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| <p style="text-align: right;">Page 1</p> <p style="text-align: center;">SCHOOL BOARD OF BROWARD COUNTY<br/>AUDIT COMMITTEE MEETING</p> <p style="text-align: center;">KC WRIGHT ADMINISTRATION CENTER<br/>BOARD ROOM<br/>600 SE 3RD AVENUE<br/>FORT LAUDERDALE, FLORIDA</p> <p style="text-align: center;">THURSDAY, AUGUST 13, 2026<br/>9:45 A.M. - 12:56 P.M.</p> <p style="text-align: center;">Court Reporter:<br/>Timothy R. Bass, Stenographic Reporter<br/>Bass Reporting Service, Inc.<br/>633 South Andrews Avenue, Suite 500<br/>Fort Lauderdale, FL 33301</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p style="text-align: right;">Page 3</p> <p>1 Thereupon, the following proceedings were had:<br/>2       - - -<br/>3       MS. FERTIG: Good morning. Welcome. And I'd<br/>4 like to call the meeting to order and ask you to<br/>5 join me in the Pledge of Allegiance.<br/>6       (Pledge of Allegiance was recited.)<br/>7       MS. FERTIG: Okay. I'd like to welcome Dr.<br/>8 Hepburn here this morning. Thank you for joining<br/>9 us. And we have Dr. Zeman.<br/>10       So, just so you'll know who we are, we're<br/>11 going to start by going around and introducing<br/>12 ourselves and I will start with Ms. Shaw.<br/>13       MS. SHAW: Good morning, everyone. Phyllis<br/>14 Shaw, representing School Board Member Lori<br/>15 Alhadeff.<br/>16       MR. NAYLOR: Good morning. Lew Naylor,<br/>17 representing School Board Leonardi.<br/>18       MR. MEDVIN: Andrew Medvin, representing<br/>19 School Board Member, Mr. Holness.<br/>20       MS. RABIDEAU: Mariah Rabideau, representing<br/>21 District 6 for Adam Cervera.<br/>22       MS. FERTIG: We'll go to them next.<br/>23       MR. MAYERSOHN: Did you want to introduce<br/>24 yourself?<br/>25       DR. ZEMAN: Sure. Allen Zeman, representing</p> |
| <p style="text-align: right;">Page 2</p> <p>COMMITTEE MEMBERS IN ATTENDANCE:<br/>MS. MARY FERTIG, Chair<br/>MR. DON GILBERT<br/>MR. ROBERT MAYERSOHN<br/>MR. ANTHONY DE MEO, CPA<br/>MR. DHANDAPANI THIRUVENKEDAM<br/>MS. MARIAH RABIDEAU<br/>MR. ANDREW MEDVIN, CPA<br/>MR. LEW NAYLOR<br/>MS. PHYLLIS SHAW</p> <p>OFFICE OF THE CHIEF AUDITOR STAFF:</p> <p>MR. MARK MAGLI, Chief Auditor<br/>MS. JENNIFER HARPALANI, Assistant Director, IT Audits<br/>MS. NAKIA GOULDBOURNE, Manager, Internal Funds<br/>MS. ELENA PRITYKINA, Operational Audits<br/>MS. RAYSA LUGO, Senior Auditor<br/>MR. MERLIN BUTLER, Manager - Property &amp; Inventory<br/>MR. BRYAN ERHARD, System Support Specialist II<br/>MS. OCTAVIA ALLEN HARDAWAY, Clerk Spec C</p> <p>DISTRICT STAFF:<br/>DR. HOWARD HEPBURN, Superintendent of Schools<br/>MR. ALAN STRAUSS, South Regional Superintendent,<br/>Teaching &amp; Learning<br/>MR. MICHAEL GREGORY, Chief, Safety &amp; Security<br/>MR. MATTHEW BRADFORD, Executive Director, Technology<br/>Operations<br/>MR. DARRYL DIAMOND, Director, Project Management<br/>Office<br/>Ms. CHARLENE COLLINS, Director, Application Services<br/>MR. JAMES LA ROSA, Director, Safety &amp; Security<br/>MR. CARLOS GOMEZ, Director, Accounting &amp; Financial<br/>Reporting<br/>MR. RYAN SMITH, Assistant Director, Business Support<br/>Center</p> <p>INVITED GUESTS:</p> <p>DR. SHAUN DAVIS, External Auditor, S. Davis &amp;<br/>Associates, P.A.<br/>MS. ANNETTE LEWIS, External Auditor, S. Davis &amp;<br/>Associates, P.A.<br/>DR. ALLEN ZEMAN, School Board Member<br/>MR. TIM BASS, Court Reporter, United Reporting</p> | <p style="text-align: right;">Page 4</p> <p>1 Allen Zeman.<br/>2       SUPERINTENDENT HEPBURN: Howard Hepburn,<br/>3 Superintendent, representing Broward County<br/>4 Public Schools.<br/>5       MR. MAYERSOHN: Bob Mayersohn, representing<br/>6 Howard Hepburn.<br/>7       MS. FERTIG: And I feel like, what can I say;<br/>8 Mary Fertig, representing Nora Rupert.<br/>9       Thank you all for joining us.<br/>10       Mr. Magli, do you want to introduce your --<br/>11       MR. MAGLI: Sure. Good morning. Mark Magli,<br/>12 Chief Auditor.<br/>13       MS. GOULDBOURNE: Nakia Gouldbourne, Office<br/>14 of the Chief Auditor, Director.<br/>15       MR. MAGLI: In the interest of time I'll<br/>16 introduce the folks in the back. Part of my<br/>17 team, Raysa Lugo, Merlin Butler, Elena Pritykina,<br/>18 Jennifer Harpalani, Bryan Erhard, and Octavia<br/>19 Allen Hardaway.<br/>20       And our guests, I guess, we'll announce as<br/>21 they go through for expediency.<br/>22       MS. FERTIG: Okay. So good morning. How are<br/>23 you? We have another audit committee here, so<br/>24 I'll let you introduce yourself real quickly.<br/>25       We're just getting a start, so perfect timing.</p>    |

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| <p style="text-align: right;">Page 5</p> <p>1 MR. THIRUVENKEDAM: My name is Dhandapani<br/>2 Thiruvenkedam and I'm here. Thank you.<br/>3 MS. FERTIG: Thank you. Okay. And I want to<br/>4 welcome Ms. Lewis and Mr. Davis here. Thank you<br/>5 for joining us.<br/>6 And Alan did you want to say anything?<br/>7 MR. STRAUSS: Alan Strauss, North Regional<br/>8 Superintendent, representing Teaching &amp; Learning.<br/>9 MS. FERTIG: Okay. Thank you.<br/>10 And, of course, our wonderful court reporter,<br/>11 here, is going to make sure that we keep straight<br/>12 on everything. So thank you. I love -- I love<br/>13 reading through your transcripts so I can<br/>14 remember what actually happened.<br/>15 Okay. We're going to go to Approval of the<br/>16 Agenda. Does anyone have anything to add to the<br/>17 agenda; delete; any changes to the agenda anybody<br/>18 wants to propose?<br/>19 MS. SHAW: Motion to approve.<br/>20 MR. NAYLOR: Second.<br/>21 MS. FERTIG: Okay. So moved and approved --<br/>22 moved and seconded.<br/>23 MR. MAYERSOHN: Do we have to add in the<br/>24 selection committee or the -- no, no, for<br/>25 election or are we going to do that next?</p> | <p style="text-align: right;">Page 7</p> <p>1 up on all of it, but this is your first<br/>2 attendance so we need to make sure that we can<br/>3 get that done. I think everyone else has gotten<br/>4 the documentation from Octavia. She's, I<br/>5 believe, probably been running around with you.<br/>6 So we just need to make sure that everybody has<br/>7 that documented so we can proceed with the year.<br/>8 MS. FERTIG: Okay. Thank you so much.<br/>9 All right. Number 7 is Nominating Committee<br/>10 Appointments. I have reviewed the bylaws which<br/>11 are kind of sketchy, so I'm just going to ask,<br/>12 we're going to do a combination of who wants to<br/>13 be on the nominating committee and we'll vote for<br/>14 them; if that's okay with you. I know in the<br/>15 past we've appointed, but the bylaws are kind of<br/>16 not easy to read. So just to say it straight,<br/>17 who wants to be on the nominating committee?<br/>18 Anybody want to nominate themselves?<br/>19 Okay. Ms. Shaw?<br/>20 MR. MEDVIN: I'll do it.<br/>21 MS. FERTIG: Mr. Medvin? Mr. Naylor?<br/>22 MR. NAYLOR: Sure.<br/>23 MS. FERTIG: Okay. So we have three. Does<br/>24 anybody else want to throw their hat in the ring<br/>25 or can we vote for these three, the three in the</p> |
| <p style="text-align: right;">Page 6</p> <p>1 MS. FERTIG: We're good. I think we'll do<br/>2 that next time.<br/>3 MR. MAYERSOHN: Okay.<br/>4 MS. FERTIG: As it works out.<br/>5 Okay. All in favor?<br/>6 COMMITTEE MEMBERS: Aye.<br/>7 MS. FERTIG: Opposed?<br/>8 (No response.)<br/>9 MS. FERTIG: All right. We have an agenda.<br/>10 So let's say, do we have any public comment?<br/>11 MR. MAGLI: No.<br/>12 MS. FERTIG: Thank you. Minutes of the July<br/>13 16 Special Meeting?<br/>14 MR. MAYERSOHN: Motion to approve.<br/>15 MR. NAYLOR: Second.<br/>16 MS. SHAW: Second.<br/>17 MS. FERTIG: Okay. All in favor?<br/>18 COMMITTEE MEMBERS: Aye.<br/>19 MS. FERTIG: Opposed?<br/>20 (No response.)<br/>21 MS. FERTIG: Okay. I see Housekeeping -<br/>22 Ethics Training. I know Octavia's done a great<br/>23 job of keeping us all on top of this.<br/>24 MR. MAGLI: Yeah, she's been following up on<br/>25 that for us. Ms. Shaw, I don't know that you're</p>                                                                                                                                                                                                                                        | <p style="text-align: right;">Page 8</p> <p>1 corner here?<br/>2 MR. MAYERSOHN: Motion to accept the<br/>3 nominations.<br/>4 MS. FERTIG: Okay. Is there a second from<br/>5 anybody?<br/>6 MR. NAYLOR: Second.<br/>7 MS. FERTIG: All in favor?<br/>8 COMMITTEE MEMBERS: Aye.<br/>9 MS. FERTIG: Opposed?<br/>10 (No response.)<br/>11 MS. FERTIG: Great, we have a nominating<br/>12 committee.<br/>13 So they will meet just prior to our meeting<br/>14 on October 1st; correct?<br/>15 MR. MAGLI: Yes, ma'am, I wanted to confirm<br/>16 that's what we were going to do.<br/>17 MS. FERTIG: Okay. And I will leave that to<br/>18 you to get it advertised.<br/>19 MR. MAGLI: Okay. And I'll coordinate with<br/>20 you folks to make sure that we have a time that<br/>21 works relevant to that. Obviously, we have to do<br/>22 that in order to proceed into the next meeting<br/>23 with the actual nominations, so -- or presenting<br/>24 the list of people in those positions. So we<br/>25 want to make sure that we follow-up on that.</p>                                                                                                                                                                                                                                                  |

| Page 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Page 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>1 MS. FERTIG: Okay. So we're getting up to<br/>2 where we have a pretty full committee. Yeah.<br/>3 MR. NAYLOR: Can you send out a copy of the<br/>4 bylaws?<br/>5 MR. MAGLI: I sure will.<br/>6 MR. NAYLOR: Thank you.<br/>7 MS. FERTIG: And they are posted on the<br/>8 website, as well.<br/>9 MR. NAYLOR: Oh, they are? Okay. That's all<br/>10 right. I'm get them there.<br/>11 MS. FERTIG: Well, I don't really -- well,<br/>12 we'll talk about that later. It doesn't seem<br/>13 quite right, but, whatever.<br/>14 Okay. Mr. De Meo, welcome. How are you?<br/>15 MR. DE MEO: I'm great. Thank you.<br/>16 MS. FERTIG: And, Mr. Gilbert, do you all<br/>17 want to say -- welcome, I mean, to introduce<br/>18 yourself?<br/>19 MR. GILBERT: Good morning, Madam Chair.<br/>20 Apologies for my tardiness. Don Gilbert on<br/>21 behalf of Broward County PTA/PTSA.<br/>22 MS. FERTIG: Okay. All right. So we are<br/>23 going to start with number 8, and that is an<br/>24 Audit on the Next Generation Referendum Renewal.<br/>25 And Mr. Davis -- Mr. Magli, do you want to</p>                                                                                                                                                                                                      | <p>1 put forth, shared with everyone and reviewed with<br/>2 the Board. In April the Board, through the<br/>3 superintendent, asked us to engage an independent<br/>4 external auditor to review the referendum and its<br/>5 allocations and various components. So with that<br/>6 I will turn that over to Mr. Davis.<br/>7 MR. DAVIS: Good morning. Shaun Davis,<br/>8 managing partner, S. Davis &amp; Associates. Also<br/>9 with me today is our senior consulting manager,<br/>10 Annette Lewis who was in charge of the<br/>11 engagement. You have in front of you the actual<br/>12 report. The report was disseminated before there<br/>13 were some cosmetic changes to this report.<br/>14 Nothing changes any of the findings,<br/>15 recommendations that we have within the report,<br/>16 but we'd like to go through it with you and talk<br/>17 through those with you. If you look at the page<br/>18 i, what we included here is a Report Highlights<br/>19 at a Glance. What this does is, and, you know,<br/>20 not everyone reads the whole report. But these<br/>21 two pages basically tell you what happened, what<br/>22 the purpose was for our performance of this<br/>23 audit, of the Secure the Next Generation<br/>24 Referendum, our overall audit conclusion, and<br/>25 based on the procedures we performed, the</p> |
| Page 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>1 introduce it and introduce your --<br/>2 MR. MAGLI: If I may? So on behalf of the<br/>3 Chief Auditor, I'd like to welcome everyone<br/>4 today, especially our special guests, and thank<br/>5 everyone for their attendance and continued<br/>6 commitment to provide accountability,<br/>7 transparency and sound stewardship of our public<br/>8 resources for the School Board of Broward County.<br/>9 Today's agenda includes the presentation and<br/>10 discussion of several significant audit reports<br/>11 including the independent performance audit of<br/>12 the Secure the Next Generation Referendum,<br/>13 Property &amp; Inventory, Internal Funds and Trends<br/>14 Report, Technical Staffing &amp; Consulting Review.<br/>15 I would like to acknowledge the District<br/>16 staff for their cooperation throughout these<br/>17 engagements, including -- and as well as our<br/>18 external partners that have worked with us to get<br/>19 these reports to you today.<br/>20 Once again, thank you for your service and<br/>21 your oversight and your commitment to the<br/>22 students and the taxpayers of Broward County.<br/>23 With that I respectfully begin with the<br/>24 review of the Referendum.<br/>25 Earlier in the year we had a report that was</p> | <p>1 referendum revenues were properly allocated and<br/>2 collected, separately accounted for, and expended<br/>3 substantially in accordance with voter-approved<br/>4 requirements and School Board approved spending<br/>5 allocations. No material deficiencies were<br/>6 identified in the overall administration of the<br/>7 referendum funds.<br/>8 You see what our audit scope was, what our<br/>9 audit results were, as well, and then we have two<br/>10 findings which Ms. Lewis will talk about in a<br/>11 second. But our overall assessment is, except<br/>12 for the two findings discussed in the report, the<br/>13 audit found no evidence of material noncompliance<br/>14 with voter-approved referendum requirements or<br/>15 systematic weaknesses affecting the<br/>16 administration of the referendum funds.<br/>17 On page ii you have the Executive Summary,<br/>18 that's a three-page document there. Starting on<br/>19 page 1 is our independent audit report, which<br/>20 we'll talk about in a second, but I'll ask<br/>21 Annette to go through and talk about the<br/>22 different tasks that we had. Annette?<br/>23 MS. LEWIS: Good morning, Annette Lewis. For<br/>24 Task 1 it was just to gain an understanding and<br/>25 go back through the 2018 and the 2022 ballot</p>                                 |

| Page 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Page 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| <p>1 language and how the allocations were determined<br/>2 and communicated and positions to which each<br/>3 referendum applied. So, essentially, we went<br/>4 through what the District process is as it<br/>5 relates to putting together a group to get the<br/>6 referendum put together. Phase 1, as you can<br/>7 see, is the concept and the identification; phase<br/>8 2 is ballot language development; phase 3 is the<br/>9 voter approval.</p> <p>10 MR. DAVIS: This is page 5 of the report.</p> <p>11 MS. LEWIS: So phase 3 is the voter approval<br/>12 and implementation. So the concern here was on<br/>13 the implementation piece and the authorization<br/>14 which is what Task 1 primarily addresses. And in<br/>15 terms of the two reports that you have, the one<br/>16 that was handed to you this morning, there is no<br/>17 change in this section. So if you spent the time<br/>18 to go through it, there weren't any changes at<br/>19 all.</p> <p>20 So, of course, we looked at the 2018 approved<br/>21 allocations, which is in Table 1 and compared it<br/>22 to the 2022 approved allocations. And as you can<br/>23 see the 2022 --</p> <p>24 MR. DAVIS: Page 6 and page 7.</p> <p>25 MS. LEWIS: Table 2, the teachers went up,</p>                                                                                        | <p>1 That is the first finding that we have.</p> <p>2 MS. LEWIS: Correct. So the -- any<br/>3 questions?</p> <p>4 (No response.)</p> <p>5 MS. LEWIS: So, essentially, the -- the July<br/>6 2024 meeting that covers the 2025 school year, it<br/>7 was not clear. However, you know, some of us who<br/>8 look at reports that look at these things at a<br/>9 different level kind of figured it, but it was<br/>10 not clearly stated in the Background/History<br/>11 section that it was every single position that<br/>12 was ESMAB, which is the executive, I forgot what<br/>13 that stands for, we call it ESMAB, that was<br/>14 beginning in fiscal year or school year 2025,<br/>15 that all, essentially, every single position in<br/>16 the District was eligible to get the supplement.</p> <p>17 So the recommendation, of course, is that it<br/>18 should have been more -- have more sufficient<br/>19 historical background and be clear as to what's<br/>20 being presented to be voted on.</p> <p>21 And then, of course, management's response,<br/>22 management concurs with the recommendation and<br/>23 noted that the District had already revised the<br/>24 Executive Summary template to include an enhanced<br/>25 Background/History section, and there are other</p> |
| Page 14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Page 16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p>1 the salary compensation piece went up from 72 to<br/>2 75 percent, and the other two pieces fluctuated,<br/>3 safety and security was 20 percent, up to 20<br/>4 percent, and in the 2022 it was changed to<br/>5 consider school resource officers and safety.</p> <p>6 The proposed spending categories, Table 3,<br/>7 page 7, between 2018 and 2022, of course 2022 the<br/>8 millage rate doubled. It went from half mill to<br/>9 a complete mill. And, essentially, it was for<br/>10 the same purpose but just presented differently.<br/>11 And as I noted earlier the compensation piece got<br/>12 bumped up 3 percent.</p> <p>13 Table 4, still on page 7, goes through the<br/>14 positions covered by the 2018 referendum.</p> <p>15 Going on to page 8, Table 5 talks through the<br/>16 background and the history, and then this is --<br/>17 this is where we had the finding number 1. And<br/>18 this -- the Office of the Chief Auditor had the<br/>19 same finding, however, it was not represented in<br/>20 the report as a management response. So now we<br/>21 have the management response memorialized in our<br/>22 report that speaks to the clarity of the -- of<br/>23 the Executive Summary that was proposed -- that<br/>24 was submitted, I'm sorry, to the Board.</p> <p>25 MR. DAVIS: So this is page 9 of the report.</p> | <p>1 improvements as well in addition to what we have<br/>2 recommended.</p> <p>3 Any comments; questions?</p> <p>4 (No response.)</p> <p>5 MS. LEWIS: Task 2 --</p> <p>6 MR. DAVIS: There's a question.</p> <p>7 MR. DE MEO: Has the -- well, you haven't --<br/>8 you haven't spoken about the payroll; right?</p> <p>9 MR. DAVIS: Not yet. This is finding 1.</p> <p>10 MR. DE MEO: This is the transparency?</p> <p>11 And as far as the management's response, do<br/>12 you have any comments? Do you feel that that's<br/>13 sufficient?</p> <p>14 MS. LEWIS: Yes. We agree. And having<br/>15 worked, not always worked in public accounting,<br/>16 I've been in the governmental domain, these are<br/>17 some of the things that we've done in the past<br/>18 while I was sitting on the other side of the<br/>19 table and, you know, it's effective to make sure<br/>20 that there's transparency and clarity.</p> <p>21 MR. DE MEO: Okay. I have a question on Task<br/>22 2 when you're done with that.</p> <p>23 MS. LEWIS: Okay.</p> <p>24 MR. DAVIS: So, again, in response to whether<br/>25 we were satisfied with management's response, the</p>                                                                                                                                   |

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| <p>1 answer is, yes. They were in agreement, they put<br/>2 in the processes to enhance what they were doing<br/>3 and we feel comfortable.<br/>4 MS. LEWIS: Moving on to Task 2 --<br/>5 MS. FERTIG: Mr. Magli.<br/>6 MR. MAGLI: I just wanted to add as an<br/>7 extension of that, and when we reviewed that it<br/>8 was discussed that we had similar findings<br/>9 previously and we issued recommendations. Dr.<br/>10 Hepburn, who happens to be here today, on<br/>11 February 10th that was brought to the Board and<br/>12 the Board had a lot of commentary relative to<br/>13 what they were going to do to be more transparent<br/>14 and provide that. It was very similar in nature.<br/>15 So there were things beyond just the discussion<br/>16 there that they've been incorporated as a<br/>17 response specific to that. But I wanted to<br/>18 mention that here at the boardroom there were<br/>19 things that were discussed during that meeting<br/>20 that maybe Dr. Hepburn can lend a little bit to<br/>21 it, just to further explain.<br/>22 SUPERINTENDENT HEPBURN: Yes. Absolutely.<br/>23 One of the things we discovered is the Executive<br/>24 Summary is pretty much a paragraph that was used<br/>25 for many years. And so what we did, we wanted to</p>                          | <p>1 MS. FERTIG: Thank you. Yes, Lew.<br/>2 MR. NAYLOR: This audit didn't include any<br/>3 type of survey of the effectiveness of this<br/>4 funding? Or did the District have that done<br/>5 separately?<br/>6 MR. MAGLI: When you say the effectiveness of<br/>7 the funding?<br/>8 MR. NAYLOR: Well, the effect -- the purpose<br/>9 of the funding was retention; correct? Was<br/>10 funding -- funding salaries to retain staff.<br/>11 MR. MAGLI: No, that wasn't included in the<br/>12 review.<br/>13 MR. NAYLOR: It wasn't included? Okay.<br/>14 Was there a survey done separately by the<br/>15 District?<br/>16 MR. MAGLI: Not that I'm aware of.<br/>17 MR. NAYLOR: Oh, okay. Thank you.<br/>18 MS. FERTIG: Okay. Next?<br/>19 MS. LEWIS: Task -- Task 2, request and<br/>20 review pertinent documentation including but not<br/>21 limited to ballot language, Board approved<br/>22 allocations with supporting documents, schedules<br/>23 and calculations, meeting notes and<br/>24 communications among the various groups,<br/>25 departments, and divisions.</p>                                                                                                                                                                                                                                                                    |
| Page 18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Page 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>1 make sure that the Board could make the best<br/>2 informed decision possible for any item that<br/>3 comes before them. So we added a lot of<br/>4 components to ensure there's great<br/>5 Background/History to understand the history of<br/>6 the item. If it's about spend, if it's about<br/>7 payroll, we added additional information to<br/>8 ensure if there were to be changes from an<br/>9 attachment that it was redlined so the Board is<br/>10 aware of any changes from a past process,<br/>11 procedure or if it's personnel, that it was<br/>12 redlined so they can actually see that specific<br/>13 change and have a greater understanding to make<br/>14 the best decision possible.<br/>15 So we retooled the whole entire Executive<br/>16 Summary to provide more detailed information that<br/>17 would help with informed decision making. And we<br/>18 also instituted Board prep where we meet with the<br/>19 Board members prior to the Board meeting for 30<br/>20 minutes to an hour to answer any questions, to go<br/>21 over any items in greater detail just to make<br/>22 sure they have a clear understanding before they<br/>23 actually get on the dais and start making votes.<br/>24 So we just want to make sure they have the best<br/>25 information possible.</p> | <p>1 So we -- as we -- once we get an engagement<br/>2 we have a kickoff meeting. We coordinate with<br/>3 the Office of the Chief Auditor to determine who<br/>4 should be present so when we discuss the scope<br/>5 and if we have documents that we're pretty sure<br/>6 about that is necessary we talk about the<br/>7 objective goals, expectations, timelines, and,<br/>8 you know, make sure that we've included all the<br/>9 proper people to -- to the meeting and as a part<br/>10 of the audit process. So, you know, we request<br/>11 or we go online or, you know, do what we need to<br/>12 do to get, in this case it would be the ballot<br/>13 language, Board agendas, budget reports,<br/>14 allocation reports, financial, payroll, treasury,<br/>15 procurement records, collective bargaining<br/>16 agreements and Memoranda of Understanding, and<br/>17 all of that that we believe would be helpful in<br/>18 terms of understanding the scope, getting it<br/>19 done, and performing the work.<br/>20 And in this case, of course, we reviewed the<br/>21 OCA's February 6th, 2026 report and Mr. Magli,<br/>22 you know, shared some information with us that<br/>23 would be helpful in getting this job done.<br/>24 So our overall assessment, we determined that<br/>25 the District maintains sufficient records to</p> |

| Page 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Page 23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <p>1 support the administration of the Secure the Next<br/>2 Generation Referendum. The records provided was<br/>3 appropriate -- giving an appropriate basis for<br/>4 evaluating the governance, financial reporting,<br/>5 employee eligibility, revenue collection,<br/>6 expenditure authorization, and compliance with<br/>7 voter-approved ballot language.</p> <p>8 MR. DAVIS: That's on Page 10 and 11 of the<br/>9 report.</p> <p>10 MS. LEWIS: So the documentation also<br/>11 demonstrated that the District established formal<br/>12 procedures for implementing the expanded<br/>13 referendum authorized in 2022, including the<br/>14 negotiated amendments to applicable collective<br/>15 bargaining units. In this case it would be the<br/>16 other MOUs. We had no findings, no<br/>17 recommendations, and, obviously, no management<br/>18 response if there was no findings.</p> <p>19 MR. DAVIS: That takes care of Task Number 2.<br/>20 Let me just refer you back just real quickly to<br/>21 the scope that we had. That's on page 3 and 4 of<br/>22 the report. It basically tells you about the<br/>23 objective and what we were doing through 11<br/>24 particular procedures going through there. So<br/>25 that was the actual scope of this engagement.</p>                                             | <p>1 it relates to doing the projections for the ad<br/>2 valorem, and the breakout of the allocation for<br/>3 it. Of course, because we were testing<br/>4 non-payroll items we had to include Procurement<br/>5 and Warehouse Servicing and the Office of the<br/>6 Chief of Staff who works specifically with Task 1<br/>7 and wrote that management response that you saw<br/>8 in Task 1, the Treasury department and, you know,<br/>9 other District personnel as necessary to either<br/>10 get information, documents or, you know, simple<br/>11 questions.</p> <p>12 So our interviews, discussions, ad hoc<br/>13 meetings as things go with engagements such as<br/>14 these, we talked about revenue collection,<br/>15 budgeting, payroll administration, again,<br/>16 procurement reporting, et cetera.</p> <p>17 So our overall assessment is that we<br/>18 determined the responsibilities for administering<br/>19 the STNG were clearly assigned to the appropriate<br/>20 District departments.</p> <p>21 The District personnel demonstrated an<br/>22 appropriate understanding of their respective<br/>23 responsibilities related to the referendum<br/>24 governance, financial reporting, payroll<br/>25 administration, budgeting, procurement, and</p> |
| Page 22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Page 24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p>1 You can begin with Task 3, starting on page<br/>2 12.</p> <p>3 MS. LEWIS: So Task 3, again, the hard copy<br/>4 that you got today, there were no changes in this<br/>5 section. So Task 3 we have to conduct meetings<br/>6 and interviews with District staff and<br/>7 representatives involved in the referendum ballot<br/>8 language and allocation. So this is where we,<br/>9 you know, get admin staff involved, all the<br/>10 operating departments that are a part of the<br/>11 process relating to the administration of the<br/>12 STNG. So in our observations we realized, again,<br/>13 we made reference to the entrance conference and<br/>14 district personnel. And, of course, there were<br/>15 some others that weren't at that initial meeting<br/>16 that we had to include. But we do our best to<br/>17 bring them up to speed and have the conversation<br/>18 in terms of needs and handling, and the scope of<br/>19 work, and the particular task or scoped items<br/>20 that they would be responsible for. So the<br/>21 departments, the Office of the Chief Auditor, in<br/>22 finance we had the Accounting and Financial<br/>23 Reporting division, the Chief Financial Officer,<br/>24 of course, Payroll and Accounts Payable. The<br/>25 Budget department, which we dealt with heavily as</p> | <p>1 internal controls. Information obtained during<br/>2 the interviews was consistent with the documented<br/>3 procedures and supported the audit testing<br/>4 performed throughout the engagement.</p> <p>5 No findings. No recommendations. Therefore,<br/>6 no management responses.</p> <p>7 Questions? Comments?<br/>8 (No response.)</p> <p>9 MR. DAVIS: Task 4 begins on page 14 of the<br/>10 document through page 18.</p> <p>11 MS. LEWIS: Okay. So for this task we had to<br/>12 identify and document the use -- the use of<br/>13 District-management funds to assist the School<br/>14 Board in assessing whether referendum funds were<br/>15 collected and disbursed in accordance with the<br/>16 voter-approved 2022 millage referendum ballot<br/>17 language. Also to document School Board-approved<br/>18 allocations of the funded categories and<br/>19 respective percentages as directed to staff for<br/>20 the period of the engagement issued 2024 school<br/>21 year, 2025 school year, and 2026 up to April<br/>22 30th. Because at the time it was May that we<br/>23 were discussing this so the cutoff at the time<br/>24 was April 30th. We had to identify and document<br/>25 any changes in the allocation and use of</p>                  |

| Page 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <p>1 referendum funds based on the millage levied,<br/>2 including any surplus, among the three categories<br/>3 for April -- I'm sorry, for July 1, '23 to April<br/>4 30th.</p> <p>5 So, we had already addressed the increase in<br/>6 millage in Task 1. And we, in this section, just<br/>7 talked about the percentages again just to keep<br/>8 it clear so you wouldn't have to refer back to a<br/>9 prior section.</p> <p>10 So our observations is, in evaluating the<br/>11 administration of the revenues to determine that<br/>12 funds were collected, allocated, monitored and<br/>13 expended in accordance with the 2022 referendum<br/>14 ballot language and School Board-approved<br/>15 spending allocations.</p> <p>16 We reviewed Resolution 22-114, which was a<br/>17 part of the Board presentations, the documents,<br/>18 budget documents, allocation schedules and Fund<br/>19 1090.</p> <p>20 So you will find that throughout the report<br/>21 we make reference to Fund 1090, which in the<br/>22 scheme of governmental accounting is a special<br/>23 revenue fund, which is a restricted fund. So<br/>24 only expenses or expenditures germane to the<br/>25 restricted purpose of a special revenue fund can</p>                                                                                 | <p>1 valorem taxes that's state mandated and they did<br/>2 comply and follow what the state requires as it<br/>3 relates to projecting. Of course, there's the<br/>4 tax roll, the certified tax roll that comes from<br/>5 the property appraiser's office. So once that's<br/>6 finalized, that kicks off the budget process for<br/>7 determining what the receipts from the extra<br/>8 millage, the extra mill, I should say, is going<br/>9 to come in.</p> <p>10 So the revenues are received from the tax<br/>11 collector and once it comes in it gets recorded<br/>12 in the special revenue fund in order to be able<br/>13 to expend it. So, of course, in order to expend<br/>14 it the Board has to appropriate it. And I'm<br/>15 putting that out there because that becomes<br/>16 important when we discuss the surpluses or the<br/>17 rollover amounts a little bit later in another<br/>18 section of this same task.</p> <p>19 So Accounting personnel will reconcile the<br/>20 collections and record it through the Treasurer's<br/>21 office because they are the ones that handle the<br/>22 money. And between Budget and Accounting they're<br/>23 responsible for monitoring the expenditures and<br/>24 ensuring that nothing gets spent out of the<br/>25 allocations or contrary to the allocations that</p> |
| Page 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p>1 be paid from any revenues that come into it,<br/>2 whether -- regardless of the form of the<br/>3 revenues. But here it's specific to the ad<br/>4 valorem from the referendum and the -- the<br/>5 allocated expenses that were authorized through<br/>6 the voters and the Board as well.</p> <p>7 So in terms of eligibility we worked with<br/>8 Human Resources and Talent Management to identify<br/>9 employees eligible to receive the<br/>10 referendum-funded supplements. And based on the<br/>11 applicable collective bargaining agreements as<br/>12 well through the MOUs, because that was the<br/>13 document that addresses the referendum<br/>14 supplements and how the different groups were<br/>15 supposed to get compensated from the funds that<br/>16 came through the referendum.</p> <p>17 And here is one where the Budget Department<br/>18 is heavily involved because they are responsible<br/>19 for doing the projections and this is now a dual<br/>20 system because the ad valorem from the referendum<br/>21 is in addition to but separate from the regular<br/>22 ad valorem taxes that the District gets. So the<br/>23 regular District funds go into general fund and<br/>24 these go into that special revenue. So there are<br/>25 certain rules that apply to how you project ad</p> | <p>1 are established by the Board.</p> <p>2 So, of course, the documents, switching to --<br/>3 rolling over to page 16, we looked at the<br/>4 collection and reporting of referendum revenues,<br/>5 the allocation, the administration of payroll,<br/>6 expenditure approvals, budget monitoring,<br/>7 financial reporting, reconciliation, and the<br/>8 general oversight of that special revenue fund<br/>9 1090.</p> <p>10 So we determined that the methodology used to<br/>11 project revenue -- referendum revenues remained<br/>12 consistent throughout the audit period and<br/>13 complied, as I noted before, with the required<br/>14 state laws. And then we have the tables where we<br/>15 go through the allocations and the percentages.<br/>16 We also looked at the Fund 1090 operating results<br/>17 from inception to April 30th. And, of course, if<br/>18 we're looking at checking what we call our<br/>19 roll-forward schedule, in this case it was best<br/>20 from inception to the April 30th, which was the<br/>21 scope date for this project.</p> <p>22 So we looked at the budget-to-actual reports,<br/>23 accounting records, and so on, to be able to<br/>24 track in the categories. So looking at trial<br/>25 balances, revenue reports, expenditure reports,</p>                                |

| Page 29                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Page 31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <p>1 and what have you to see for ourselves what is in<br/>2 the SAP system. And we looked at how budget<br/>3 presents these tables or these amounts, which is<br/>4 on the -- the District website on the archives<br/>5 section of the referendum funds.</p> <p>6 So the tables, again, we already looked at<br/>7 this, the authorized allocations, so as a<br/>8 refresher not to have to go back, the<br/>9 Compensation (Supplements), 75 percent; Safety<br/>10 and Security, Essential Programs/Student<br/>11 Support/Mental Health, up to 8 percent.</p> <p>12 So, effectively, after going through the<br/>13 categories they were on target for each year.<br/>14 They didn't deviate.</p> <p>15 Table 8, looking --</p> <p>16 MS. FERTIG: I'm just gonna -- I'm sorry, I'm<br/>17 just gonna ask, we're going to be short on time<br/>18 and we have a specially-set audit selection<br/>19 committee after this that we've advertised, so<br/>20 can we just get you to tell us the overall<br/>21 assessments and findings? I think most of us<br/>22 have read through this report. I mean,<br/>23 hopefully, all -- let me change that. All of us<br/>24 have read this report. And I think -- Phyllis,<br/>25 though, you have a question?</p>                                        | <p>1 the Excel spreadsheets that we got from staff,<br/>2 District staff, is how we were able to do this.</p> <p>3 And the fact that, you know, SAP allows us to not<br/>4 only have PDF versions but, you know, exporting<br/>5 it into Excel. So that's a big thing these days<br/>6 to be able to manipulate data. I know that word,<br/>7 you know, a lot of people don't like, but it's<br/>8 just drilling down to what we need to look at or<br/>9 how we need to test something.</p> <p>10 MR. DAVIS: So we were able to get through<br/>11 all of that data. But to your first point, so<br/>12 page 17 goes through that April 30th period that<br/>13 you were referring to. And, as Annette said,<br/>14 page 18 has the supplemental to that period.</p> <p>15 MS. SHAW: I probably would have recommended<br/>16 that you do a reconciliation between the two,<br/>17 don't just drop it in there. Because it is just<br/>18 kind of misleading; number one.</p> <p>19 Number two, so when I was looking at this I<br/>20 thought at first those were all data numbers and<br/>21 not actual dollar amounts because there was no<br/>22 dollar amounts anywhere. And I thought, oh, my<br/>23 God, that's a lot of transactions. And then once<br/>24 I started looking at it and I realized it's<br/>25 dollars not numbers. You've just got to be</p> |
| Page 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Page 32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p>1 MS. SHAW: Thank you. On page 18, I know<br/>2 you're showing as of June 30th, why did you also<br/>3 include as of April 30th since that's the date<br/>4 that I'm looking at? It's kind of misleading.</p> <p>5 MS. LEWIS: So page 17 -- page 17 does as of<br/>6 April. So on page 18, this is supplementary<br/>7 information of the preliminary numbers they had<br/>8 for June.</p> <p>9 MS. SHAW: And do you know, because we're<br/>10 talking about three years and ten months,<br/>11 approximately, number of transactions?</p> <p>12 MS. LEWIS: Oh, gosh.</p> <p>13 MS. SHAW: And part of the reason I'm asking,<br/>14 it is a lot of -- it is a lot of transactions<br/>15 with Payroll, Procurement, et cetera, and in<br/>16 terms of looking at it and analyzing the data,<br/>17 how were you able to go through and be able to<br/>18 come up with your findings or no findings?</p> <p>19 MS. LEWIS: We have a team member who is very<br/>20 Excel -- he's the guru. So whatever we discuss<br/>21 he can put together the macros and what's<br/>22 necessary to get us to be able to analyze piece<br/>23 by piece what, you know, how did this happen; can<br/>24 we group it this way if we reported it that way;<br/>25 and so on and so forth. So some analytics using</p> | <p>1 mindful that we're literally, making sure that<br/>2 we're listing -- because someone picking this up<br/>3 not hearing your presentation is probably going<br/>4 to have the same sentiment. So could we just<br/>5 make sure that gets narrowed down?</p> <p>6 MS. LEWIS: Noted. Thank you.</p> <p>7 MS. FERTIG: I think Mr. Gilbert has a<br/>8 question as well.</p> <p>9 MR. GILBERT: Yes, thank you, Madam Chair.<br/>10 I actually have a couple observations as well<br/>11 as questions so I'll try to move quickly in the<br/>12 essence of time.</p> <p>13 On page ii of the report Highlights at a<br/>14 Glance, the Overall Assessment, that appears to<br/>15 have an incomplete thought, so that may be a part<br/>16 of the cosmetics that you were speaking of?</p> <p>17 MR. DAVIS: On the report that you have in<br/>18 front of you?</p> <p>19 MR. GILBERT: Yes.</p> <p>20 MR. DAVIS: The one that was on the desk?</p> <p>21 MR. GILBERT: Because it ends with, except<br/>22 for two findings discussed in this.</p> <p>23 MR. DAVIS: The report that was on the desk<br/>24 when you got in?</p> <p>25 MR. GILBERT: No the one that was sent out</p>                                                                                                                                                                                    |

| Page 33                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Page 35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <p>1 ahead of the meeting.</p> <p>2 MR. DAVIS: Right, you have an updated report</p> <p>3 on your desk.</p> <p>4 MR. GILBERT: It's in here? Okay. Thank</p> <p>5 you.</p> <p>6 MR. DAVIS: Do you have the report there?</p> <p>7 MR. GILBERT: Yeah, it may be in the yellow</p> <p>8 folder here.</p> <p>9 MS. FERTIG: And I just want to clarify. I'm</p> <p>10 sorry to interrupt. I just want to clarify for</p> <p>11 the record that the report that we found on the</p> <p>12 table this morning does not have any substantive</p> <p>13 changes from the report you produced.</p> <p>14 MS. LEWIS: That is correct.</p> <p>15 MR. DAVIS: That's correct. That's correct.</p> <p>16 MS. FERTIG: Thank you. Sorry, Don.</p> <p>17 MR. GILBERT: So question number 2,</p> <p>18 non-payroll expenditures, I know there was</p> <p>19 references to that. Could you help me understand</p> <p>20 what those items were? Was it supplies; was it,</p> <p>21 you know, furniture? What was that? Because I</p> <p>22 couldn't pin that down. Because I kept seeing</p> <p>23 the reference but with a little different detail</p> <p>24 every time it was mentioned.</p> <p>25 MS. LEWIS: So that's covered in Task 6 where</p>                                                                                                                                                                                           | <p>1 IV, page 4, of the Executive Summary, the acronym</p> <p>2 ESMAB is introduced with no definition. It</p> <p>3 wasn't until page 6 of the independent auditor's</p> <p>4 report that that acronym is defined. As we know</p> <p>5 acronyms are not universal. Defining that would</p> <p>6 help leading to the reading of your report.</p> <p>7 Point number 4, in the last paragraph on page</p> <p>8 2 of the independent auditor's report it states</p> <p>9 that there was one noted exception, however,</p> <p>10 based on the supporting report the statement</p> <p>11 appears a little inconsistent. So would it not</p> <p>12 be two noted exceptions or is it one exception</p> <p>13 and one recommendation? Because the two</p> <p>14 highlighted events are labeled "findings". So</p> <p>15 should those titles be updated or clarified?</p> <p>16 MR. DAVIS: Are you looking in the report</p> <p>17 that was on your desk today?</p> <p>18 MR. GILBERT: No, it's been updated since?</p> <p>19 MR. DAVIS: It's been updated.</p> <p>20 MR. GILBERT: Okay. Thank you, sir. I</p> <p>21 appreciate it.</p> <p>22 Part of our objective, again, was to gain</p> <p>23 understanding of the 2018 and 2022 ballot</p> <p>24 language. Your report identified three spending</p> <p>25 categories, compensation, safety and security and</p>                                                                                                  |
| Page 34                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Page 36                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>1 we did the payroll and the non-payroll testing.</p> <p>2 And in terms of that section, the finding, the</p> <p>3 edits or the differences in the two reports that</p> <p>4 you have is finding number 2, we expanded it</p> <p>5 because we had gotten the information a little</p> <p>6 bit late in time, but I will go through that.</p> <p>7 So the major part of the non-payroll</p> <p>8 expenditures was really to -- we have a table</p> <p>9 here on page 26, which are essentially the</p> <p>10 vendors that we tested and they are considerably</p> <p>11 consistent in terms of the overall percentage.</p> <p>12 So you will see that there is BSO -- so between</p> <p>13 security, nurses and doctors, which is, you know,</p> <p>14 mental health, non-mental health for the</p> <p>15 students, the essential services, that's where</p> <p>16 the non-payroll expenses --</p> <p>17 MR. GILBERT: Right. See, that's what I'm</p> <p>18 saying, because the term is so broad and that's</p> <p>19 why it kept changing as I was reading through the</p> <p>20 packet so I was like, wait, wait, what does that</p> <p>21 encompass? So a little more clarity could assist</p> <p>22 with reading through to know specifically what</p> <p>23 those items cover for non-payroll.</p> <p>24 Also, too, you may have covered this because</p> <p>25 I haven't had a chance to look at this, on page</p> | <p>1 student support/mental health, however, I</p> <p>2 understood those categories to be school safety</p> <p>3 and mental health, teacher and staff compensation</p> <p>4 and essential instruction related expenditures to</p> <p>5 preserve important programs. Although the last</p> <p>6 category is pretty broad I understood it to give</p> <p>7 the district the flexibility to fund educational</p> <p>8 expenditures that are instruction-related given</p> <p>9 they aren't considered essential and connected to</p> <p>10 preserving important programs. Did I miss</p> <p>11 something, because I notice you referred to the</p> <p>12 essential part when she was reviewing the tables,</p> <p>13 but in the definition of the three categories the</p> <p>14 essential portion seems to be omitted. So is it</p> <p>15 synonymous with or is it off a little bit?</p> <p>16 MS. LEWIS: Okay. So the language shifted</p> <p>17 because, as you can see on page 6, where it talks</p> <p>18 about safety and security, there is provide</p> <p>19 funding for school resource officers and for</p> <p>20 safety staff and the third one was support</p> <p>21 personnel (mental health) preserve important</p> <p>22 programs, such as health and personnel. And then</p> <p>23 in the 2022 it switched to recruiting and</p> <p>24 retaining high-quality teachers and eligible</p> <p>25 staff by increasing compensation supplements.</p> |

| Page 37                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>1 The second category was to maintain and enhance<br/>2 school resource officers and school safety staff.<br/>3 And then the third one was maintain and enhance<br/>4 essential programs, such as mental health<br/>5 services.<br/>6 MR. GILBERT: Right.<br/>7 MS. LEWIS: So --<br/>8 MR. DAVIS: The approved allocations changed<br/>9 from 2018 to 2022.<br/>10 MS. LEWIS: Yeah.<br/>11 MR. GILBERT: Right. Because I was looking<br/>12 at the overall labels and the overall labels just<br/>13 seemed -- as I read it, seemed a little<br/>14 different. So that's why I was just asking for<br/>15 clarification on that. So I went off track,<br/>16 because, like I say, the way you defined it and<br/>17 the way I understood the ballot language was a<br/>18 little different.<br/>19 MR. DAVIS: So page 6 is 2018.<br/>20 MR. GILBERT: Mm-hmm.<br/>21 MR. DAVIS: Is that the way you understood<br/>22 2018?<br/>23 MR. GILBERT: No, I was looking at it from<br/>24 the '22 perspective.<br/>25 MR. DAVIS: So '22 is on page 7.</p>                                                                                                                                                                                                                        | <p>1 after and we make sure that we stay aware of what<br/>2 you are doing. But Mark and his staff are very,<br/>3 very good at getting these audits done, getting<br/>4 them to us, making sure that we understand. And<br/>5 the Superintendent, in this particular case, I<br/>6 think needs to be recognized for adjusting ahead<br/>7 of even the final publication.<br/>8 So thank you for looking into these findings,<br/>9 making the kind of changes that we need to make.<br/>10 This referendum and the audit of the referendum<br/>11 is essential to maintaining public trust. This<br/>12 is them voluntarily giving up their taxpayer<br/>13 dollars to us and we have a special obligation<br/>14 with all the money they give us, but this audit<br/>15 makes it very clear that all the money that we<br/>16 took in for these three purposes were spent<br/>17 within these three purposes. The findings are<br/>18 essential to find as well. I'm glad it was one<br/>19 payroll error, Mr. Superintendent, sometimes our<br/>20 payroll has dozens of errors per payroll period,<br/>21 and that the money's been recovered. But I just<br/>22 wanted to say thank you. This team, from the<br/>23 advisors and the great chair that they have, and<br/>24 the auditor, and the consultants that come in and<br/>25 do them, and the school board are right now a</p> |
| Page 38                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>1 MR. GILBERT: Right. So when you initially<br/>2 defined it up front with the categories it seemed<br/>3 to be just based off the '18 language. So then<br/>4 when I saw it in '22, see, that's where the<br/>5 difference --<br/>6 MR. DAVIS: Okay. 2018 is the initial. 2022<br/>7 is what we really tested.<br/>8 MR. GILBERT: Okay. Thank you.<br/>9 MS. FERTIG: Okay. Can I just interrupt you<br/>10 for a second? Dr. Zeman has to leave and I think<br/>11 you wanted to make a comment before you did?<br/>12 DR. ZEMAN: Thank you, Chair.<br/>13 Not so much a comment, I just wanted to thank<br/>14 S. Davis &amp; Associates for putting this together<br/>15 and Mark for being wise to, you know, kind of<br/>16 monitor this and to initiate it and things like<br/>17 that. These kinds of audits are essential for<br/>18 maintaining the trust of the public and it is one<br/>19 of the highest and best uses of audits.<br/>20 I also want to thank my appointee and<br/>21 everybody else that's here today. This is the<br/>22 most effective advisory council we have. You<br/>23 have the School Board's attention. We listen to<br/>24 meetings. Often I can't be here, but I listen<br/>25 into the meetings or I talk to Tony before and</p> | <p>1 very harmonious group. You find things, we<br/>2 react. We hold the superintendent accountable.<br/>3 And that is a great thing. It really is. When<br/>4 you have so much of the public's money, \$5.5<br/>5 billion a year, you must have a great auditor and<br/>6 great audit committee that's independent and<br/>7 brings this and you must have elected officials<br/>8 that listen to these committees and make sure<br/>9 that we take good actions and we can hold the<br/>10 staff accountable for it. So I don't get to come<br/>11 here often, Mary. I'm sorry about that. I'm<br/>12 actually going to a mental health meeting, so I'm<br/>13 going to go look at some of the money that you<br/>14 guys audited and make sure it's being spent --<br/>15 MS. FERTIG: Like after this meeting you need<br/>16 a mental health meeting.<br/>17 DR. ZEMAN: Well, I'm probably going to go<br/>18 work on my own mental health, too, but I am --<br/>19 I'm going to meet with our directors of mental<br/>20 health because we check in every once in a while<br/>21 to make sure that not just the money shows up in<br/>22 the right categories and buckets, but that the<br/>23 program, itself, is being, you know, generating<br/>24 some great outcomes on behalf of our students of<br/>25 Broward County. But thank you to everybody in</p>                        |

| Page 41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Page 43                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| <p>1 this room and everyone listening. This is a<br/> 2 really, really great part of Broward County<br/> 3 Public Schools and I'm just incredibly proud of<br/> 4 everybody's efforts in this room. Thank you,<br/> 5 Tony, by the way. How many years is this? We<br/> 6 can't even count anymore. I think the last time<br/> 7 we talked it was 13 and a half. But it's amazing<br/> 8 to have the talent in this room. Mr. Gilbert, I<br/> 9 really appreciate your comments. Thank you for<br/> 10 holding everybody accountable to pulling these<br/> 11 things together. And, Chair Fertig, thank you<br/> 12 for giving me a minute to say hi.</p> <p>13 MS. FERTIG: Thank you. And thanks for<br/> 14 coming, Allen. We appreciate it. And I will<br/> 15 just tell you, being chair of such an incredible<br/> 16 group is really just an honor. So thank you.<br/> 17 And thanks for coming.</p> <p>18 Okay. Now, I don't know if you're finished.<br/> 19 When you are we're going -- are you finished?</p> <p>20 MR. GILBERT: One more thing.</p> <p>21 MS. FERTIG: One more thing then you're done.</p> <p>22 MR. GILBERT: And that's it. Thank you.</p> <p>23 On page 15 of the independent auditor's<br/> 24 report you noted that there were a noted<br/> 25 difference between accounting records and the</p> | <p>1 75, the 17, and the 8 percent. So from a budget<br/> 2 standpoint they are isolating the charter school.<br/> 3 From an accounting standpoint they are accounting<br/> 4 for all the dollars that come in the door.</p> <p>5 MR. GILBERT: Got it. So it was just a<br/> 6 matter -- just a time delay in processing.</p> <p>7 MS. LEWIS: Timing, presentation, and<br/> 8 reconciliation.</p> <p>9 MR. GILBERT: Thank you.</p> <p>10 MR. DAVIS: If we could --</p> <p>11 MS. FERTIG: Okay. Mr. De Meo, you had --<br/> 12 oh, I'm sorry.</p> <p>13 MR. DAVIS: Just -- just -- I know we didn't<br/> 14 do Task 6 and I know that that's where we want to<br/> 15 go.</p> <p>16 MS. FERTIG: That's where we want to go.</p> <p>17 MR. DAVIS: So if we can do that, Annette,<br/> 18 fairly quickly and get to that so we can -- and I<br/> 19 know that that's the question.</p> <p>20 MS. FERTIG: Is that okay Mr. De Meo? Is<br/> 21 that all right?</p> <p>22 MR. DE MEO: Yeah, I think they can summarize<br/> 23 just that.</p> <p>24 MS. LEWIS: Right. So that was the payroll<br/> 25 and non-payroll testing. And we've kind of</p>                                                                                                                                                                                                                                                            |
| Page 42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Page 44                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p>1 budget reports attributed to charter school<br/> 2 payments. Can you expand on that just a little<br/> 3 bit, please?</p> <p>4 MS. LEWIS: You said page 15?</p> <p>5 MR. GILBERT: Page 15 of the independent<br/> 6 auditor's report.</p> <p>7 MS. LEWIS: Oh, I'm sorry, when you said<br/> 8 independent auditor's report, I'm thinking --</p> <p>9 MR. GILBERT: That's what it was titled.</p> <p>10 MS. LEWIS: Gotcha. Gotcha. So essentially<br/> 11 the budget perspective and the accounting<br/> 12 perspective are, you know, two different looks.<br/> 13 One is prospective and one is retrospective.</p> <p>14 MR. GILBERT: Right.</p> <p>15 MS. LEWIS: So when you review the budget<br/> 16 piece and you see the carveout for the charter<br/> 17 school payments, when the tax dollars come in,<br/> 18 the ad valorem dollars comes in looking from 2018<br/> 19 to the 2022 period, monies that were involved in<br/> 20 the settlement were taken off the top and then<br/> 21 there's a comparison that's done between the<br/> 22 District's FTE and the charter school's FTE. So<br/> 23 once that's determined the charter school portion<br/> 24 is separated from the District portion and the --<br/> 25 and then that's when you break down between the</p>                                     | <p>1 addressed the non-payroll testing, which those<br/> 2 funds go primarily for the safety and security<br/> 3 and the essential services, nurses, doctors,<br/> 4 security. And as you can see, you know, we have<br/> 5 a list and those are primarily pretty much all<br/> 6 the vendors or 95 percent of them.</p> <p>7 As it relates to the payroll side, once we<br/> 8 got the eligibility list from HR we went through<br/> 9 per year as we did for with everything that we<br/> 10 tested or reviewed and in fiscal 2024 there was<br/> 11 one position, the Executive Director of Talent<br/> 12 Management, that person got promoted to Band E<br/> 13 from Band D. So in that fiscal year the change<br/> 14 only addressed up to Band D. So that was sorted<br/> 15 out, what was caught by HR and payroll, that this<br/> 16 person got paid referendum when they should not<br/> 17 have. The cutoff should have been, you know, the<br/> 18 June 30th, but it went into July 1st, 2023-2024<br/> 19 year. So it was noted and repaid, all of it, and<br/> 20 everything moved on. So that person stopped<br/> 21 getting the supplement until '25 when ESMAB was<br/> 22 officially, all bands were eligible to get<br/> 23 supplemental funds. So our recommendation for<br/> 24 something like that is that they should<br/> 25 strengthen the authorization controls and we have</p> |

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| <p>1 to understand how the process works. It needs to<br/>2 come really from the HR side on the front end<br/>3 because all of that flows to payroll in terms of<br/>4 the overall administration. Because payroll<br/>5 might not be able to identify it. And I don't<br/>6 think it's necessarily their job, per se, but on<br/>7 the front end with HR. So based on the<br/>8 management response there are additional<br/>9 processes built in, review processes built in to<br/>10 be able to catch it before it trickles down into<br/>11 somebody's paycheck. That's the high level.<br/>12 MS. FERTIG: Okay. Mr. De Meo.<br/>13 MR. DE MEO: Okay. I have a few items. I'm<br/>14 going to be as brief as I can. Feel free to be<br/>15 just as brief in your response and if I -- if the<br/>16 committee thinks we need more meat we'll pursue<br/>17 it.<br/>18 So, first, with regard to the finding on Task<br/>19 Number 6, which you just spoke about. Given the<br/>20 scale and the scope of this -- and the importance<br/>21 of this referendum, can you assure us that it was<br/>22 just one; it wasn't maybe 300?<br/>23 How do we take comfort in that in the<br/>24 thousands of employees there was only one<br/>25 exception?</p>                                                                 | <p>1 response, are you comfortable that they've<br/>2 implemented something that will effectively<br/>3 prevent any significant errors like this<br/>4 occurring again?<br/>5 MS. LEWIS: For auditors we have to see it.<br/>6 You know, it's a healthy skepticism. And, okay,<br/>7 show it to me, as they say. I'm from Missouri.<br/>8 MR. DE MEO: Okay.<br/>9 MR. DAVIS: So the quick answer is, yes,<br/>10 we're comfortable, but if we needed to go in and<br/>11 test again because there were additional<br/>12 payments, we would do that.<br/>13 MR. DE MEO: Okay. I'd like to turn your<br/>14 attention to page 35 and 36. I compared --<br/>15 looking at these numbers, I compared them to an<br/>16 earlier schedule where you show 75 percent was<br/>17 spent -- well, I presume that's what that means.<br/>18 Let me find that page also. On page 16, Table 7<br/>19 shows compensation of 75 percent. On page 36,<br/>20 for example, 75 percent of 138 million, that<br/>21 total, is less than the 108 million in that<br/>22 category for teachers. I'm just curious what all<br/>23 that means. What is there?<br/>24 MS. LEWIS: So the little piece that I just<br/>25 went through in terms of the dollars from a</p>                                             |
| Page 46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Page 48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>1 Can you just address that, please?<br/>2 MS. LEWIS: For each year, which is how we<br/>3 really tackled it, we looked at what groups were<br/>4 eligible and then we got the eligibility list and<br/>5 the payroll list and compared them to see who got<br/>6 paid. And 2024 was the only exception. There<br/>7 were other positions but some persons were --<br/>8 what you say, not -- they were getting -- working<br/>9 out of class, so they're in D but they picked up<br/>10 additional duties that are -- if you're looking<br/>11 at the difference between a supervisor and a<br/>12 manager. So those were clarified to -- to our<br/>13 satisfaction. And this was the only position for<br/>14 2024 that got payments when they should not have.<br/>15 And, as I said, it's been repaid.<br/>16 So we just look at who is eligible and who<br/>17 actually received it and then the variations<br/>18 between them is what we identified.<br/>19 MR. DE MEO: So auditors, when they find an<br/>20 exception, they expand their testing. In essence<br/>21 you've looked at all of the categories and all of<br/>22 the people; is that correct?<br/>23 MS. LEWIS: Correct. We looked at the whole<br/>24 population for each of those years.<br/>25 MR. DE MEO: With regard to the management's</p> | <p>1 budget standpoint, when the revenues are<br/>2 projected, the school, as I mentioned before, any<br/>3 portion that belonged to the settlement for the<br/>4 charter school came off, essentially, off the<br/>5 top. Whatever is left is to be shared between<br/>6 charter schools and District schools based on<br/>7 FTEs. Once those proportions are determined the<br/>8 charter school, what is due to the charter school<br/>9 gets taken out, and what's left -- so when you're<br/>10 looking at 35 and 36, these are the gross amounts<br/>11 that were paid. It doesn't include fringes. So<br/>12 when you look at the variable fringe amount,<br/>13 which is 22.9 percent, and you apply it given<br/>14 after stripping down what comes off the gross<br/>15 amount that comes from the collection of the<br/>16 revenues, you're in a closer proximity. So this<br/>17 is just showing the physical amounts without any<br/>18 benefits and that was actually paid out.<br/>19 MR. DE MEO: But the table on 16 says 75<br/>20 percent. That's not a reflection of what was<br/>21 actually spent; is it?<br/>22 MS. LEWIS: Actually spent in terms of?<br/>23 MR. DE MEO: Well, in terms of page 35 and<br/>24 36.<br/>25 MS. LEWIS: So this is a portion just the</p> |

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| <p>1 gross amounts paid out. So adding on the<br/>2 benefits to this now would bring it up to the 75<br/>3 percent.</p> <p>4 MR. DE MEO: Well, it's actually going the<br/>5 wrong way. 75 percent of 139 -- let's see, 138,<br/>6 139 million, we're already past 75 percent on<br/>7 page 35 and 36. That's where my confusion is,<br/>8 what that Table 7 represents. I mean, the table<br/>9 before it shows the limits based on the<br/>10 referendum that was passed. So I'm just curious<br/>11 what Table 7 is.</p> <p>12 You know, maybe you can get back to us on<br/>13 that. I want to just move on and I think we<br/>14 should recommend that the -- the District publish<br/>15 an annual fund 1090 stewardship report every<br/>16 year. Because this is a three-year referendum.<br/>17 To show the revenue that was generated, the<br/>18 usage, the position allocations, and the charter<br/>19 school distributions. I think this will foster<br/>20 more confidence in the public and allow for more<br/>21 transparency.</p> <p>22 I also have a motion, if you want me to read<br/>23 you the motion now or do you want to wait?<br/>24 It's half a page, so I'll read it. And I can<br/>25 send it to you, if you like.</p> | <p>1 opening the supplements to top-tier executive<br/>2 administrators that were already making over 200<br/>3 in some cases.</p> <p>4 Given the average teacher salary in Broward<br/>5 County is around 51,000, which is already 19<br/>6 percent lower than the state average, lower than<br/>7 the national average by about 24 percent, did<br/>8 management provide any specific ethical and<br/>9 operational justifications for expanding the<br/>10 supplements that were intended to support teacher<br/>11 salaries and essential school priorities to these<br/>12 top-level administrative roles? I don't see that<br/>13 in the management response.</p> <p>14 And then how is management reconciling<br/>15 diverting those dollars to well-paid executive<br/>16 roles while the frontline instructional staff are<br/>17 still under-compensated relative to state<br/>18 benchmarks?</p> <p>19 MS. FERTIG: Okay. I think, Mark, do you<br/>20 want to take that one?</p> <p>21 MR. MAGLI: Yeah, I think I can. So the<br/>22 School Board is in ongoing discussion relative to<br/>23 that and how they will allocate if this<br/>24 referendum goes through for the next period.<br/>25 It's been an ongoing discussion. When we did our</p>                                                                                                                     |
| Page 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Page 52                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>1 MS. FERTIG: Yeah, no, that would be helpful.<br/>2 I have two other people, three other people to<br/>3 comment. Do you feel it just flows from what you<br/>4 just said and you need to do it at the same time<br/>5 as you're speaking or could you do it as we wrap<br/>6 up?</p> <p>7 MR. DE MEO: I'll be happy to do it --</p> <p>8 MS. FERTIG: Just in case something one of<br/>9 them asks --</p> <p>10 MR. DE MEO: Sure. Sure.</p> <p>11 MS. FERTIG: Okay. So Mariah.</p> <p>12 MS. RABIDEAU: Thank you. Thank you for<br/>13 this report. I was very excited to read through<br/>14 this one. So I just have two questions on<br/>15 Finding 1 and then just maybe a follow-up from<br/>16 the conversation on Finding 2.</p> <p>17 On finding 1, so my questions are speaking<br/>18 directly to the trust, right, between the public,<br/>19 educators, the administration, the 2018 and 2022<br/>20 ballot measures were overwhelmingly sold to<br/>21 voters as tools to recruit and retain teachers.<br/>22 So in August 2023 the ESMAB referendum<br/>23 supplements were capped at Salary Band D,<br/>24 however, in July 2024 staff presented salary<br/>25 schedules that lifted this cap. This meant</p>                    | <p>1 preliminary report, which was not a part of this,<br/>2 relative to how that came to be and what was done<br/>3 and the processes and such, it resulted in some<br/>4 of the things relative to this transparency<br/>5 discussion, which kind of also lent itself into<br/>6 this. So there was enormous amounts of<br/>7 discussion and it's ongoing. How management will<br/>8 do that I think is based on the Board direction.<br/>9 I wouldn't want to answer on their behalf. But I<br/>10 know it's been discussed at great length and<br/>11 repeatedly. So it is the hot topic for how they<br/>12 will decide to allocate. They've come to some<br/>13 agreements on what they propose to do relative to<br/>14 that. But relative to this audit, it wasn't<br/>15 really at the forefront of that based on, you<br/>16 know, just the same as effectiveness and the use<br/>17 of those funds, but more how they were used, how<br/>18 they were allocated, and if they were in the<br/>19 proper -- utilized in the proper thing.</p> <p>20 Creating the scope for this review with Mr.<br/>21 Davis and his team was to expand beyond the idea<br/>22 of just the compensation, because that had been<br/>23 discussed extensively in the prior review and<br/>24 some of that, parts about, you know,<br/>25 understanding the ballot language, which allowed</p> |

| Page 53                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Page 55                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| <p>1 for some of that whether it was decided that that</p> <p>2 was -- that that was, you know, some of the</p> <p>3 discussion that had taken place since earlier in</p> <p>4 the year.</p> <p>5 So as to where they're going to go with it, I</p> <p>6 think they have a plan. I wouldn't want to speak</p> <p>7 on their behalf. But I would say that it's been</p> <p>8 ongoing with the Board in Board meetings and out</p> <p>9 in the public for consumption.</p> <p>10 MS. RABIDEAU: Okay. I was just curious why</p> <p>11 it wasn't included in some of the management</p> <p>12 response given that it was part of Finding Number</p> <p>13 1 in here in terms of the context. Thank you.</p> <p>14 I have one more question on Finding 1. So</p> <p>15 Finding Number 1 frames the removal of executive</p> <p>16 salary caps as an oversight in the background</p> <p>17 history, and this is along the same lines, but</p> <p>18 supported by documentation, which is said in</p> <p>19 here, can be true at the same time as staff not</p> <p>20 being transparent with the Board or voters. When</p> <p>21 the 2022 referendum was introduced, spending</p> <p>22 allocated to school safety was reduced from up to</p> <p>23 20 percent down to up to 17 percent in here and</p> <p>24 the explicit funding line item for other</p> <p>25 essential instruction related expenses was</p> | <p>1 clarifying question on page 16. It's confusing</p> <p>2 to me. I read Table 6, 75, 17 and 8 is basically</p> <p>3 approved and then Table 7 is actual. So how will</p> <p>4 Table 8 show a difference if the allocation and</p> <p>5 the actual percentage are the same? The surplus</p> <p>6 and the deficits numbers are there but</p> <p>7 percentages are the same, 6, 7 and 8, so how can</p> <p>8 we read this stuff?</p> <p>9 MR. DAVIS: Why is 6 and 7 the same numbers?</p> <p>10 MS. LEWIS: So Table 6 is the authorized</p> <p>11 allocations per the Board and 7 is just going</p> <p>12 through each year in those specific categories</p> <p>13 with the calculations once we reviewed the budget</p> <p>14 and the budget reports and the spending from said</p> <p>15 reports. So that's what 6 and 7 represents.</p> <p>16 Table 8 is looking from the beginning of time</p> <p>17 what was collected, what was spent. And that's</p> <p>18 basically the roll-forward schedule from the</p> <p>19 beginning from the 2018 referendum. So it's just</p> <p>20 going through the records, seeing what was spent.</p> <p>21 It's just a grossed-up number not necessarily</p> <p>22 looking at, as I noted before, the charter</p> <p>23 schools, taking off the top the amounts for the</p> <p>24 settlement and what have you. So Table 8 is just</p> <p>25 the grossed-up number and that's really just</p> |
| Page 54                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Page 56                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p>1 removed entirely on pages 6 and 7. Were there</p> <p>2 any records of community workshops conducted</p> <p>3 prior to the 2022 vote to explain these</p> <p>4 reallocations and the expanded bonus pools?</p> <p>5 MS. LEWIS: From what we reviewed it was</p> <p>6 primarily done through the website. And as to</p> <p>7 community meetings and whatnot, I'll be honest</p> <p>8 with you, we're not aware of when or how they</p> <p>9 occurred. Their Board meetings or special Board</p> <p>10 meetings where items were discussed and the</p> <p>11 public was able to make comments and, you know,</p> <p>12 just say what they feel about the process.</p> <p>13 MS. RABIDEAU: So standard engagement; but</p> <p>14 nothing additional was held.</p> <p>15 MS. LEWIS: No. Not that we're aware of</p> <p>16 anyway.</p> <p>17 MR. DAVIS: Yeah, I think it's not that we're</p> <p>18 aware of.</p> <p>19 MS. RABIDEAU: Yeah. No, of course.</p> <p>20 So that's something, depending on what your</p> <p>21 motion ends up being I would like to ensure that</p> <p>22 we're engaging with the public much more heavily</p> <p>23 on this topic specifically.</p> <p>24 MS. FERTIG: Okay. DP.</p> <p>25 MR. THIRUVENKEDAM: I have only one</p>                                                                                                                                              | <p>1 capturing the roll-forward of what came in, what</p> <p>2 went out, what rolled over to the following in</p> <p>3 terms of a deficit or a supplement within that</p> <p>4 fund. So there is no -- Table 8 is not</p> <p>5 necessarily connecting to 6 and 7. Because</p> <p>6 they're presenting different things.</p> <p>7 MR. THIRUVENKEDAM: But all we can say that</p> <p>8 this is, basically, what already is authorized</p> <p>9 and then what we spent is, basically, within the</p> <p>10 limits?</p> <p>11 MS. LEWIS: Could you repeat your --</p> <p>12 MR. THIRUVENKEDAM: So all we can say is that</p> <p>13 these figures are within the limits, like how we</p> <p>14 are inferring, so that's why I'm not getting like</p> <p>15 within the authorized limits; correct?</p> <p>16 What are the revenue and expense?</p> <p>17 MS. LEWIS: Okay. So can you go to page 17</p> <p>18 and --</p> <p>19 MS. SHAW: You've got to compare it to</p> <p>20 another page. I'm sorry, Madam Chair.</p> <p>21 I think his question is, how do I tie that</p> <p>22 page to the percentage and how do I determine --</p> <p>23 and I'm trying to -- how do I determine that the</p> <p>24 percentages are correct based on the total of</p> <p>25 these dates? So when you look at the gross</p>                                                                                                                          |

| Page 57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Page 59                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| <p>1 revenue it doesn't tell you, but you have<br/>2 percentages that are all allocated, whether it's<br/>3 the 17 percent, so he wants to be able to tie it<br/>4 back to something.<br/>5 MS. LEWIS: To something. We did not -- let<br/>6 me see. We removed a few tables.<br/>7 MR. DAVIS: Why don't we take that question<br/>8 and we can get back to that answer; if that's<br/>9 okay?<br/>10 MS. FERTIG: Okay. Are you -- are you --<br/>11 MR. THIRUVENKEDAM: Thank you. Yeah.<br/>12 MS. FERTIG: Okay. Thanks. Phyllis?<br/>13 MS. SHAW: No, because I think we have enough<br/>14 issues that I would like to hold this because we<br/>15 need some clarification.<br/>16 MS. FERTIG: We need what, clarification?<br/>17 MS. SHAW: Just some additional information.<br/>18 One of the reasons I asked about the number of<br/>19 transactions was because my concern was how were<br/>20 we able to really delve into three years 10<br/>21 months to be able to determine that there were<br/>22 only what two, three findings, number one?<br/>23 Number two, there was a finding, how did that<br/>24 impact the W-2s, 1099s, the W-2s for that year?<br/>25 Were those adjusted for what, for 2024? Because</p>                                                                                                                | <p>1 so I was -- I was just kind of amazed by that.<br/>2 MS. LEWIS: Managing partners thought there<br/>3 probably should have more as well. But once we<br/>4 actually got down to looking through the<br/>5 information and the documentation in terms of --<br/>6 and mind you, we were only looking for people who<br/>7 were not entitled to it that received it. So --<br/>8 and that was only the folks in the ESMAB group.<br/>9 MS. FERTIG: Yeah. Okay.<br/>10 MR. DAVIS: As it relates to the W-2, I think<br/>11 that's a great comment, but I don't think that's<br/>12 in the scope of what we're trying to do here, so<br/>13 -- no, no, I get it. I get it.<br/>14 MS. FERTIG: Okay. So we're at 11:00. We're<br/>15 a little over time here, guys. Do we -- I know<br/>16 we're at a point where we want to summarize and<br/>17 come up with motions. And, Mr. De Meo, you seem<br/>18 really well prepared over there, so we'll start<br/>19 with you.<br/>20 MR. DE MEO: Okay. So because of the scale,<br/>21 300-and-something million dollars ongoing<br/>22 referendum, I took the time to commit this to<br/>23 writing. My motion doesn't address what Ms.<br/>24 Rabideau spoke about. It doesn't judge whether<br/>25 or not the referendum is wise, properly</p>                              |
| Page 58                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Page 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p>1 then the District if that person was overpaid for<br/>2 2024, then the District would need to adjust that<br/>3 W-2 for that year. So I just have some questions<br/>4 but I also know we need to kind of move on.<br/>5 MS. FERTIG: Yeah. And I just -- I'm just<br/>6 going to come back and say I'm looking at Fiscal<br/>7 24 here, the position count was 27,345 total and<br/>8 I'm just -- and in that you found one exception?<br/>9 MS. LEWIS: Yes. And that, as noted before,<br/>10 we looked at the eligibility list and the persons<br/>11 who actually got paid. And after all was done<br/>12 and researched there was really only one person.<br/>13 And note, this is Fiscal 24, where only up to<br/>14 Band D in ESMAB was entitled to supplements. So<br/>15 this person got promoted from D to E. So when<br/>16 that occurred, I don't know if it was that<br/>17 person's employee ID that was rolled as opposed<br/>18 to the position ID, which is where that would be<br/>19 accounted for as it relates to the band to which<br/>20 they belong. So there may have been -- I don't<br/>21 know.<br/>22 MS. FERTIG: Well, I guess my point on this,<br/>23 I really think that one exception out of more<br/>24 than 27,000 positions is actually quite<br/>25 remarkable from what we often see in here. And</p> | <p>1 allocated. That's for the School Board and the<br/>2 public as far as I'm concerned and the<br/>3 superintendent to determine. So my motion<br/>4 focuses on the stewardship over these funds and<br/>5 going forward. So I'm going to read it and I'll<br/>6 be happy to provide a copy.<br/>7 The Audit Committee commends District<br/>8 leadership for establishing and operating an<br/>9 effective financial and internal control<br/>10 framework for the 2022 Secure the Next Generation<br/>11 Referendum Fund 1090. The independent<br/>12 performance audit by Sean Davis &amp; Associates<br/>13 confirms the Broward County School Board's<br/>14 diligence and strict compliance with<br/>15 voter-approved terms. All the findings have been<br/>16 addressed and additional controls have been<br/>17 adopted where required to ensure that all the<br/>18 findings in the report have been addressed.<br/>19 To build upon these positive audit results,<br/>20 to address Findings Number 1 and Number 2, and to<br/>21 further maintain maximum public trust ahead of<br/>22 the November 2026 Next Generation Referendum<br/>23 renewal ballot the Audit Committee recommends<br/>24 that the School Board adopt a formal policy, if<br/>25 they have not done so already, requiring enhanced</p> |

| Page 61                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 63                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| <p>1 agenda transparency, mandatory inclusion of a<br/>2 referendum disclosure section in Executive<br/>3 Summaries for all future Board agenda items<br/>4 modifying referendum compensation or eligibility,<br/>5 specifically, non-instructional groups such as<br/>6 ESMAB, detailing historical baselines, multi-year<br/>7 fiscal impacts, and compliance with<br/>8 voter-approved category limits.</p> <p>9 Secondly, automated payroll eligibility<br/>10 controls, implementation of an automated ERP<br/>11 system controls to ensure referendum compensation<br/>12 supplements immediately cease or trigger an audit<br/>13 flag when an employee transitions to an<br/>14 ineligible position, salary band, or bargaining<br/>15 unit.</p> <p>16 MS. SHAW: That's not a motion.<br/>17 MS. FERTIG: Huh?<br/>18 MS. SHAW: That's not a motion. You kind of<br/>19 need to break it down. I think the first part of<br/>20 the motion is fine, but I think you need to<br/>21 separate --<br/>22 MR. DE MEO: Do we have a second? That's the<br/>23 next thing.<br/>24 MR. MAYERSOHN: Second.<br/>25 MS. FERTIG: All right. Go ahead, Phyllis.</p>                                                                                                                                          | <p>1 of picking a specific system, her suggestion for<br/>2 controls or not?<br/>3 MR. DE MEO: ERP is a general term. It<br/>4 doesn't mean a lot. It means software.<br/>5 MS. FERTIG: Yeah. Okay. Are you<br/>6 comfortable with that, Mariah?<br/>7 MS. RABIDEAU: Yes.<br/>8 MS. FERTIG: All right. Anybody else?<br/>9 (No response.)<br/>10 MS. FERTIG: Okay. Do you all want it read<br/>11 one more time here or are you comfortable with it<br/>12 as it is?<br/>13 (No response.)<br/>14 MS. FERTIG: You're good?<br/>15 Okay. I'm going to just call for a vote<br/>16 then. All in favor?<br/>17 COMMITTEE MEMBERS: Aye.<br/>18 MS. FERTIG: Opposed?<br/>19 MS. SHAW: Opposed.<br/>20 MS. FERTIG: Okay. So we have -- okay.<br/>21 We'll count up and see how many. We have one<br/>22 opposed.<br/>23 All right. Thank you.<br/>24 Other motions? Anybody else have a motion?<br/>25 MS. RABIDEAU: Well, I didn't write it down</p>                                                                                                                                                                                                                                                                                 |
| Page 62                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 64                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p>1 MS. SHAW: So I think the first part of the<br/>2 motion is one thing. The second part I believe<br/>3 we're kind of telling the District what to do. I<br/>4 think that needs to come out and be separated.<br/>5 But the first part of the motion is, it should be<br/>6 a recommendation to adopt formal policy, enhance<br/>7 agenda, executive summary, et cetera.<br/>8 MR. DE MEO: Yeah, it is a recommendation,<br/>9 that is the word I used.<br/>10 MS. SHAW: And that should be separated from<br/>11 the other pieces, ERP, et cetera, would be my<br/>12 recommendation.<br/>13 MR. DE MEO: Yeah, I don't agree with that.<br/>14 MS. RABIDEAU: I disagree as well. I think<br/>15 the payroll controls are critical here. I mean,<br/>16 we saw the payroll report previously and that was<br/>17 a lot for us to work through. So we know they<br/>18 have a lot of work to do there. I think it's<br/>19 important we keep pushing for that. So maybe<br/>20 it's that -- you know, it's implementing the<br/>21 controls, not necessarily, you know, you have to<br/>22 pick an ERP, but you need to implement some sort<br/>23 of controls would be my only suggestion. But I'm<br/>24 in agreement with this as written.<br/>25 MS. FERTIG: Are you able to put her, instead</p> | <p>1 but I did -- I did want to make a motion around<br/>2 the community engagement piece again.<br/>3 MS. FERTIG: Okay.<br/>4 MS. RABIDEAU: Because with the 2022<br/>5 referendum changes it was clear that the Board<br/>6 was not understanding what was happening and it<br/>7 was clear the public still maybe does not fully<br/>8 understand what was changed and would like a say<br/>9 in that. So maybe I make a motion to recommend,<br/>10 right, to the board that we -- the District hold<br/>11 more community engagement workshops,<br/>12 specifically, when there's changes to the<br/>13 referendum and around the existing language.<br/>14 MS. FERTIG: Okay.<br/>15 MR. DE MEO: I'll second that.<br/>16 MS. FERTIG: Okay.<br/>17 MR. THIRUVENKEDAM: Do we want to include<br/>18 that the actual what's spent should be reflected<br/>19 by the percentage against the allocated? So,<br/>20 that is the only thing. Which we asked for the<br/>21 clarification. They also told us they are going<br/>22 to submit separately. Do you want to include as<br/>23 a motion or as a follow up?<br/>24 MS. FERTIG: Let's take care of her motion<br/>25 and then see what we have as far as part of our</p> |

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| <p>1 thing, of our motion to transmit. Mark?</p> <p>2 MR. MAGLI: Yeah, I would just ask that,</p> <p>3 relative to that, I mean, that's sort of an</p> <p>4 ongoing thing through the superintendent and the</p> <p>5 chief of staff and the Board has been ongoing</p> <p>6 with that discussion. I don't know if there's</p> <p>7 things in place already that would warrant --</p> <p>8 that would sort of confirm that those activities</p> <p>9 are taking place shy of this particular thing.</p> <p>10 SUPERINTENDENT HEPBURN: Yeah, it's, like Mr.</p> <p>11 Magli said, it is an ongoing conversation and</p> <p>12 discussion in publicly noticed Board meetings.</p> <p>13 Eventually the Board pretty much sets how the</p> <p>14 funds are allocated. I know they've pretty much</p> <p>15 set kind of the overarching summary of how it's</p> <p>16 allocated, 90 percent for compensation and 10</p> <p>17 percent for safety/security and mental health.</p> <p>18 So, yeah, I would agree that they're publicly</p> <p>19 noticed, community is informed if there is any</p> <p>20 changes. As far as speaking to specifically to,</p> <p>21 I think it's Task 1 or -- I don't know if they</p> <p>22 were numbered or if they're lettered, there is a</p> <p>23 transition -- there was a transition between two</p> <p>24 different boards at that time. And one Board</p> <p>25 specifically had specific requests that the staff</p> | <p>1 community workshops, not just the standard, you</p> <p>2 can attend the meeting.</p> <p>3 MS. FERTIG: So when we ask them for the next</p> <p>4 thing there is that understanding that they have</p> <p>5 been kept informed.</p> <p>6 MS. RABIDEAU: And there's a record of we did</p> <p>7 go out. Yeah, we did go out and talk to people</p> <p>8 and gave you additional opportunities to share</p> <p>9 what you were thinking.</p> <p>10 MR. MAYERSOHN: My only concern -- or I don't</p> <p>11 want to say "concern", but the only caveat with</p> <p>12 bringing stuff out on a referendum item to the</p> <p>13 community is you can't spend taxpayer dollars to</p> <p>14 advocate for approval. With community members</p> <p>15 may be not understanding that, that may be</p> <p>16 problematic in a sense that community members may</p> <p>17 want to know something or say whatever it may be,</p> <p>18 and, you know, obviously, a disclaimer to go, we</p> <p>19 can only educate, we can't advocate. So that's</p> <p>20 my only concern about -- I agree letting the</p> <p>21 public know, but the interpretation of the public</p> <p>22 may not have that understanding.</p> <p>23 MS. RABIDEAU: Well, that could be part of</p> <p>24 it.</p> <p>25 MS. FERTIG: Maybe I'm misunderstanding you.</p>                        |
| Page 66                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Page 68                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p>1 reacted to and the other Board did not as they</p> <p>2 learned later on what was executed based on the</p> <p>3 previous Board's request is what I would say.</p> <p>4 So, yeah, it's on ongoing discussions at public</p> <p>5 board meetings.</p> <p>6 MS. FERTIG: Well, just one of the things I</p> <p>7 would say is that this referendum -- the funds</p> <p>8 received from this are so important to our</p> <p>9 community and to the health of the School Board.</p> <p>10 And so I think what you're saying is just take</p> <p>11 that extra step, and if there are going to be</p> <p>12 changes in the future, which we don't know, but</p> <p>13 if there were to be a change in subsequent years</p> <p>14 to how the money was intended, to maybe do an</p> <p>15 extra workshop or two, make sure you take it to</p> <p>16 the community so there is awareness.</p> <p>17 MS. RABIDEAU: Yeah.</p> <p>18 MS. FERTIG: That's what you're asking for?</p> <p>19 MS. RABIDEAU: I agree. Yeah, we did that</p> <p>20 quite a bit, right, last year? We went out into</p> <p>21 the community and made sure people understood</p> <p>22 what was happening with the school closures and</p> <p>23 everything else. So I don't see why we couldn't</p> <p>24 do maybe a smaller version of that when big</p> <p>25 changes like this are happening, proactive</p>                                                                         | <p>1 I didn't think you were talking about advocating</p> <p>2 prior to the referendum but as we go through the</p> <p>3 next three-year period being more informative.</p> <p>4 If there were a change, make sure the community</p> <p>5 is aware and understands the rationale for it.</p> <p>6 MS. RABIDEAU: Yes, informational.</p> <p>7 MS. FERTIG: Mark?</p> <p>8 MR. MAGLI: I was just going to say, as a</p> <p>9 matter of clarifying the motion, maybe to state</p> <p>10 it just as that, if that's, in fact, what we're</p> <p>11 trying to accomplish so that it's clear for the</p> <p>12 group and then we can -- we can certainly relay</p> <p>13 the information.</p> <p>14 MS. FERTIG: Yeah, I think -- I think I</p> <p>15 understood you, but maybe we could -- if you want</p> <p>16 to take a stab at that?</p> <p>17 SUPERINTENDENT HEPBURN: Yeah, I think it</p> <p>18 needs more specificity. I just want to make sure</p> <p>19 we're not usurping the Board decision.</p> <p>20 MS. FERTIG: No, no, she's recommending to</p> <p>21 the Board -- let me try to take a stab at this.</p> <p>22 She is recommending or she's asking that the</p> <p>23 Audit Committee recommend to the Board that with</p> <p>24 the passage of the referendum in November that</p> <p>25 the community -- you know, the community be kept</p> |

| Page 69                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Page 71                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>1 apprised of how the monies are spent during the<br/>2 next three years should there be changes. I<br/>3 don't even think we need to put should there be<br/>4 changes. I like the idea of a once-a-year thing<br/>5 and everybody knows we're on track and they feel<br/>6 good about what we're doing. So I thought that<br/>7 was a great idea too.<br/>8 Mariah, is that --<br/>9 MS. RABIDEAU: Just to address the<br/>10 transparency and, you know, getting the<br/>11 information out there. Just informational.<br/>12 SUPERINTENDENT HEPBURN: I agree, but I think<br/>13 there still needs to be specificity for the Board<br/>14 for the recommendation; right?<br/>15 MS. FERTIG: That's what it is, it's a<br/>16 recommendation. Everything is a recommendation.<br/>17 SUPERINTENDENT HEPBURN: Post, after there's<br/>18 a referendum, advising the public through public<br/>19 forums about how the money is going to be spent<br/>20 and used by the District.<br/>21 MS. FERTIG: That is a great motion. Thank<br/>22 you so much.<br/>23 SUPERINTENDENT HEPBURN: I can't say it<br/>24 twice, though.<br/>25 MS. FERTIG: Okay. Everybody clear on what</p> | <p>1 SUPERINTENDENT HEPBURN: I have to leave,<br/>2 too, for another meeting. So thank you, quickly,<br/>3 for the floor, Madam Chair.<br/>4 I do want to thank S. Davis &amp; Associates for<br/>5 what they've done in providing some clarity and<br/>6 transparency to continue to uplift public trust<br/>7 with the school district. We're doing great<br/>8 things. Referendum dollars are so important to<br/>9 our teachers in every -- in the daily tasks that<br/>10 we do to support our students inside of our<br/>11 classrooms. And so audits are an important part<br/>12 of the process to really understand what gaps we<br/>13 do have and how we can address them as a system,<br/>14 especially my team here in central office. And<br/>15 also I want to thank also the audit committee<br/>16 members for their due diligence in what you guys<br/>17 due to support the District every day. It's an<br/>18 important process. Especially when we're a large<br/>19 system as we are, there's many things that can<br/>20 fall through the cracks, not intentionally, but<br/>21 we need to be aware of how we can address those<br/>22 and fix those to make the system better and more<br/>23 nimble with hard expectations of what we're<br/>24 supposed to do to abide by public trust. So,<br/>25 thank you.</p> |
| Page 70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Page 72                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>1 we're doing here?<br/>2 Okay. All in favor?<br/>3 COMMITTEE MEMBERS: Aye.<br/>4 MS. FERTIG: Opposed?<br/>5 (No response.)<br/>6 MS. FERTIG: Okay. Anything else? Do we<br/>7 need a motion to transmit, maybe?<br/>8 MR. MEDVIN: So moved.<br/>9 MS. FERTIG: Thank you, Mr. Medvin.<br/>10 MS. SHAW: Second.<br/>11 MS. FERTIG: Okay. Seconded by Phyllis.<br/>12 MR. MAGLI: Ms. Fertig?<br/>13 MS. FERTIG: Yes.<br/>14 MR. MAGLI: I just want to make sure that<br/>15 what you're transmitting is the replacement that<br/>16 was provided today.<br/>17 MS. FERTIG: Yes, we are transmitting the<br/>18 report provided on August 13th; yes.<br/>19 And -- okay. Any -- anything else? So we're<br/>20 going to say all in favor?<br/>21 COMMITTEE MEMBERS: Aye.<br/>22 MS. FERTIG: Opposed?<br/>23 (No response.)<br/>24 MS. FERTIG: Okay. Thank you. And thank<br/>25 you -- oh, I'm sorry.</p>                                                                                                                                                                                                                                                                            | <p>1 MS. FERTIG: Well, thank you for coming and<br/>2 for all you do. And I guess you're almost<br/>3 finished with your first week of 26-27, so that's<br/>4 great. Anything else anybody?<br/>5 (No response.)<br/>6 MS. FERTIG: Just, please, thank you, Dr.<br/>7 Hepburn.<br/>8 Okay. Mr. Davis, Ms. Lewis, we thank you<br/>9 once again for another excellent report and we<br/>10 appreciate your in-depth presentation so that we<br/>11 understand it. And thank you so much.<br/>12 Okay. We are going to get to -- you know, I<br/>13 want you all to know I had everything loaded on<br/>14 my computer so we could do this and I walked out<br/>15 of the house with my computer bag with no<br/>16 computer. So just bear with me.<br/>17 We are doing the Property &amp; Inventory Audit<br/>18 of Selected Locations, number 9.<br/>19 Are there comments or questions?<br/>20 MR. GILBERT: Yes.<br/>21 MS. FERTIG: Anybody? Yes.<br/>22 Okay. We'll start over here and work our way<br/>23 around the table. Go ahead, Mariah.<br/>24 MS. RABIDEAU: Okay. I just have two<br/>25 questions. So just looking at the accountability</p>                                                                                                                                                                                    |

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| <p>1 and transparency again. So we have multiple<br/>2 schools, Pompano Beach Middle and Hollywood High,<br/>3 for example, that self-certified in BCPS Central<br/>4 that their semiannual inventories were complete<br/>5 with zero unaccounted items, but the internal<br/>6 audit immediately found dozens of missing assets<br/>7 worth, you know, tens of thousands of dollars.<br/>8 So how can the public trust our internal<br/>9 reporting process when self-reported numbers are<br/>10 masking missing inventory? And then what<br/>11 accountability measures or, you know,<br/>12 consequences exist already for signing off on the<br/>13 inaccurate inventory?</p> <p>14 MR. MAGLI: So I don't want to speak on<br/>15 behalf of -- Mr. Strauss will be in in a minute,<br/>16 he just stepped out for a second. But relative<br/>17 to that, you know, it's the same findings that<br/>18 we've had recently which was to show that --<br/>19 we're right off the bat looking at the baseline<br/>20 of what the property records should look like.<br/>21 So when we come through the door we're looking<br/>22 for anomalies right out of the jump, which is to<br/>23 say items that have manufacturer's serial numbers<br/>24 were not entered to begin with. So, my staff in<br/>25 concert with efforts by Accounting &amp; Financial</p>                | <p>1 into the business practice bulletin, that would<br/>2 demonstrate to them that was expectation. So,<br/>3 outside of that, we're just there to take a<br/>4 sample and report it. Relative to, you know,<br/>5 what happens after we report, I can't speak to<br/>6 that because we're not involved. We do receive<br/>7 the corrective action which we share with you<br/>8 folks. We do interact with them during the<br/>9 engagement, but then after that we'll be<br/>10 following up, again, in subsequent time to ensure<br/>11 that they've put those things in place or we'll<br/>12 come back and report accordingly.</p> <p>13 MS. RABIDEAU: Thank you. And then the audit<br/>14 shows hundreds of asset records entered into SAP<br/>15 with missing serial numbers or marked as<br/>16 omission. Going back to the Pompano Beach and<br/>17 Hollywood Hills High examples, if there's a<br/>18 bypassing of the online receiving protocols at<br/>19 the door, what's being done to assure us that<br/>20 equipment isn't walking out the back door before<br/>21 it's even properly catalogued? And this is not<br/>22 to accuse any staff of doing that, but just what<br/>23 are we doing to check that? And what is the<br/>24 automated system gatekeeping that's being added<br/>25 to SAP to prevent the serial number --</p>                                            |
| Page 74                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Page 76                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p>1 Reporting and the school base, work towards<br/>2 remedying those things which would require us to<br/>3 get backup documentation for the purchase,<br/>4 invoices, delivery tickets and so forth. In<br/>5 trying to do that we get a far way down. The<br/>6 troublesome part is that we do a sample. We are<br/>7 looking at all the items now with all the absence<br/>8 of serial numbers because we can't identify them.<br/>9 So if those things were not done with diligence<br/>10 during the year, then it becomes problematic<br/>11 during a period which is defined. We do give<br/>12 them time to do that. You know, they -- when the<br/>13 individual inventory specialist leaves, they get<br/>14 20 days to find and respond to it. But if they<br/>15 have active ongoing database maintenance of their<br/>16 own locations for their records and their own<br/>17 locations, the physical location of the<br/>18 equipment, and they've done that, then you're<br/>19 mostly not to have that problem. So we report it<br/>20 that way because we go back and check into that<br/>21 record, which, again, Mr. Strauss may be able to<br/>22 answer more aptly, but -- and I think has in<br/>23 previous meetings, is to say that their<br/>24 expectation is for them to be doing ongoing<br/>25 semiannual inventories, that's why it was put</p> | <p>1 MR. MAGLI: So, initially, many years ago<br/>2 when I was here and I was actively involved in<br/>3 this and they were bringing on SAP, one of the<br/>4 things I had asked for was, in fact, a hard stop<br/>5 in that position and they weren't able to do<br/>6 that. It was kind of a customization thing.<br/>7 It's something I've brought up recently again. I<br/>8 hope they will incorporate something that helps<br/>9 with that. But the idea is that they could be<br/>10 checking -- if you bought, let's say, you know,<br/>11 100 laptops, you would know you have to enter<br/>12 those correctly and then you would have to go in<br/>13 and access the records, which they all have<br/>14 access to, to confirm that that's occurring. So,<br/>15 to your point, and this is where I was speaking<br/>16 to earlier, was that at the door you have to be<br/>17 correct. Because then as time goes on it becomes<br/>18 more difficult to correct these things than it<br/>19 could have been on the front end. So that<br/>20 front-end experience and that part of the process<br/>21 is paramount to the success of tracking it at any<br/>22 point. And so by the time we've gotten there, in<br/>23 some cases it's been, you know, a couple years<br/>24 and then that becomes even more difficult because<br/>25 even trying to access old records is a bigger</p> |

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1 task than if it had just been done on the front  
2 end. I can't speak to what's being done at the  
3 school or department levels from their staff to  
4 ensure that's being done. You would have to ask  
5 management about that.

6 MS. RABIDEAU: Okay. Really quick, just as  
7 a follow-up then on the SMART Bond tracking for  
8 the SMART Bond hardware, so it was noted that  
9 some of the capital assets replacements are being  
10 swapped out by contractors or IT staff without  
11 some of the mandatory forms being filed  
12 immediately?

13 MR. MAGLI: So it's the same, really. When  
14 you've already entered it in and it's been  
15 recorded as an asset, if you disrupt what is the  
16 identifying information because there's been some  
17 sort of warranty or there's been some sort of an  
18 exchange that's taken place, particularly at no  
19 expense, you know, a warranty would be the best  
20 example, then they would have to take action to  
21 have the record corrected to say this is the new  
22 one we have, this is the one you should be  
23 looking for. And then should maintain that  
24 record anyway. But we could avoid all that  
25 because, you know, if we already had the record

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1 I could ask Mr. Strauss, but --

2 MR. MAGLI: Yeah, I'd prefer you ask Mr.  
3 Strauss. No -- and he would answer and I want  
4 him to answer. I'll tell you what I have to say  
5 about that. I don't think it's being done with  
6 fidelity. For the main prioritization of what is  
7 going on, I don't know. You know, everyone has a  
8 million things going on. One of the things a  
9 long time ago we discussed was, and I see it as a  
10 similar occurrence now, is that it kind of gets  
11 delegated to an individual rather than a system  
12 in place for the process of the whole school or  
13 department to understand what their  
14 responsibility is in their own little niche  
15 world. We know that their primary responsibility  
16 is educating and, you know, keeping up schools,  
17 you know, whether it be -- or running a band  
18 program, but that equipment is allocated to an  
19 individual that's kind of given that  
20 responsibility, which is why a long time ago it  
21 was discussed to have property teams run by  
22 individuals, and maybe an assistant principal,  
23 generally, was what they did. Again, we wouldn't  
24 dictate any of that, we just saw that to be  
25 successful because it's a divide-and-conquer kind

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1 corrected, Accounting & Financial Reporting,  
2 their capital assets division, maintains the  
3 asset record on behalf of the District. So we  
4 access that the same way every location would  
5 access that and every property custodian as it  
6 delegates to have somebody to do that. So that's  
7 just another step. It's very similar to if you  
8 had a new purchase, you just have to fix it.

9 MS. RABIDEAU: Thank you.

10 MS. FERTIG: Okay. Bob?

11 MR. MAYERSOHN: So I guess, Mark, the  
12 question that I have, the internal controls that  
13 have been established for the property and  
14 inventory maintaining, do you think they are --  
15 need to be changed or increased? Because, I  
16 mean, we see this all the time. I'm, you know,  
17 sorry, it will never happen again, and then it  
18 happens again. You know, the idea that I think  
19 Mariah had mentioned, you know, one of the  
20 schools, I'm not going to name the school, you  
21 know, did their semiannual audit with no findings  
22 and then 8,000, you know, quote-unquote, six  
23 months later; something's missing. You know,  
24 whether it's the people or the process I don't  
25 know. So I ask you the question.

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1 of thing. And then somebody who regularly  
2 reviews the records. I mean, you know, that's  
3 just in it's very rudimentary form what is  
4 needed. It would seem that fidelity is the  
5 issue, not necessarily that there's not a  
6 guidance in place that gives them good  
7 information. There's always little subtle  
8 nuances that happen, little off outliers that  
9 could occur and then those things could be  
10 addressed. But they have to be addressed timely  
11 to ensure that you don't have the long-term, you  
12 know, aggregate problem.

13 MR. MAYERSOHN: Mr. Strauss, do you have any  
14 comment?

15 MR. STRAUSS: No, I would just say in regards  
16 to the inventory teams, they do exist. So your  
17 inventory teams that may be led by either an  
18 assistant principal or your tech specialist, but  
19 your band director is part of that team, your  
20 athletic director is part of that team, your head  
21 custodian or custodial staff to, you know,  
22 monitor the equipment that's maintained by the  
23 custodial department within the school. So it's  
24 a combination of that. I think, to his point, in  
25 regards to just really having a keen eye, of

| Page 81                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Page 83                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| <p>1 having a monthly spot-check, and that's what<br/> 2 we've been talking with our principals about,<br/> 3 that's -- the semiannual is one thing, but just,<br/> 4 you know, on a month-to-month basis, go grab, you<br/> 5 know, go to your list, pull 15 items, go locate<br/> 6 those 15 items, prove that those 15 items exist,<br/> 7 which is, you know, it's going to solve,<br/> 8 especially if I have a thousand items, but it's<br/> 9 just a small sample, but it's something of that<br/> 10 nature to incorporate in there to then prohibit<br/> 11 these reports getting to where they're getting.<br/> 12 MR. MAYERSOHN: Are these -- is this system<br/> 13 electronic or it's still part electronic part<br/> 14 paper?<br/> 15 MR. MAGLI: Which part of the system are you<br/> 16 referring to?<br/> 17 MR. MAYERSOHN: Any part. I mean, is it 100<br/> 18 percent electronic or is it 50/50 or 70/30? I<br/> 19 mean, what's --<br/> 20 MR. MAGLI: As far as conducting the review<br/> 21 or where the records and how they're kept?<br/> 22 MR. MAYERSOHN: Both.<br/> 23 MR. MAGLI: So the records, you know, there's<br/> 24 certainly a scan issue, you know, AP pays for the<br/> 25 goods and such and there's a time lag between</p>                                                                            | <p>1 not at the top of their game. You know, it could<br/> 2 be that somebody's missing something; somebody's<br/> 3 out on vacation; there's a new person coming in.<br/> 4 I mean, there's a lot of variables. Or somebody<br/> 5 says, here, Mary, this doesn't work, can you, you<br/> 6 know, get it repaired, and she says, sure, and it<br/> 7 lays somewhere, whether it's in the school or<br/> 8 out, and there's, you know, no accountability<br/> 9 because I don't need it at this time, but, again,<br/> 10 it's part of the inventory.<br/> 11 So I just think that there's got to be a<br/> 12 better mousetrap, because over -- Mr. De Meo's<br/> 13 been here probably a little bit longer than I<br/> 14 have, but we've constantly seen the reports of,<br/> 15 yes, we're going to do a better job, and, you<br/> 16 know, yeah, there are some schools that do a<br/> 17 better job, but there are other schools that have<br/> 18 still challenges. So I appreciate the fact that<br/> 19 you've included in there, yes, they've done the<br/> 20 semiannual inventory report, but we have no --<br/> 21 you know, there's still no recollection.<br/> 22 MR. MAGLI: My point also with that is just<br/> 23 to say that, you know, if it's been reported that<br/> 24 that's done and then we're there and there's so<br/> 25 many difficulties before we walk through the</p> |
| Page 82                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Page 84                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p>1 when stuff gets uploaded into sort of an archive<br/> 2 system.<br/> 3 MR. MAYERSOHN: The name-your-price tool.<br/> 4 MR. MAGLI: Right. But as far as, you know,<br/> 5 our team, Merlin's team, utilizes a scanner<br/> 6 system to go out into the schools and do the<br/> 7 actual accounting for the equipment. What<br/> 8 they're using in the school right now I really<br/> 9 can't speak to. I know that at one point we had<br/> 10 incorporated a full automated scanning system. I<br/> 11 don't know if that's still being used. But<br/> 12 certainly the same opportunities that we would<br/> 13 have to conduct it that way, you know, there<br/> 14 would be some resource that would need to be<br/> 15 allocated to it, but they could do it that way.<br/> 16 MR. STRAUSS: But the reports are all online.<br/> 17 Everything's -- if I need a -- I'm not pulling a<br/> 18 manual piece of paper. I'm pulling from the<br/> 19 database everything, all the assets.<br/> 20 MR. MAYERSOHN: Yeah, I mean, like I said, I<br/> 21 look at, I mean, obviously, there are some<br/> 22 schools that I think, Mark, to your point, there<br/> 23 are some schools that do it with fidelity, there<br/> 24 are other schools that don't do it with fidelity<br/> 25 for whatever reason. It could be the employee is</p> | <p>1 door, it's hard to say that they understand fully<br/> 2 what they're suppose to do to make sure to<br/> 3 reconcile the records and the new purchases.<br/> 4 That's -- that's really it. That's the biggest<br/> 5 burden. Now, keep in mind we're sampling, so,<br/> 6 you know, the other problem is, if it's just<br/> 7 isolated to dealing with what's here in front of<br/> 8 us today, we still have to learn from that<br/> 9 experience and take it to the whole population of<br/> 10 records.<br/> 11 MR. MAYERSOHN: Right. There could be<br/> 12 another hundred items that are unaccounted for.<br/> 13 MR. MAGLI: We're hoping that that wouldn't<br/> 14 be the case, that it would always be a learning<br/> 15 moment to kind of get back into it.<br/> 16 MR. MAYERSOHN: Yeah, no, just one other<br/> 17 thing, and I know we're pressed for time, but I<br/> 18 do want to say that I did speak to a couple of<br/> 19 the principals on that list because I happen to<br/> 20 know them, personally, and they do take it very<br/> 21 seriously. They don't like to be, you know, I<br/> 22 don't want to say called to the table, but they<br/> 23 do take it very seriously. So I have to give a<br/> 24 shout-out to those principals that recognize it,<br/> 25 one of them that I know was like, this was their</p>                                                  |

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| <p>1 first audit exception and it was like, oh, my<br/>2 God, I'm terrified. But, I don't know, there's<br/>3 got to be a better mousetrap, that's all I can<br/>4 say is, some way to make sure that all of that<br/>5 product, you know, all the inventory and property<br/>6 is maintained. But, you know, we've seen the<br/>7 words, gone out, like a golf cart's gone out for<br/>8 repair and never came back.</p> <p>9 So those are my comments. Thank you.<br/>10 MS. FERTIG: Thank you. Phyllis?<br/>11 MS. SHAW: So I just had a similar<br/>12 conversation with my warehouse and inventory team<br/>13 as to what inventory is going to look like this<br/>14 year. So I think part of the issue with the<br/>15 folks who did the midyear audit is that they<br/>16 don't have a baseline. They don't -- they're<br/>17 doing a count based on what they think they have.<br/>18 They don't know what they have. And if you don't<br/>19 have a system in place, whether it's a<br/>20 scan-and-tag system that ties into whether it's<br/>21 your ERP or whatever electronic system you have<br/>22 in place, and they're pulling from that and<br/>23 counting from that, every year you go in or you<br/>24 send your team in, this is what you're going to<br/>25 have, they're going to count. When an item's</p>                                            | <p>1 what is missing from that, what was reversed<br/>2 rec'd, what was destroyed, whatever the case may<br/>3 be? Because we'll never get to that place until<br/>4 they know what they have, number one. Number<br/>5 two, understand that inventory and property is<br/>6 one of the largest audit areas outside of<br/>7 financial reporting. And it will strangle us as<br/>8 a district or any enterprise because it's a huge<br/>9 area. But it needs to have some teeth and some<br/>10 accountability. But you can't hold them<br/>11 accountable if they don't know what it is that<br/>12 they're supposed to have, unfortunately.</p> <p>13 MR. MAGLI: I would say -- thank you. I<br/>14 would say that they have access to the records.<br/>15 The records are readily available at any point<br/>16 they want to look and see that. The bulletin<br/>17 itself had language put into it many, many years<br/>18 ago that speaks to the hands-on-all<br/>19 reconciliation. And, again, it's just a physical<br/>20 part of this that has to be done. I think they<br/>21 can do it. I've seen it happen over a period of<br/>22 time and sustained. I just think it's, right now<br/>23 we're trying to catch up. And we recognize the<br/>24 enormous tasks and roles and responsibilities<br/>25 that are put upon administrators. And that's why</p> |
| Page 86                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Page 88                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p>1 purchased, at the time of purchase it needs to be<br/>2 tagged. It needs to be entered in the system and<br/>3 it shouldn't wait until -- because out of sight,<br/>4 out of mind. There also needs to be some kind of<br/>5 piece to the penalty. If we have a policy that<br/>6 has a penalty, that penalty needs to take place.<br/>7 And I do understand from time to time folks move<br/>8 around. When you think about your assistant<br/>9 principal -- and I have an issue that your<br/>10 principal, the assistant principal is responsible<br/>11 for the audit. I just have an issue with that<br/>12 because I think they have better jobs that they<br/>13 need to do which is making sure our children are<br/>14 safe and they're doing the work that they need to<br/>15 do. So how do we reconcile that? There's got to<br/>16 be something.</p> <p>17 Changing the policy, updating policy and<br/>18 putting more information in the policy is not<br/>19 going to change what we have. If they're going<br/>20 to be doing midyear audits, there needs to be<br/>21 that baseline that they're working from in terms<br/>22 of, okay, this is what it is starting from this<br/>23 audit. Next year -- whichever school is doing<br/>24 the audit needs to say, okay, this is what we had<br/>25 last year, these are the additional items, okay,</p> | <p>1 we talk to -- and Mr. Strauss mentioned that they<br/>2 are doing those teams.</p> <p>3 So, you know, I don't know what's being<br/>4 reported back, but I just think that what we're<br/>5 seeing just recently is kind of sort of not<br/>6 keeping up on the record. If it was me and I<br/>7 left the meeting I'd go right and say to<br/>8 everybody I know, pull our records down right now<br/>9 and see what we have. Because that's available.<br/>10 So they could do that. Go see, and our team<br/>11 teaches them, look immediately, do a search for<br/>12 omission, which tells us we didn't receive the<br/>13 goods correctly, and then go look for none, do<br/>14 they really not have a serial number, and then go<br/>15 put a hand on it. And that may take some time,<br/>16 and it does take some time and we completely<br/>17 respect that, but that's why we want to share<br/>18 that responsibility. And depending on what the<br/>19 nature of what's been going on in any individual<br/>20 location I think you spoke to that, maybe monthly<br/>21 we do a test. Once you get it secure, keeping it<br/>22 on the tracks is not that difficult. But<br/>23 sometimes we're kind of in the ditch a little bit<br/>24 and we've got to bring it back up. So I think<br/>25 that that's somewhat what's been happening and I</p>    |

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| <p>1 think it's correctable. But I did want to make<br/> 2 sure that you understood that they have access to<br/> 3 those records all the time. And most schools,<br/> 4 historically, have put more into their databases<br/> 5 at the local -- we call it a secondary database,<br/> 6 because that's what they maintain at their site<br/> 7 to actually track it. And we built in forms and<br/> 8 we built in all the stuff to kind of automate it<br/> 9 many, many years ago. So there's tools that get<br/> 10 that done.</p> <p>11 MS. SHAW: Madam Chair, and then this is<br/> 12 where if there are penalties tied to the policy,<br/> 13 then those penalties need to kick in. I'm sorry.</p> <p>14 MS. FERTIG: Okay. Lew?</p> <p>15 And I'm just going to remind you all that we<br/> 16 have an hour left, so --</p> <p>17 MR. NAYLOR: Real quickly. When were these<br/> 18 audits done? They were done after midyear?</p> <p>19 MR. MAGLI: Yes, these were in the latter<br/> 20 part of the year and we're reporting through the<br/> 21 summer.</p> <p>22 MR. NAYLOR: I noticed that two of the --<br/> 23 well, two with the highest number of unaccounted<br/> 24 items are magnet schools.</p> <p>25 MR. MAGLI: I'm sorry?</p>                                                          | <p>1 between them.</p> <p>2 MR. NAYLOR: Okay. All right.</p> <p>3 And then how often do each of these schools<br/> 4 actually have a physical audit, meaning, somebody<br/> 5 from your office is there?</p> <p>6 MR. MAGLI: So I can speak to what we're<br/> 7 doing right now and in the absence of it in the<br/> 8 time I was away. But right now we're trying to<br/> 9 cycle back and there were a number of schools,<br/> 10 that in fact, had not been audited recently, and<br/> 11 we're trying, and we're prioritizing all of those<br/> 12 schools that hadn't been visited, and some of<br/> 13 those schools were a couple, few years.</p> <p>14 MR. NAYLOR: Okay.</p> <p>15 MR. MAGLI: So we are cycling back to get<br/> 16 very close as we can with the amount of staff<br/> 17 that we have to do that and to try to constrict<br/> 18 that timeframe.</p> <p>19 We won't get to annually. That was always<br/> 20 our goal in the past and what we attempted to do.<br/> 21 And by -- to be honest with you, the attempt that<br/> 22 was made by my predecessors in trying to look at<br/> 23 it differently and finding a different kind of<br/> 24 process, for us it was to expedite the turnaround<br/> 25 on that as well. Based on what we've been</p>                                                                            |
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| <p>1 MR. NAYLOR: They're magnet schools. Do we<br/> 2 see a historical trend where schools with<br/> 3 innovative programs are having inventory issues?<br/> 4 And I don't know if any of these -- I know that<br/> 5 Pompano Middle actually does external events<br/> 6 where I don't know if they take some of their<br/> 7 equipment and stuff out to the external events,<br/> 8 but are some of those things looked at as far as<br/> 9 timing of when the audits are occurring?</p> <p>10 MR. MAGLI: So I would just say that, you<br/> 11 know, as I said earlier, you know, when we go<br/> 12 there to conduct an audit, we provide them<br/> 13 advanced notice that we're coming, we provide a<br/> 14 list we will look to see --</p> <p>15 MR. NAYLOR: Okay. Right.</p> <p>16 MR. MAGLI: -- then we give them 20 more days<br/> 17 to find it after that. So regardless of that --<br/> 18 and it could be. I haven't examined the impact<br/> 19 on magnet versus not.</p> <p>20 MR. NAYLOR: Right.</p> <p>21 MR. MAGLI: Certainly those programs have<br/> 22 more specific equipment at times that may be used<br/> 23 different -- but I don't think universally and<br/> 24 historically, and this is based on my experience,<br/> 25 that I have noticed a trend that differentiated</p> | <p>1 running into we really haven't been able to, you<br/> 2 know, constrict the time that it takes us to do<br/> 3 it and be able to get those closer, but we're<br/> 4 working towards that. Merlin and her team are<br/> 5 doing a great job trying to come around and<br/> 6 create processes so we can get a better turnover<br/> 7 and a quicker response.</p> <p>8 MR. NAYLOR: Okay. So do you actually, and I<br/> 9 don't want to use the word target, but do you<br/> 10 follow up with schools who have had bad audits<br/> 11 that have not been resolved? Meaning, somebody<br/> 12 who had 67 missing items that were never<br/> 13 accounted for, do you put them through your audit<br/> 14 process in a more timely fashion? Do you do it<br/> 15 more frequently?</p> <p>16 MR. MAGLI: We really haven't been able to do<br/> 17 that just yet. That would be something that we<br/> 18 would want to do. One of the primary reasons why<br/> 19 we recognize the schools that haven't had<br/> 20 exceptions in its own little area is we want that<br/> 21 group to grow and expand. And there have been<br/> 22 times where I've had to go all the way down to<br/> 23 reporting the ones who had zero unaccounted for<br/> 24 items because we had so many. So I know it's<br/> 25 possible. Relative to following up and seeing if</p> |

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| <p>1 there's a corrective actions are in place, we<br/> 2 haven't been able to put that into our schedule,<br/> 3 per se. Obviously, the regional offices are<br/> 4 working with the teams down at the schools and<br/> 5 principals to see if they can kind of shore up<br/> 6 their own processes locally. But, you know, we<br/> 7 aren't, necessarily, because we are trying to get<br/> 8 back on track with a more regular visit to all<br/> 9 the locations that we can audit. Hopefully, we<br/> 10 could to a point where we might be able to<br/> 11 prioritize it that way, but generally it's just a<br/> 12 next-up principle of, you know, whatever we have<br/> 13 in the cycle and the age of the last time we had<br/> 14 been there.</p> <p>15 MR. NAYLOR: Would more frequent visits be an<br/> 16 incentive to motivate schools to have better<br/> 17 inventory control? It's just an observation.</p> <p>18 MR. MAGLI: I can't speak to that.</p> <p>19 MR. NAYLOR: Thank you.</p> <p>20 MS. FERTIG: And, of course, then we would<br/> 21 have to come up to whether he gets more staff to<br/> 22 do that, so --</p> <p>23 Okay. Anybody over here? Are we ready for a<br/> 24 motion?</p> <p>25 Yeah, go ahead.</p>                                                                                                                                     | <p>1 consequences of those particular assets being<br/> 2 amiss?</p> <p>3 MR. MAGLI: Well, our responsibility is to<br/> 4 report that we have unaccounted for items.</p> <p>5 MR. GILBERT: Okay.</p> <p>6 MR. MAGLI: And that's what we do. So in the<br/> 7 absence of being able to certify things and be<br/> 8 able to do that specifically, as I said,<br/> 9 hands-on-all verification, then we have to have a<br/> 10 method upon which to amend the records. And our<br/> 11 unaccounted-for record is that. We encourage<br/> 12 schools still who have these bigger lists, we're<br/> 13 not so sure that all those items are still not<br/> 14 there. Not -- obviously, we don't think that<br/> 15 every one is there, but we would like them to<br/> 16 continue to work on that so that if they can pull<br/> 17 that record back into the active status following<br/> 18 this, because it is maintained there, I think for<br/> 19 two years, Merlin?</p> <p>20 MS. BUTLER: Two years.</p> <p>21 MR. MAGLI: Two years it stays in the record,<br/> 22 but as unaccounted for. And so then we would<br/> 23 hope to reactivate it. So, but in the meanwhile,<br/> 24 after that, based on the requirement for<br/> 25 reporting assets and management it would fall</p>                 |
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| <p>1 MR. GILBERT: Good morning, Mr. Magli. I<br/> 2 just have some questions specific to the report<br/> 3 provided. The first one, regarding the SMART<br/> 4 Bond-related assets, what is our consequences or<br/> 5 responsibilities to any of those items?</p> <p>6 MR. MAGLI: No, we were just asked to<br/> 7 maintain those records even though it falls below<br/> 8 the required thresholds. So we've been tracking<br/> 9 that. I had hoped at one point here to kind of<br/> 10 visit where we would have some flexibility to<br/> 11 look at those things. So we include them in all<br/> 12 of our reviews and that's why you see them in<br/> 13 there and they're of a lesser value than the rest<br/> 14 of the equipment. Ms. Butler in this report we<br/> 15 started to separate those because I think that<br/> 16 the committee had mentioned that it kind of gave<br/> 17 a -- you know, it didn't give the clearest<br/> 18 representation, so we went ahead and did that in<br/> 19 our report to kind of account for that. They are<br/> 20 included and they are all a part of the audit so<br/> 21 we report that way. But right now that was just<br/> 22 sort of when the bond was initiated it was what<br/> 23 was required for them to record the record, so we<br/> 24 just maintain it.</p> <p>25 MR. GILBERT: Okay. So there is no adverse</p> | <p>1 off.</p> <p>2 MR. GILBERT: Okay. Thank you.</p> <p>3 Second question involving the matter<br/> 4 involving Sheridan Park Elementary about the HP<br/> 5 switch. So apparently it got replaced, but<br/> 6 apparently they couldn't provide the 3290, but<br/> 7 they did have a record showing a return<br/> 8 merchandise authorization and the associated<br/> 9 serial number but it was still identified as an<br/> 10 exception. So --</p> <p>11 MR. MAGLI: I don't know specifically that it<br/> 12 had a serial number. I know that we request<br/> 13 information that will certify that exchange for<br/> 14 serial A for B or in some form. So we didn't<br/> 15 have a complete record for doing that. I'm<br/> 16 certain at some point -- this goes back to, you<br/> 17 know, people coming up to campus, we've had this<br/> 18 issue with cameras, we've had it with switches,<br/> 19 you know, there's other groups that would come in<br/> 20 and do that that should be working collectively,<br/> 21 collaboratively with the schools to make sure<br/> 22 that that paperwork is taken care of. But,<br/> 23 again, and the backside of that is how did they<br/> 24 all that time even consider reconciling that<br/> 25 switch? So when we come in after the fact and</p> |

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| <p>1 we're like, show us the switch, X, Y, Z, and we<br/> 2 can't do that, we say, okay, what happened? So<br/> 3 they start to work back into it to get a<br/> 4 historical -- they kind of recreate what had<br/> 5 occurred. In some cases they're able to go and<br/> 6 get some of the paperwork, but we need to be able<br/> 7 to connect the dots with the documents to get the<br/> 8 record changed. So that's probably what<br/> 9 happened.</p> <p>10 MR. GILBERT: Because Principal Carro in the<br/> 11 response, that's what they outlined, that, hey,<br/> 12 the request was provided and they also provided<br/> 13 the accompanying serial number in their response<br/> 14 and said that the only thing that was amiss was<br/> 15 the 3290, so I was like, okay, so is it there; is<br/> 16 it not? You know, just for accuracy does anybody<br/> 17 --</p> <p>18 MR. MAGLI: You can answer.</p> <p>19 MS. BUTLER: What she provided was the<br/> 20 document from the staff --</p> <p>21 MR. MAGLI: Come up.</p> <p>22 MS. BUTLER: What she provided was the<br/> 23 document from the staff, where he noted that the<br/> 24 item from the database had been switched out, but<br/> 25 he had no record of the switch. There was no</p>                                                                                                     | <p>1 believed -- that was not the proper document.<br/> 2 The document should have been an exchange<br/> 3 paperwork.</p> <p>4 MR. GILBERT: Thank you.</p> <p>5 MS. BUTLER: You're welcome.</p> <p>6 MR. GILBERT: Thank you so much.</p> <p>7 Just three more questions then. And it'll be<br/> 8 real quick.</p> <p>9 During the Glades Middle Review, Dr. Fatout<br/> 10 said that they didn't have a technology<br/> 11 specialist. So has it been identified that the<br/> 12 schools have an asset manager, all schools have<br/> 13 an asset manager? If not, how are we filling<br/> 14 that gap so that we can better track --</p> <p>15 MR. STRAUSS: Yeah, I'll take that. So in<br/> 16 that particular case, Glades Middle, they did not<br/> 17 have a tech specialist at that time. However, as<br/> 18 Mr. Magli said earlier, in lieu of that then one<br/> 19 of the assistant principals becomes that asset<br/> 20 manager. And, like I said, especially at a<br/> 21 middle or a high school where you have athletics<br/> 22 and you have band and you have custodial, you<br/> 23 know, larger custodial equipment, you have a<br/> 24 team. So in lieu of that tech specialist, that<br/> 25 assistant principal should have been the asset</p>      |
| Page 98                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Page 100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p>1 paperwork. The item was gone and he noted that<br/> 2 the item wasn't there. So when they reached out<br/> 3 to IT there was a history where they requested<br/> 4 service for that switch. The switch was down,<br/> 5 they requested a service. But there was no<br/> 6 record saying that switch was switched out for<br/> 7 another one. It was down, they requested a<br/> 8 service. Someone came out, they did a service on<br/> 9 it. They had that service ticket. That's what<br/> 10 she had. So the service ticket showed that that<br/> 11 switch was serviced back in, I believe it was<br/> 12 2025 -- 2021. So we're now in 2026. If it was<br/> 13 indeed switched out there should have been a<br/> 14 paperwork saying we switched this serial number<br/> 15 for this number. And if they had that copy we<br/> 16 would have taken it, but they didn't have it.</p> <p>17 MR. GILBERT: Yeah, that's why I was a little<br/> 18 confused because I saw the exception but then I<br/> 19 read the response, management's response.</p> <p>20 MS. BUTLER: Her response.</p> <p>21 MR. GILBERT: Right. And that's when I was<br/> 22 like, okay, is it there, is it not? Because<br/> 23 based on her response, it's there, she provided<br/> 24 the information, so I was like --</p> <p>25 MS. BUTLER: The documents that she had she</p> | <p>1 manager.</p> <p>2 MR. GILBERT: Thank you.</p> <p>3 MS. FERTIG: Okay. Thank you. Mr. De Meo?</p> <p>4 MR. DE MEO: Okay. I'm not going to ask<br/> 5 questions in the interest of time. But it's<br/> 6 clear to me 7 out of 13 audits, exceptions, that<br/> 7 we're headed back in the direction we don't want<br/> 8 to head back into.</p> <p>9 So I'm going to read some comments into the<br/> 10 record and I know that Mr. Strauss being a<br/> 11 serious person, very capable and knowledgeable,<br/> 12 will redouble his efforts to find out how we can<br/> 13 wrestle this beast down.</p> <p>14 It's clear that the accountability measures<br/> 15 are not having the impact they should, to me.<br/> 16 Also, a lot of the corrective action plans don't<br/> 17 have a point of contact or milestone checks. For<br/> 18 example, if somebody has a major audit finding,<br/> 19 perhaps in a month they should have to do the<br/> 20 inventory again and submit it to BCPS or somebody<br/> 21 to show some remedial action.</p> <p>22 The corrective action responses often cite<br/> 23 that BPB0100 rather than structural changes that<br/> 24 would affect the kind of change we need.</p> <p>25 I think for items of surplus or transfers</p> |

| Page 101                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 103                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <p>1 where do we follow up and see if there's<br/>2 documentation provided to substantiate<br/>3 management's claims about these transfers? I<br/>4 don't know. The -- in one -- in one section we<br/>5 talk about 200 items, 200 items unaccounted for.<br/>6 Now, the book value was only 32,000, but I think<br/>7 that shows a failure, a failure of the process.<br/>8 I'm not sure that recovery through law<br/>9 enforcement reporting is faithfully being done.<br/>10 The legacy omissions and non-entries, I'm not<br/>11 sure that they're being remediated so that the<br/>12 future audits don't face these identification<br/>13 roadblocks. If they're not identified, I mean,<br/>14 you know, they're going to show up every time;<br/>15 right?<br/>16 18 items permanently unidentifiable due to<br/>17 missing supporting invoices. 186 inventory<br/>18 records where serial numbers were entered as<br/>19 omission or none. That's a failure in the<br/>20 system; no question about it.<br/>21 Also, do we -- do we take any steps to -- to<br/>22 check to see if the semiannual certifications are<br/>23 signed and submitted to BCPS? I mean, these are<br/>24 important things. These semiannual<br/>25 certifications aren't working either. I don't</p> | <p>1 So it may just be that we want to recommend<br/>2 that they review the training that schools are<br/>3 receiving and more effective record keeping or<br/>4 something. I don't know. But I -- I would hate<br/>5 to see this trend continue. And I thank you all<br/>6 for your work. So --<br/>7 Okay. With that are we ready for a motion to<br/>8 transmit?<br/>9 MS. RABIDEAU: May I make one really quick<br/>10 short comment? I didn't notice in this audit, so<br/>11 correct me if I'm wrong, but there's no current<br/>12 mechanism in the report regarding mislabel errors<br/>13 or historical errors from administrative<br/>14 changeover when one principal leaves and one<br/>15 comes in. So the report holds current principals<br/>16 accountable, and I hear what everyone's saying,<br/>17 it's important that they're held accountable,<br/>18 but, you know, just being sensitive to what we're<br/>19 asking of principals because I did speak with<br/>20 some of my local principals and they all had<br/>21 items that were told they were missing or they<br/>22 were not even labeled correctly that they<br/>23 inherited.<br/>24 So is there already a process for when you're<br/>25 inheriting missing items or incorrectly labeled</p> |
| Page 102                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 104                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>1 understand it.<br/>2 So rather than ask a bunch of questions that<br/>3 we probably know the answers to, somehow, Mr.<br/>4 Strauss, I don't know if you need to get the<br/>5 attention of the Board, or Dr. Hepburn, or what<br/>6 it takes, but this is an area that is, in my<br/>7 judgment, seems to be perceived as an arcane<br/>8 exercise in some -- some areas that the<br/>9 principals are just too busy to be involved in.<br/>10 And in a way, do we want principal involvement?<br/>11 It's just part of the job. But something needs<br/>12 to improve. We -- this is a failure of the<br/>13 system. That's all I got.<br/>14 MS. FERTIG: Okay. And I'm just going to<br/>15 follow up on that to just say that I felt like I<br/>16 was going back in time 15 years when I saw these<br/>17 reports and the number of computers that were<br/>18 missing. At that time period this would be like<br/>19 headlines. I don't want to see it get there<br/>20 again. No, I mean, I -- there are a lot of<br/>21 missing computers for one thing. Whether they<br/>22 are usable or not, I don't know. But the fact<br/>23 that they can't track them reminds me of where we<br/>24 once were before you came along and put in some<br/>25 great things.</p>         | <p>1 items?<br/>2 MR. STRAUSS: I just want to -- when you say<br/>3 -- when you're saying inheriting, you mean if I'm<br/>4 a principal who moves to that location?<br/>5 MS. RABIDEAU: Yes.<br/>6 MR. STRAUSS: So what the principal has to do<br/>7 at the location, which, you know, we move<br/>8 principals, every year there's a shift of some<br/>9 type of principals existing or brand new. The<br/>10 easiest way is you're owning that location's<br/>11 situation. So if I'm a principal and, I mean,<br/>12 there's stuff that's in here and in the next one,<br/>13 internal accounts, where this principal was here<br/>14 and now they're at another school, you're owning<br/>15 whatever school you're at at that time. I was in<br/>16 the southwest four years, now I'm in the north,<br/>17 I'm owning the north stuff.<br/>18 MS. RABIDEAU: So there's not a step when a<br/>19 new principal --<br/>20 MR. STRAUSS: So I think what I see a lot of<br/>21 this coming in with the P&amp;I, and to Mark's point,<br/>22 he is trying to get it back to where -- I mean,<br/>23 our history is when I was an assistant principal,<br/>24 Mark was an inventory specialist, he'd come do my<br/>25 school, I mean, this is how long I've known him</p>     |

| Page 105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 107                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <p>1 for doing the job, and he does it well. So we<br/> 2 also are coming off a time where, you know, like<br/> 3 you mentioned, some of these schools are being<br/> 4 audited for the first time in multiple years.<br/> 5 You would love to get it to annual. I'd love to<br/> 6 get it to at least every two years; right? Some<br/> 7 of these are, you know, quite a distance, four<br/> 8 and five years that existed. So as we go through<br/> 9 this process and clean it up, then is the<br/> 10 starting point, and I think that's the next part,<br/> 11 all right, you've made these mistakes. Moving<br/> 12 forward are you making the same mistake; right?<br/> 13 And clearing it up. So whether I'm a new<br/> 14 principal in a new location or not, it shouldn't<br/> 15 matter. The process that exists at the location<br/> 16 should solidify that there should not be an issue<br/> 17 with property and inventory, paperwork, making<br/> 18 sure that the serial numbers are placed in the<br/> 19 computer properly, all those things that come up.<br/> 20 Because for all my time I've seen the same<br/> 21 concerns pop up. You know, I'm B-stocking, you<br/> 22 know, a slew of computers and I wrote down the<br/> 23 wrong serial number. My B-stock got removed and<br/> 24 I didn't list one of the items. What he was just<br/> 25 asking about at Sheridan Park, an outside vendor</p> | <p>1 that takes place between the leaving principal<br/> 2 and the incoming principal, not just about P&amp;I,<br/> 3 about everything. P&amp;I is part of that process.<br/> 4 MS. FERTIG: Bob?<br/> 5 MR. MAYERSOHN: So, Mr. Strauss, so to your<br/> 6 point about, obviously, this is happening over a<br/> 7 long period of time. I mean, you've experienced<br/> 8 it as assistant principal. But the reason why I<br/> 9 asked is everything electronic versus paper or<br/> 10 somebody inputting it, you look at stores like<br/> 11 whether it's a Target, or a Home Depot, or a<br/> 12 Lowe's, I mean, I can go on the Internet and look<br/> 13 and go to Home Depot and say, oh, here's an item<br/> 14 I want and they tell me there's two in inventory.<br/> 15 Now, granted, I get there and they can't find it,<br/> 16 but it's recorded. So I guess my point is, maybe<br/> 17 look at some of those areas of property and<br/> 18 inventory that some of the larger retail stores<br/> 19 or even other industries use and maybe implement<br/> 20 that, which makes life so much easier. I take my<br/> 21 scanner, I've got it, I've got it, I've got it,<br/> 22 I've got it. If it leaves somewhere there's a<br/> 23 process to scanning it out. You know, I mean,<br/> 24 obviously, you know, you have a property pass<br/> 25 where somebody takes and says, here's a computer</p> |
| Page 106                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 108                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p>1 comes in, removes something without us even<br/> 2 knowing, without the school knowing. So there's<br/> 3 little things, how do you better improve the<br/> 4 system? And that's what I continue to do to try<br/> 5 to push our principal leaders on.<br/> 6 MS. FERTIG: Okay. We are -- I know we have<br/> 7 two more comments that people want to make. I<br/> 8 know of at least two and we are down to 37<br/> 9 minutes before we are supposed to have the Audit<br/> 10 Selection Committee and a couple more important<br/> 11 things. So I'm going to ask you real quickly,<br/> 12 Phyllis and Bob, if you would make your final<br/> 13 comments and if somebody would craft a really<br/> 14 good motion that we can then vote on it? Thank<br/> 15 you.<br/> 16 MS. SHAW: Madam Chair, thank you so much and<br/> 17 I do have to leave in seven minutes. So I think<br/> 18 the question is, and I know Ms. Rabideau was<br/> 19 alluding to, is there a change-over process that<br/> 20 should -- I mean, they're all adults, they should<br/> 21 know that if I'm taking over a school I'm going<br/> 22 to double check that we even have this -- you<br/> 23 know, the paper clips that need to be there. But<br/> 24 maybe that's part of what needs to happen.<br/> 25 MR. STRAUSS: There is a transition process</p>                                                                              | <p>1 and it's there for a year, and nobody follows up<br/> 2 and it's gone. Nobody returns it.<br/> 3 So how to increase, as I said those internal<br/> 4 controls, maybe a committee, maybe a team, maybe<br/> 5 looking at that to research what's the best<br/> 6 practice. Because, as you said, for 20 years<br/> 7 we've had these hiccups, the roller coaster ride.<br/> 8 We've got to improve it, because, again,<br/> 9 somebody's taking an item that's worth three<br/> 10 grand, that's money, especially if it has to be<br/> 11 replaced.<br/> 12 So those are my comments.<br/> 13 MS. FERTIG: Okay. Thank you.<br/> 14 MR. MAYERSOHN: I make a motion --<br/> 15 MS. FERTIG: You're making a motion?<br/> 16 MR. MAYERSOHN: I make a motion to transmit.<br/> 17 MS. FERTIG: Motion to transit.<br/> 18 MS. SHAW: Bob made the motion?<br/> 19 MS. FERTIG: Yeah.<br/> 20 MS. SHAW: I'll second it, Bob.<br/> 21 MS. FERTIG: Okay. All in favor?<br/> 22 COMMITTEE MEMBERS: Aye.<br/> 23 MS. FERTIG: Opposed?<br/> 24 (No response.)<br/> 25 MS. FERTIG: Okay. Thank you.</p>                                                                                                                                                                                                                                                                                                                   |

| Page 109                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 111                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>1 All right. We have at least two more things<br/>2 that we need to get done because I know these<br/>3 need to go to the Board. So I'm going to just<br/>4 quickly -- Mark, are we able to do 10 and then 12<br/>5 and do the Internal Audit Summary of Exceptions<br/>6 and Trends if we have time at the end?<br/>7 Does that work?<br/>8 MR. MAGLI: Yeah, I think so.<br/>9 MS. FERTIG: Okay. So, quickly, Audit of<br/>10 Internal Funds of Selected Schools.<br/>11 MR. MAYERSOHN: Motion to transmit.<br/>12 MS. SHAW: Second.<br/>13 MS. FERTIG: I couldn't even finish saying<br/>14 it. Okay. Let's make the motion, then I'll ask<br/>15 if there are questions.<br/>16 Is there a second?<br/>17 MS. SHAW: I do second.<br/>18 MS. FERTIG: Okay. Are there any questions<br/>19 on this item before -- yes, Lew?<br/>20 MR. NAYLOR: Just a clarification on the<br/>21 dollar amounts that were reported as summaries.<br/>22 Were these documents --<br/>23 MS. FERTIG: Is your microphone on?<br/>24 MS. SHAW: Yes, he just needs to get closer.<br/>25 MR. NAYLOR: Were these documents prepared at</p>                                                                                                                     | <p>1 talked about keeping track of the documentations<br/>2 in that receipt and the flow of the money. And<br/>3 what confused me a little bit is if the cash is<br/>4 collected by the advisor or whomever and I<br/>5 believe it's supposed to be put in this special<br/>6 envelope with the receipt, numbered receipt and a<br/>7 record, and then what happens to it next?<br/>8 Especially if it's an internal bookkeeper or if<br/>9 it's, Ryan, in your office, what is the train of<br/>10 what's supposed to happen to that money before it<br/>11 hits the bank and then how it's reconciled by<br/>12 item?<br/>13 MR. SMITH: Ryan Smith, Business Support<br/>14 Center. So in response to the question, when a<br/>15 sponsor has cash on hand, their responsibility is<br/>16 to provide that cash to the bookkeeper, whether<br/>17 it's a business support center staff member or a<br/>18 non-business support center staff. They are to<br/>19 meet with the bookkeeper, they are to review the<br/>20 cash and to make sure that they both count it<br/>21 independent of one another and that they<br/>22 reconcile and then at that point it is stored in<br/>23 the safe and prepared for pick-up by Brinks.<br/>24 MR. MEDVIN: Brinks. But if it's cash is<br/>25 collected at a specific school, let's say that</p> |
| Page 110                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 112                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>1 different times? One that's Item 10 and then the<br/>2 item, the report from Item 11 talks about the<br/>3 total year-end balance. The numbers are just<br/>4 off.<br/>5 MS. GOULDBOURNE: Are you talking about they<br/>6 were -- one is based on the estimate for the ACFR<br/>7 and then this one is based on -- the numbers are<br/>8 based on the internal -- in the progress report<br/>9 are based on the actual number in the bank<br/>10 accounts for each school so it's a more -- it's a<br/>11 more concrete number.<br/>12 MR. NAYLOR: So there's the differences in<br/>13 totals, but also the amounts, the inflows and the<br/>14 outflows are different.<br/>15 MS. GOULDBOURNE: The inflows and outflows<br/>16 are also different because there's variances in<br/>17 some of how it's reported. So there's voids that<br/>18 kind of take away some of the difference.<br/>19 MR. NAYLOR: Thank you.<br/>20 MS. FERTIG: Okay. Mr. Medvin?<br/>21 MR. MEDVIN: There was a recurring occurrence<br/>22 in a couple of the audits that bothered me and<br/>23 I'd like an explanation as to the correct<br/>24 procedure. There were a few times where there<br/>25 was funds missing in the receipts and the audit</p> | <p>1 school it's your department who handles it, is<br/>2 the cash going straight from the school to the<br/>3 bank; or is it going to you; is there an extra<br/>4 process?<br/>5 MR. SMITH: It is. So when the Brinks<br/>6 deposit is prepared it's stored in the safe, and<br/>7 when Brinks comes they sign for the package and<br/>8 they take the package with them and they perform<br/>9 their counts in a vault on Brinks property and<br/>10 then the deposit is made.<br/>11 MR. MEDVIN: And then at which point in time<br/>12 is it reconciled so that the problems that were<br/>13 noticed could be caught and try to reconcile it<br/>14 before it gets to the audit?<br/>15 MR. SMITH: Is there a specific report that<br/>16 you're referencing just so I can make sure?<br/>17 MR. MEDVIN: I think it was three items in<br/>18 the reports where the specific problem was the<br/>19 cash receipts weren't there, missing receipts,<br/>20 something to that effect.<br/>21 MR. SMITH: So speaking specifically to<br/>22 Margate, which in this case is a non-BSC school,<br/>23 if I recall, the money wasn't -- wasn't counted<br/>24 independently by the bookkeeper and that led to<br/>25 them accepting the numbers that were provided to</p>                                                                    |

| Page 113                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Page 115                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <p>1 them that were incorrect. And I believe the<br/>2 school principal followed up appropriately with<br/>3 the staff involved.</p> <p>4 MR. MEDVIN: But if the school is not, that<br/>5 doesn't happen, if it's not one of yours, so to<br/>6 speak, is there a bookkeeper in the school; and<br/>7 on the other side, if it is one of yours, is<br/>8 there a bookkeeper at the school or is it a<br/>9 different position that handles that part of it?</p> <p>10 MR. SMITH: So for clarification with Margate<br/>11 Middle the bookkeeper is at the school and they<br/>12 work at the school. If it were a BSC location,<br/>13 our bookkeepers definitely do go out to the<br/>14 school and they are physically present for the<br/>15 counting of this cash and making sure that it's<br/>16 properly handled.</p> <p>17 MR. MEDVIN: All right. So you just don't<br/>18 get an envelope, ship it to the bookkeeper in<br/>19 your office and they take care of it.</p> <p>20 Okay. Thank you.</p> <p>21 MS. FERTIG: Okay. Anything else? Are we<br/>22 ready to --</p> <p>23 MR. GILBERT: One quick one.</p> <p>24 MS. FERTIG: Okay. Go ahead.</p> <p>25 MR. GILBERT: Because this involves the</p>                                                                                                                                                   | <p>1 know that pivot memo did go out by the District<br/>2 regarding the purchasing of furniture, which may<br/>3 alleviate some of this issue of them buying<br/>4 furniture through internal funds. But I don't<br/>5 know how much it would alleviate. We'll have to<br/>6 do follow-up audits. But we do have differing<br/>7 opinions about what can be used -- what that<br/>8 money can be used for and we continue to say that<br/>9 furniture for the school is a restricted expense.</p> <p>10 MR. GILBERT: Also to just further, because I<br/>11 know another depth of that was rolling over<br/>12 amounts. Because that was a part of it as well,<br/>13 that the amounts rolled over, so if it wasn't<br/>14 used so it would keep them within that threshold,<br/>15 but, of course, it appeared as an exception<br/>16 because of the current balance that took them<br/>17 over 15 percent.</p> <p>18 MS. GOULDBOURNE: Correct. So we also in a<br/>19 previous Standard Practice Bulletin, it was<br/>20 utilizing 15 percent. In the new Standard<br/>21 Practice Bulletin it tells them that they can<br/>22 continue to collect 15 percent into that account<br/>23 if they have a specific project that they -- that<br/>24 they have, you know, the principal has approved.<br/>25 But we continue to say that even the principal</p> |
| Page 114                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Page 116                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>1 Business Support Center, guidance, when they --<br/>2 for school improvements and there was an issue<br/>3 with Eagle Ridge Elementary and there seemed to<br/>4 be opposing views on interpretation of that, that<br/>5 guidance. So has any further discussion or<br/>6 clarification been sought about that? You know<br/>7 what I'm referencing, specifically, about<br/>8 exceeding the 15 percent for school improvements?</p> <p>9 MR. SMITH: Yeah, so as I stated in my<br/>10 review, we did not see any conflict with the<br/>11 actions of the school related to the preexisting<br/>12 Standard Practice Bulletin or the current. We do<br/>13 recognize that the previous version was a bit<br/>14 ambiguous, so we're working directly with the<br/>15 Office of Chief Auditor to make revisions to that<br/>16 standard practice to clarify. And at times there<br/>17 will be differing opinions. So as it relates to<br/>18 school improvement that is one that's been<br/>19 outstanding. My last suggestion made to the OCA<br/>20 was that we consider bringing in the auditor<br/>21 general for the state, the Department of Finance<br/>22 for the School Board and the OCA and BSC<br/>23 collectively so that we can eliminate any<br/>24 discrepancy in our interpretation.</p> <p>25 MS. GOULDBOURNE: So I'll just say that I</p> | <p>1 approving that money, in three years, if you<br/>2 don't get any more money into your general<br/>3 account, you turn over 15 percent. Over three<br/>4 years that's half of your general money. So we<br/>5 continue to say that that should be limited based<br/>6 on GASB 84 and we also continue to say that if we<br/>7 give them a small allowance of 15 percent, that<br/>8 they should just use 15 percent, and that if they<br/>9 do have a project that they should be cognizant<br/>10 of restricted expenses. So those are our<br/>11 recommendations and that's what we continue to<br/>12 recommend.</p> <p>13 MR. GILBERT: Thank you.</p> <p>14 MS. FERTIG: Okay. Anything else?</p> <p>15 MR. MAYERSOHN: Motion to transmit.</p> <p>16 MR. NAYLOR: So moved.</p> <p>17 MR. MEDVIN: Second.</p> <p>18 MS. FERTIG: Okay. Moved and seconded to<br/>19 transmit.</p> <p>20 All in favor?</p> <p>21 COMMITTEE MEMBERS: Aye.</p> <p>22 MS. FERTIG: Opposed?</p> <p>23 (No response.)</p> <p>24 MS. FERTIG: Thank you so much.</p> <p>25 Okay. We are up to the Review of Technical</p>                                                                                                                                                                                                                                                        |

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| <p>1 Staffing &amp; Consulting Services.</p> <p>2 MR. MAGLI: So just to introduce this item,</p> <p>3 we reviewed ITB 23-045 for Technical Staffing &amp;</p> <p>4 Consulting Services after the School Board had</p> <p>5 some discussion in December of 2025. The audit</p> <p>6 evaluated contract renewal, the contract renewal</p> <p>7 process, consultant utilization procurement,</p> <p>8 statements of work, invoice validation,</p> <p>9 timekeeping and payment controls for activity</p> <p>10 from January 2025 through September 2025. There</p> <p>11 were a number of findings, 14 in total, of</p> <p>12 varying nature. Some of them are somewhat</p> <p>13 associated with one another in the practices and</p> <p>14 three observations. Ms. Harpalani was the person</p> <p>15 who architected the audit and is here along with</p> <p>16 staff, Dr. Diamond.</p> <p>17 So if you have any questions or you'd like us</p> <p>18 to proceed in any particular way we'd love to</p> <p>19 accommodate that.</p> <p>20 MS. FERTIG: Okay. I'm just going to ask if</p> <p>21 you could just give us a brief overview and then</p> <p>22 we'll take questions. We'll start with Mr.</p> <p>23 Gilbert this time. So just a brief overview; if</p> <p>24 you would.</p> <p>25 MS. HARPALANI: So hi, everybody. Saved the</p>                                                   | <p>1 the School Board. And you can find these related</p> <p>2 to Finding Number 2 and Observation 1 and 2. So</p> <p>3 this was with respect to contract renewal.</p> <p>4 The second part was we looked at procurement</p> <p>5 and contracts, how the contract was administered.</p> <p>6 And what we found were we found opportunities for</p> <p>7 improvement related to Statement of Work and</p> <p>8 that's referring to Finding Number 5. Labor</p> <p>9 Classification Support as defined in the ITB,</p> <p>10 that's Finding Number 6. Purchase Order</p> <p>11 Administration, Finding Number 7. Vendor</p> <p>12 Selection Documentation, Finding Number 8. And</p> <p>13 Change Order Controls, Finding Number 9 and 10.</p> <p>14 So these were, again, related to the</p> <p>15 procurement and contract administration team.</p> <p>16 The third area was consultant oversight,</p> <p>17 invoice validation and payment controls. We</p> <p>18 looked at through the invoices and testing</p> <p>19 mechanisms, timekeeping mechanisms, Hours Worked,</p> <p>20 that's related to Finding Numbers 3 and 4;</p> <p>21 Services Performed, Finding Number 11; Alignment</p> <p>22 With Authorized Service Periods, Finding Number</p> <p>23 12; and Approval and Payment Controls, Finding</p> <p>24 Number 11 and 14.</p> <p>25 The audit identified invoice documentation</p> |
| Page 118                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Page 120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p>1 best for last; right? This was a very extensive</p> <p>2 audit, because, as Mark said, the Board had</p> <p>3 several concerns and so we looked at for the time</p> <p>4 period of 2025, we identified 17 purchase orders</p> <p>5 across five vendors totaling approximately \$1.3</p> <p>6 million for the audit period from January 2025 to</p> <p>7 September 2025, of which we tested 11 purchase</p> <p>8 orders across four vendors and reviewed</p> <p>9 associated 217 invoices totaling approximately</p> <p>10 \$730,000, which was representing approximately 56</p> <p>11 percent of the purchase order value reviewed.</p> <p>12 We also looked at for that period there</p> <p>13 were -- we identified and there were 14</p> <p>14 consultant engagements and we performed a</p> <p>15 detailed analysis of 5 of them, 5 out of 14.</p> <p>16 So, Audit at a Glance, we had 14 findings and</p> <p>17 I would like to classify these into the common</p> <p>18 themes.</p> <p>19 So for contract renewal and spending</p> <p>20 authority oversight what we found was the</p> <p>21 contract was renewed without meeting the minimum</p> <p>22 spending authority threshold required for</p> <p>23 administrative renewal and we also identified</p> <p>24 opportunities to improve monitoring of contract</p> <p>25 utilization and spending information reported to</p> | <p>1 deficiencies, time keeping concerns and</p> <p>2 inconsistencies in validating consultant services</p> <p>3 before payment.</p> <p>4 The last one -- another theme that we found</p> <p>5 which was a major concern that the Board brought</p> <p>6 up was consultant utilization was primarily</p> <p>7 concentrated in staff augmentation roles. Staff</p> <p>8 augmentation as defined is positions where</p> <p>9 operations continued, you know, without any end</p> <p>10 of time.</p> <p>11 OCA identified and evaluated a population of</p> <p>12 14 during the audit period and defined and</p> <p>13 performed detail analysis of 5 representative</p> <p>14 engagements. This involves also with us</p> <p>15 interviewing the various hiring managers, trying</p> <p>16 to understand why these consultants were brought</p> <p>17 in, and trying to understand the scope of the</p> <p>18 projects, and how they were monitored and</p> <p>19 reassessed. 10 out of 14 engagements were</p> <p>20 presented, 71.4 percent, which was classified as</p> <p>21 staff augmentation and the remaining were divided</p> <p>22 up between projects based that had a deadline for</p> <p>23 the specific project and specialization. And</p> <p>24 examples included Helpdesk, SIS Support, PMO</p> <p>25 Support, Operations Security, et cetera. And</p>                             |

| Page 121                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Page 123                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| <p>1 what we identified were opportunities to<br/>2 periodically reassess consultant engagements<br/>3 supporting ongoing operation functions and<br/>4 determine whether those services continue to<br/>5 require consultants or could be performed by<br/>6 District personnel. So that's kind of the<br/>7 summary.</p> <p>8 MS. FERTIG: Okay. Thank you.<br/>9 Okay. We're going to start over here with<br/>10 questions. Do you have questions?<br/>11 MR. GILBERT: Yes.<br/>12 MS. FERTIG: Okay. Here we go.<br/>13 MR. GILBERT: All right. I'll keep it, my<br/>14 questions, based on just your findings on the<br/>15 executive summary and not get into the details,<br/>16 although I read everything from page to page.<br/>17 Finding Number 5, because of the compensation<br/>18 scale, the finding made -- and it's regarding how<br/>19 you ranked it. It was like, to me, why wouldn't<br/>20 that be elevated to high? Because with the rates<br/>21 it allows \$78, which is, obviously, in the<br/>22 details, you know, per hour for six months, you<br/>23 know, that's approximately 74,880 bucks, if I can<br/>24 -- if I can recall, and that's just based on the<br/>25 standard 40-hour workweek. So it was concerning</p>                                                                     | <p>1 that's allocated to the project itself rather<br/>2 quickly, you know, with a \$78 an hour rate scale.<br/>3 So that's why I was just wondering the ranking.<br/>4 MR. MAGLI: If I may?<br/>5 MS. HARPALANI: Yeah, go ahead.<br/>6 MR. MAGLI: So just as I introduced it,<br/>7 there's a couple different layers that are kind<br/>8 of associated with each other. Rate would be one<br/>9 of those things, but we didn't necessarily<br/>10 examine that. But what we were looking at<br/>11 procedurally was, did the scope of work measure<br/>12 that was supposed to be allocated, was it being<br/>13 monitored and managed within a specific time<br/>14 period where you could actually have a defined<br/>15 dollar value associated via hours? So in this<br/>16 particular finding is to say that that was the<br/>17 specific look that she was focused on in that<br/>18 particular finding. So it was a matter of -- it<br/>19 wasn't necessarily that they were paid wrong or<br/>20 that they didn't -- we didn't evaluate to see<br/>21 what the work product was relative to the<br/>22 deliverable other than that in the process there<br/>23 was a misstep between making sure it was<br/>24 identified and could be tied back to one another<br/>25 in this particular finding.</p> |
| Page 122                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Page 124                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p>1 because that can quickly absorb, you know,<br/>2 allocated budgets resulting in overage or<br/>3 ultimately a greater than protected deficit. So<br/>4 it wasn't ranked high and I was just wondering<br/>5 why because especially on the compensation scale<br/>6 you're talking \$78 an hour.<br/>7 MS. HARPALANI: So -- Mark, can I go ahead?<br/>8 So this is related to the SOWs. They did not<br/>9 contain contract line language. We had it<br/>10 initially as high, but in review of the type of<br/>11 SOWs the most important one here was they did not<br/>12 include the time period, the service period.<br/>13 Okay? And, you know, based on that, you know,<br/>14 one out of the several that we identified, that's<br/>15 why we rated it at a medium.<br/>16 MR. GILBERT: Okay. Because I know you<br/>17 highlighted two different persons at staffing<br/>18 that was about \$78 an hour, so that's why I said,<br/>19 okay, that's this times two. So that's when I<br/>20 said, okay, monetarily, you know, again,<br/>21 everything's on that budget, if that is being<br/>22 misappropriated, again, and I use that term<br/>23 loosely, not that that's what's happening, but if<br/>24 that compensation has been taken out of that<br/>25 tranche of funds they can absorb the monies</p> | <p>1 MR. GILBERT: Okay. Okay.<br/>2 MS. HARPALANI: And I'd like to clarify. The<br/>3 example that I gave with the \$78 was not so much<br/>4 the rate, because there is a project manager<br/>5 category in the ITB. The issue here was more<br/>6 that there was not a service date defined and<br/>7 that's what, you know, we -- you know, it was<br/>8 not -- we didn't find any issues with the rate<br/>9 validation; as far as the other ones we could not<br/>10 validate the rate.<br/>11 MR. GILBERT: Right. And I only bring that<br/>12 up, because, again, my background is in audit,<br/>13 so, of course, when we plan our audits we know,<br/>14 okay, we have seniors, we have, you know,<br/>15 managers, we have supervisors, the different<br/>16 levels. And of course all that accounts for<br/>17 their compensation whether we're absorbing it or<br/>18 we're billing it to the client. So if that<br/>19 projection is, okay, we're going to use \$30,000<br/>20 for this, but now we have two senior managers on<br/>21 this project, you see what I'm saying? And<br/>22 that's why I was concerned on how -- how large<br/>23 was that or was that just a one-off situation?<br/>24 That's why I was wondering why it rested on<br/>25 medium versus high in that capacity.</p>    |

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| <p>1 MS. HARPALANI: So here we only focused on<br/>2 the SOW, the contractual information. In<br/>3 Observation 3, that's where we talked about, you<br/>4 know, project managers that are brought in.<br/>5 MR. GILBERT: Right.<br/>6 MS. HARPALANI: You know, we found that they<br/>7 were -- and during the interview we found, we<br/>8 learned that it was due shortages. I mean, the<br/>9 staff, you know, speaking, and Darryl Diamond can<br/>10 speak to that, what we learned was she has the<br/>11 title of PMO, but there was like, you know, one<br/>12 person had left, another one was promoted into<br/>13 the position. And in her particular situation it<br/>14 was because of a shortage of staff she had to<br/>15 bring in two QA persons and one project manager<br/>16 to support that.<br/>17 Now, as far as the rate goes, I mean, it was<br/>18 below the ITB documented rate from the vendor in<br/>19 that particular case. Now, we had SSEP<br/>20 department that had project managers and, you<br/>21 know, that's -- you know, they had a realignment<br/>22 in the organization, so they let go of two<br/>23 other people. So it's more focused on<br/>24 Observation 3 with respect to as far as the type<br/>25 of consultants that we brought in and at what</p> | <p>1 were 11 purchases orders valued at \$730,000,<br/>2 which is 56 percent.<br/>3 MR. MEDVIN: Okay. So the purchase orders in<br/>4 total, does that mean those were all the purchase<br/>5 orders that pertained to consulting services that<br/>6 the District used?<br/>7 MS. HARPALANI: Yes. Yes. For this ITB.<br/>8 For this specific contract we looked at 11<br/>9 purchase orders.<br/>10 MR. MEDVIN: Okay. So it was a specific<br/>11 contract. I'm trying to get a feel for the whole<br/>12 big universe of consultants that were used or is<br/>13 it just --<br/>14 MS. HARPALANI: It's for this specific<br/>15 contract. Let me step back. This contract<br/>16 basically allows the District to hire technical<br/>17 staffing and consultants. And to hire -- if I<br/>18 wanted to hire a technical consultant I would go<br/>19 to this contract and say I want to get a<br/>20 technical consultant and I have a set of, you<br/>21 know, vendors, et cetera, that I can use to get a<br/>22 consultant inhouse. So what we learned was,<br/>23 there were 17 purchase orders that were used<br/>24 between the ISD Department and the SSEP<br/>25 Department, Safety &amp; Security. Between both of</p>                                                                                                      |
| Page 126                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Page 128                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p>1 rate. But in this particular finding it was, we<br/>2 found that if the SOW missed, like, for example,<br/>3 Helpdesk, Helpdesk is not defined in the ITB;<br/>4 okay? So how could we find associated a rate for<br/>5 that particular position? Okay. So that's what,<br/>6 you know, our concern that was identified in this<br/>7 finding.<br/>8 And -- and then -- and most importantly the<br/>9 service periods.<br/>10 MR. GILBERT: Right. Okay. Madam Chair,<br/>11 I'll table the rest of my questions I know they<br/>12 may require a little more conversation, so I'll<br/>13 table them.<br/>14 MS. FERTIG: Okay. All right. Anybody else<br/>15 on this side? Mr. Medvin.<br/>16 MR. MEDVIN: I'm just trying to get a better<br/>17 feel for the scope or the size of what you<br/>18 audited versus the whole population. I mean, you<br/>19 said that you picked out a number of purchase<br/>20 orders and you audited those in detail, how many<br/>21 did you not audit? Are we talking about another<br/>22 \$100 million of expenditures or --<br/>23 MS. HARPALANI: So the total population was<br/>24 17 purchase orders and the total net purchase<br/>25 order value was \$1.3 million. What we audited</p>                                                                | <p>1 them they brought in 14 consultants and utilized<br/>2 17 purchase orders. So what we did was we<br/>3 audited, we looked in detail 11 of those 17<br/>4 purchase orders across four vendors. We left one<br/>5 out because they did not -- it was about \$25,000<br/>6 and they had not yet invoiced for those services.<br/>7 So out of those 11 purchase orders their<br/>8 associated invoices were 217 invoices that<br/>9 totalled \$730,000. That's the scope. That's<br/>10 what we looked at in detail.<br/>11 MR. MEDVIN: Okay. That's fine. I'm just --<br/>12 I'm just wondering if this situation and the<br/>13 problems that you found are actually much more<br/>14 widespread because there's other contracts out<br/>15 there. But, apparently, I think what you're<br/>16 telling me is this is designed for the technical<br/>17 consultants and that was it. I mean, are there<br/>18 -- does the district have other consultants that<br/>19 would be different purchase orders?<br/>20 MR. MAGLI: The answer is, yes. There's been<br/>21 discussion a lot about the consultants and who<br/>22 uses them and how we you use them. This<br/>23 particular item came up and was directed for us<br/>24 to look at from the Board during a meeting, so<br/>25 that's why we targeted this particular ITB</p> |

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| <p>1 relative to this. It was coming up -- it had<br/> 2 come up for renewal and there was some questions<br/> 3 about the amount of monies that were being<br/> 4 authorized or I guess through the spend authority<br/> 5 for that, and so, again, there was some other<br/> 6 considerations, which we included, just<br/> 7 validation, time validation, invoice review and<br/> 8 those things. So it's got a lot of little<br/> 9 components to it and it was also discussed<br/> 10 relative to the sort of workforce analysis as to<br/> 11 what they're using and what we have internal<br/> 12 through the organization. So we were able to do<br/> 13 a -- we could only do, you know, a select sample,<br/> 14 obviously, to target it.</p> <p>15 MR. MEDVIN: I'm just wondering -- I was just<br/> 16 talking about what is the universe out there, and<br/> 17 I think you answered it. There's many more out<br/> 18 there that weren't addressed. So the findings<br/> 19 and problems you found could be out there much<br/> 20 more widespread, we just haven't looked at them<br/> 21 yet.</p> <p>22 MS. HARPALANI: Yeah, this ITB, this contract<br/> 23 is specifically for technical consultants<br/> 24 utilized. And currently they are utilized by two<br/> 25 departments in the District.</p> | <p>1 MR. NAYLOR: So you didn't look and see<br/> 2 whether it benefited or was a detriment to --</p> <p>3 MS. HARPALANI: Well, so, for example, the<br/> 4 PMO Department, Project Management Office, Dr.<br/> 5 Darryl Diamond manages that team. What we did<br/> 6 was, during her interview process we learned that<br/> 7 she has a staff of, you know, at that time four<br/> 8 people, four project managers. And of which one<br/> 9 had left the District. One of the assistant<br/> 10 directors had left the District and then the<br/> 11 other project manager was escalated, you know,<br/> 12 promoted. And so we could see like there was a<br/> 13 gap that existed. Now, we didn't look at what<br/> 14 projects were on her plate to cover, but we did<br/> 15 say, okay, that was her rationale for bringing in<br/> 16 project management functionality to move, to<br/> 17 support, you know.</p> <p>18 MR. NAYLOR: Okay.</p> <p>19 MS. HARPALANI: And the same goes with like<br/> 20 the SSEP department. You know, they had a team<br/> 21 of four consultants and during -- from July 1st<br/> 22 of last year the team, the security technology<br/> 23 team moved from the IT Department, the ISD<br/> 24 division to the SSEP, Safety &amp; Security. The<br/> 25 management in charge of there evaluated the</p> |
| Page 130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 132                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>1 MR. MEDVIN: But in my mind there's all kinds<br/> 2 of consultants for different things and different<br/> 3 departments, what have you. But that really is<br/> 4 not -- this was specific to this area.</p> <p>5 MS. HARPALANI: Correct.</p> <p>6 MR. MAGLI: I do know that, as I said, the<br/> 7 discussion has been ongoing and I know there's<br/> 8 some discussion with the Board and the<br/> 9 superintendent about evaluating those things. I<br/> 10 don't know where it is as a formal process, but I<br/> 11 know we were working on this while that was being<br/> 12 discussed.</p> <p>13 MR. MEDVIN: Okay. Thank you.</p> <p>14 MS. FERTIG: Lew, do you have anything?</p> <p>15 MR. NAYLOR: Yeah, just you mentioned that<br/> 16 there was some use of consultants for work that<br/> 17 staff -- was basically staff responsibility. Did<br/> 18 you look at the utilization versus hiring more<br/> 19 staff or bringing more staff in or was that just<br/> 20 a blanket observation that they were doing<br/> 21 responsibilities that staff should handle?</p> <p>22 MS. HARPALANI: So we didn't do an<br/> 23 organization review, like a work force analysis,<br/> 24 but we did identify three areas where consultants<br/> 25 were being brought in.</p>                                | <p>1 consultants and quickly realized that two of the<br/> 2 consultants could, you know, the work that they<br/> 3 were covering could be handled by internal<br/> 4 functionality and so they let go of -- they made<br/> 5 the changes.</p> <p>6 MR. NAYLOR: Thank you. In the interest of<br/> 7 time I just have one -- is there language in the<br/> 8 contracts with the vendors that talk about their<br/> 9 responsibility for billing, providing accurate<br/> 10 information for billing?</p> <p>11 MS. HARPALANI: Yes. So in the contract it<br/> 12 states that the invoices should include the labor<br/> 13 definition. It should include actual work time.<br/> 14 That's where timekeeping comes in play. And it<br/> 15 also includes the rate and service period.</p> <p>16 MR. NAYLOR: Okay.</p> <p>17 MS. HARPALANI: Unfortunately, on our end<br/> 18 what we found is that, you know, the controls<br/> 19 were not there or the definitions.</p> <p>20 MR. NAYLOR: So I guess the question is, how<br/> 21 do those bills get paid? And I'm just going to<br/> 22 leave it at that. You don't need to respond.</p> <p>23 MS. FERTIG: Bob?</p> <p>24 MR. MAYERSOHN: Yeah, so just, I mean,<br/> 25 obviously, this is a very interesting audit,</p>                                                                     |

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| <p>1 very, like you said, complex. But on page 71 to<br/> 2 74, I have two questions. Number one, why are<br/> 3 the signatures or names redacted? And, number<br/> 4 two, how were they verified? In other words,<br/> 5 it's somebody's timesheet, how was it verified?<br/> 6 MS. HARPALANI: So the names are redacted<br/> 7 because we wanted to keep the names confidential.<br/> 8 MR. MAYERSOHN: But these are public<br/> 9 documents. I mean, I could see the name of the<br/> 10 person from the contractor, but whoever is<br/> 11 signing it from the District, we should know who<br/> 12 they are, who approved it.<br/> 13 MR. MAGLI: Relative to this it was just the<br/> 14 idea that we weren't putting any blame or fault<br/> 15 on Millennium or any of these other groups that<br/> 16 are named here, just to make sure that we<br/> 17 maintain the integrity of whatever that would be<br/> 18 and that we were providing it as a tool that we<br/> 19 used in the audit but not necessarily to disclose<br/> 20 that.<br/> 21 MR. MAYERSOHN: Right. But, again, it just<br/> 22 brings me back to something we had several years<br/> 23 ago where there was an outside security team that<br/> 24 was supposed to monitor something and, you know,<br/> 25 somebody wrote handwritten timesheets of, yeah, I</p> | <p>1 in question and what we did was we asked for<br/> 2 records of timekeeping to verify if actually the<br/> 3 person worked, the consultant worked during those<br/> 4 days and times, et cetera.<br/> 5 So in this particular case the timesheet that<br/> 6 was provided was approved by the internal<br/> 7 manager.<br/> 8 MS. FERTIG: For the consultant.<br/> 9 MS. HARPALANI: For the consultant. And the<br/> 10 contractor's signature is there as well. And so<br/> 11 when we were reviewing this document, what we<br/> 12 realized was the -- the times related to this<br/> 13 invoice did not match. So we questioned the<br/> 14 approver of the invoice, which was the technical<br/> 15 support analyst II, we questioned her, and what<br/> 16 she did was then she provided us another invoice<br/> 17 for that time period, for January -- January '26.<br/> 18 But then we went back and said this -- this<br/> 19 timesheet is related to another previous invoice<br/> 20 and is not related to the invoice in question.<br/> 21 So we went back to the manager who approved the<br/> 22 timesheet and she admitted that the dates were<br/> 23 incorrect. Because you can see she signed it<br/> 24 February 7th and she said that was an error on<br/> 25 her part. But in the interim the technical</p> |
| Page 134                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Page 136                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p>1 worked from, you know, midnight until 7 in the<br/> 2 morning and the person never showed up. So --<br/> 3 and then it was approved by, you know, District<br/> 4 personnel. So I go back to looking at it to say,<br/> 5 you know, in the audit, how was -- how was the<br/> 6 timesheet approved? Is somebody punching in,<br/> 7 punching out, is it just, hey, Mary, I'm here<br/> 8 from 7 to -- you know, 7 to 7? That's -- I mean,<br/> 9 if you're doing an audit, I would -- you know,<br/> 10 again, if somebody's giving you a time rate, you<br/> 11 know, if I've got an electrician come to my house<br/> 12 and he's there at 10 and he's done at 12, he's<br/> 13 going to charge me for two hours plus travel.<br/> 14 MR. MAGLI: Yeah, I mean, we'll look at, you<br/> 15 know, relative to that. And maybe I'll have to<br/> 16 consult with the general counsel about what it<br/> 17 is. In the interest of caution and being<br/> 18 conservative with the exposure that's what we<br/> 19 chose to do.<br/> 20 MR. MAYERSOHN: Right. And, then again,<br/> 21 documentation of how they -- you know, how you<br/> 22 verify that the person was there doing the work<br/> 23 at that timeframe.<br/> 24 MS. HARPALANI: So to answer your second part<br/> 25 of the question, we -- we looked at the invoice</p>  | <p>1 support analyst II who was the approver of the<br/> 2 invoice and the holder of records provided us a<br/> 3 modified timesheet and that's when we did our<br/> 4 review and testing and we realized that the<br/> 5 timesheets had been edited, you know. And for<br/> 6 the interview with the technical support analyst<br/> 7 II, she did admit that she had modified the time<br/> 8 sheet.<br/> 9 MR. MAYERSOHN: Okay. I mean, again, that,<br/> 10 to me, is how do you verify the time when you're<br/> 11 relying on a consultant to say somebody worked<br/> 12 from 8 in the morning to, you know, 5 in the<br/> 13 afternoon, whatever it is, a half an hour for<br/> 14 lunch, and how -- you know, maybe they took a nap<br/> 15 for four hours.<br/> 16 MS. HARPALANI: But that comes back to<br/> 17 Finding Number 3, which is the timekeeping.<br/> 18 MR. MAYERSOHN: No, right. And that's --<br/> 19 MS. HARPALANI: We relied on vendors<br/> 20 providing us timesheets.<br/> 21 MR. MAYERSOHN: Right. So maybe there has to<br/> 22 be some, you know, better controls over whether<br/> 23 it's a mobile Kronos type of thing, somebody<br/> 24 punches in, somebody punches out or whether -- I<br/> 25 mean, I don't -- you know, that's operational,</p>                                               |

| Page 137                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 139                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <p>1 but --</p> <p>2 MS. HARPALANI: Darryl, do you want to</p> <p>3 address that?</p> <p>4 DR. DIAMOND: Good afternoon, everyone.</p> <p>5 Darryl Diamond, Director of Project Management</p> <p>6 Office. We are now using Microsoft Teams Shifts,</p> <p>7 so that all of our consultants have to clock in</p> <p>8 and clock out and we generate a report from that.</p> <p>9 And so that's the way, when I'm signing off from</p> <p>10 the invoice that such-and-such a person worked X</p> <p>11 number of hours, I'm aligning that to the report</p> <p>12 that shows that indeed they clocked in and</p> <p>13 clocked out for those hours.</p> <p>14 MR. MAYERSOHN: And who has -- you don't have</p> <p>15 control over the platform or do you?</p> <p>16 DR. DIAMOND: I do.</p> <p>17 MR. MAYERSOHN: So the consultant inputs for</p> <p>18 their employee, they checked in, or how does that</p> <p>19 -- just briefly?</p> <p>20 DR. DIAMOND: The consultant is the employee.</p> <p>21 MR. MAYERSOHN: Okay.</p> <p>22 DR. DIAMOND: So they have hours of work,</p> <p>23 let's say 7:30 to 4:30.</p> <p>24 MR. MAYERSOHN: Right.</p> <p>25 DR. DIAMOND: They clock in at 7:30, they</p>                                                    | <p>1 departments. Should there be a single point of</p> <p>2 accountability overseeing these contracts even if</p> <p>3 they -- they work with the departments, of</p> <p>4 course, but that's a rhetorical question in the</p> <p>5 interest of time.</p> <p>6 So I think maybe the next audit I'd be</p> <p>7 looking for and these points in this audit should</p> <p>8 be taken seriously and remediated as soon as</p> <p>9 possible. That's all I got.</p> <p>10 MS. FERTIG: Mariah?</p> <p>11 MS. RABIDEAU: Okay. I'll round us out on</p> <p>12 this one. I also had a comment on the</p> <p>13 unauthorized pre-PO work. I'm not going to ask</p> <p>14 any questions, I just have a few comments, as</p> <p>15 well.</p> <p>16 So this is hundreds of thousands of dollars</p> <p>17 committed across multiple purchase orders where</p> <p>18 the vendors started the work weeks or months</p> <p>19 before the valid PO was approved in SAP. And</p> <p>20 while management says this is requesting</p> <p>21 department issue, I think the public expects a</p> <p>22 complete trail for these things. So as a</p> <p>23 follow-up, you know, I'd like to request the</p> <p>24 chief auditor share with this committee on</p> <p>25 whether any of these retroactive approvals</p>                                                                                                   |
| Page 138                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 140                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>1 clock out at 4:30. Most of the days we see the</p> <p>2 consultants working with us, so it's a redundancy</p> <p>3 at that point --</p> <p>4 MR. MAYERSOHN: Right.</p> <p>5 DR. DIAMOND: -- but this is our way so that</p> <p>6 when Jennifer asks me to show how does this match</p> <p>7 up, how do you know that this matches up with the</p> <p>8 invoice that's coming in? Because I have them</p> <p>9 clocking in and clocking out.</p> <p>10 MR. MAYERSOHN: Okay. Those are my</p> <p>11 questions.</p> <p>12 MR. DE MEO: Okay. I'm going to be as brief</p> <p>13 as I can.</p> <p>14 Your audit report speaks for itself. It</p> <p>15 points out systemic, some systemic weaknesses</p> <p>16 concerning the entire process. These weaknesses</p> <p>17 have to be addressed. And we probably should</p> <p>18 have a periodic recurring audit, maybe annually,</p> <p>19 because this is important.</p> <p>20 These pre-work approvals need to be strictly</p> <p>21 enforced. I mean, we should have a purchase</p> <p>22 order and a properly executed statement of work</p> <p>23 before any consultant work is done.</p> <p>24 In terms of oversight of the programs, it</p> <p>25 seems like it's fragmented all over all the</p> | <p>1 involved un-budgeted funds and whether the audit</p> <p>2 department will conduct, you know, follow-up</p> <p>3 verification to confirm that there was zero</p> <p>4 unapproved PO work occurring in fiscal year 27.</p> <p>5 On Findings 3 and 4, Finding 4 reveals a</p> <p>6 serious control failure. We've talked about the</p> <p>7 timesheets quite a few times now, so I won't go</p> <p>8 into that. But Finding 3 confirms that</p> <p>9 contractor hours -- you know, the independent</p> <p>10 verification is wild.</p> <p>11 So I think serious review on these practices</p> <p>12 is needed. We have to have solutions for these,</p> <p>13 because this could be more money walking out the</p> <p>14 door in a district that cannot afford it.</p> <p>15 And then just a follow-up, Lew mentioned this</p> <p>16 briefly, but Observation 3 notes that over 70</p> <p>17 percent of consultant engagements were high</p> <p>18 duplication staff augmentation roles doing</p> <p>19 routine District operational work. So I would</p> <p>20 also like to receive follow-up within an estimate</p> <p>21 of the cost differential between paying these</p> <p>22 third-party staffing rates versus standard</p> <p>23 District employee positions. Taxpayers deserve</p> <p>24 to know if we paid a premium for daily</p> <p>25 operational roles. And we really need the</p> |

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| <p>1 internal audit teams to continue monitoring these<br/>2 positions. Thank you.<br/>3 MS. FERTIG: Okay. We are -- we've gone<br/>4 around the table, does anybody have any last<br/>5 thoughts?<br/>6 MR. MAYERSOHN: Motion to transmit.<br/>7 MS. FERTIG: Okay. It's been moved to<br/>8 transmit. What?<br/>9 MR. NAYLOR: Are we going to supplement that<br/>10 with a request for follow-up?<br/>11 MS. FERTIG: Okay. We can add that to the<br/>12 motion. Do you want to take a stab at it?<br/>13 MR. NAYLOR: I could; yeah. Motion to<br/>14 transmit with a request for a follow-up on the<br/>15 concerns that the audit committee has brought up<br/>16 and hopefully shared with the School Board.<br/>17 MR. MAGLI: We would have to restate all of<br/>18 -- I mean, we're taking copious notes, but, I<br/>19 mean, just to make sure we cover everything and<br/>20 the expectation.<br/>21 MS. RABIDEAU: We could specify the staff<br/>22 augmentation. Lew, you brought up that. I<br/>23 recommended it, as well, and then the<br/>24 unauthorized pre-PO work.<br/>25 MR. NAYLOR: Well, and how are -- how were</p>                                                                                                                     | <p>1 getting the POs after the work had been<br/>2 initiated, the lack of proper sign-off, the whole<br/>3 process issue.<br/>4 MS. HARPALANI: Right.<br/>5 MS. FERTIG: Okay. Are you clear on what<br/>6 we're looking for as a follow-up, Mark?<br/>7 MR. MAGLI: I think so.<br/>8 MS. FERTIG: Okay. Great.<br/>9 So we have a motion to transmit with a<br/>10 request for the follow-up on the items specified.<br/>11 And you're the -- you made the motion?<br/>12 MR. MAYERSOHN: Well, I made it and then Lew<br/>13 made a friendly amendment.<br/>14 MS. FERTIG: So are you accepting that?<br/>15 MR. MAYERSOHN: I accept his friendly<br/>16 amendment.<br/>17 MS. FERTIG: Are you seconding?<br/>18 MR. NAYLOR: Seconding.<br/>19 MS. FERTIG: Okay. Is there any other<br/>20 comment?<br/>21 All in favor?<br/>22 COMMITTEE MEMBERS: Aye.<br/>23 MS. FERTIG: Opposed?<br/>24 (No response.)<br/>25 MS. FERTIG: Okay. We will transmit this,</p>                                                                                                                                                                                                                                       |
| Page 142                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Page 144                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>1 things paid when they weren't actually -- the<br/>2 approval process wasn't followed?<br/>3 MS. FERTIG: So you're looking, Lew, at the<br/>4 next meeting for an answer on how they paid?<br/>5 MR. NAYLOR: Well, just a follow-up, it<br/>6 doesn't, at the next meeting or --<br/>7 MS. FERTIG: Well, actually, this is going to<br/>8 the Board on the 15th of September, so if you<br/>9 could maybe get answers to that.<br/>10 MS. HARPALANI: I'd like to just -- so when<br/>11 the -- when the department goes to the Board they<br/>12 had to already have received an approval for, you<br/>13 know, funds to be spent. So now we have this<br/>14 monies to be spent, and coming back to your<br/>15 question, as far as budget goes, there was -- it<br/>16 was -- there was an approved spending amount.<br/>17 MR. NAYLOR: Right. And I guess my question<br/>18 is more on the lack of following practice.<br/>19 MS. HARPALANI: Yeah.<br/>20 MR. MAGLI: Yeah, and I think that's why we<br/>21 issued that finding. It wasn't necessarily that<br/>22 they didn't perform the work, it's that it was<br/>23 initiated prior to -- it was the sequencing of<br/>24 how that occurred.<br/>25 MR. NAYLOR: Right. Correct. The lack of or</p> | <p>1 it'll go to the Board in September.<br/>2 Thank you.<br/>3 Okay. We are at 12:41.<br/>4 MR. MAGLI: Relative to Item 11 --<br/>5 MS. FERTIG: So let's go to Item 11.<br/>6 MR. MAGLI: -- do you want to discuss this<br/>7 now or would you rather I hold it to the next<br/>8 meeting? I would like to be able to transmit,<br/>9 but, I mean, it's important information if people<br/>10 have questions.<br/>11 MS. FERTIG: I'm just going to defer to the<br/>12 committee members. Anybody have anything they<br/>13 want to talk about on Item 11?<br/>14 MS. RABIDEAU: I did have two questions, but<br/>15 we could wait until the next one if we --<br/>16 MS. FERTIG: Do you want to get this on<br/>17 September 15th, is that --<br/>18 MR. MAGLI: It's not necessarily that. I<br/>19 mean, we're here. If people read it and they<br/>20 absorbed what they needed to and they don't have<br/>21 questions, that's another story, but Nakia and I<br/>22 are here, and Raysa, to answer any questions that<br/>23 are necessary if they're quick. You know, I<br/>24 don't want to cut it off because we have other<br/>25 things to do but I also don't want to delay that.</p> |

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| <p>1 So in the interest of --</p> <p>2 MS. FERTIG: Right. Okay. So let's just</p> <p>3 take it, get the questions answered, transmit it.</p> <p>4 And who else has questions on this?</p> <p>5 Okay. Don and Mariah, so go ahead and start.</p> <p>6 MS. RABIDEAUU: Okay. All right. So what</p> <p>7 jumped out to me was the fundamental clash</p> <p>8 between the BSC and the chief auditor in terms of</p> <p>9 the procedures to allow higher spending and</p> <p>10 parking fee handling without formal Board</p> <p>11 approval. So given FDOE's explicit guidance that</p> <p>12 only the School Board has the authority to modify</p> <p>13 the state Redbook provisions, when will</p> <p>14 management bring updated standard practice</p> <p>15 bulletins for formal policy approval to the</p> <p>16 Board?</p> <p>17 MR. MAGLI: So that's something that's been</p> <p>18 brought forward a number of times and Nakia spoke</p> <p>19 to it earlier about sort of an interpretation</p> <p>20 based on what we believe the rule says. We were</p> <p>21 intending to work with, internally, the chief</p> <p>22 financial officer, but we're in transition right</p> <p>23 now, but we are going to follow up on that, as</p> <p>24 well, because we want to get clarity. We brought</p> <p>25 a number of items. The item that you brought up</p>               | <p>1 ensure the trust funds are spent down for current</p> <p>2 students per the GASB 84?</p> <p>3 MS. GOULDBOURNE: So we do review funds for</p> <p>4 like the donations and inactive funds, so we do,</p> <p>5 you know, give recommendations that funds be</p> <p>6 spent for donations. There are other funds and</p> <p>7 there are a lot of clubs that these schools have</p> <p>8 and they're just sometimes very robust schools</p> <p>9 that have a lot of activities, clubs, athletics,</p> <p>10 and so forth, so they just generate a lot more</p> <p>11 money than some other schools. But as far as any</p> <p>12 accounts that have a large amount of money in</p> <p>13 them, it depends on what the money is there for,</p> <p>14 and if the money is not being spent, how a</p> <p>15 donation or a trust is not being spent, we will</p> <p>16 give a recommendation to spend that. We won't</p> <p>17 make it an exception, but that's always our</p> <p>18 recommendation as far as support.</p> <p>19 I'll let Mr. Smith --</p> <p>20 MR. SMITH: Yeah, I would agree with that. I</p> <p>21 think on paper it's easy to look and make the</p> <p>22 observation that it's a high-reserve school, but</p> <p>23 in many of these situations these schools have</p> <p>24 significant fundraising efforts. They've</p> <p>25 received grants. They have restrictions on how</p> |
| Page 146                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Page 148                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p>1 has been brought to the School Board and we had</p> <p>2 suggestions and it actually kind of preceded or</p> <p>3 contemporaneous with me showing up, maybe she can</p> <p>4 speak to that, but she has -- when was the Board</p> <p>5 resolution?</p> <p>6 MS. GOULDBOURNE: There's an actual Board</p> <p>7 resolution for them to bring back a policy on and</p> <p>8 I think that was done in December, so I think the</p> <p>9 Board is just waiting for them to bring back</p> <p>10 something to them on parking fees. They have</p> <p>11 other things, too, but they do have Board</p> <p>12 resolution to have staff bring back a policy on</p> <p>13 that.</p> <p>14 MS. RABIDEAUU: Okay. Thank you. So then my</p> <p>15 second question is just, outliers -- on priority</p> <p>16 number 2, the student equity financial question,</p> <p>17 outliers like Falcon Cove or Floranada Elementary</p> <p>18 are sitting on massive reserves collected from</p> <p>19 past students, while, you know, lower -- lower</p> <p>20 STO schools operate under 15k. Meanwhile, the</p> <p>21 BSC service exception rates increased to 15</p> <p>22 percent this year. So how is the District</p> <p>23 proactively helping principals manage these</p> <p>24 funds, specifically, the -- do we know what</p> <p>25 support is given to the high-reserve schools to</p> | <p>1 these dollars can be used. I know that the</p> <p>2 Office of the Chief Auditor does point out when</p> <p>3 they see general balances that are elevated for a</p> <p>4 considerable amount of time and then we work the</p> <p>5 school to spend that money down.</p> <p>6 MS. RABIDEAUU: Thank you.</p> <p>7 MS. FERTIG: Are you good?</p> <p>8 MS. RABIDEAUU: Yes, I'm good. Thank you.</p> <p>9 MS. FERTIG: Okay. Mr. Gilbert.</p> <p>10 MR. GILBERT: Yes, I'll try to be quick. I</p> <p>11 narrowed down to three burning questions. One</p> <p>12 about purchase cards. It was noted that a few</p> <p>13 schools either over-funded or under-funded that</p> <p>14 P-card. I know it's currently being phased out.</p> <p>15 Is there a timeline for when those P-cards will</p> <p>16 be phased out and what is the bridge process in</p> <p>17 the interim?</p> <p>18 MR. SMITH: Yeah, it's already been phased</p> <p>19 out, so this was an observation from a</p> <p>20 longstanding practice that was determined to be</p> <p>21 flawed. It's been corrected and I don't expect</p> <p>22 any further items involving P-cards going</p> <p>23 forward.</p> <p>24 MR. GILBERT: Thank you.</p> <p>25 MS. GOULDBOURNE: P-cards are not being</p>                                                                                                                                    |

| Page 149                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Page 151                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| <p>1 phased out. How they were collecting the money<br/> 2 for the spend on the P-card is reverting back to<br/> 3 paying it once the bill -- once the statement<br/> 4 comes and they pay that amount exactly versus<br/> 5 pre-funding or pre-loading their P-cards with the<br/> 6 BSC.</p> <p>7 MR. GILBERT: Okay. You may want to re-visit<br/> 8 the language, because the language says it's<br/> 9 being phased out in the report.</p> <p>10 MR. SMITH: So if I may add some<br/> 11 clarification because I think Nakia makes a valid<br/> 12 point and my apologies for assuming the history<br/> 13 was known. The concern from the OCA wasn't<br/> 14 abuse, per se, of the P-card. The P-cards have<br/> 15 been used for appropriate purposes as it relates<br/> 16 to internal funds. The concerns related to the<br/> 17 old process in which an encumbrance was made any<br/> 18 time a school wanted to use a P-card. And that<br/> 19 old process had them transfer or do a<br/> 20 disbursement from their school to the Business<br/> 21 Support Center to be the custodian of those funds<br/> 22 to pay the bill. We believe that is a bad<br/> 23 practice, as well, so that's been adjusted. They<br/> 24 now encumber the funds at the location so that<br/> 25 there is no distortion on the financial</p> | <p>1 sale of parking decals as fundraising for the<br/> 2 same governmental activities, such as golf cart<br/> 3 repairs and maintenance, what is the thought<br/> 4 process behind recommending those revenues be<br/> 5 remitted to the District? Because at present<br/> 6 there is no guidance regarding the use of parking<br/> 7 fee revenue.</p> <p>8 MS. GOULDBOURNE: So in chapter 8 you have<br/> 9 restricted expenses. You cannot use internal<br/> 10 funds to maintain or repair basically anything<br/> 11 that is the responsibility of the District.<br/> 12 However, it gives a special classification for<br/> 13 parking fees, probably because parking fees is a<br/> 14 rental of real property, and that is -- you know,<br/> 15 that's money generated by the District. So they<br/> 16 can use -- they can make specific use of parking<br/> 17 fee revenues as a special revenue and remit that<br/> 18 into the District to be used to repair,<br/> 19 maintenance, or whatever else they want to use.<br/> 20 So our thing was, if you're going to use this<br/> 21 money for that then you should reclassify those<br/> 22 assets. Additionally, they were spending it<br/> 23 directly from the internal funds and some of them<br/> 24 weren't going through the PO process. So, for<br/> 25 instance, if you do an ITB that money's not being</p> |
| Page 150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Page 152                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p>1 statement.</p> <p>2 MR. GILBERT: Okay. Because on the -- on<br/> 3 page 5 in the second sentence, that's what I was<br/> 4 referring to, it says BSC indicated that they<br/> 5 would no longer be using preloaded P-cards and<br/> 6 during September 2025 a reconciliation was<br/> 7 complete, obviously, where it came with the<br/> 8 amount that was either over/under. So that's the<br/> 9 language that I was referring to, that it would<br/> 10 no longer be used, but the process has been<br/> 11 improved, apparently.</p> <p>12 MS. GOULDBOURNE: They will no longer be<br/> 13 using preloaded P-cards, but they will still have<br/> 14 their P-card. They just won't have to preload<br/> 15 them. They will just pay them as they spend it.</p> <p>16 MR. GILBERT: Okay. Okay. Thank you for<br/> 17 that clarification.</p> <p>18 Parking decals, I know it was a<br/> 19 recommendation that the policy of government<br/> 20 parking fees should be reviewed or reclassified<br/> 21 the associated funds as special revenue to the<br/> 22 District for governmental activities, which kind<br/> 23 of tinkers back to, obviously, when we talk about<br/> 24 golf carts being, you know, repaired, replaced or<br/> 25 whatever. So if the schools are utilizing the</p>                                 | <p>1 captured to do your historical spend and so you<br/> 2 can't really allocate or tell what the historical<br/> 3 spend is so you can know what to ask for your<br/> 4 future budgets.</p> <p>5 MR. GILBERT: Okay. I see. Now, I know the<br/> 6 Board made a motion November 12th, 2025 about a<br/> 7 resolution, is that still being drafted, on the<br/> 8 utilization of these funds or transmittance of<br/> 9 those?</p> <p>10 MS. GOULDBOURNE: I don't know.</p> <p>11 MR. GILBERT: Okay. So it's still in the<br/> 12 ether; okay.</p> <p>13 And, lastly, special revenue, just for<br/> 14 clarification, the concern here, again, about the<br/> 15 technology license fee, that were paid through<br/> 16 District's general fund could have or should have<br/> 17 been paid by the rebates received from credit<br/> 18 card processing fees from school e-stores meant<br/> 19 for that very purpose. If that's the reason for<br/> 20 that fund, why didn't that occur? Why was it<br/> 21 paid out through the general fund versus those<br/> 22 funds, those rebate funds that was set aside for<br/> 23 that very purpose?</p> <p>24 MR. SMITH: Ryan Smith, Business Support<br/> 25 Center. So in this instance there were -- there</p>                                                                                                                    |

| Page 153                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 155                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| <p>1 was some main system modules that were covered by<br/>2 the District budget, but the majority or several<br/>3 of the other pieces of it were still covered by<br/>4 these funds. The reason for the balance of these<br/>5 funds is because they weren't spent for any other<br/>6 purpose. So the Board had a very specific<br/>7 approved purpose for these funds, the monies<br/>8 spent from these funds were used for that<br/>9 purpose, and these additional expenses that were<br/>10 covered by the District were incidental and it's<br/>11 been resolved going forward.</p> <p>12 MR. GILBERT: Okay. So the fund that's in<br/>13 there that now exceeds about a million dollars,<br/>14 what, has that been remitted or --</p> <p>15 MR. SMITH: So those funds were remitted to<br/>16 the District and they are, again, are going to be<br/>17 used instead of making some of these purchases<br/>18 directly from internal funds, they will be done<br/>19 as a budget appropriation and then purchased<br/>20 through the budget.</p> <p>21 MR. GILBERT: Thank you. Thank you, Madam<br/>22 Chair.</p> <p>23 MS. FERTIG: Okay. Thank you.<br/>24 Okay. Anything else?<br/>25 MR. MAYERSOHN: Motion to transmit.</p> | <p>1 COMMITTEE MEMBERS: Aye.<br/>2 MS. FERTIG: Opposed?<br/>3 (No response.)<br/>4 MS. FERTIG: Okay. The motion carries.<br/>5 We have a couple more things on the agenda.<br/>6 I think we're going to have to hold those. We've<br/>7 got -- you can see your Agenda Planning, so you<br/>8 can see what's coming in October. I don't think<br/>9 we really need to belabor that unless someone has<br/>10 something really important.</p> <p>11 And then the Follow-Up Items, I'm just going<br/>12 to ask in the interest of time if you have<br/>13 reviewed the Follow-Up Matrix and you have a<br/>14 question, if you could submit that to Mark so we<br/>15 can -- yeah.</p> <p>16 MR. MAGLI: Yeah, and I'd be happy to do<br/>17 that. And I would communicate with you, relative<br/>18 to the next agenda, we always put a proposed one<br/>19 forward for you to look at and, of course, that's<br/>20 always pending completion of some of our late<br/>21 work and the audits that are in play.</p> <p>22 I want to touch on just the item that was<br/>23 provided to you in the yellow folder at the<br/>24 beginning, Ms. Hollingsworth followed up with Ms.<br/>25 Pritykina and provided additional information and</p> |
| Page 154                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Page 156                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p>1 MS. FERTIG: Mr. Smith.<br/>2 MR. SMITH: Yes, if I could just ask that the<br/>3 Office of the Chief Auditor review the data on<br/>4 page 2? I did see a typo with the Non-BSC versus<br/>5 BSC schools, so I would just hate to transmit<br/>6 information that's not correct to the Board. So<br/>7 specifically for FY25 when we talk about the<br/>8 number of BSC schools with audit exceptions the<br/>9 data that I have here doesn't match the data<br/>10 presented.</p> <p>11 MS. GOULDBOURNE: So we can, if you send us<br/>12 the list of schools, I think we used your BSC<br/>13 list that was given to us by your former<br/>14 assistant director. So if you have an updated<br/>15 list we can update that before we --</p> <p>16 MR. SMITH: I'll be happy to share that with<br/>17 you.</p> <p>18 MS. FERTIG: Okay. You're moving to transmit<br/>19 the updated report?</p> <p>20 MR. MAYERSOHN: Move to transmit to the Board<br/>21 with the caveat that page 2 will be reviewed for<br/>22 accuracy.</p> <p>23 MS. FERTIG: Okay. Moved and seconded to<br/>24 transmit with reviewing page 2 for accuracy. All<br/>25 in favor?</p>                                                                          | <p>1 I wanted you to be aware that it was there<br/>2 relative to that open item from the last time.<br/>3 And we will add some information for the next<br/>4 time that came in very late we can talk to at the<br/>5 next meeting.</p> <p>6 MS. FERTIG: Okay.<br/>7 MR. MAGLI: Relative to the discipline audit<br/>8 that we did.</p> <p>9 MS. FERTIG: Okay. So is there anything else<br/>10 anybody has?</p> <p>11 MR. MAYERSOHN: Yeah, I just have one thing.<br/>12 MS. FERTIG: Okay.</p> <p>13 MR. MAYERSOHN: Very brief. If we're going<br/>14 to, and this is for, I guess, all of us -- if<br/>15 we're going to use, and I say data or wherever it<br/>16 is, that says, you know, 90 percent of the<br/>17 schools are X, Y, Z, just a cautionary comment<br/>18 is, be careful, because, again, I don't want to<br/>19 give out false information. So if there's a<br/>20 source that you have, just include that in your<br/>21 comment. So --</p> <p>22 MR. MAGLI: Are you talking about the data<br/>23 that was just discussed?</p> <p>24 MR. MAYERSOHN: No, no, no. I mean, if I<br/>25 say, you know, I read somewhere that 90 percent</p>                                                                              |

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| <p style="text-align: right;">Page 157</p> <p>1 of Broward County Schools are, you know,<br/> 2 deficient, they're all F schools, you know, we<br/> 3 know -- we know that's not a fact, but somebody<br/> 4 believes it is because they read it somewhere as<br/> 5 a source. Just so that we're clear, here's the<br/> 6 source I had, I got it from Scott Travis, you<br/> 7 know. Which I know he's probably watching or<br/> 8 listening, but --</p> <p>9 MR. MAGLI: By the way, yes, we'll make a<br/> 10 point and we'll discuss as a team how to source<br/> 11 even our tables, that we make sure we have that<br/> 12 information attributed to with the source<br/> 13 information, as was the case, we did receive that<br/> 14 information, but we'll verify.</p> <p>15 MR. MAYERSOHN: Yeah, that's all. Otherwise,<br/> 16 motion to adjourn.</p> <p>17 MS. FERTIG: Okay. I just want to just<br/> 18 comment that I want to echo what Dr. Zeman said<br/> 19 in the beginning, it's such an outstanding<br/> 20 committee. And I've been on it for a long time,<br/> 21 as have a couple of other people and I just feel<br/> 22 we've got -- you all are wonderful about reading<br/> 23 and following up on stuff.</p> <p>24 So thank you for that. And we're looking<br/> 25 forward to next time, October 1st. If you make</p> | <p style="text-align: right;">Page 159</p> <p>1 REPORTER'S CERTIFICATE<br/> 2 STATE OF FLORIDA<br/> 3 COUNTY OF BROWARD<br/> 4 I, Timothy R. Bass, Court Reporter and Notary<br/> 5 Public in and for the State of Florida at Large,<br/> 6 hereby certify that I was authorized to and did<br/> 7 stenographically report the foregoing proceedings, and<br/> 8 that the transcript is a true and complete record of<br/> 9 my stenographic notes thereof.</p> <p>10 Dated this 26th day of August, 2026, Fort<br/> 11 Lauderdale, Broward County, Florida.</p> <p>12 <br/> 13<br/> 14 TIMOTHY R. BASS<br/> 15 Court Reporter</p> <p>16<br/> 17<br/> 18<br/> 19<br/> 20<br/> 21<br/> 22<br/> 23<br/> 24<br/> 25</p> |
| <p style="text-align: right;">Page 158</p> <p>1 sure you have it on your calendars. Bob, you<br/> 2 have a motion to adjourn.</p> <p>3 MS. RABIDEAUU: Second.</p> <p>4 MS. FERTIG: Mariah is seconding. We're<br/> 5 going to say, all in favor?</p> <p>6 COMMITTEE MEMBERS: Aye.</p> <p>7 MS. FERTIG: Okay. Thank you. Appreciate<br/> 8 it.</p> <p>9 (Meeting was concluded at 12:56 p.m.)</p> <p>10<br/> 11<br/> 12<br/> 13<br/> 14<br/> 15<br/> 16<br/> 17<br/> 18<br/> 19<br/> 20<br/> 21<br/> 22<br/> 23<br/> 24<br/> 25</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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