SAP or something like that, that those assets were put in there. No information I've received has said that that is the case. I was curious myself as to whether that module had ever been implemented and it hasn't. So sort of to what Dr. Lozano says, in some cases they didn't implement that or choose to incorporate that in the module. Relative to each location, they should know what they have at the location and they should recover those things. But a checklist at any level upon exit, but like I said, if someone leaves and let's say it wasn't -- it was a termination or something like that and they're not as likely to sit through, say, an exit conference or go through the final process like somebody who would be retiring would be happy to do, you know, that presents its own problems. But each -- each location -- and department's also, by the way, this is not just schools, so departments, as well, have to be responsible for all their -- their equipment. And they should be tracking everything. So they should know that and they should be cognizant of

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what they have and getting about from an employee to the best of their ability. And if, in fact, they don't have cooperation, well, that would be another situation that they might elevate. Or maybe Dr. Lozano would say, I don't know if there is something in place for potentially, or police, I don't know, but we would look to have those locations track that equipment and get it back. Items that are assigned to people should be on an annual property pass, which would be an accounting of what, in fact, is in their possession as a documented version of it; yes, sir.

MR. NAYLOR: But these are items that are not assigned to an individual.

MS. FERTIG: Yeah, I think -- I think Ms. Johnson has -- just add this as another item, take a look around the room.

Yeah, okay. Yes, Bob, go ahead.

MR. MAYERSOHN: So, again, getting back to this electronic age, when I see the word "keys", I mean, it's -- to me everybody should just have a swipe card to get into where they're assigned or whatever it may be. So if somebody doesn't return a, quote-unquote, ID badge that has the

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ability to swipe in, you just deactivate it and don't have to worry about chasing them. Again, time, money, effort; all those things. And that's, you know, my own -- again, one person, maybe they have 25 million keys because they're the, you know, head custodian and they happened to leave and you couldn't collect it, but, again, trying to move towards that electronic age I think really solves a lot of these issues of not returning something or whatever it may be. So that's just my two cents.

MS. FERTIG: Yes, Muriel.

MS. THEOPHIN-ATILUS: Again, we're asking for electronics and so -- also for the items to be centralized. But I also want to know, who was responsible for each step, like, if that could be outlined to us? Because a lot of -- a few things were -- there were documentation gaps, which is a compliance risk. And then also, again, the expectations and the storage within HR Connect, if we can get that, you know, centralized with these documents, it would help out.

And then also, like how were there inconsistencies with the drug tests? You know, how is that -- you know, as she mentioned the

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Veterans' Preference that's a legal matter, as well -- I'm so sorry, guys. That's a legal matter as well. So, again, if the employee has access to HR Connect to properly upload the documentation that's needed, you know, certification or whatnot, I think that would be something that would be really good. Because right now all these inconsistencies does not look good. Like how do you have inconsistencies on a drug test? A drug test. That's all I'm saying.

MS. FERTIG: Okay.

MS. THEOPHIN-ATILUS: Yeah, I mean, a drug test. Who's responsible for, you know -- yeah.

DR. LOZANO: So, Ms. Tyghter, do you want to talk about what we do with that particular one, with drug testing to follow up and go back and ensure the employees who needed to be drug tested and move them forward, how we tightened up that process, please?

MR. SALMERI: Good morning again. So when we were doing the audit and that was identified we -- as of HR, we immediately rectified the situation to identify the misfalls, what was happening with the screening process of those specific job requisitions that required the drug

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and alcohol testing on it. We took immediate action and brought together all of the associated departments, risk management, transportation, to review the job descriptions to ensure that the drug and alcohol testing was required on those and then took immediate action to no longer have those being occurring. So since the audit we have had no other instances of anybody missing the drug and alcohol testing. As well as the risk management department oversees the drug and alcohol testing and I believe in the audit report they have randomizers where they also drug and alcohol test people that were not tested or continue to go through the testing randomly. So those people that possibly could have been missed through the initial hiring have already been drug tested and alcohol tested.

MS. THEOPHIN-ATILUS: Thank you. But I just feel like HR is slipping, because you went back and looked at the drug test that was not done after the audit was complete. That should have been something that was checked off with the steps with the employee. And it makes me wonder if you guys aren't doing, I won't even call it simple, but if you guys aren't following through

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with staff drug tests; what about the background checks? Because, remember, that one person that was arrested, because they were contracted and so they would have never passed a background. So if you drop the ball on one, you're going to drop it on two. Hopefully not, but it just seems that way. Or you guys have, actually.

MS. TYGHTER: So we have a multilayered HR process. So based on the various CBAs, job descriptions, and all of our processes in terms of making hiring efficient and getting folks into their positions in the most expeditious way possible, prior to July 1, 2024 HR was divided in terms of instructional and non-instructional staffing. Effective July 1, 2024 Talent Acquisition was created to streamline and ensure that there are more efficient and more accurate processes. In that process our own internal review identified where some of our satellite locations where there is a Talent Acquisition and HR administrator, prior to the combination of the department they were not necessarily receiving all of the updated training and following all of the procedures with 100 percent accuracy. So some of the instances where the situation was

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missed was in the previous iteration of what HR looked like. And so we've taken all of that into account. And so we meet frequently in this room to bring all of our satellite locations in. We actually just had a meeting last week where there are new processes, new findings, and doing not only training before we share with the locations with our initiators of the jobs where I can get in the candidates to pipeline, but making sure that what we call our satellite locations that primarily handle those types of recruitments, that they are up to date and as accurate with all of the procedures and following to date everything that needs to be completed. So while there were missed steps and errors, which is not our goal ever, since July 1st, 2024 that we're a merged department, we have regular, consistent internal checks and balances, internal training for our staff to be able to support the administrators that are working on specific bargaining unit hiring and making sure that those errors don't occur in the future.

MS. THEOPHIN-ATILUS: I appreciate that. I just would like to say I still feel as though, I don't -- of course, I can't pin it on one person

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but that department was slipping or is slipping. Because, again, I'll reiterate, even for myself as a parent advocate I have to do the ethics training every year or I can't attend a meeting. But, yet, these are things that are slipping that should be checked off and making sure they were done before that staff member's first day. And so it's just something that, you know, I understand you guys are doing internal audits now, but it's definitely something that I feel we need to come back and look at to see, maybe another audit be done or whatnot, but that's something that it just should not have happened, in my opinion as a parent.

DR. LOZANO: We're 100 percent in agreement with you. As the HR department there should never be a time that an employee who needs a drug test starts a job without that drug test. And this staff, this current staff in HR's responsibility and job is to ensure that any job description that requires a drug test prior to start happens or the employee doesn't start. And Ms. Tyghter was trying-- you know, she was explaining how she put processes in place with her team to ensure we're in 100 percent

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compliance with that particular task of completing drug testing when it's required prior to employment.

MS. FERTIG: And let me just say, having been on this committee for a while, that one of the things we do with our audits, as we have them, is periodically you're going to see this type of audit, you're going to see audits on P-cards and other things, and that's because over time things do happen and this gives the departments an opportunity to see where they need to increase their training. Often when we get something like this that's one of our recommendations, do training. I can tell you're doing a lot of training, so, hopefully, you're catching those. But as we go along it's important, periodically, and I'm glad you're calling it out, it's important to say, hey, more training on this, and then with time -- you know, in four years you could see them back and something else may have happened. But it's a great opportunity -- I look at audits as a way to make sure we're doing business correctly. So, anyways --

Mariah, did you have something on this one or are we ready to go to 7?

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MS. RABIDEAU: Are we on 5 still?

MS. FERTIG: Actually, we were on 6 getting ready to go to 7, but we backed up.

MS. RABIDEAU: Okay. Let me -- I just -- I noticed something on 5 that I wanted to -- I had jotted it down earlier and forgot to ask. So just really quickly, going back to the Veterans' Preference item, I noticed in item number 5 we have listed the statutes, the relevant Florida statutes related to these requirements. I wanted to ask if the next time this was brought we can include the veterans' related statute, federally and state, when we're explaining that? I think that will help give us a picture of when HR says, we're meeting this, are we compliant with the statutes; not just, you know, we're making the process better?

And then the second question, same as Bob, but related to this overall is digital verification, now that we have this great HR Connect system, looking into the digital connection for identification of veterans. Because the VA and the federal system already has a lot of those opportunities instead of just a paper DD-214, which for some veterans can be

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challenging to get.

MS. TYGHTER: Thank you.

MS. FERTIG: Okay. We are now on page 29, number 7, Employee Termination - System Access. I see in 14 of 23 instances the form was not completed. Were there questions on this particular finding?

(No response.)

MS. FERTIG: Okay. I'm going to go to number 8, Employee Records Storage.

We're back to the same thing, I just envision storage -- storage containers throughout the county, you know, we've storage facilities and we have a lot of boxes in it. And I actually know that's been true with some things over the years.

So as you're going to this new system can we assume that we could potentially be scanning records in and organizing them and maybe not have so much paper?

DR. LOZANO: So that's another tract the IT department is currently looking at, digitizing recordkeeping. So that's a process that's also underway right now, is moving to a digitized process for these records.

MS. FERTIG: And I have some familiarity with

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the price of the storage of records when they're paper and I think it's kind of a national crisis, actually, because it's piled up, so to speak. But, I'm just wondering what the annual cost -- I know this is just -- you don't have to answer this, but what's the annual cost of doing this?

DR. LOZANO: I'm not sure the annual cost but that department has 11 employees that have to manually scan. When we get records requests, because we get thousands of records requests. When people want to purchase a home or this and that and need certain verifications, the number of records our HRSS department has to deal with, maintain, and then provide to other entities is astounding. And it's a definite human capital cost when it's a manual paper process versus having a digitized process for the storage of employee records.

MS. FERTIG: So you have as many people for that as you have for payroll. That's kind of an interesting thing. Okay. Yes.

MR. MAYERSOHN: So is -- is there a maximum statutory limitation on how long you have to keep a record?

DR. LOZANO: Yeah, there's different

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classifications of records and there's different years for different types of records.

MR. MAYERSOHN: So have the ones that have expired, let's say it's 10 years for X, Y and Z, have they been purged?

DR. LOZANO: Correct. The district has a process to ensure that happens both at schools and in departments.

MS. FERTIG: Okay. All right. So you're on top of this. You're getting a new system, everything's going to be scanned and the next time we see a report we'll -- okay. Any other comments? Yeah, Mr. Gilbert.

MR. GILBERT: One comment before moving to the records retention. Kudos to you because what I did hear is that what you're doing is a big endorsement for us centralizing a lot of our processes. Because, of course, what we identified on the report was a result of the centralization of that process and then you internally identify those gaps, so, you know, thank you for that. That's letting us know that the process is working and it will be perfected by a centralized process. So that's a huge endorsement to that end.

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Regarding the record retention, I know it's forthcoming, so have we started now at least scanning, a bridge, so when it is fully implemented, the in-process is implemented, the transfer can be as smooth versus, let's say, you're scanning for Microsoft but then you're transitioning it over into Apple? So do we have a complimenting process in that in preparation for the --

DR. LOZANO: So that's what the work group is working on right now, to talk about all those specific things to ensure it's a process we can implement that will account for those variabilities of different, you know, documents and different formats and things like that.

MR. GILBERT: Right.

DR. LOZANO: So that's the work group right now that's working on that. And they're also looking at that, I believe, for student records, as well. So it's a comprehensive process right now for both student records and employee records.

MR. GILBERT: Because, again, the size and scale of it, you know, it would be an exercise in futility if what you set up to transition is

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noncompliant, they don't speak to each other. So I just want to make sure.

DR. LOZANO: 100 percent.

MR. GILBERT: Okay. Thank you.

DR. LOZANO: Appreciate that.

MS. FERTIG: Okay. Are we ready to transmit? You have recommendations; does someone have a motion? Yes.

MR. MAYERSOHN: Just one -- I'm ready to make a motion to transmit, but just one thing. I do want to thank Dr. Lozano for his diligence, his work, his efforts, all -- and, obviously, as your iteration as you went from A to where you are now, he's been very receptive off-line. Anything I need, any questions I've had, he's not strayed away from saying I can't answer that question, or even if he doesn't know the answer, I'll get somebody to work on it and it's done in a short period of time. So I just want to thank you for that and greatly appreciate it, so --

DR. LOZANO: Thank you.

MS. FERTIG: And to your team, too, and to Ms. Johnson, it's been great. Mark, these are two wonderful, these audits I think are really going to help the district.

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MR. MAYERSOHN: So I'd like to make a motion to transmit.

MS. FERTIG: Okay.

MR. NAYLOR: Second.

MR. MAYERSOHN: Without any friendly amendments.

MS. FERTIG: Okay. All in favor of transmitting the Human Resources Function Internal Audit to the board please indicate by saying aye.

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

MS. FERTIG: Great. Thank you, Mr. Broline, Mr. Smith, everybody -- everybody from the departments. We are now going to move --

We are now going to move --

MR. BROLINE: You're welcome. Thank you for your time.

MS. FERTIG: Thank you. That was great. And especially, Mark, I mean these two on the same agenda I think was really helpful.

MR. MAGLI: It was a matter of circumstance, but they worked hard with our team and our team really worked to get this through to the end, so

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I appreciate that.

MS. FERTIG: Okay. We have the Audit of the Internal Funds of Selected Schools. We are -- we have 40 minutes left and several items, so I'm just going to probably do the same thing with this report. There were exceptions on four locations; as I recall. Let me go to the actual page to make sure I'm right.

MR. MAGLI: Yes, ma'am, there were 40 audits conducted, four audit exceptions.

MS. FERTIG: And I just am going to just quickly call them out, ask if you have a question on that and then we will move on.

Glades Middle; anybody have a comment on that? If not, I have one question. Was there an explanation for how they happened to transfer funds from their account to Broward Education Foundation? And does that happen with other schools?

MR. MAGLI: I'll let Nakia answer that. But I have not seen that happen before, but I'll let her speak to it.

MS. GOULDBOURNE: Nakia Gouldbourne. They did explain that they had done an initial deposit to the vendor for the yearbooks but they had sold

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enough yearbooks to cover the invoice, so when the amount was going to be refunded to the school it was instead refunded to the Broward Education Foundation. I don't have any more explanation as to why, but we were looking for the refund in the school and when we didn't see it we asked where it went and that's when we found out it went to the Broward Education Foundation.

MS. FERTIG: So it actually was the vendor who did it and not the school?

MS. GOULDBOURNE: I'm not really sure exactly because the check was just made out to Glades Middle School. And so our other question was how does the Broward Education Foundation deposit a Glades Middle School check, but -- so I don't know if they have individual accounts for the schools. But the check was made out to Glades Middle School, so I'm not sure how Broward Education --

MS. FERTIG: That was a new one. I hadn't seen that one before.

Okay. Anybody else on Glades?

(No response.)

MS. FERTIG: Norcrest?

(No response.)

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MS. FERTIG: Nova Blanche Forman Elementary?

(No response.)

MS. FERTIG: And Rock Island Elementary; any questions on these?

(No response.)

MS. FERTIG: Okay. If not, is there anything in general about the report or are we ready for a motion to transmit?

MR. MAYERSOHN: Motion to transmit.

MR. NAYLOR: Second.

MS. FERTIG: Okay. All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

MS. FERTIG: Thank you.

Okay. We're going to number 10, the Property and Inventory Audit of Selected Locations. I think there were two exceptions on this. Let me go to that page.

MR. MAGLI: There were 11 locations, three had exceptions.

MS. FERTIG: Oh, three, I'm sorry, I -- okay. Maybe I'm looking at the wrong thing. Oh, I see, over here. Okay.

All right. So, again, we'll take them by --

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by school with the exceptions; if that's okay with everybody. The first was Tropical Elementary.

MR. NAYLOR: Mary?

MS. FERTIG: Yes.

MR. NAYLOR: Just a general question. When the criteria for identifying an exception includes SMART Bond over $1,500, correct, none of the -- none of these really identify if they were using SMART Bond funds. Is there a way to identify that?

MR. MAGLI: I believe there is. It's coded into the BPI with an S; correct? Yes. So if the BPI has an S in front of it, it would be a SMART Bond program.

MR. NAYLOR: Okay. Thank you.

MS. FERTIG: And just looking at the age of some of these things, I mean, it was a long time ago on some of them.

MR. MAGLI: Yes, we've spoken to that and we know that there's still a cleanup process happening in locations that I hope they'll catch up on soon.

MS. FERTIG: Yeah. No, but I'm just saying, if it's settled, it's not a SMART Bond; right?

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Okay. Is there a motion to transmit?

MR. NAYLOR: Just a question.

MS. FERTIG: Oh, yeah, go ahead. I'm sorry.

MR. NAYLOR: On the Tropical Elementary there's four items that indicate an S, so that is is what're saying would be SMART Bond; using SMART Bond funds?

MR. MAGLI: Yes. Yes.

MR. NAYLOR: Okay. Thank you.

MS. FERTIG: Okay. Anything else?

(No response.)

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

MR. MAYERSOHN: Motion to transmit.

MS. FERTIG: Okay. Thank you.

MR. NAYLOR: Second.

MS. FERTIG: Moved and seconded to transmit the Property and Inventory Audit of Selected locations. All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Opposed?

(No response.)

MS. FERTIG: Okay. Thank you. We are on number 11. And --

MR. MAGLI: Yes, obviously, Ms. Johnson's

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here. She's come to answer your questions and speak to you on the matter, the pending matter regarding the fund balance reporting.

MS. FERTIG: Okay. Who wants to start on this; anybody?

I'm sorry. I'm just -- somehow I lost my agenda in all of these. I know I don't really need it because you gave us every report, but --

Bob, can I borrow your agenda?

MR. NAYLOR: Here.

MS. FERTIG: Oh, Lew, thanks. Oh, Lew has notes. This will be very helpful.

Okay. Any questions on -- can you just kind of give us a quick overview, Ms. Johnson, on the fund balance and -- we are in June, so --

MS. JOHNSON: All right. Does everyone have a copy of the presentation that I -- okay. I'm going to start with page 3 and I'm going to do it real quick unless anybody has a question.

So this is as of -- this is revised budget as of April 30th. So we -- as of April the 30th we only have two months left, so I'm looking at -- I'm going to project out the fund balance, but this is where we were at. This gives us a roadmap that our projected revenue, we're still

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at 2.369 and we estimated our expenditures at 2.4 at that time. And then we showed that we were spending 41 million more than the fund balance. So everybody understands that slide? So the impact on the fund balance, our beginning fund balance was 205.9 million, we're going to take out 41 million, so we were projecting at that time to be 164 million in our fund balance; okay?

No questions on that slide?

(No response.)

MS. JOHNSON: Okay. The next slide, I'm always projecting like what I haven't done yet or I'm waiting for resources to come through. We haven't finished our capital transfer. We're going to do additional capital transfers by the TRIM process of 25.8 million from capital. And I'm very much aware that this district is spending a lot of capital resource and we're going to have to fix that in years to come because this district has been deficit spending for a while and they've been using capital transfer to offset some of our costs in the general fund. I'm aware of that. And I know we've got to address that sometime. We cannot keep exhausting our capital resource. Even by

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law, it's allowable, but we can't operate like that going forward; okay?

So the next page I've got to project my salaries and my expenditures, what's that going to look like. So I do my budget, I took the budget, as we got in the budget, the salaries and benefits what we have budgeted for that, line items, then I start projecting. I look at the base salary. So what you're seeing as the base salaries, everybody that's on the general fund or a fund, internal fund that's considered a general fund, I'm projecting their salaries through June 30th based on positions we have currently filled. Then I do the same for the benefits because the benefits is burned based on our salaries, right, who has the positions, and I project the benefits cost to end June 30th. Then I look at our referendum. I look at the people we currently pay in our referendum, when we pay that out where we're going to end up. Salary and benefits we spend 168.3 million on individuals. Then other wages, this is where we talk about, this is the indicator that I can't quite put my finger on; right? 155.9 million is burning, so I'm estimating, I'm projecting. But it's hard to

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project those because at times in the budget you will see we're transferring resources because we're upside down and people are actually going into fund balance and transferring resources to support the organization. So we're -- with that it's 56.1 million.

So, I have to look at benefits also. What's going on with my benefits? So there's a contribution that we actually burn from us for the actual people paying into their benefit costs, so we take that monthly, we charge them monthly, the district -- the board pays on their behalf, it's an indirect charge under payroll to for the benefits. So an employee, it's 12,000 a year for each employee, our contribution, that is calculated. Employee contribution, if people pay for their dependents, or their COBRA, or something, that's another resource that comes to the district. So that's 355.6 million. Then we get a lot of rebates. We get pharmaceutical rebates. We get those from Aetna. So we got 42.8 million for the year. We got other subsidies, rebates of 39,000. And then we invest -- we invest all our resources when we can to make money. We invest and from our investment

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we got about 2.9 million.

So the total revenue from the district contributions is 401.5.

So I do incur costs. So each month we have claims that we get in and we incur costs with those claims. Based on my burn, you know, my burn number amount, I then -- I have to estimate the last two months. So I said we're going to be around 373. Now, there is room for error in that because I'm projecting the last two months. I don't know what the claims are going to look like, but I do an average based on what we've been earning.

Then we did GLP; right? We took the weight-loss drug away. That's a sore thing for a lot. And I'm in support of weight-loss drugs because if people lose weight my claims go down. So I just want everybody to know that. So that's 5.5, and that's additional and that's supposed to come in the form of rebates, but it's a change in our plan. We changed that recently. We went back offering GLP, so that is the extent we're going to get any rebates from that. Then we have administrative costs, 8.5 million and 95,000. So our total expenditures projected in benefits is

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going to be 377 million. So that's a surplus of 24.3.

MR. NAYLOR: And that's for the last -- that's for May and June.

MS. JOHNSON: Yeah, that's, yeah, May and June, the whole fiscal year. I'm projecting now.

MR. GILBERT: Ms. Johnson, a question. And I may be jumping ahead and you may be coming to it, but I know there was mention about possible adjustments to employee contributions. Would that affect your projected numbers?

MS. JOHNSON: No, because that's going to happen next fiscal year.

MR. GILBERT: Okay. Thank you.

MS. JOHNSON: So we're in the current fiscal year.

MR. GILBERT: Thank you.

MS. JOHNSON: So we we're going to have additional fund balance transfer. Like I said, we're short this year and people still are moving, actively requesting resources from the fund balance, so that was 12 million.

So this will give you the real picture. So we start with April 30th, my revised budget, and then I'm showing you everything, transactions

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that are going to happen based on projections for the end of the fiscal year. I said we're going to get an additional 25.8 million from capital transfer, so that's going to impact my June 30th. It's going to go from 213 million to 238 million. So we're going to end 2 billion 395 million at the end from 2 billion 369. And those are confirmed transfers. Salaries I project stipends and wages might be a little bit high based on what I'm noticing with our burn, but we would project that we are 56 million short in salary and benefits. So we got it from 1 billion 360 to 1 billion 416. That's very conservative because if I -- I'd rather be higher and then reduce it than to be, fall short; okay?

So I already showed you benefits, we're going to be at 24.3 million, I've got to reduce that cost from 541 million to 517. And then an additional 12 million transfer in purchased service from 785.7 to 797.7. So that's the impact.

Remember, we was -- on April 30th we would spend 41, so the impact of all these changes is going to be 17 more million that's going to affect my fund balance. So that's 58.9 million

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and we're going to end, projected, this is projected -- now, you know the budget is very fluid. I know all you all know because you're in finance. As soon as I create this report some things change. So I just wanted you to know.

So based on that we should be at 147 million in our fund balance overall. So let's turn to -- go ahead.

MR. NAYLOR: Just -- could you remind me when the charter school issue is going to resolve?

MS. JOHNSON: This is the last year for it, the upcoming fiscal year. The charter school settlement, yes, mm-hmm.

MR. NAYLOR: Okay.

MS. JOHNSON: And the interest payment that we have.

MR. NAYLOR: So how will that affect us?

MS. JOHNSON: Well, that will impact our resource -- you know, our supplement.

MR. NAYLOR: Right.

MS. JOHNSON: It won't impact us because if we don't pass it until we pass that referendum, then that will not be coming out of our charter school payment.

Okay. So I always start with the adopted

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budget first because I want to give a snapshot of where we're coming from. So, as you can see, the adopted budget the fund balance was 205,739,435 when we adopt the budget. And then that was our adoptive revenue and then that was our fund balance. So based on that 2 billion 376 million we was at 8.66 fund balance analysis, total fund balance, and the unassigned and assigned was at 115.3 million, 4.85 percent.

So -- but we had a budget amendment for April and actually we spent like, we was upside down like 41. So based on our revenue at that time in April we were at, total fund balance was 164.7, because we reduced that by 41, and our revenue was 2.369. Our total fund balance was 6.95 percent in April and our unassigned and assigned was 77.4 million, which is 3.27 of our fund balance. But you guys aren't interested in June; right? Where are we going to end up; right?

You have a question?

MR. THIRUVENKEDAM: Assigned and unassigned, what do you mean by that?

MS. JOHNSON: Pardon me?

MR. THIRUVENKEDAM: What is assigned and unassigned; what do you mean by that?

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MS. JOHNSON: I can't --

MR. NAYLOR: Assigned and unassigned.

MR. MAGLI: Assigned and unassigned.

MS. JOHNSON: Okay. It's required. Restricted does not count in the state requirement, only our assigned and unassigned counts towards what the state requires us to have as the fund balance. So our total fund balance and then there's a percentage we've got to have for your unassigned. That means that fund balance is not assigned for any specific purpose, we've just got to have money set aside; okay? The restricted portion, that means we restrict it for a purpose, right, and we can't count that as resources to support anything in our organization.

MR. THIRUVENKEDAM: Okay.

MS. JOHNSON: Okay?

MR. THIRUVENKEDAM: It's not available to us?

MS. JOHNSON: Yes.

So June 30th, as you can see, I said we're going to go down by that 58, was it around 58, 58 million, so our overall total fund balance will be 147. That means over the actual revenue we'll be at 6.19 percent and our unassigned and

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assigned would be 3.36.

So at this time I will take questions about the fund balance but I did give a warning about Survey 3, we're expecting Survey 3 we're going to lose about 11 million. When Survey 3 came Family Empowerment Scholarship took the greater hit of that resource. We took a million hit of that resource, I think a million point 7, so it didn't really impact me. So I should be still within my requirement for now. So that was things I was looking for. And then it's assessing that Schedule 13. The state sends a Schedule 13 to say we're restricting these resources. Until they restrict the resource I don't know. Because they give it to us like end of June and July. And they might be restricting more resources. So, as you notice, in this projection my restricted is not built yet. So it would reduce my unassigned and assigned. But based on what we have now that may be restricted, people are still spending money, I'm trying to let them spend before we build that portion of this report and it might impact my three percent; okay? Because I would be taking money from my assigned and unassigned and restricting that portion.

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Another thing that happens, all the state is losing students. Enrollment is dropping across the state. School districts are falling on financial hardship. So the state did give -- they promised to give us, we haven't got it yet, 8 million to Broward County Schools to supplement our fund balance. So if we get that 8 million it will offset some of this, too. I will have additional revenue. So I haven't received that. I don't record anything until I actually receive it from the state.

So now I can take questions. So if they restrict any of my resources and they restrict it more than I have, my assigned and unassigned, then we'll fall below the three percent, also.

So do we have any questions?

MR. MAYERSOHN: If you get the 8 million, you won't get it this -- it'll be a applied to this fiscal year, but you won't get it by the end of June.

MS. JOHNSON: Well, if the state signs it in, they will definitely do it. We have 90 days to really close out the fiscal year. If it's assigned for June 30th we have to count it as --

MR. MAYERSOHN: So they may assign it but pay

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you in August?

MS. JOHNSON: Yeah, but it's not about when it's actually received, it's about when they project it.

MR. MAYERSOHN: Okay. Gotcha. Okay.

MS. JOHNSON: And as you notice, I mean, if you look at Nonspendable, we used to have prepaids of 20.1 million, I know that's going to be your question, I changed the way we were billing that. We make sure that we don't have any prepaids on the book. So I don't have to record it as a prepaid, so that's how I'm able to reduce that 20.1 million. I knew that this district didn't cut enough and we were falling on a hardship, right, and I had to find ways to sustain the fund balance. So we no longer have that $20.1 million prepaid. And that was our property and casualty insurance. We paid it all through June 30th and then the next school year is due July 1.

Any questions?

MR. NAYLOR: Yeah, could you explain a little bit about the state providing the 8 million? Where is that coming from and is it being provided to all school districts?

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MS. JOHNSON: Yes, across the board they said that all districts were in financial crisis for the loss of enrollment and the immigration laws and everything that's happening throughout the state. At the end they true up their money, too. If they have surplus, then they'll usually allocate additional resources to the school districts. Whether -- it's not based on any standard as far as enrollment, it's just the way how the state is supplementing all districts across the board for the loss.

MR. NAYLOR: And is that a governor's decision or is that a legislative decision?

THE WITNESS: It's a legislative decision.

MR. NAYLOR: Legislative; okay. Thank you.

MR. WHITNEY: It's officially called the Declining Enrollment Supplement.

MR. NAYLOR: Okay. Thank you.

MR. MAYERSOHN: So is that in this coming year's budget from the state or this is the state looking at surplus funds and then deciding to --

MS. JOHNSON: This current year. This year we're in currently.

MR. MAYERSOHN: No, no, but I'm just saying, is that a line item in the 26-27 state budget?

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MS. JOHNSON: No, it's in this --

MR. MAYERSOHN: So this just something the state has been discussing and saying, we'll give you some money?

MS. JOHNSON: Yeah.

MR. MAYERSOHN: Okay. The other question that I have is, you mentioned, obviously, self insurance as being a -- kind of a variable. I mean, you could have -- you could spend --

MS. JOHNSON: Our claims.

MR. MAYERSOHN: Huh?

MS. JOHNSON: I was talking about the claims.

MR. MAYERSOHN: The claims. But even to the point of claims being also as well as workers' compensation claims.

MS. JOHNSON: Mm-hmm.

MR. MAYERSOHN: Do you think that -- and, again, an opinion, and you can say, you know, it's not in my wheelhouse or not, but is that a challenge in respect to you can project, but you have no idea? I mean, today claims could be high, tomorrow they could be low, especially with workers' compensation.

MS. JOHNSON: Well, I can, based on my burn on claims I can do average what the burn is,

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pretty close. So, I mean, unless everybody gets sick all at once and, you know, in a month, we can kind of see. And I did project with the highest month; right? I said, well, if the highest month was running right around 33 million, so I did the last two months at 33 million apiece.

MR. MAYERSOHN: Okay.

MS. JOHNSON: And then I also do a comparison of the previous fiscal year to see how it was burning, too.

MR. MAYERSOHN: Right. Do you see how other self-insured, I'll call them, not necessarily school districts, but governmental agencies, like where do we fall on that spectrum?

MS. JOHNSON: Well, I think everyone is having problems with insurance. It's running high and the rates. We're trying to do things now to control those rates; right? Because one thing, we do have, employees are going to be paying a little bit into some of our health care costs, but that -- if the rates keep on going up, what difference does that make? We collect this from the employees and then it goes up higher, double what the employee is even paying in, so

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we've got RFPs out right now looking at to lower our costs. We can do carve-outs in Aetna's contract, so that's what I'm doing, carve-outs to get stuff at a lower price for our employees.

MR. MAYERSOHN: Gotcha. Okay.

MS. FERTIG: Thank you. That was great. Very comprehensive. Appreciate it. And we -- we've kind of added this, I know, to our agenda every month to kind of keep us -- but this was a wonderfully comprehensive report and thank you.

MS. JOHNSON: You're welcome.

MS. FERTIG: I just -- the one thing that I was going to ask that the district share is that you're getting the supplement and everybody is because everybody's in the same boat of losing enrollment. Sometimes I think we lose that in the conversation.

Okay. We have time for one last question. We've got to move to the audit plan. So --

MS. THEOPHIN-ATILUS: Sorry. With the -- I'm trying -- what safeguards do we have in place or the district have in place with, based on the projection, if the numbers exceed what we're projecting right now? Because, you know, how are we ready to change the school operations and

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instructional ways that the teachers have in place if the numbers exceed? Because I'm sure -- I mean, like you said, with the 1,000 we are saving 57.9 million and so, you know -- and then also at the same time with the enrollment decline we're losing. So --

MS. JOHNSON: Well, that is based on a strategic plan that is really -- we have to do structure, because we are functioning in a structure deficit, so we have to do -- if you're losing kids, which is our resource, we've got to do things structural to reduce our costs in other areas. So we're doing stuff strategically and trying to make sure that it doesn't affect employees or the operational side of the house.

MS. THEOPHIN-ATILUS: Yeah, that's what I'm trying to figure out. If the numbers exceed the projection, like are we going to look at more cuts? That's what I'm basically trying to see.

MS. JOHNSON: Well, I don't know what the superintendent -- we have to evaluate our loss of kids and where we're coming -- we're building the budget now for next fiscal year, where we're coming in at, and make the necessary reductions. We don't make the reductions in a silo. So the

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board has to weigh in. So all these decisions that -- we come up with a strategic plan first, long-term to right-size the district, our land print; right? And then with the board approval we move forward. So everybody is part of the planning process. Because most things we do we have to communicate with the public in mind, students in mind and our administrators and our unions. So --

MS. FERTIG: Thank you.

MS. JOHNSON: Thank you. Thanks for the opportunity.

MS. FERTIG: We'll look forward and we'll -- we're meeting in July, so you can let us now how close you were.

MS. JOHNSON: Well, it'll still take a minute.

MS. FERTIG: I know. I know. Thank you. Appreciate you coming today.

MR. NAYLOR: Thank you.

MS. FERTIG: Okay. We're down to a couple things on the agenda that are pretty important. One, I'm just going to tell you that number 13 is the Audit Committee Follow-Up Matrix. For those of you who are new, we ask for follow-up on

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certain items and this is very well organized. I think you can read through it and see a lot of it. So I'm just going to actually right now, Mark, ask you, on item number 12, which is the Proposed Audit Plan, where do we stand?

MR. MAGLI: So, as you know -- and thank you for taking on that special meeting for us so we could get through to our obligation to bring it to board, as we did. The board gave us some direction following what we discussed in here and what I shared with them. They certainly asked us to make it more concise, directed to some certain parameters, specifically, as based on the climate, you might guess, fiscally responsible kind of audits and things that we could possibly avert, you know, cost -- cost avoidance, anything that we would find that would be reimbursable. But that's kind of built in already. But we knew when we came in here that that was pretty broad as far as the number of audits that we had hoped to accomplish and I kind of expressed that when we were here, even looking into in some categories into the long-term goals that I had. I mean, I'd like to do everything, but we know that's not possible. So they expressed that

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they'd like me to contract it into a manageable set of audits. And my team and I are going take away from whatever you guys have input as your priorities. We already heard that and I think that a lot of the things that were in there they expressed, particularly things related to the ESE audit that I proposed and some of those things, some of the follow-up things that we've seen that are higher risk to us from a safety/security perspective. Looking at some of the things that involve contracts that I'd already kind of delineated in that plan. So there's a number of things in there and we will -- we will have to do that. We will have to scale it. And, you know, hopefully, you know, again, our goal when we first brought it forth as a draft was to say, is there anything in here that's not worth doing? Are there things in here that you think are most important? And we listen to all of those things. But we're going to go back as a team and bring it back to the board at the end of July in a reduced form as far as the number of audits. But the other challenge that we have, as you know, is that audits come forward often from the board and sometimes other places and we have to adjust

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accordingly, which we also had to express that to them, which they understood, and budgetary constraints relative to our use of external audits. Today we did two things that they hit at the same time. It wasn't so much that we planned it that way as we were able to bring it in together at that time and it did make sense because it had similar timing, I mean. So it's similar in nature. So, you know, we want to be able to be coordinated as best we can and cover all the different areas, Procurement, we'll look back at certain facets of Payroll, but we're not going to do the same audit every year because the one thing that I don't want to lose today and I don't want to get into this, but it just related to the audit plan in general is, we don't want to do just redundant audits, always the same thing. We have certain ones that we do relative to the internal funds and property, but those are things that we'll continually do and they're based in requirements. But the things that we selectively go to look at are areas in Procurement and areas, you know, areas with student safety and things like that. And then, of course, there's things related to capital programs that we will be

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looking at. So we will -- we will reduce the number of audits in there. We'll try to capture a couple of the things which gives us some flexibility to look at areas as the year unravels and we progress, that maybe some more emerging things will come about that will be put into the categories that we already had. We have IT stuff, we have operational, a number of different areas that we can, you know, look to consume as an audit department and go after. But, you know, so, generally, I wanted to share with you that that was the expectation from the board and it was well received that way.

MS. FERTIG: Can I ask you, you referenced ESE, were they looking for you to do more there; less there; or what you had on the plan?

MR. MAGLI: No, they were just happy to see the focus area that we had --

MS. FERTIG: That you had it on the plan; okay.

MR. MAGLI: -- and that we were looking at that, we listened again and spoke. As you know, in compiling that, you know, I took into a lot of account historical things, I took into your -- your tone of things, not just when I was here but

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prior to me, some of the things that Mr. Rhodes had compiled on his own in previous years and in this year through discussion, a lot of board commentary, a lot of community subject matter.

So, you know, it was a lot of things that went into that. We didn't rank it in the audit plan. I know I had explained that to you guys as well when we were out here last time, that it wasn't ranked as a 1-through, it was really just categorically aligned with the sections in my office that may or may not, you know, engage that particular area. But there are some things that, you know, maybe would be heightened or -- based on our resources and our timing, as well. You know, we're working on a lot of stuff right now. I mean, when we first spoke about adding that meeting we had, and you mentioned earlier, and maybe we'll talk about that if we have time, but the idea is it's starting to fill up and hopefully we'll be able to complete those audits, they're still tentative right now, all of the audits that are listed for that particular meeting that we added. But, you know, we're ongoing and we're going to get a great jump on the year. Staff's been, you know, after it,

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adjusting, and I think that there's some good things in the audit plan that we'll still be able to attack for next year.

MS. FERTIG: Yeah, I just want to tell the committee, I did go to the meeting, they were like two hours behind or three in getting to audit and I had to eventually leave, but I guess that's not -- I heard the meeting the other day went way beyond what it was anticipated, so I guess that's not unusual. What about, the other one I was wondering, you're still doing something with School Advisory Councils?

MR. MAGLI: I am. We're going to try to consolidate some of those things --

MS. FERTIG: Okay. Great.

MR. MAGLI: -- like I said. But we want to find a way that kind of checks a few boxes. I think that's primarily what my goal was in a lot of those ares of interest and subject areas to look at, was to see how we can do it. Maybe it has an element of, for instance, we talk about attendance and maintaining records and doing those things, and then there's the fiscal component that people have brought to our attention --

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MS. FERTIG: Yeah.

MR. MAGLI: -- not specific to one location but in general. So we want to be able to do that.

MS. FERTIG: Okay. So we can anticipate at our July 16th meeting that we will probably see --

MR. MAGLI: I mean, if would you like it. I mean --

MS. FERTIG: Well, I don't want to -- I don't think --

MR. MAGLI: There's nothing that's going to be added. That's what I would say.

MS. FERTIG: Right. Exactly. Because you're going to be taking it to the board right after that.

MR. MAGLI: It wasn't my plan to bring it back again. If you'd like me to do that, I will.

MS. FERTIG: I just -- yeah, I just think if we can see where you are. If you're taking it to the board in July, at the end of July, and we have a meeting in the middle of July, just kind of at least send it to us or put it in our backup.

MR. MAGLI: I'll certainly provide you with

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where we land on it. Whether I'll be able to amend it and be able to get it to the board in my required timeline would be strained. That's why we bring it to you in -- that's why we get it to you in May, to make sure you get the preliminary look at it and give us all your input, which we'll incorporate and have. I don't think there was anything in there that anyone felt was objectionable at all.

MS. FERTIG: No, I think you pretty much got a lot of what we were concerned about, too, in there, so, yeah.

Okay. All right. Anything else on that, on the Proposed Audit Plan?

(No response.)

MS. FERTIG: Okay. And the Follow-Up Matrix, was there anything in particular anybody wanted to call out on that or ask for more information? We're down to just a few minutes.

MS. RABIDEAU: I did.

MS. FERTIG: Yes, go ahead.

MS. RABIDEAU: Just on one item. I wanted to just follow up with the Parent Communication Pathway, item 8 on page 1. It says it's still pending follow-up, referred to the

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Superintendent's office. I'm hoping we can maybe get some movement there to get the communications department more involved here at a future meeting, maybe in August?

MR. MAGLI: So the reason why I indicated that was because it's been ongoing discussions in almost every board meeting for the last three or four months. Obviously, it's a heightened concern for all the community. So they're working on initiatives, it's just not something I can speak to right now. But it's in works by the superintendent and he's being held accountable to that by the board. So I will certainly relay that as soon as I can. And I'll have -- I have some meetings scheduled to see where the progress is on that. I don't know that definitively or quantitatively I can provide that, but we'll see what he says regarding that. I know they're working on it. But since they're the ones that are kind of controlling how that's going to look, and they are, in fact, going to be scrutinized for what it is that they provide, I know they're working on a lot of outface -- you know, outward facing dashboards, things like that that they're trying to remedy. Because I think that in

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general the reason the board meetings go for so long sometimes is that people feel like they don't know and they have to get every bit of the information there. So I think it's to everyone's benefit that that communication happens. So I don't think that anybody is going to reject doing that, it's just finding a forum that everybody's happy with. Well, not everyone, but, you know, a sufficient amount of people will be happy with.

MS. RABIDEAU: Thank you.

MS. FERTIG: Okay. Any other comments on the -- on the Follow-Up?

(No response.)

MS. FERTIG: Okay. Then I'm going to go down to the Next Meeting, you can see what's on the agenda right now for July. I keep saying 16th and it's the 18th. Is it the 18th or 16th?

MS. GOULDBOURNE: Our documents say the 18th, but that's a Saturday.

MS. FERTIG: The audit committee thinks it's the 16th, which is what I have.

MR. MAGLI: Yes, it's the 16th.

MS. FERTIG: Yeah. Okay. You all see what's on there. We've got a full agenda. We will plan to be here at 9:30 and if -- and just make

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sure -- just if you could be sure to check in with the office, let them know you're going to be here so we definitely have a quorum on that day. We've got a couple of things we've got to get ready to get to the board at the July meeting, the meeting at the end of July. So I'm just going to make a plea.

MR. MAGLI: So please be reminded this is tentative. It's not likely that we'll be coming back with an Internal, and we may get a Property if we have enough items in.

MS. FERTIG: Yeah, that's fine.

MR. MAGLI: Because the quick turnaround on the last meeting and even being able to push in for this meeting was a bit of a task, we may not have that, but we put it there just in case we can meet that.

MS. FERTIG: Right. And I think the real thing that we were coming for was item number 2 and possibly number 1. So I just want to make sure we will have a quorum that day.

MR. MAGLI: Number 1 will happen, but I don't know about number 2.

MS. FERTIG: Okay. All right. If there is nothing else -- actually, I skipped over Audit

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Committee Members -- no, I'm right down there, number 15, we are down to 10 seconds, Bob; how about that?

MR. MAYERSOHN: Well, 10 seconds, so it's hard to do in 10 seconds.

MS. FERTIG: All right. We'll take an extra minute.

MR. MAYERSOHN: All right. So, number one, background checks, there was some conversation about a Sun-Sentinel article that they were going to require advisory committees to have background checks?

MS. FERTIG: Oh, thank you. Yes.

MR. MAYERSOHN: So --

MS. FERTIG: There was a notice -- that notice was sent out, right, Mark, to committee members? They've never given us a format for it or anything else.

MR. MAYERSOHN: I never got anything.

MS. FERTIG: Yeah. Well, all they -- all they basically sent out was that they were going to be doing it. I haven't seen any follow-up to that.

MR. MAGLI: I did see a general piece of information go out. We didn't redirect that

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specifically to you, but I can follow up and see exactly what the expectation is.

MS. FERTIG: Yeah, and just that there's a format. And I would just encourage everybody, I think there was also a thing on the ethics training, if we can try to get those done by July, but I -- you're going to send us the links?

MR. MAGLI: I'll follow up on both of those.

MS. FERTIG: Yeah, I -- I -- whereas we heard they were going to do it, I don't think there was any outline of how it was going to be done. So we'll get that to you. Okay.

MR. MAYERSOHN: The other thing is, you had mentioned, I think at the board meeting, regarding notification about instead of going on the website looking for meeting dates, which is just a broad general thing. So currently all those -- all those meetings are posted on the Broward County website; right?

MS. FERTIG: You're talking about school board advertising of meetings?

MR. MAYERSOHN: Yeah, call it legal notices.

MS. FERTIG: My understanding is they're on CivicPlus. If you could get us a tutorial on how to --

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MR. MAYERSOHN: Well, here's the thing that I keep on asking for, is that through CivicPlus you can get notifications to an email address. I've tried to enter in my email address, I've checked all the boxes, nothing works from the district's site on CivicPlus. I do -- there are other cities, there is, I think, Broward Health has part of that, I know the City of Parkland, City of Plantation, there are other things. City of Parkland I get notices like that (indicating). They post something up, I get the notice. So I don't know what the format is or what the challenge is with CivicPlus and Broward County Schools.

MS. FERTIG: You know, I don't either. And I would just tell you, the difference in what I get from my city for notifications and what I get from the school board, and now that you're bringing this up, you just wonder.

MR. MAYERSOHN: What about time-wise? No, go ahead.

MS. FERTIG: Yeah, I know. I'm out of time, guys, you don't have to listen to me.

No, you wonder why the school board can't routinely send those out by emails. And maybe

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that's the question we ask.

MR. MAYERSOHN: Well, you subscribe to it.

MS. FERTIG: Well, you can subscribe to it on there and they can just through their communications --

MR. MAYERSOHN: No, what I'm saying is, you can subscribe to CivicPlus --

MS. FERTIG: Yeah. Yeah.

MR. MAYERSON: -- which I use for the City of Parkland.

MS. FERTIG: Yeah.

MR. MAYERSOHN: Any legal notice that comes through I get the legal notice.

MS. FERTIG: I think -- were you talking about the conversation the other day?

MR. MAYERSOHN: Regarding notices; that somebody's saying, I don't know if the meeting's changed or I don't know where the meeting is.

MS. FERTIG: So one of the things that had happened, they did set a meeting but apparently on CivicPlus they put it as rule development, but on the school board site, which is where I always go to pull the agendas down, it wasn't, but I guess they changed it.

MR. MAYERSOHN: Right. But my point is, if

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you subscribe to CivicPlus you should get that notification. I subscribe, and maybe I'm the only one, but I don't get any notifications from the school board through CivicPlus when there's a legal notice that comes through.

MS. FERTIG: Has anybody else had experience? I mean, I've been on CivicPlus.

MR. MAYERSOHN: Do you get notices?

MS. FERTIG: No, but I can't -- I mean, I just can't quite figure what their --

MS. RABIDEAU: This is maybe why we need the communications department to come back and talk to us.

MR. MAYERSOHN: I've spoken to the communications department and they say they looked into it, it shouldn't be a problem.

MS. RABIDEAU: Well, we should have them show up.

MS. FERTIG: Yeah, I -- there is a -- there are some policies coming on Tuesday that were added yesterday. One's on public participation. I would just encourage you all to read those because they are -- well, I'll just tell you, they are redoing all the district policies. This is the conversation that Bob's referencing the

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other day. They've got a new system, which is great, that's going to get everything organized and put it on, but it's a little -- right now there were 31 policies on the last, and they didn't have the same numbers that we're used to. So like Policy 1020 was Policy 0169.1. So like if you're used to quoting a number, you wouldn't see that. So I would encourage you to read the headlines. But those are -- those -- there are, I think they said they'll have 239 policies that they're reviewing and hope to have it done within a year and I -- and many of those are things that would affect all of us. And to that end, Mark pointed out to me that they are, once again -- there was a rush to get our bylaws in. Well, first there was a rush, then there was a wait, then there was a rush. And we did it. We were ready, guys. But now they're going to hold off, I think, pending this policy. Am I right on that, Mark?

MR. MAGLI: Yes, that's what I was told.

MS. FERTIG: So we're off the hook on that. We don't have to talk about the bylaws for a while. We have them but we don't have to talk about them.

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So for our new members I encourage you to read that. I encourage you -- I know we haven't done this in a while but we do have a number of new members, so I did talk to Mark about maybe trying to do a quick training thing just on -- maybe we will incorporate that just before the next meeting or before the August meeting. But by then you'll be veterans so you'll know what we're doing.

Okay. Other comments? Other questions?

(No response.)

MS. FERTIG: If not, is there a motion to adjourn?

MR. NAYLOR: So moved.

MR. MAYERSOHN: Second.

MS. FERTIG: All in favor?

COMMITTEE MEMBERS: Aye.

MS. FERTIG: Thank you so much. Have a wonderful day. See you in July.

(Meeting was concluded at 12:36 p.m.)

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REPORTER'S CERTIFICATE

STATE OF FLORIDA

COUNTY OF BROWARD

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

Dated this 2nd day of July, 2026, Fort Lauderdale, Broward County, Florida.





TIMOTHY R. BASS
Court Reporter

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