

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE  
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS  
March 13, 2018**

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The School Board Audit and Budget Advisory Committee (ABAC) met on Tuesday, March 13, 2018, in the School Board Administration Building, Conference Room 916, at 1450 N.E. Second Avenue, Miami, Florida.

**Members Present:**

**Voting:**

Mr. Christopher Norwood, J.D., Vice-Chair  
Mr. Jeffrey Codallo  
Mr. Juan del Busto  
Mr. Stephen Johnson, Esquire  
Mr. Jeffrey Kaufman  
Dr. Nancy Lawther  
Mr. Albert D. Lopez, CPA  
Mr. Julio C. Miranda, CPA, CFE  
Mr. Rudy Rodriguez, CPA  
Ms. Mari Tere Rojas, School Board Member  
Mr. Isaac Salver, CPA

**Members Absent:**

Mr. Erick Wendelken, CPA, Chair  
Mr. Alvin L. Gainey, PTA/PTSA President

**Non-Voting:**

Mr. Ron Steiger, Chief Financial Officer

**Call to Order**

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Mr. Christopher Norwood, Acting ABAC Chair, called the meeting to order at 12:34 p.m.

**1. Welcome and Introductions**

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Mr. Norwood requested all in attendance to introduce themselves. The following persons were present:

Ms. Perla Tabares Hantman, School Board Chair	Ms. Daisy Gonzalez-Diego, Chief Communications Officer
Dr. Dorothy Bendross-Mindingall, School Board Member	Ms. Iraida R. Mendez-Cartaya, Interim Chief Auditor
Dr. Lawrence S. Feldman, School Board Member	Ms. Melody Thelwell, Chief Procurement Officer
Dr. Steve Gallon III, School Board Member	Ms. Joyce Castro, Assistant Superintendent
Dr. Marta Pérez, School Board Member	Mr. Carl Nicoleau, Assistant Superintendent
Mr. Alberto M. Carvalho, Superintendent	Ms. Tiffanie Pauline, Assistant Superintendent
Dr. Daniel Tosado, Chief of Staff	Ms. Connie Pou, Controller
Ms. Valtena G. Brown, Dep. Supt./Chief Oper. Officer	Ms. Maria T. Gonzalez, Assistant Chief Auditor
Mr. Walter J. Harvey, School Board Attorney	Mr. Trevor L. Williams, Assistant Chief Auditor
Mr. Jose L. Dotres, Chief Human Capital Officer	Ms. Mindy McNichols, Assistant School Board Attorney
Ms. Tabitha Fazzino, Chief Admin. & Comp. Officer	Ms. Daisy Naya, Assistant Controller

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Mr. Torey Alston, EE & DCO	Ms. Elsa Berrios-Montijo, Staff Assistant
Ms. Cynthia Gracia, Administrative Director	Ms. Latisha Green, Administrative Assistant
Mr. Jorge Rubio, District Director	Mr. John Labonia, General Manager, WLRN
Mr. Jon Goodman, Executive Audit Director	Ms. Patra Liu, OIG, General Counsel
Mr. Luis Baluja, Executive Director	Mr. Felix Jimenez, OIG, Deputy Inspector General
Ms. Michelle Denis, Fiscal Supervisor	Mr. Thomas Knigge, OIG, Supervisor Special Agent
Ms. Tamara Wain, Supervisor	Ms. Cynthia Borders-Byrd, CPA
Ms. Elvira Sanchez, Audit Coordinator	Mr. Donovan Maginley, Partner, RSM
Mr. Jerold Blumstein, Chief of Staff	Ms. Ana Martinez, CFO, Academica
Ms. Andreina Espina, Chief of Staff	Ms. Nataly Gonzalez, Acct. Mgr., Academica
Ms. Dalia Rosales, Chief of Staff	Ms. Christina Perdomo, Acct. Mgr., Academica
Ms. Francys Vallecillo, Chief of Staff	Mr. Jose Iglesias, CPA, HLB Gravier, LLP
Ms. Patricia Bentancourt, Administrative Assistant	Ms. Angela Rolle, CPA, HLB Gravier, LLP
Mr. Nelson Diaz, Administrative Assistant	Ms. Gerri Lazarre, CPA, TriMergeCPA
Ms. Ana Lara, Administrative Assistant	Ms. Sheila Reinken, CFO, Friends of WLRN
Ms. Addys Lopez, Administrative Assistant	Mr. Woolton Anderson, Director Richmond-Perrine
Ms. Gina Miles, Administrative Assistant	Ms. Christy Berry-Wilson, Social Serv. Dir, Richmond-Perrine
Mr. Matthew Tisdol, Administrative Assistant	Mr. Dan Ricker, Watchdog Report
Dr. Ana Maria Lopez-Ochoa, Administrative Assistant	Mr. Allan Elliott, Grad Student, Rutgers University

Mr. Norwood chaired the meeting since the ABAC Chair, Mr. Erick Wendelken, was unable to attend.

Prior to introductions, Mr. Norwood welcomed Ms. Iraida Mendez-Cartaya, the recently appointed Interim Chief Auditor, who was unanimously recommended by the ABAC to serve in this capacity. Ms. Mendez-Cartaya thanked the ABAC members and School Board members for the trust placed in her and the opportunity to serve as the Interim Chief Auditor.

Mr. Norwood asked to move item #9 to item #5, and new business to item #6, with the remaining agenda items in sequential order.

The agenda items were discussed in the following order:  
1,2,3,4,9, new business, 5,6,7,8,10.

## **2. Approval of the Minutes of the School Board Audit and Budget Advisory Committee (ABAC or Committee) Meeting of January 30, 2018**

The Chair presented the minutes of the January 30, 2018, ABAC meeting and asked if there were any questions or comments. There were none. A motion was made by Mr. Kaufman, ABAC member, and seconded by Ms. Rojas, School Board member, for the approval of the minutes of the January 30, 2018 ABAC meeting. The motion carried unanimously.

## **3. Approval of the Minutes of the Special School Board Audit and Budget Advisory Committee Meeting of February 6, 2018**

The Chair presented the minutes of the February 6, 2018, Special ABAC meeting and asked if there were any questions or comments. There were none. A motion was made by Mr. Kaufman and seconded by Ms. Rojas, for the approval of the minutes of the February 6, 2018, Special ABAC meeting. The motion carried unanimously.

## **4. Appoint members to serve in a sub-committee to review, select and recommend proposals related to the independent audit review by an external independent auditor of the General Obligation Bond Funded School Improvement Program**

Mr. Norwood encouraged ABAC members to express their desire to participate in the sub-committee.

Ms. Mendez-Cartaya informed the committee that the Request For Proposal (RFP) was released to the public on Friday, March 9, 2018, and yielded the floor to Ms. Melody Thelwell, Chief Procurement Officer, to provide additional details and timelines.

Ms. Thelwell explained that the RFP had been posted in the District's Procurement website and responses were due on Thursday, April 12, 2018. She then stated that the RFP's timeline was planned with the intention of bringing the recommendation to the School Board meeting scheduled in May 2018. Consequently, this would require the ABAC members to address this matter prior to the School Board meeting.

Mr. Norwood explained that, given that the next ABAC meeting is scheduled for May 8, 2018, he recommended that a subcommittee of the ABAC convene during the week of April 16, 2018, to review the responses to the RFP. He requested that the members review their calendars for their availability that week.

Ms. Mari Tere Rojas proffered as a suggestion that this sub-committee be composed of the same members involved in the drafting of the scope for the external audit, and who were very familiar with this subject matter and the process.

In addition, ABAC member Stephen Johnson expressed his desire to be included as one of the members of this sub-committee since he was unable to participate in the initial one.

Mr. Norwood along with the ABAC members considered both requests excellent and appropriate.

Ms. Rojas further commended ABAC member Rudy Rodriguez for his valuable input in fine-tuning the audit scope and requested that Mr. Rodriguez state the names of the members of the initial sub-committee.

Mr. Rodriguez and Mr. Norwood acknowledged those names for this subsequent sub-committee.

At the request of Ms. Mendez-Cartaya, Ms. Thelwell further clarified that in addition to the ABAC sub-committee members, current School Board policy would require certain mandatory members (which would include at least two staff members from OMCA and a representative from the Office Economic Opportunity, as well as the Chief Financial Officer, the School Board Attorney and the Chief Facilities Officer as non-voting members); and her office would take care of contacting the additional members for this public meeting.

The School Board Attorney recommended that a motion be articulated for the record regarding the ABAC member composition of this sub-committee.

A motion was made by Ms. Rojas, seconded by Mr. Kaufman, which carried unanimously to include the members of the sub-committee that developed the scope of work with the addition of Mr. Stephen Johnson, ABAC member.

## **AUDIT REPORTS:**

### **5. Presentation of the Special-Purpose Financial Statements and Report of Independent Certified Public Accountants, Operation of WLRN Television and Radio Stations, June 30, 2017 and 2016**

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Ms. Mendez-Cartaya introduced the subject mentioned above and yielded the floor to Ms. Borders-Byrd, external auditor for WLRN.

Ms. Cynthia Borders-Byrd of C. Borders-Byrd, CPA, declared that the audit report issued February 13, 2018, presented an unmodified (clean) opinion for both 2016 and 2017, and required a re-statement for the financials reported in 2016. She thanked the administration

specifically Ms. Pou, Ms. Naya, Mr. Labonia, and Ms. Gonzalez-Diego and their respective teams for their assistance during the audit and their support to ensure the required deadline was met.

She further explained that during fiscal year 2016, it was discovered that certain financial information provided by Friends of WLRN (Friends) in prior years was incorrect, and as a result the allocation of Non-Federal Financial Support (NFFS) for the TV station had been overstated while similar allocation for the radio station had been understated. This resulted in a cumulative over-funding of \$1.128 million.

In response to a question from Mr. Albert Lopez, Ms. Borders-Byrd explained that at present, Friends had reimbursed the District, and the District has settled the liability with the Corporation for Public Broadcasting (CPB).

In response to questions from ABAC members regarding the liabilities and re-statements noted in WLRN's financials, Ms. Daisy Gonzalez-Diego clarified that two separate audits from the CPB's OIG are involved: one which culminated with the \$1.128 million liability which has been settled; and a second audit which is still pending and the OIG is recommending that WLRN repay approximately \$782,700 related to NFFS disallowances. Of this total, the District is contesting approximately \$281,500. For the remaining amount or approximately \$501,200, management concurred with the auditor's findings and has restated the financials for 2016 and 2017 to reflect approximately \$294,700 and \$206,500, respectively.

In response to a question from Mr. Rodriguez regarding the contested amount, Ms. Gonzalez-Diego reiterated that the second audit is still in draft form and numbers have not been finalized. The District will be required to provide a response once the final report is submitted to the CPB. Ms. Gonzalez-Diego also clarified that these disallowances do not involve Friends but relate to the Clearwire lease and other matters.

Additional discussion took place on these financials, particularly on the re-statement which resulted from the disallowances related to the second audit from the OIG. Ms. Borders-Byrd and Ms. Daisy Naya, Controller, addressed the ABAC members' questions and concerns.

Ms. Mari Tere Rojas expressed concerns regarding the Clearwire lease arrangements which were addressed by the Superintendent. Ms. Rojas' questions related to several notes to the financials of WLRN and Friends regarding employee benefits and other employee matters were answered by Ms. Borders-Byrd.

In response to a question from Mr. Rodriguez, Ms. Borders-Byrd stated that Friend's audited financials (which are combined with WLRN's) received a clean opinion.

Ms. Hantman, School Board Chair, inquired about the penalties of 2014-2015 and asked whether that had been resolved.

Ms. Borders-Byrd explained that the CPB errors have been corrected and are reflected in the books and the only thing outstanding is the Clearwire lease.

There being no further questions or comments, a motion was made by Mr. Rodriguez, and seconded by Ms. Rojas, which carried unanimously, to recommend that the **Presentation of the Special-Purpose Financial Statements and Report of Independent Certified Public Accountants, Operation of WLRN Television and Radio Stations, June 30, 2017 and 2016** be received and filed by the School Board.

## **6. Monthly Financial Report Unaudited – For the Period Ending December 2017**

Mr. Carvalho gave an update of the 2018 legislative session.

Mr. Ron Steiger, Chief Financial Officer, announced that Ms. Connie Pou, Controller, was retiring and Ms. Daisy Naya will be replacing her. He commented that Ms. Pou has done an amazing job.

Ms. Pou noted that it has been an honor and a privilege to have participated in the ABAC for 17 years.

Ms. Rojas expressed her sincere gratitude to Ms. Pou for her years of service not only at the ABAC, but for the District. She remarked that it has been a pleasure to work with her, as Ms. Pou has always been very professional and extremely dedicated. Additionally, she commented that succession management does work because she believes that Ms. Naya will do an excellent job and congratulated Ms. Naya on her appointment.

Dr. Gallon, School Board Member, echoed Ms. Rojas' statement relating to succession management and noted that this is a prime example of what succession management should be. It is a testament to Ms. Pou's leadership and legacy.

Dr. Gallon noted the role of the ABAC as it relates to the budget process and stated that he strongly believes that the ABAC's role in this area is very important. He also stated that the ABAC is focused on the audits, and suggested a formal discussion on its role on the budget. Dr. Gallon also shared his experience relating to the timelines of the budget development process and stated the ABAC's ability to provide input was very tight. Dr. Gallon expressed that the ABAC should be included in the beginning stages of the budget development to allow for the proper contributions from the ABAC.

Mr. Steiger explained that the budget will continue to be presented to the ABAC for its input prior to going to the School Board for final approval as it has been done in the past. Furthermore, he indicated that the budget office does not make any decisions on the budget, they present the facts and advise on options.

Dr. Feldman, School Board member, mentioned that bill 7069 is still on the books and asked from the legal aspect how will it impact on our monies for the upcoming years.

Mr. Norwood agreed with Dr. Gallon's comments relating to the ABAC's role as it involves the budget process and recommended for staff to provide an analysis of such.

There were no further questions or comments. This report was presented for informational purposes only; therefore, no transmittal to School Board by the ABAC is required.

### **7. Presentation for 26 of 128 Charter Schools Audited Financial Statements and Three (3) Community-Based Organizations FYE June 30, 2017**

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Ms. Mendez-Cartaya introduced the report above and yielded the floor to Mr. Jon Goodman, Executive Audit Director, for the presentation.

Mr. Goodman presented the review of the 26 financial statements and three Community-Based Organizations (CBO) and explained that 24 charter schools are in adequate financial position and sound financial management, while two charter schools had issues.

Ms. Rojas commented on two of the charter schools that reported multiple or repeated findings and inquired as to who would be the responsible party for monitoring the schools.

Mr. Goodman responded that OMCA staff reviews and conducts follow-up on these financials annually. He indicated that representatives from the school were present and available for questions.

Responding to the question posed regarding monitoring at the charter school level, Ms. Ana Martinez, CFO, Academica, indicated that an internal liaison was identified to work with school staff on correcting the deficiencies.

Ms. Rojas inquired about one of the CBOs presented with three repeat findings.

Mr. Goodman noted that representatives from the school are available for questions.

Ms. Valtena G. Brown, Deputy Superintendent/Chief Operating Officer, School Operations, indicated that the findings noted in the financial audit are not part of the contract with M-DCPS.

Responding to the question posed regarding the repeat findings at the CBO Richmond-Perrine Optimist Club, Mr. Anderson, Finance Director, explained that the findings were identified and accepted and they are working towards correcting them.

Dr. Feldman asked for clarification relating to finding #3, related to crime prevention program visits and counseling sessions that were not held as required.

Ms. Berry-Wilson, Social Services Director for the CBO Richmond-Perrine Optimist Club, explained that the counseling sessions were held but, students did not attend as required.

Mr. Goodman indicated that the expectation is that all of the findings be corrected next year whether they apply to this school district contract or another agency.

School Board member Dr. Bendross-Mindingall gave accolades to the staff of Richmond-Perrine Optimist Club for their tireless dedication and support to the children in their community.

There being no further questions or comments, a motion was made by Mr. Codallo, and seconded by Ms. Rojas, which carried unanimously, to recommend that the **Presentation for 26 of 128 Charter Schools Audited Financial Statements and Three (3) Community Based Organizations Fiscal Year Ended June 30, 2017**, be received and filed by the School Board.

## **8. Internal Audit Report – Selected Schools/Centers**

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Ms. Mendez-Cartaya introduced the Internal Audit Report of Selected Schools/Centers and informed the Committee that the report included 41 schools and one District office involving the department of Hospitality Services. She then yielded the floor to Ms. Maria T. Gonzalez, Assistant Chief Auditor, School Audits, to provide details.

Ms. Gonzalez explained that the Internal Audit report of Selected Schools/Centers contains the results of 42 audits, one of which involved the audit of Hospitality Services. She then commended the 39 schools that complied with policies and procedures and had no findings. Three schools had reported findings, which related to monetary discrepancies stemming from a Before/After School Care Program, inadequate controls over school-sponsored and PTA-sponsored fundraising activities, certain payroll reporting, and school-site data security issues. Ms. Gonzalez provided additional information regarding the findings at the three schools noted.

Ms. Rojas recommended formation of a task force for a period of no more than six weeks to address succession of outgoing treasurers and placement of incoming school treasurers. Additionally, she once more requested a report showing any open positions for treasurers; and if all principals have a treasurer at their site either part-time or full-time.

Ms. Brown agreed to provide the report noting that this list changes every day.

Dr. Lawther, ABAC member, expressed concern with the finding noted relating to the PTA/PTSA fundraising activities at Lake Stevens Elementary School. She referred to page 58 of the report, relating to management's response and explained that the following phrase, "The principal was instructed to meet with the PTA/PTSA Board periodically..." She clarified that the principal is part of the PTA/PTSA Board but is a non-voting member.

Furthermore, she believes that training needs to be strengthened. Additionally, Dr. Lawther stated she will make recommendations at PTA's budget and policy procedures committee relating to training. She also believes that better outreach to principals is needed.

Ms. Rojas asked about training initiatives available to assist the Principals.

Ms. Cynthia Gracia, Administrative Director, School Operations, summarized all the training initiatives available to principals, including Money Does Matter Support Program, and the Money Smart Tips. She explained that these meetings are conducted monthly focusing on schools with repeat findings. Additionally, a Fiscal Review Team conducts financial reviews. These initiatives are supported by the Region offices, Administrative Directors, the Audit Department, the Business/Financial Department, and experienced principals.

Ms. Gonzalez added that OMCA participates at those meetings, sharing illustrations of sample cases of prior audits to assist the principals on things that have occurred. She then noted that they had been part of the PTA trainings as well, so they make an effort to provide as much advice as they can.

There being no further questions or comments, a motion was made by Mr. Codallo, seconded by Ms. Rojas, which carried unanimously, to recommend that the **Internal Audit Report – Selected Schools/Centers** be received and filed by the School Board.

#### **OTHER REPORTS:**

#### **9. Miami-Dade County Office of the Inspector General – OIG Observations, Comments, and Recommendations Relating to the Draft Revision of the Office of Economic Opportunity Administrative Procedures Manual, Ref. GOBIG-0016**

Ms. Patra Liu, General Counsel, Office of the Inspector General (OIG), presented the informational item to the Committee. According to the memorandum, OIG has conducted investigations, reviews and evaluations in response to complaints and formal requests by the Superintendent of Schools regarding the process and procedures for M-DCPS certification of Small and Micro Business Enterprise (S/MBE) and Minority/Women Business Enterprise (M/WBE). According to Ms. Liu, the memorandum illustrated some observations in regards to a draft document revising the *Office of Economic Opportunity Administrative Procedures Manual* that was presented to the Small Business Enterprise Advisory Committee, and that was scheduled to go to the School Board on February, 2018. The OIG requested that its presentation be deferred to afford other stakeholders an opportunity to fully review the document. The OIG has met with M-DCPS management and Mr. Alston, Economic Equity and Diversity Compliance Officer, Office of Economic

Opportunity (OEO), to discuss the comments reflected in the OIG memorandum. Recently, the OIG had received communication from OEO with an attached timeline on how they will be soliciting comments from the community-at-large and incorporating them in the updated Manual.

Dr. Feldman was very complimentary of the OIG's efforts.

There were no further questions or comments. This report was presented for informational purposes only; therefore, no transmittal to School Board by the ABAC was required.

### **10. Office of Management and Compliance Audits' Activity Report**

Ms. Mendez-Cartaya introduced the subject as mentioned above and noted that this report was prepared by Mr. Montes de Oca, retiring Chief Auditor, and asked if there were any questions.

There were no questions or comments. This report was presented for informational purposes only; therefore, no transmittal to School Board by the ABAC was required.

Responding to a question posed earlier on the agenda, Mr. Rodriguez noted that he was the facilitator of the GOB subcommittee composition and Mr. Wendelken was the Chair.

#### **Old Business:**

No old business was discussed.

#### **New Business:**

Mr. Norwood explained that the timeline for the ABAC's recommendation for the appointment of a new Chief Auditor is a time-sensitive and a critically-pressing matter given that the School Board abbreviated the Interim Chief Auditor's tenure from six months to three months. This discussion was moved up on the agenda. Mr. Norwood then requested that the Chief Human Capital Officer, Mr. Jose L. Dotres, delineate the process and consequential timeline.

Mr. Dotres readily illustrated what he referred to as a "three-step process" timeline; one step being led by the Human Capital Management (HCM) and two other steps being handled by the ABAC Committee for decision-making in the following progression. First, the position of Chief Auditor is to be advertised by the end of this week for approximately four weeks following industry standards. Next, HCM will determine the eligible individuals from the pool of applicants and will hold the first meeting with ABAC members to review and draw a list of eligible candidates for the position. Last, the ABAC members as a group

will conduct the individual interviews, and ultimately will recommend several names to the Board for their final approval.

Dr. Gallon inquired as to whether HCM had contemplated providing the ABAC Committee members with technical assistance or a framework to ensure the adequacy of the process.

Mr. Dotres affirmed that assistance would be provided. Namely, HCM will carefully conduct the initial screening to review the candidates' eligibility; will give the list of eligible candidates; and will also provide the current protocols followed by the District for hiring similar technical and professional positions, including a rating sheet.

Dr. Gallon was appreciative of this information and reiterated that, to the extent that a framework can be provided to facilitate the process and mitigate any ambiguity, it would be helpful.

Mr. Lopez inquired as to the number of candidates that the Committee should select; and whether there should be one or more for recommendation.

Committee members and HCM staff markedly weighed on the matter of a single recommendation versus multiple recommendations brought forth to the School Board.

Board Member Mari Tere Rojas inquired as to the process followed by the District when the previous Chief Auditor was selected and hired.

According to Mr. Jorge Rubio, District Director, Administrative Staffing, Human Resources, it appears that candidates were ranked, a number of finalists were forwarded to the School Board in ranking order and the Board made a decision.

Mr. Norwood closed by stating that this seemed very appropriate and a logical process that the ABAC should follow.

After an extensive discussion, the Committee agreed to schedule special ABAC meetings on the week of April 23, 2018, for reviewing resumes and credentials and determining the individuals to interview; and another meeting on the week of April 30, 2018, to conduct face-to-face interviews. Mr. Norwood requested that OMCA staff poll the ABAC members for potential dates and schedule these meetings.

In alignment with *School Board Policy 6840 - Audit and Budget Advisory Committee*, Mr. Norwood asked for clarification on the requirement establishing "consultation" with the Superintendent when hiring the Chief Auditor and asked for direction from the Committee on how the Committee can fulfill this obligation.

Mr. Salver opined that there is no need to exclude anyone from the process.

In response to this concern, the Superintendent stated that the consultation should not be to determine who it should be (not based on the candidate potentially seeking the position)

but on the abilities and qualities that a given candidate should bring to the table (such as the level of expertise) required for the position.

Ms. Hantman stated for the record informing the Committee that she brought forward Agenda Item H-7 (“Chief Auditor and Office of Management and Compliance Audits Reporting Line”), to the School Board meeting of January 14, 2009, amending the Chief Auditor’s reporting line. She read the action taken on the item as follows “That The School Board of Miami-Dade County, Florida, direct the Superintendent and the Interim School Board Attorney to initiate rulemaking at the February 11, 2009, School Board meeting to amend appropriate School Board Rules in order that the Chief Auditor and the Office of Management and Compliance Audits report to the Audit Committee as the School Board’s designee. She then explained that historically, she had been bringing this subject to the School Board before Mr. Carvalho became Superintendent. She also offered to provide the documents to the Committee which gives the explanation for the change. According to Ms. Hantman, she believes that this Committee would agree with her position, that the Chief Auditor’s function should be independent from the operation of the school system.

Superintendent Carvalho stated that he believes that the action Ms. Hantman proffered was appropriate.

In addition, Ms. Hantman read the Florida Statute 1001.42(12)(l) Internal Auditor and the requirements from The U.S. Government Accountability Office (GAO) which she used as a tool to proffer her item.

For the record, Dr. Gallon thanked Ms. Hantman and the Superintendent for providing some context and noted that the School Board Chair has done an excellent job in identifying the best practice structure in terms of the segregation of duties. In reviewing other districts’ practices, Dr. Gallon noted that the Chief Auditor reports to the School Board and that reflects the current practice for M-DCPS. As it relates to “consultation” it is not excluded but it has not been defined and Mr. Norwood’s inquiry is apropos. Dr. Gallon also noted that Ms. Hantman was on target in citing the rationale, and consistent with best practices nationally in the area of accounting and auditing.

After some more discussion relating to “consultation”, Mr. Norwood suggested to the Committee to meet this obligation by asking the Superintendent and invite his consultation, and leave it open for him to respond.

The Superintendent replied that anyone can contact him and ask his opinion and he will provide it.

This matter was concluded by stating that the Committee has asked for the requisite consultation and anyone from the Committee may individually contact the Superintendent for advice and he can provide it.

Dr. Feldman and Ms. Rojas both asked whether out-of-state candidates should be interviewed via conference call, via video call, or in person (face-to-face).

Mr. Dotres stated that the interview could be accomplished in multiple ways if one of the candidates who meets the criteria is moved to the final interview process.

Several committee members stated their preference to meet candidates face-to-face.

Dr. Gallon stated that it is not unreasonable to travel for an interview.

The Superintendent also stated his preference to meet in person given the weight and importance of this position.

As to questions posed by Ms. Hantman and Mr. Del Busto regarding whether the District should pay for travel expenses of promising candidates, it was clarified that the District does not follow such practice.

### **Adjournment**

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Since there was no further business to come before the Committee, and upon a motion duly made and seconded, the meeting was adjourned by Mr. Norwood at 3:13 p.m.

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