

**MINUTES OF THE SCHOOL BOARD AUDIT AND BUDGET ADVISORY COMMITTEE
OF MIAMI-DADE COUNTY PUBLIC SCHOOLS
SPECIAL MEETING (IN-PERSON/VIRTUAL)
April 13, 2021**

The School Board Audit and Budget Advisory Committee (the ABAC or the Committee) met on Tuesday, April 13, 2021, in the School Board Administration Building, SBAB Auditorium, at 1450 N.E. Second Avenue, Miami, Florida. This was an in-person/virtual SPECIAL meeting and the fifth in-person meeting held by the ABAC members since the start of the COVID-19 pandemic working conditions of the District in March 2020.

Call to Order

The ABAC Chair Mr. Erick Wendelken called the meeting to order at **12:40 p.m.**

1. Welcome, Introductions and Recognitions

Mr. Wendelken welcomed everyone and turned the presentation over to the Chief Auditor, Ms. Maria T. Gonzalez. Ms. Gonzalez introduced herself and welcomed those present in the room and those attending the meeting virtually. She then proceeded to read the introductory statement declaring the meeting procedures and the authority to hold this meeting pursuant to Board Policies 6840-*Audit and Budget Advisory Committee* and 9140(e)-*Board Advisory Committee Meetings During Declared COVID-19 Emergency*. She also went over the CDC guidelines for those attending in person, specifically the adherence to social distancing and face covering requirements:

This Special Meeting conducted by members of the Audit and Budget Advisory Committee and facilitated by the Chief Auditor from the Office of Management and Compliance Audits, is pursuant to the procedures delineated in Board Policy 6840 - Audit and Budget Advisory Committee and is provided in-person as well as virtually in accordance with Board Policy 9140(e)-Board Advisory Committee Meetings During Declared COVID-19 Emergency. Effective November 18, 2020, this emergency policy includes the following provisions: permitting the Advisory Committee meetings to be held through communications media technology as long as there is a physical quorum present in the room, and requiring that adequate notice of the meeting, including that a means for the public to access and participate in the meeting, be provided. This policy also allows that, once a physical quorum is established, other Committee members, Board members and staff may participate virtually.

The meeting is being streamlined and close-captioned.

In-Person Attendance: In accordance with the Centers for Disease Control and Prevention (CDC) guidelines, each person will be required to wear a face covering over their nose and mouth (individuals are responsible for providing their own facial covering) and remain at least six (6) feet from other attendees upon arrival as they enter the School Board Administration Building and until his/her departure. Individuals who fail to adhere to these guidelines may be required to leave the premises.

2. Attendance of ABAC Members and Meeting Panelists

The Chief Auditor requested that each ABAC member respond “present” after each ABAC member’s name is called out to record the member’s attendance and ensure that a quorum was achieved for this in-person meeting. Following this procedure, the following ABAC members were present and a quorum for this meeting was achieved:

ABAC Members Present In-Person (For Quorum Purposes) (Voting Members)	
1.	Mr. Erick Wendelken, ABAC Chair
2.	Mr. Christopher Norwood, J.D., ABAC Vice-Chair
3.	Ms. Anna Hochkammer, ABAC Member
4.	Mr. Stephen Hunter Johnson, Esq., ABAC Member
5.	Mr. Jeff Kaufman, ABAC Member
6.	Mr. Albert D. Lopez, CPA, ABAC Member
7.	Mr. Julio C. Miranda, CPA, CFE, ABAC Member
8.	Ms. Mari Tere Rojas, School Board Member/ABAC Member
9.	Ms. Zeida Sardiñas, ABAC Member
10.	Ms. Sharon Watson, ABAC Member
ABAC Members Absent	
•	Ms. Chloe Bordon-Gillenwater, ABAC Member
•	Mr. Juan del Busto, ABAC Member
Alternate ABAC Members in Attendance (Present But Not Voting At This Meeting)	
11.	Dr. Nancy Lawther (Alternate ABAC Member to ABAC Member Ms. Sharon Watson)
12.	Ms. Lisa Smith (Alternate ABAC Member to ABAC Member Ms. Zeida Sardiñas)

In addition to the ABAC members, and following similar attendance-taking procedures, the Chief Auditor recognized the following nine (9) meeting participants (including herself) that were in attendance in the room:

13. Mr. Ron Y. Steiger, Chief Financial Officer, Ex Officio (Non-Voting) Member of the ABAC
 14. Ms. Maria T. Gonzalez, Chief Auditor and the ABAC’s liaison
 15. Mr. Walter J. Harvey, School Board Attorney
 16. Mr. Alberto M. Carvalho, Superintendent of Schools
 17. Mr. Jaime G. Torrens, Chief of Staff
 18. Mr. Jose Bueno, Chief of Staff
 19. Mr. Jon Goodman, Assistant Chief Auditor, Office of Management and Compliance Audits
 20. Mr. Luis O. Baluja, Executive Director, Office of Management and Compliance Audits; and
 21. Ms. Elsie Berrios-Montijo, Staff Assistant, Office of Management and Compliance Audits.
- Mr. Baluja and Ms. Berrios-Montijo acted as meeting co-hosts/facilitators, in addition to the Chief Auditor.

3. Attendance of Board Members, District Administration and Other Representatives

As a tradition of the ABAC meetings conducted during pre-COVID conditions, the meeting room would be circulated to have those in attendance each verbally introduce his/her name into the record of attendance; and an attendance log would be passed around to collect the signatures of those attending the meeting. In lieu of calling out for introductions of those present in the room, the following 30 participants were physically in attendance according to their signatures in the sign-in attendance log:

Names of Attendees In The Room

22. Mrs. Perla Tabares Hantman, School Board Chair	23. Dr. Steve Gallon III, School Board Vice-Chair
24. Mr. Eugene Baker, Chief Information Officer, ITS	25. Ms. Tamara Wain, CPA, District Director, OMCA
26. Dr. Dawn Baglos, Chief Human Capital Officer	27. Mr. Jorge Rubio, District Director, Admin. Staffing
28. Ms. Patricia Fernandez, Asst. Superintendent, HR	29. Ms. Terry Rodriguez, CPA, Executive Audit Director, OMCA
30. Dr. Gloria Arazoza, Admin. Director, School Operations	31. Mr. Alejandro Santana, IT Auditor, OMCA
32. Mr. Luis Garcia, Deputy Asst. School Bd. Attorney	33. Ms. Latisha Green, Assistant to Chief Auditor, OMCA
34. Ms. Patricia Tumelty, Audit Coordinator II, OMCA	35. Ms. Jenny Priante, Audit Specialist, OMCA
36. Mr. Michael Hernandez, Internal Audit Supervisor, OMCA	37. Mr. Nelson E. Diaz, School Board Admin. Assistant
38. Mr. Richard Yanez, District Audit Director, OMCA	39. Ms. Ana Lara, School Board Admin. Assistant
40. Mr. Jerold Blumstein, School Board Admin. Assistant	41. Ms. Pavi'Elle James Phillips, School Board Admin. Assistant
42. Ms. India George, School Board Admin. Assistant	43. Ms. Francys Vallecillo, School Bd. Member's Chief of Staff
44. Ms. Nicole Reinoso, School Board Admin. Assistant	45. Mr. George Nuñez, School Board Admin. Assistant
46. Ms. Amarylys Diaz, School Board Admin. Assistant	47. Mr. Jorge Funcia, Technician, ITS
48. Ms. Carlota Noguera, School Board Admin. Assistant	49. Mr. Al Chicoy, Creative Director, WLRN
50. Mr. Keno Tate, Jr. School Board Admin. Assistant	51. Ms. Raquel Zuniga, School Bd. Admin. Assistant

Next, the Chief Auditor stated that, regarding those attending the meeting via virtual means, in lieu of this attendance-taking/recording procedure, the ZOOM virtual meeting platform provides a list of the names of those attendees that have joined the meeting via email invitation. However, due to a technical difficulty with the meeting invites, the identity of several participants attending via ZOOM could not be determined. We were only able to determine the following six (6) participants via ZOOM. There were approximately 30 other attendees whose identity could not be determined.

Names of Attendees Via ZOOM

52. Dr. Dorothy Bendross-Mindingall, Board Member	53. Ms. Christi Fraga, Board Member
54. Mr. Mario De Barros, Chief Procurement Officer, PMS	55. Dr. Marta Pérez, Board Member
56. Mr. Brett Friedman, Partner, RSM US LLP	57. Mr. Thomas Knigge, Supervisory Agent, Inspector General
58. Approximately 30 other participants attended via ZOOM but could not be identified due to technical difficulties with ZOOM. According to School Board staff, these included School Board member Dr. Lubby Navarro.	

Upon the completion of attendance-taking procedures, Ms. Gonzalez proceeded with the instructions for deliberation related to those attendees joining the meeting under the virtual platform.

The following are the protocols for ABAC members and participants to follow to ensure that the virtual meeting was conducted smoothly and following proper decorum, they are:

- Kindly direct all statements and comments through the Chair and wait to be recognized by the Chair before making any comments;
- All ABAC members will be unmuted during the meeting, the Chair asks that ABAC members mute their microphones when not making comments to reduce any unnecessary background noise;
- Attendees wishing to speak to an item should raise his/her hand using the appropriate feature in the zoom toolbar, if the attendee is participating via telephone, he/she can raise his/her hand by pressing the star nine button;

- If there are several attendees wishing to make a comment simultaneously, cohosts are managing the queue of individuals waiting to make comments;
- The attendee wishing to make a statement will be brought into the meeting as soon as possible and then returned to his/her previous status at the conclusion of his/her comments. Regardless of whether an ABAC member is making a motion, answering a question, or making a comment, please wait to be recognized by the Chair.

Ms. Gonzalez ended the introductions and instructions and turned it over to Chair Mr. Erick Wendelken.

4. Recommend an Interim Chief Auditor (ACTION)

ABAC Chair Mr. Erick Wendelken introduced item no. 2 of today's meeting agenda and stated that the ABAC members have been directed by the Board to recommend an Interim Chief Auditor.

Next, Chief Auditor Ms. Maria T. Gonzalez reviewed the attachments included in the item to assist with the ABAC's discussion:

- Board Agenda Item SP-1 *Position of the Chief Auditor* that was presented at the Special Board meeting of April 7, 2021 with the corresponding actions;
- School Board Policy 6840-*Audit and Budget Advisory Committee* where highlighted text indicates the appropriate section of the policy related to the hiring of the Chief Auditor;
- *Comparative Timeline*. This document was prepared by Ms. Gonzalez based on the events that occurred in 2018 relating to the selection and hiring of an Interim Chief Auditor and a Chief Auditor. She compared those events to the current timeline for ABAC members to have some guidance in the event that a similar process is decided upon and recommended to the Board during this special ABAC meeting;
- Copy of the OMCA's *Succession Management Plan* and *Organizational Chart* to identify potential internal candidates for the position of Interim Chief Auditor. Also distributed at the meeting was School Board Agenda item H-13 which relates to the succession management plan that was proffered several years ago by Board member/ABAC member Ms. Mari Tere Rojas;
- The resumes of two potential candidates from OMCA. Both candidates are listed on page 2 of the *Succession Management Plan Tables of Potential Succession* under the Chief Auditor's position. Those candidates are the current Assistant Chief Auditor Mr. Jon Goodman and the District Director of School Audits Ms. Tamara Wain who are submitting their resumes for the ABAC members' review and consideration;
- The job description of the Chief Auditor is included to be able to discuss the qualifications of the potential candidates for this position.

Ms. Gonzalez concluded her introduction and turned the meeting over to ABAC Chair Mr. Wendelken. He started by bringing everyone's attention to the two resumes included in the attachments consisting of the potential internal candidates for the position of Interim Chief Auditor. He inquired if anyone had any questions or comments regarding the two candidates before them and requested feedback from the Committee regarding these candidates.

School Board member/ABAC member Ms. Mari Tere Rojas initiated the discussion by first thanking Chief Auditor Ms. Gonzalez for the outstanding job that she has done throughout the years that she has been with Miami-Dade County Public Schools, and for her dedication, passion, tenacity and commitment to the District. Ms. Rojas was also very appreciative regarding the

supporting documentation that was part of this agenda item, which she stated was not only extremely comprehensive, but made it easier to follow and go through the process. Ms. Rojas further remarked that the ABAC has played a critical role in the selection of the Interim Chief Auditor and the Chief Auditor, as the ABAC's role in this process is delineated in School Board Policy 6840. She expressed her gratitude to Board Chair Mrs. Perla Tabares Hantman for having assigned Ms. Rojas to this Committee as the School Board's representative. Ms. Rojas stated that she takes her Committee participation very seriously and is proud to work with such a great team of professionals who voluntarily invest their time and effort on this Committee's endeavors. She noted that today, the ABAC will decide on a recommendation for the Interim Chief Auditor and will review and recommend the search process for a permanent Chief Auditor pursuant to the action the Board approved at its Special Meeting held on April 7, 2021, with Board Agenda Item SP-1, which was brought to the Board by the Honorable Chair Mrs. Tabares Hantman.

Ms. Rojas pointed out that the ABAC makes recommendations to the School Board as to the qualified candidates to fill these positions, but ultimately the School Board makes the decision for the specific hiring. She stated that the Succession Management Plan included in this agenda will help guide the ABAC in making the decision for a recommendation to hire the next Interim Chief Auditor and later the Chief Auditor. She referred to the new ABAC members representing the new elected School Board members and remarked that this will be their first time that they will be going through this process. She explained that, back in 2018 (the last time that this Committee went through this process and selected Ms. Gonzalez as the Chief Auditor), it was a decision that was made by the School Board; but the recommendations came from the ABAC. On this topic, Ms. Rojas clarified that there are three positions that report to the School Board: the position of the Superintendent, the position of the Chief Auditor and the position of the Board Attorney. As the ABAC members go through this process, she wanted to make sure that it is kept in mind; and that the individual who will be recommended is someone who is professional, independent, transparent, with a high level of integrity, truthfulness, and honesty.

Board member/ABAC member Ms. Rojas further stated that she has been an advocate and has proffered agenda items for Succession Management associated with key administrative positions in the School District, including the offices of the School Board Attorney and Chief Auditor. This was pursuant to School Board action at its meeting of January 17, 2018, related to agenda item H-13. This action is included in Board Policy 6835 as well.

Regarding the Chief Auditor, she recalled that the last time the ABAC recommended two internal candidates and two external candidates.

Regarding today's deliberations for the Committee to recommend an Interim Chief Auditor, Ms. Rojas congratulated the two candidates presented for interim Chief Auditor as they have very impressive backgrounds and resumes, and they have proven themselves throughout the years working for M-DCPS. She is proud that M-DCPS has employees of this caliber who could possibly take on this responsibility.

Next, Ms. Rojas nominated Assistant Chief Auditor Mr. Jon Goodman for the Interim Chief Auditor position. Both ABAC members Mr. Albert Lopez and Ms. Zeida Sardiñas seconded the nomination. School Board Attorney Mr. Walter Harvey instructed Mr. Goodman to indicate whether he intends to accept the nomination. Mr. Goodman indicated that he is interested and accepted the nomination.

ABAC member Mr. Stephen Hunter Johnson inquired whether this was a nomination or a motion. School Board Attorney Mr. Walter Harvey advised that a vote must be taken once all the names

have been properly nominated. He advised that the Committee could take the vote individually by nominee, or in the case of additional nominees, they could take all the nominees at the same time for individual votes if they wished to do so. However, Mr. Harvey clarified that item no. 2 of today's agenda is for the selection of the Interim Chief Auditor; and like the last time a similar process took place, this Committee proffered several names for the position of Interim Chief Auditor to the Board, and then several other names months later for the permanent Chief Auditor. However, for today's process of selecting the Interim Chief Auditor, he explained that this Committee has the discretion to proffer more than one name. He remarked that at this time, Mr. Jon Goodman's name is on the floor.

ABAC Chair Mr. Erick Wendelken asked ABAC member Mr. Stephen Hunter Johnson if he wanted to nominate candidates individually. Mr. Hunter Johnson replied that he just wanted to ensure that the process was understood; and that it would make sense to close this one nomination and call the question; therefore, there is no confusion as to this recommendation. He added that the same can be done for additional recommendations as Mr. Harvey is alluding to, and that way, there is no confusion.

Board member/ABAC member Ms. Mari Tere Rojas made a motion to nominate Mr. Jon Goodman for the Interim Chief Auditor position and called the question. The motion was seconded by ABAC members Mr. Albert Lopez and Ms. Zeida Sardiñas. The Committee voted on this motion which carried unanimously. ABAC Chair Mr. Wendelken then stated that the motion carried unanimously for the ABAC's recommendation of Mr. Jon Goodman for the Interim Chief Auditor position be submitted to the School Board for its consideration.

Next, at ABAC Chair Mr. Wendelken's request to the Committee for additional nominations for the position of Interim Chief Auditor, ABAC member Mr. Stephen Hunter Johnson stated that he would like to make a motion to nominate the other internal candidate, Ms. Tamara Wain, District Director, School Audits, for the position of Interim Chief Auditor; or make that recommendation that her name be forwarded to the School Board for the position of Interim Chief Auditor. His motion was seconded by ABAC member Ms. Anna Hochkammer. School Board Attorney Mr. Walter Harvey stated that Ms. Wain is in the room and for her to come forward and indicate her willingness to accept the nomination. Ms. Wain introduced herself as the current District Director of the School Audits Division and ***although she appreciates that the Chief Auditor Ms. Gonzalez (who she has worked with over 20 years) considered her a qualified internal candidate for the position, after careful consideration, at this time she respectfully declines the recommendation for either the Interim or the permanent Chief Auditor position. Ms. Wain offered her assistance and stated that she will assist in any way she can to make sure the transition goes smoothly and will result in the best outcome for the office and the District.***

ABAC Chair Mr. Wendelken thanked Ms. Wain and asked for other nominations. Ms. Rojas stated that she did not have another nomination but stated that the Board Vice Chair Dr. Steve Gallon III was present and wanted to acknowledge him. Both Mr. Wendelken and Ms. Gonzalez greeted and welcomed Dr. Gallon to the ABAC Special Meeting.

ABAC Vice Chair Mr. Christopher Norwood moved to close all nominations at this time. His motion was seconded by ABAC member Mr. Stephen Hunter Johnson and the motion carried unanimously by the ABAC members.

ABAC Chair Mr. Wendelken stated that nominations are now closed and **confirmed that Mr. Jon Goodman's name would be submitted** to the School Board for consideration for the position of Interim Chief Auditor.

5. Recommend Search Process for A Chief Auditor (ACTION)

The Chief Auditor Ms. Maria T. Gonzalez introduced item no. 3 of today's meeting agenda.

Ms. Gonzalez stated that in order to assist ABAC members, but especially because there are new ABAC members, she had invited Chief Human Capital Officer Dr. Dawn Baglos and District Director of Administrative Staffing Mr. Jorge Rubio to make a brief presentation and to answer questions of the Committee, as to how the Human Resources (HR) internal (in-house) process works for the selection of a Chief Auditor. The ABAC members were pleased to receive this presentation. Ms. Gonzalez thanked both Dr. Baglos and Mr. Rubio for their participation and upcoming presentation.

School Board Vice Chair Dr. Steve Gallon III was in attendance and commended the ABAC for their diligence, responsiveness, and professionalism. He said that this Board through the leadership of the Board Chair and with the strong advocacy of Board member/ABAC member Ms. Rojas has really taken a very strong affirmative position as it relates to succession management and what has been presented to the ABAC members today and in the form of two individuals with decades of experience, particularly Mr. Goodman with 27 years of experience. Dr. Gallon believes that this epitomizes what this Board needs to have in place relative to succession management.

He further commended Chief Auditor Ms. Gonzalez for hearing the Board and for understanding the Board's position as it relates to the future of the institution and cultivating leadership within the department (OMCA) because she has clearly defined succession management within her bureau as reflected in the record of service, the professionalism and the qualifications of the individuals being recommended today. He said that a review of their resumes leaves no room for question; and when hearing the comments proffered by District Director of School Audits, Ms. Tamara Wain, this speaks volumes as it relates to the relationships that Ms. Gonzalez has been able to cultivate within that department and given deference to Mr. Goodman at this particular time.

Chief Auditor Ms. Gonzalez stated that she is pleased to see that the Board is appreciative of her efforts in this area; and that is pleased with the succession management plan that she implemented in her office and that has worked well during her tenure. Ms. Gonzalez thanked Dr. Steve Gallon III for his words of praise. She stated that these words meant a lot to her, because she did her best for the Board and believes she has succeeded based on his comments.

Next, Chief Human Capital Officer Dr. Dawn Baglos greeted everyone and thanked the Committee for the opportunity to participate in the discussion for the selection process of the Chief Auditor. Chief Human Capital Officer Dr. Dawn Baglos stated that the Human Capital process for the selection of Chief Auditor entails three phases:

1. The first phase is advertisement, and Human Capital has identified potentially 13 professional organizations in media outlets through which her office would advertise. The recommended timeframe for those advertisements is 30 days.

2. The second phase includes screening of the candidates. First, a pre-screening conducted by HR, specifically to determine eligibility, followed subsequently by a screening of resumes and written responses from each of the candidates by this Committee.
3. The final phase/third phase includes reference checks, background checks and oral interviews. The reference and background checks would be conducted by Human Capital Management and the oral interviews would be conducted by the Audit and Budget Advisory Committee members.

Board member/ABAC member Ms. Rojas thanked Chief Human Capital Officer Dr. Dawn Baglos for the succinct explanation and inquired how quickly the advertising process begins. Chief Human Capital Officer Dr. Dawn Baglos stated that they have the list ready to go and they are going to suggest 30 days and move onto the advertising once the School Board approves the process to be implemented regarding the selection of the Chief Auditor. Ms. Rojas wanted to clarify that HR will not be waiting until the current Chief Auditor retires to start this process, and that this process can start immediately once approved by the Board. Chief Human Capital Officer Dr. Dawn Baglos verified that Ms. Rojas' statements were correct.

ABAC member Mr. Stephen Hunter Johnson then inquired as to the type of outlets used for the advertisement of the position, and if there are any diversity in accounting organizations. Dr. Baglos assured him that there is diversity. She pointed that the majority are agencies related to Certified Public Accountants (CPAs), including the National Association of Black Accountants, the Florida Institute of CPAs, Government Finance Officers Association, and the Institute of Internal Auditors. HR also utilizes different media outlets such as Indeed, Miami Herald, and the Miami Times. Mr. Hunter Johnson was satisfied with the response.

Board member/ABAC member Ms. Rojas asked as to the salary range that is being advertised. Chief Human Capital Officer Dr. Dawn Baglos responded that the previous salary range given was \$150,000 - \$165,000. She explained that comparable school districts nationwide have been contacted to identify updated salaries for their incumbents, as well as minimum midpoints and maximums for each of those districts. She said that it seems that the Board may want to consider a slight modification to the salary range based on the updated information received since 2018. Some of the school districts contacted included Broward, Palm Beach, Los Angeles, Clark County (Las Vegas), Houston Independent School District, Hillsborough, and Orange.

Ms. Rojas asked what the difference is between what M-DCPS is offering and what the other districts similar to M-DCPS are currently offering. Chief Human Capital Officer Dr. Dawn Baglos stated that Broward schools' minimum is \$104,836 and their maximum is \$181,935. She noted that their current incumbent is making \$163,200 while supervising 17 administrators and six clerical staff, whereas M-DCPS' Internal Audit Department is larger than that with approximately 30 plus reports.

Looking at the timeline provided, Ms. Sardiñas asked Ms. Gonzalez if a School Board workshop is necessary to be able to get to a point where the position will be advertised, or if that takes place post the advertisement. Ms. Gonzalez responded that in the past, there was a Board workshop after the recommendation/selection of an Interim Chief Auditor. That workshop involved discussions related to the contract of the Interim Chief Auditor and potential salary. There is a similar workshop provided for the Chief Auditor position at which time the Board members can discuss, under the Sunshine Law, any concerns regarding the contract of the new Chief Auditor, including benefits and salary ranges.

School Board Attorney Mr. Walter Harvey added that in the policy governing the ABAC, as well as the Office of Management and Compliance Audits, there is reference to a workshop that must be conducted by the School Board regarding the terms and conditions of the contractual agreement, as well as salary ranges. He expressed that the Board Chair negotiates the contract with the Interim Chief Auditor. Once a Chief Auditor is selected, there's a similar workshop also required by Board policy, and the Board will again give the Chair the authority to negotiate the terms of the contract, the salary level, benefits, etc. The Board is always interested in the advice given by the ABAC as this Committee's charge is to advise the Board on matters of the hiring of the Chief Auditor.

ABAC member Ms. Zeida Sardiñas clarified that her question related to when the advertisement would take place. She wanted to know if a workshop needs to take place before advertising can begin or if the advertising can begin now. Chief Human Capital Officer Dr. Dawn Baglos stated that the advertising would begin subsequent to the upcoming School Board meeting should there be a discussion about the process of hiring the Chief Auditor.

ABAC member Mr. Stephen Hunter Johnson asked Mr. Harvey, recognizing that the decision of the Chief Auditor is wholly up to the members of the School Board, if it is possible for the ABAC to encourage the School Board only to consider those applicants who follow the process as delineated by HR, as all applicants should pass through the exact same process.

School Board Attorney Mr. Walter Harvey stated that there is School Board policy requiring that a recommendation for the Chief Auditor comes through this Committee. The School Board members are cognizant of this. They look to the ABAC to help screen the candidates to have very competent recommendations for them to act upon. The Board has been very diligent about following the policy. There will be additional opportunities for the ABAC to meet to discuss and opine on the applicants.

ABAC member Mr. Stephen Hunter Johnson then asked Chief Human Capital Officer Dr. Dawn Baglos if HR feels there is enough time for this process based on the current timeline. Chief Human Capital Officer Dr. Baglos believes the 30-day advertisement timeframe is enough time for the HR Department.

ABAC Vice Chair Mr. Christopher Norwood asked Chief Human Capital Officer Dr. Baglos to clarify point no. 3 of the minimum qualifications in the job description of the Chief Auditor, which she explained in detail. Next, Mr. Norwood gave an example of someone with a specific description who may want to apply and asked if that person would qualify. Dr. Baglos stated that if that person met the requirements listed, then they would qualify.

ABAC Vice Chair Mr. Norwood then asked the Committee members who are CPAs if they felt this minimum qualification is at a threshold that the potential applicant for the School Board Chief Auditor should be at. ABAC Chair Mr. Wendelken, ABAC member Mr. Lopez and Chief Auditor Ms. Gonzalez agreed that these would be minimum qualifications, but that doesn't necessarily mean they will be recommended. The candidate's experience, activities, industry expertise, etcetera, would have to be considered, but those minimum qualifications are acceptable. Mr. Norwood then clarified that he was alluding to the idea that those minimum qualifications may be too low of a threshold for someone to apply for the position with the size of M-DCPS and make it through the process of the HR department.

The Chief Auditor, Ms. Gonzalez stated that this was just a threshold for accepting a person for application. The problem with setting the threshold too high is that the District may not be receiving

sufficient applicants, and it is important to capture a good number of candidates. After receiving the packets of all the candidates from HR, the Committee chooses who they will interview. At the end of the day, the Committee has the latitude to narrow the selection if it so chooses. Ms. Gonzalez also pointed out that this job description has been effectively used in the past.

Board Vice Chair Dr. Steve Gallon III then spoke to the issue of the job description. He pointed out that the current job description is moot, meaning the ABAC cannot take any action to make any modifications to the current job description. The only modifications that can be made are only by the Board. Therefore, he believes discussing this at this point is wasteful.

Board member/ABAC member Ms. Mari Tere Rojas thanked Board Vice Chair Dr. Steve Gallon III for his comments and stated that this is precisely what she was alluding to earlier in the meeting, inclusive of the fact that salary-wise, the chief negotiator who does a great job is the Board Chair Mrs. Perla Tabares Hantman, who is always the one that negotiates the salary outcome. She added that these are just questions for clarification for the members of the Board since there are new members that have never gone through this process before, but at the end of the day, the recommendations made here are valued greatly by the School Board members. The final ultimate decision has to be made by the members of the School Board.

ABAC member Mr. Albert Lopez stated that he was glad to hear of the Board meeting coming up on April 21st; and the fact that, right after that, HR can start the process. He noted that the earlier the process starts, the better off the hiring results will be. Mr. Lopez also had a question about the salary range. He wanted to know if that range is reviewed at the Board level or if there is a recommendation at the ABAC level to expand that range. He thinks the current range is on the low side as compared to the size of M-DCPS, and the District could miss out on very good candidates with this range.

Chief Human Capital Officer Dr. Dawn Baglos stated HR is prepared to share the salary information with the Board Chair and the Board as they prepare to enter negotiation discussions to adjust the salary if they deem necessary.

School Board Attorney Mr. Harvey added that School Board Policy 6840 has a reference to a Board workshop that takes place prior to the negotiation of the contract that discusses salary ranges. This is not necessarily part of the charge of the ABAC, but in his opinion, expressing that particular concern is part of the minutes, and the Board members will take that recommendation under consideration since they look to the ABAC for advice.

ABAC member Mr. Lopez then asked School Board Attorney Mr. Harvey if a candidate requiring a salary above the range would be excluded from consideration. Mr. Harvey responded that in that particular issue, typically the range is set by the Board at a later point and for example, if a candidate who is being identified cannot work for the District given the range, the Chair can only negotiate and execute a contract based on the authority given by the Board and that's recommended through the HR Department. If it is beyond that or higher, then the next candidate has to be looked at. Mr. Lopez concluded stating he recommends the Board to reconsider that salary range.

ABAC member Mr. Jeff Kauffman asked Mr. Harvey if the ABAC can make a recommendation to widen the salary range as he feels that it's very low in today's work environment and the District may not get the type of candidate it has in the past.

Mr. Harvey restated that this is up to the School Board and not part of the formal recommendation, but he feels that the Board will be willing to listen to the ABAC's concern about the salary range. Chief Human Capital Officer Dr. Dawn Baglos added that the advertisement does not detail the salary range, it only states that the salary range starts at a specified amount.

Dr. Baglos stated she may be able to alleviate this conversation as the Board and Board Chair work on the salary portion at a later date. She explained that the advertisement itself does not provide the entire salary range; it just states "starting at" and it gives that starting value. Candidates would apply and then the Board Chair and the Board can engage in the conversation regarding salary as the process moves forward.

ABAC Chair Mr. Wendelken asked if there is any concentration of advertising in states/cities with similar size of school districts, such as New York and California. Dr. Baglos assured him that these would be reached with the advertising through the Council of Great City Schools and other professional publications.

Mr. Wendelken recalled that one of the previous candidates [for Chief Auditor] was involved in banking and was an excellent candidate. He asked if HR is also looking outside of school districts and outside of the state of Florida for candidates. Chief Human Capital Officer Dr. Dawn Baglos replied that advertising is also being done through *Indeed*, *Monster*, and the Government Finance Officer's Association, which will broaden the search beyond school districts.

The Chief Auditor Ms. Gonzalez pointed out that since the candidate must hold a CPA license, that person will most likely be a member of the various national organizations that HR will be engaging for the advertising of the position, and not just related to school districts, but to professional organizations such as the AICPA, FICPA, IIA, ALGA, etc.

ABAC Vice Chair Mr. Norwood stated that he understands that the ABAC does not make direct recommendations on job descriptions, but he thinks that it can be discussed at the Board level as well, but that same minimum qualification that he mentioned before, when he looks at job descriptions, people ask for the last ten years, or that last five years and he is imagining that in this field there are things to be updated on a very consistent basis based upon your certifications; and it just seems a bit odd that these job descriptions would not delineate that you would have done some of this stuff within a more recent time period.

Chief Human Capital Officer Dr. Dawn Baglos stated that Ms. Gonzalez addressed this and spoke to this very well, that these are just that, minimum qualifications. As an educational institution, Miami-Dade County Public Schools always values candidates who come with additional experience, additional educational backgrounds and this Committee will have the opportunity to review those resumes as well as for those additional experiences that this Committee feels are valued and meaningful in identifying a Chief Auditor, but she thinks it's key to keep in mind that this is the entry level, the minimum requirement and when reviewing for screening, her staff will check to make sure that the candidate has met that minimum, but this body and again through School Board discussion and then through the conversation with the Board Chair, will look at those resumes that are attached, as well as the written responses they provide to the questions, so they can glean any additional experiences and opportunities, information that they will be able to share in order to be able to make the most valid decision and recommendation for candidates to the Board.

ABAC member Mr. Albert Lopez wanted to clarify if the search was limited to only Florida-state licensed CPAs or if the position was open to CPAs in other states. ABAC Chair Mr. Wendelken

stated that a CPA from another state could easily be licensed in the state of Florida. Mr. Lopez just wanted to be sure that M-DCPS is not limiting itself to CPAs in the state of Florida, as the District may miss out on good candidates from other states. ABAC Vice Chair Mr. Norwood pointed out that the minimum qualifications requirements state that the candidate must be a CPA licensed in the state of Florida. Mr. Wendelken then replied by saying that perhaps that should be changed as it could give the impression that those who are not currently licensed in Florida will not be able to apply.

ABAC member Mr. Stephen Hunter Johnson stated that he doesn't mind his colleagues' suggestions to review the job description, and he defers to them on some level, but he is going to give a counterpoint. He stated that ten years [as a minimum qualification] is fine because often times Black and Hispanic people who are qualified get marginalized out of not enough experience, and he would like to see what is out there. He is in support of requiring that the candidate be at least dedicated enough to this School Board to be licensed in the state of Florida and only offering this as counterpoint. He understands the other points to try to cast a broader net and believes the ABAC members are all trying to accomplish the same thing; but to the extent that the ABAC members can do, perhaps they can provide a recommendation to the School Board; however, he certainly doesn't want to waste the public's time while debating what the job description is when it's a document the ABAC members can't change.

ABAC member Mr. Lopez stated that he thinks the point here is to make the recommendation and to clarify that a person that is certified in the state of California takes the same exam as the person in the state of Florida. The only difference is paperwork and membership fees and not allowing real good candidates just because of paperwork that needs to be done. The knowledge in the exam is the same exam throughout the United States and it's a recommendation.

Board Vice Chair Dr. Steve Gallon III wanted to assuage the concern regarding the issue of Florida licensing by stating that there may be applicants that may not currently hold the proper credentials for the state of Florida, but they're eligible to receive those credentials in the state of Florida and thereby apply. HR can make that determination. That is done frequently with teachers that come to the District from out-of-state. He also pointed out that candidates who are interested in the position will take the time to find out how they can become eligible [for the state license] and do so.

ABAC Vice Chair Mr. Norwood suggested the wording should be different to not state the minimum qualification includes being a CPA licensed in the state of Florida because it can give the impression that a CPA from out of state cannot apply.

Board Vice Chair Dr. Steve Gallon III stated that there is a distinction between a job advertisement and a job description. A job advertisement will say that the candidate *must possess, and/or be eligible for, or must possess and must be qualified for, that's to advertise*. It doesn't eliminate the people who don't have it, *but can get it with documentation, filing fee, etcetera*. The job description is affirmative of the position of the Board. The Board has not taken action to change that, so to hold the position *you have to have it*. He does not know who will apply and there may be an applicant that doesn't currently have it; but the applicant is aware that he/she cannot hold this position if they don't have that qualification. In that case, they can apply and that's where Human Capital will make that determination and assessment on the applicant's qualifications and eligibility.

ABAC member Ms. Anna Hochkammer had questions about the timeline for hiring. Her first question was regarding the Special ABAC meeting for the screening of candidates (yet to be

scheduled). She wanted to know if the screening would contain any interview component from HR. The second question relates to the ABAC's oral interviews of candidates and whether these will be in person, hybrid or will the Committee be allowed to use technology in some format; and if the recommendation of this body is to widen the search as broadly as possible given the current health emergency, should this be made clear that the District would encourage or expect virtual opportunities for interviews to be available for highly qualified candidates.

Dr. Baglos responded that previously in 2018 the interviews were conducted in person. Human Capital Management helped schedule those and the conversation in terms of whether they are held in person now or virtually is the conversation here today in terms of process and the recommendation for process from the Committee. That being said, the first question having to do with screening, Human Capital will do a pre-eligibility screening in terms of meeting qualifications and then provide to the Committee all of the applicants' packets which will include resumes as well as responses to written questions. The Committee will then have the opportunity to review all of that information and determine those candidates they would like to interview. That is the process that was used in 2018 and that is the conversation with the Committee today in terms of process and its recommended process to the Board for conversation.

ABAC member Ms. Hochkammer pointed out that other organizations include as part of the hiring process multiple interviews with administrators. She said that a single interview process before a Board is rarely used in private industry. She suggested for HR to develop a process to obtain multiple points of view from multiple interviewers with a variety of backgrounds and include their impressions and feedback of the candidates in the packets presented to the ABAC to add value to the recommendation process.

Dr. Baglos replied that previously, Human Capital Management provided a screening form to the Committee that is used to rate the candidates when conducting their interviews that addressed multiple points to guide the conversation. Board policy 6840 states that the ABAC decides the process and makes the recommendation to the Board, so Human Capital is ready and willing to assist in any way it can.

ABAC member Ms. Hochkammer then suggested to include in the candidate packets reviewed by the ABAC short interviews of the candidates that are eligible for the position with administration to provide more transparency, and this would also give an opportunity to people who are traditionally considered less qualified to advocate for themselves within the process, as expressed by ABAC member Mr. Hunter Johnson.

School Board Vice Chair Dr. Steve Gallon III responded to ABAC member Ms. Hochkammer that in this case, the administration is not involved in the selection process apart from HR's initial screening because this position is a "direct report" to the Board. He noted that the Board depends on the ABAC to conduct those interviews and form their opinions. ABAC member Ms. Hochkammer pointed out that perhaps at this specific time it couldn't happen due to time constraints, but she believed that having administration involved in the interview process would help the ABAC in their decision-making.

In response to ABAC member Ms. Hochkammer's suggestions, School Board member/ABAC member Ms. Mari Tere Rojas stated that she understands these are recommendations and although it may seem that these might be very helpful, Ms. Rojas stated that she has been involved in the process before, she is very familiar with it and she is assured of its ability. She noted that first of all, in the Screening Committee, there are administrators engaged in that Committee as well as in the Interview Committee. The last time this happened, they spent an entire day dealing with this, they interviewed everyone, and it was done very professionally, all the candidates were given ample time to respond in person; and the selection made was an

extremely good one. Ms. Rojas stated that trying to change the process that HR currently has in place is not the purpose for this Committee to engage in today. She clarified that the purpose here today is clearly articulated in policy as it was alluded to earlier by Chief Auditor Ms. Gonzalez and by the Board Vice Chair. Ms. Rojas is of the impression that the ABAC members are getting a little bit distracted from the main reason why they are here right now. Next, Ms. Rojas asked Mr. Wendelken to proceed.

ABAC Chair Mr. Erick Wendelken turned his attention back to item no. 3 on the Committee's agenda and asked Ms. Gonzalez to identify the option specifically to be able to make that recommendation.

Chief Auditor Ms. Gonzalez stated that the process that has been discussed up to this point is an internal (in-house) process which is the process that HR conducts. Another process would be to hire a recruiter; however, a recruiter will take time and the District has an excellent process established by the HR department that handles this matter extremely well. Based on this Committee's past history and experience with the search for a Chief Auditor, Ms. Gonzalez's recommendation **is for the ABAC to recommend to the School Board the internal [in-house] process conducted by the District's Human Capital Management for the [national] search of a Chief Auditor. ABAC Mr. Albert Lopez made the motion to recommend the HR's in-house search process, which was seconded by ABAC member Mr. Stephen Hunter Johnson. The Committee voted on this motion which carried unanimously.**

Chief Auditor Ms. Maria T. Gonzalez thanked Chief Human Capital Officer Dr. Dawn Baglos, District Director Mr. Jorge Rubio, School Board Attorney Mr. Walter Harvey, and Board Vice Chair Dr. Steve Gallon III for their input and participation during the meeting.

Last, Ms. Gonzalez referred to several Board members that were attending the meeting virtually and that had not been introduced and welcomed previously due to technical difficulties in identifying those participating via the ZOOM platform. These included: Board member Dr. Marta Perez, Board member Ms. Christi Fraga and Board member Dr. Dorothy Bendross-Mindingall. Ms. Gonzalez apologized for not having recognized them previously and thanked them for attending.

ABAC member Mr. Stephen Hunter Johnson wanted to make a follow-up motion that the discussions and recommendations that were discussed be forwarded to the Board along with the ABAC's recommended process. Mr. Hunter Johnson stated them as follows:

1. **All applicants who are considered for the position of Chief Auditor follow the process equally delineated through the office of Human Capital Management;**
2. **That the School Board examine the salary range to cast the widest net; and**
3. **To examine the requirement that the Chief Auditor be a Florida licensed CPA.**

This motion was seconded by ABAC member Mr. Jeff Kauffman. The motion carried unanimously¹.

¹ In addition to the two action items voted on today by this Committee (pursuant to Action item no. 2 of School Board Agenda Item SP-1 of the Special School Board meeting of April 7, 2021), this follow-up recommendation/action of the ABAC was communicated to the School Board in the document titled *Selected Highlights of the Audit and Budget Advisory Committee's Special Meeting of April 13, 2021*. This document was submitted to the Board via electronic mail on April 13, 2021, right after the conclusion of this special meeting. The purpose of this document was to officially notify the Board of the ABAC's recommendations derived at today's Special Meeting, including this follow-up recommendation.

OLD BUSINESS

ABAC Mr. Erick Wendelken brought up a question related to an item that was disposed of by the Committee at the February 2021 ABAC meeting regarding Keys Gate Charter High School. Mr. Wendelken asked ABAC member Mr. Albert Lopez's opinion, specifically, what he believed was the responsibility of the external auditor, Mr. Benson, regarding the charter school's budget and the numbers provided for the audited financial statements. Mr. Wendelken explained that he was bringing up this question because Keys Gate did not include in their budgeted items the payment of the management fee for the year, and this is a material amount to the overall presentation of the budgeted column. He wanted to know if the external auditor should have identified that material number as being absent from the budget column.

ABAC member Mr. Albert Lopez replied that, usually when a budget is reviewed or requested when auditing a set of financial statements, it is for the purpose of determining the financial stability of the organization, for considering the "going concern" of the entity, and to determine if the organization will have enough liquidity over the next 12 months.

ABAC Chair Mr. Erick Wendelken thanked ABAC member Mr. Albert Lopez for his response and asked a follow-up question. He wanted to know if not including that item as a budget line-item expense to the management company would impair the relationship between the management company and the charter school.

ABAC member Mr. Albert Lopez replied that not depicting the proper financial picture for an organization questions management's integrity, which is a different legal issue to be considered. The auditor should have questioned why a material item was not properly disclosed in the budgetary process.

ABAC Chair Mr. Wendelken asked the ABAC if meeting again with the charter school or the external auditor to discuss the fact that this expense had not been budgeted for would accomplish anything, having now identified that the absence of this amount could change the opinion of the auditor. He then asked Chief Auditor Ms. Gonzalez if the financial statements were transmitted to the School Board.

Chief Auditor Ms. Gonzalez affirmed that the financial statements of Keys Gate Charter High School had been transmitted to the School Board right after the last ABAC meeting. She clarified that these issues were brought to light at the School Board meeting, and although the School Board had amended the action item recommended by this Committee (in reference to that charter school), it had received the financial statements. She then asked School Board Attorney Mr. Harvey for his opinion. Mr. Harvey stated that the next time these financials come through this Committee they can be looked at further. There can be additional follow-up later because these financial statements must come back to this Committee during the financial statement review process.

ABAC Vice Chair Mr. Christopher Norwood then asked if the external auditor's disclosure of the management fees not being part of the budget was done during their discussion with the ABAC. ABAC Chair Mr. Wendelken stated that he was the person who brought this to their attention. Assistant Chief Auditor Mr. Goodman confirmed that Mr. Wendelken had brought up this issue during the Committee's deliberations of charter schools' financial statements. Then ABAC Vice Chair Mr. Norwood asked Assistant Chief Auditor Mr. Goodman to confirm the statement that at the ABAC it was revealed that they were not reporting their management fees in their budget. Mr.

Goodman confirmed that he believes the statement was correct. Chief Auditor Ms. Gonzalez added that in a letter provided to the ABAC, it was disclosed that the charter school had not paid certain fees. She explained that this was part of the analysis that OMCA had provided to the Committee regarding the financial statements. ABAC Mr. Stephen Hunter Johnson recalled that the fee was waived, and there was discussion by this Committee as to the effect of that waiver.

ABAC Chair Mr. Wendelken expressed that his concern was that the management company waived something that the school didn't budget for; so, their intention was never to pay it. He would have felt better if it had been on their budget and then have it waived.

ABAC Vice Chair Mr. Christopher Norwood brought up the fact that the external CPA (responsible for the audit) should have recognized this issue and should have brought it into question, therefore, he believes the problem is with the CPA. ABAC Chair Mr. Wendelken agreed with this. He then stated that his concern was that if the CPA is asked to amend the financial statements, this will change the audit opinion due to the material nature, so what should be done with the financial statements previously provided to the Board. He directed this question to School Board Attorney Mr. Harvey, who replied that any restatement would have to be brought back. Assistant Chief Auditor Mr. Goodman opined that this issue does not rise to the level of having to make any restatement to the financials.

Board member/ABAC member Ms. Mari Tere Rojas then added that during the previous ABAC meeting, Assistant Superintendent of Charter School Support, Ms. Tiffanie Pauline, had stated that all the charter schools will be reviewed very carefully by her office over the summer, and an updated report will be issued on the status and how to proceed regarding this charter school.

In closing, ABAC member Mr. Albert Lopez agreed with Assistant Chief Auditor Mr. Jon Goodman's statement about not having to restate the financials, by explaining that if the item would have been waived anyway, it wouldn't have had an impact on the opinion of the external audit firm. After this comment, no other questions or comments were posed.

This discussion was informational; therefore, it does not require transmittal to the School Board.

NEW BUSINESS

The ABAC did not introduce any new business to discuss.

ADJOURNMENT

ABAC Chair Mr. Erick Wendelken called a motion to adjourn. The motion was made by ABAC member Mr. Stephen Hunter Johnson and seconded by ABAC member Mr. Albert Lopez. The meeting was adjourned at **2:34 p.m.**

MTG: