

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
REVIEW OF THE
OFFICE OF THE GENERAL COUNSEL**

**EXECUTIVE SUMMARY
SCHOOL BOARD OF BROWARD COUNTY
OFFICE OF THE GENERAL COUNSEL**

March 23, 2006

Members of the School Board of Broward County
Fort Lauderdale, FL 33301

S. Davis & Associates, P.A. ("SDA") was engaged to perform a review of this report of the Office of the General Counsel of the School Board of Broward County ("SBBC"). The period reviewed was July 1, 2004 to June 30, 2005. The review included the conducting of interviews with General Counsel and the Executive Secretary. A summary of some of our findings is as follows:

- 1) The Office of the General Counsel did not provide annual reports, for the years ending June 2004 and 2005, of legal services to SDA. These reports are a requirement in the contract between the School Board of Broward County and the General Counsel. The contract requires that in June of each year that General Counsel provides the School Board with a report on the legal services.
- 2) The incoming log does not break out requests that require a written response.
- 3) The evaluation of the Cadre Attorneys is not maintained in written form.
- 4) There are not formal mechanisms that evaluate the efficiency of the department including its use of outside attorneys.
- 5) Outside of the litigation log and the matrix for legal opinions, there are no other established formal mechanisms in place to provide a means for a reasonable evaluation of operations.
- 6) The current process of hiring Cadre Attorneys does not include any involvement of the Supplies and Logistics Department (Purchasing) or Human Resources Department of the SBBC.



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON-PROCEDURES

To The School Board of Broward County
Broward County, Florida

We have performed procedures enumerated in the attached Schedule 'A', which was agreed to by the School Board of Broward County, solely to assist The School Board of Broward County ("SBBC") in the Office of the General Counsel ("GC"). This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Schedule 'A', either for the purpose for which this report has been requested or for any other purpose.

Our report is attached.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the SBBC and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. The restriction is not intended to limit the distribution of this report, which upon acceptance by the School Board of Broward County, Florida is a matter of public record.

S. Davis & Associates, P.A.

Hollywood, Florida
February 24, 2006

Member
Florida Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
American Institute of Certified Public Accountants

SCHEDULE A

Review of the Office of General Counsel School Board of Broward County Scope of Services

1. Review the selection procedures and contract for the General Counsel of the School Board of Broward County.
2. Obtain an understanding of the duties and responsibilities of the General Counsel and the office of the General Counsel and document said understanding:
 - a. Obtain an understanding of the organizational structure and document (General Counsel, contracts, litigation, labor etc.).
 - b. Obtain an understanding of the work and process flows of the office of the General Counsel and relate it to the approved budgets.
3. Review the timeliness and responsiveness of the Office of General Counsel.
4. Review the expenditures from July 1, 2003-June 30, 2005 for reasonableness noting any exceptions.
 - a. Create a schedule of all expenditures paid for legal services throughout the district (by type of service – construction, personnel worker's compensation etc.) Note expenditures may be charged directly to locations and not through the Legal Department. Schedule should include fiscal year 2003/4 and 2004/5.
5. Evaluate the caseloads and staffing levels of the department. Evaluation should include documenting timekeeping, supervision and delegation of tasks.
6. Evaluate operational procedures for adequacy of internal controls and provide advice and guidance on control aspects of new policies, systems and procedures.
7. Review continuing education requirements.
8. Determine the level of compliance with SBBC policies and procedures.
9. Review the selection, retention and monitoring of outside/special counsel or professional staff.
10. Other tasks as requested by SBBC.

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES
SCHOOL BOARD OF BROWARD COUNTY
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1. Review the selection procedures and contract for the General Counsel of the School Board of Broward County.

Observation

Selection procedures: FS 1001.32(2) empowers the District School to exercise any power except as expressly prohibited by the State Constitution or general law. This includes the selection and hiring of legal counsel. It should be noted that the General Counsel does not fall with the definition of 'Educational Support Employees' as addressed by FS 1012.01(6).

The School Board does not have a specific policy that outlines the selection of a General Counsel. SBBC Policy #4002 adopted April 20, 2004, addresses the hiring of non-instructional personnel. It requires that each applicant meet the requirements for the position for which they applied. The current General Counsel has been in place since July 1996. Prior to the appointment as General Counsel, this attorney served as outside (general) counsel to the School Board.

Finding

None

Recommendation

None

2. Obtain an understanding of the duties and responsibilities of the General Counsel and the office of the General Counsel and document said understanding:
 - a. Obtain an understanding of the organizational structure and document (General Counsel, contracts, litigation, labor etc.).
 - b. Obtain an understanding of the work and process flows of the office of the General Counsel and relate it to the approved budgets.

Observation

- a) It is in the Job Description of the GC, as approved by the Board on 7/16/96, that the General Counsel's (office) primary responsibility is to perform professional legal services for the SBBC. Matters handled by the General Counsel's office includes but is not limited to the following:

- 1) Legal advice to the Board, Superintendents and Assistant Superintendents, all departments, divisions and offices of the School Board.
- 2) Preparation and presentation of cases.
- 3) Rendering of opinions on significant legal matter.
- 4) Represents the District in litigations and complaints filed against them (administrative and court proceedings, civil matters and constitutional issues).
- 5) Trial preparation.
- 6) Ensure compliance with federal and state laws and the Department of Education regulations.

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- 7) Drafting and/or review of Board policies, contracts and documents.
- 8) Land acquisition.
- 9) Provide annual reports.

There are occasions that require the use of outside counsel. Those matters are outsourced to "Cadre Attorneys." Cadre Attorneys are utilized based on their extensive knowledge and expertise in the particular body of law. In addition to the knowledge, they also possess the requisite levels of resources.

The Organizational Structure:

The Office of General Counsel is made up of the School Board Attorney ("SBA"), two (2) Deputy and two (2) assistant attorneys. Support staff consists of one Executive Secretary and four (4) Clerk Specialists. The SBBC has an agreement with the Nova Southeastern University School of Law for up to four Law Clerks on a part time basis. Cadre Attorneys are assigned matters where SBA determines that the Board is better served based on the nature of the case. The SBA manages and oversees these attorneys.

- b) The General Counsel is responsible for the assignment of tasks to the legal staff. Assignments are made based on each attorney's knowledge and/or specialty. The General Counsel's office maintains different logs that provide abbreviated information about cases and their status. A copy of the Litigation Report dated as of September 9, 2005 was provided. Assignments are in the general areas of:
 - i. Special Education;
 - ii. Employment and other types of discrimination;
 - iii. Procurement, board meetings and garnishments.

Finding

- (1) The General Counsel did not provide reports of legal services for June 30 2004 and 2005. Paragraph 7 of the contract between the School Board of Broward County and the General Counsel requires that in June of each year that the School Board is provided with an annual report of legal services provided by the Office of the General Counsel.
- (2) We also noted that the evaluation of the Cadre Attorneys was not in written form.

Recommendation

- (1) Annual reports should be provided on a timely basis as agreed to in the contract.
- (2) Maintain written (annual) evaluations of Cadre Attorneys.

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Management Response

- (1) A Report of Legal Services will be provided to The School Board in the immediate future and will thereafter be distributed on a timely basis.
- (2) The General Counsel will develop an evaluation instrument after receiving input from other departments to utilize for evaluation of performance of cadre attorneys in accordance with the recommendation.

3. Review the timeliness and responsiveness of The Office of General Counsel.

Observation

Since the General Counsel's office serves the SBBC and provides legal duties and performs services for all departments, divisions and offices there are several ways that cases come about over the course of district operations.

Internal tracking

Logs are kept for faxes, incoming and outgoing mail based on the district's procedures. Contracts and Agreements are also tracked via the use of logs. The incoming log includes all requests for service/response to various issues encountered by the District.

Matrix/Reports presented were:

Matrix of Legal Opinions - this matrix identifies the initiator; a date of the opinion; the legal opinion and the impact.

The Litigation Log/Report - this report provides information specific to the federal and state court cases being litigated. Court and other dates related to the case are listed here.

Finding

The incoming log does not break out requests that may require a written response.

Recommendation

Create a log that documents and tracks those requests from the incoming log that requires a written response from the GC's office. The logs should track at a minimum:

- When requests are made
- Type/summary of request
- The individual to whom the assignment was made
- Date of assignment
- Disposition of request
- Date of disposition

Management Response

The General Counsel will create a log in accordance with the recommendation.

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4. Review the expenditures from July 1, 2003-June 30, 2005 for reasonableness noting any exceptions.
- a. Create a schedule of all expenditures paid for legal services throughout the district (by type of service – construction, personnel worker's compensation etc.) Note expenditures may be charged directly to locations and not through the Legal Department. Schedule should include fiscal year 2003/4 and 2004/5.

SDA coordinated with the Department of Internal Auditor to capture various cross sections of data required to compile this section. The initial review of the expenditures on the legal department was minimal in the use of the "Legal Services" and "Other Legal Services" was extended to include all charges to vendors providing legal or legal related services. The object codes compiled are:

Professional/Technical Account Series - performed only by specialized persons like architects, engineers, auditors, lawyers, consultants and accountants to name a few.

311	Legal Fees
315	Other Legal Services
318	Legal Cost

Capital Outlay Account Series – expenditures for the acquisition of fixed assets or additions of fixed assets.

631	Building and Fixed Equipment
661	Land
681	Remodeling Series (major or permanent structural alterations)

Observational Comment

The Chart of Accounts indicates the addition of object code 318 "Legal Cost" effective July 1, 2005. This new code should be utilized to separate legal fees from legal costs i.e. expert witness fees and deposition fees.

Recommendation

The General Counsel and/or Chief Internal Auditor should perform some testing to ensure the proper usage of the new code.

These listings of these expenditures, exclusive of Worker's Compensation, are reflected in:

Exhibit 1A – Fiscal Year 2004 Expenditures by Cost Center
Exhibit 1B – Fiscal Year 2004 Expenditures by Vendor
Exhibit 2A – Fiscal Year 2005 Expenditures by Cost Center
Exhibit 2B – Fiscal Year 2005 Expenditures by Vendor

Management Response

The General Counsel is working with the appropriate departments to create a procedure to accurately reflect and separate legal fees from legal costs.

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5. Evaluate the caseloads and staffing levels of the department. Evaluation should include documenting timekeeping, supervision and delegation of tasks.

Observation

There are no systems in place that document or track time that is spent on tasks within the General Counsel's office. The General Counsel estimates that the attorneys work on an average of 50 hours per week. Tasks are evaluated and the attorneys' caseloads are assessed by the General Counsel who makes the assignments. The decisions made are at the discretion of the General Counsel. The General Counsel indicated that timekeeping is usually related to the objecting of billing. The General Counsel estimated that with the exception of unfilled positions and the utilization of Cadre Attorneys the caseloads are adequately managed.

Finding

Despite the nature and complexity of issues/cases handled by the General Counsel's office, there are no formal mechanisms to evaluate the department's use of outside attorneys as well as the attorneys.

Recommendation

Research industry wide techniques used to capture this data in order to facilitate the formal assessment and evaluation of the department's overall efficiency. This would also include the efficiency of the use of Cadre Attorneys.

Management Response

In accordance with the Employment Agreement of the General Counsel, The School Board of Broward County, Florida evaluates its General Counsel through a board approved evaluation instrument. In addition, select administrators and senior management evaluate the General Counsel through a Performance Survey. These mechanisms evaluate the efficiency of the General Counsel and the department.

An Evaluation Instrument and Performance Survey item will be presented to The School Board subsequent to the presentation of this Audit of the Office of the General Counsel to The School Board.

6. Evaluate operational procedures for adequacy of internal controls and provide advice and guidance on control aspects of new policies, systems and procedures.

Observation

Operational procedures relating to the provision of legal services is at the discretion of the General Counsel. Attorneys are assigned cases based on their experience; otherwise they are assigned to an outside attorney. It is also acknowledged that an increased workflow and/or absences of professionals increase the requirements of the General Counsel and attorneys.

Finding

Outside of the litigation log and the matrix for legal opinions, there are no other formal established mechanisms in place to provide a means for a reasonable evaluation of operations.

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Recommendation

In addition to the tracking litigation cases, deadlines on the 'master calendar' institute a system of tracking assignments by attorney (in-house and outside counsel, time spent, status and disposition of cases). This will assist in providing timely services and will allow for the evaluation the overall efficiency of the General Counsel's office and attorneys that serve them. There should be periodic assessments to evaluate any system selected.

Management Response

The General Counsel will develop a system of tracking assignments in accordance with this recommendation.

7. Review continuing education requirements.

Observation

The Florida Bar requires that each licensee complete a minimum of 30 credit hours of approved continuing legal education activity every three years. Five of the hours must be in the area of legal ethics or professionalism, including approved substance programs. Courses offering credit in professionalism must be approved by the center of professionalism. These hours are to be included in, and not in addition to, the regular 30 hours requirement. If a member completes more than 5 hours during any reporting cycle, the excess professionalism credits cannot be carried over to the next reporting cycle.

Finding

We find that all of the licensed attorneys are in compliance with continuing education requirements.

Recommendation

None

8. Determine the level of compliance with SBBC policies and procedures

Observation

The General Counsel's office, like all other departments of the School Board of Broward County, is subject to School Board policies and procedures. Overall School Board Checks and balances ensure the required levels of compliance.

Processing of legal invoices - After a department receives reviews and approves its invoice for legal services, they forward the invoice to the General Counsel. The General Counsel reviews the invoices for legal services without regard to the cost center (department code) being charged.

Finding

None

Recommendation

None

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9. Review the selection, retention and monitoring of outside/special counsel, or professional staff.

Observation

The Office of the General Counsel maintains pool of Cadre Attorneys. These attorneys provide specialized legal services. The process for hiring Cadre Attorneys is as follows:

The Legal Services Committee ("LSC") that consists of two Board Members and the General Counsel determines the areas for which Cadre Attorneys are needed.

- 1) An advertisement is published in the Miami Herald, Sun Sentinel and the Broward Bar Association detailing the hiring criteria.
- 2) The LSC short lists the respondents and interviews approximately five to six in each category.
- 3) Three attorneys are selected by the LSC. Occasionally a fourth is selected based on the needs.
- 4) A Board Agenda item is prepared recommending the hire of the attorneys selected.
- 5) The approval by the Board constitutes the 'contract' between the Board and the Cadre Attorney.
- 6) Selected attorneys agree to a fee of \$140.00 per hour.

Cases are assigned on a rotational basis. The General Counsel is directly involved in the management of cases assigned to the Cadre Attorneys. Retention of Cadre Attorneys is based on their performance. Performance is assessed by the General Counsel.

A list of the Cadre Attorneys are provided in Exhibit 3.

Finding

The current process of hiring of Cadre Attorneys does not include any involvement of other SBBC Departments.

Recommendation

The hiring process is subject to Purchasing Policy #3320 I (i). The Supplies and Logistics (Purchasing) Department and the Human Resources Department, to the extent necessary, should be involved in the hiring process for Cadre Attorneys.

Management Response

The process utilized for the hiring of cadre attorneys is Board approved and based upon the recommendation of the Legal Services Committee members who are appointed by The School Board of Broward County, Florida.

The School Board may wish to extend its membership of the Legal Services Committee to include the Human Resource Management Director. However, it is the opinion of the General Counsel that the inclusion of the Purchasing Department in the selection of cadre attorney personnel would be inappropriate.

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10. The General Counsel and Risk Management

The GC's involvement with the attorneys within the purview of the Risk Management function:

Risk Management function is responsible for legal counsel related to general liability and workers' compensation. A third party administrator is hired for the management of workers' compensation activities.

The General Counsel's involvement is limited to the review and approval of authorization for settlement for amount of \$50,000 and higher. This is a process where the Workers' Compensation attorney writes a request for authorization and submits to the Risk Manager who upon his/her approval routes it to the General Counsel who approves or disapproves based on the contents of the request.

Finding

The General Counsel's office does not provide input into the evaluation or monitoring of the attorneys that are utilized in the area of Worker's Compensation.

Recommendation

While not the direct responsibility of the General Counsel, the General Counsel and the Legal Services Committee should establish certain levels of performance for attorneys that work for the district. This would ensure that attorney's performance is acceptable to the School District.

Management Response

The General Counsel and the Risk Management Department will work in conjunction to develop a process and instrument to evaluate the performance of attorneys who provide services to the School Board through its Risk Management Department.

**FY 2004
Expenditures by Cost Center
Exhibit 1A**

<u>Cost Center</u>	<u>Amount</u>
Employee Relations	167,527.08
General Counsel	3,906.21
Professional Standards & Special Investigative Unit	175,864.59
School Boundaries	10,619.61
SSE/ESE Operations	33,000.00
Minor Obj. 311 - Legal Fees	390,917.49
General Counsel	52,517.15
Personnel Records	806.49
Professional Standards & Special Investigative Unit	112,884.74
Supply Management & Logistics	3,488.40
Minor Obj. 315 - Other Legal Services	169,696.78
Dandy, William Middle	742.00
Dillard High	1,539.17
Facilities Project Management	614,315.42
Manatee Bay (3841 as of 07/01/03)	661.50
Northeast High	437.80
Olsen Middle	990.75
Royal Palm Elementary	535.00
Sunshine Elementary	4,228.75
Westglades Middle (3871 as of 07/01/03)	2,985.75
Westwood Heights Elementary	611.45
Whispering Pines	4,082.14
Wilton Manors Elementary	1,598.21
Minor Obj. 631 - Building & Fixed Equipment	632,727.94
Facilities Management, Planning & Site Acquisition	1,603,901.79
Hollywood Central Elementary	123,109.13
Monarch High	760.00
Minor Obj. 661 - Land	1,727,770.92
Central Park Elementary	1,325.00
Dandy, William Middle	16,776.59
Dillard High	58.35
Everglades High -III	10,912.51
Facilities Project Management	28,442.62
Hollywood Central Elementary	4,032.00
Lakes Forest Elementary	8,100.00
Lockhart Stadium	85.00
Manatee Bay (3841 as of 07/01/03)	28.31
McNicol Middle	24.00
Middle NN	245.00
Northeast High	31,025.65
Olsen Middle	11,989.12

**FY 2004
Expenditures by Cost Center
Exhibit 1A**

<u>Cost Center</u>	<u>Amount</u>
Plantation High	60,024.25
Royal Palm Elementary	976.88
S/W Bus Parking Facilities	679.00
South Area Maintenance	1,057.00
South Broward High	14,880.80
Sunrise Middle	8.00
Sunshine Elementary	9,532.75
Tedder Elementary	57,156.81
Westglades Middle (3871 as of 07/01/03)	38,110.52
Westwood Heights Elementary	18,086.21
Whispering Pines	1,647.00
Wilton Manors Elementary	43,815.68
Minor Obj. 681- Remodelling & Renovations	<u>359,019.05</u>
 Total by Cost Center	 <u><u>3,280,132.18</u></u>

**FY 2004
Expenditures by Vendor
Exhibit 1B**

<u>VENDOR NAME</u>	<u>Amount</u>
AKERMANSENTERF	14,334.06
ALPHA OMEGA REPORTING	2,953.75
AMERICANARBITRA	525.00
BALOOCCOJOSEPHMP	1,728,411.70
BECKER POLIAKOFF	258,155.04
BECKER POLIAKOFF	200.00
CAPITALREPORTIN	985.25
CUNNINGHAMLAWFI	481,132.55
DERICKROULHACAL	130,414.98
DONNABALLMAN	2,366.00
DUDANICHOLASJR	1,560.78
EASTMANKODAKCOM	806.49
ESQUIRE DEPOSITORY	6,976.80
FISTELASSOCIATE	33,000.00
FLEITKAJNGIBBON	3,906.21
FLORIDAREALTIME	47,194.75
GLASSERBORETH	17,970.77
HALICZERPETTITW	53,729.89
HOGANHARTSON	10,320.59
HOLLYEAKINMOODY	2,085.00
HUMPHRIESTHOMAS	750.00
KATZBARRONSQUIT	14,847.11
LANGDETECTIVEAGENCY	905.00
LEXISNEXISMATTH	52.40
LOTTFRIEDLANDPA	6,894.00
MALINHALEYDIMAG	82.50
MEDIATION INC	729.00
NOLANDENNISR	77,528.98
OBERDANKLAWRENC	3,261.00
PANZA MAURER MAYN	82,279.75
ROBERTDSOLOFFPA	17,861.90
RODRIQUEZCARMEN	14,762.83
SERGEANTSTANLEY	7,759.85
SOTOLAWGROUP	71,522.21
STATE OF FLORIDA D	107,564.99
STUARTAGOLDSTEI	2,454.00
VALDINIPALMERHA	4,466.75
WEATHERLYLAWFIR	4,586.00
WEISSEROTAHOLF	38,521.96
WHITELOCK	25,672.34
Total By Vendor	<u><u>3,280,132.18</u></u>

**Fiscal Year 2005
Expenditures by Cost Center
Exhibit 2A**

<u>Cost Center</u>	<u>Amount</u>
Employee Relations	170,333.88
Equal Educational Opportunities	800.00
General Counsel	1,003.13
Payroll Accounts Payable	24,793.11
Professional Standards & Special Investigative Unit	246,001.76
Westglades Middle-"LL"	135.00
Minor Obj. 311 - Legal Fees	443,066.88
General Counsel	26,727.99
North Area Superintendent	5.00
Professional Standards & Special Investigative Unit	83,112.40
Minor Obj. 315 - Other Legal Services	109,845.39
Facilities Project Management	246,797.15
Minor Obj. 631 - Building & Fixed Equipment	246,797.15
Facilities Project Management	4,603.18
Facility Management , Planning & Site Acquisition	567.92
Hollywood Elementary	2,355.92
Middle NN	588.00
New Elementary School-Area G-1	1,145,030.18
Tedder Elementary	12,288.70
Minor Obj. 661 - Land	1,165,433.90
Challenger Elementary -F91	336.00
Coconut Palm Elementary	550.00
Cresthaven Elementary	12,992.09
Dandy, William Middle	2,385.25
Dillard Community Ed. Center	22,284.24
Everglades High - II	53,299.77
Facilities Project Management	401,892.09
Facility Management , Planning & Site Acquisition	5,058.78
Fairway Elementary	43.50
Hollywood Elementary	342.00
King, Martin Luther Elementary	17,904.45
Lake Forest Elementary	111,020.43
Liberty Elementary	13,626.20
Manatee Bay Elementary	2,151.20
North Side Elementary	688.75
Northeast High	773.47
Olsen Middle	2,951.58

**Fiscal Year 2005
Expenditures by Cost Center
Exhibit 2A**

<u>Cost Center</u>	<u>Amount</u>
Parkside Elementary-M91	12,291.80
Plantation High	38,723.08
Royal Palm Elementary	2,301.64
Silver Shores Elementary	9,402.40
South Broward High	70,933.02
Sunset Lakes Elementary-Q	3,099.60
Tedder Elementary	15,263.80
Westglades Middle-"LL"	22,434.03
Westwood Heights Elementary	3,022.35
Whispering Pines	3,314.50
Wilton Manors Elementary	2,189.99
Young, Virginia S. Elementary	4,225.00
Minor Obj. 681-Remodelling & Renovations	835,501.01
Total by Cost Center	<u>2,800,644.33</u>

**Fiscal Year 2005
Expenditures by Vendor
Exhibit 2B**

VENDOR	AMOUNT
AKERMANSENTERFI	79,776.68
ALPHAOMEGAREP	1,617.40
AMERICANARBITRA	175.00
BALOCCHOSEPHMO	1,130,010.97
BECKERPOLIAKOFF	380,818.95
CUNNINGHAMLAWFI	389,526.87
DONNABALLMAN	6,505.00
FLEITKAINGIBBON	973.13
FLORIDAATLANTIC	1,506.50
FLORIDAREALTIME	13,294.40
GLASSERBORETH	49,066.66
GREENBERGTRAURI	24,793.11
HALECHRISTOPHER	20,860.57
HALICZERPETTITW	34,888.44
HAMMERLAWRENCEI	2,700.00
HOLLYEAKINMOODY	2,338.00
KATZBARRONSQUIT	71,420.17
KENNWYNANCYANN	135.00
LANGDETECTIVEAG	1,149.79
MEDITATIONONELLC	490.00
PANZAMAURERMAYN	133,736.51
PARENTSINFORMAT	5.00
PECKLERSMICHAEL	2,800.00
PORTERWALKERASS	908.00
REILLYROCHELLELP	800.00
ROBERTDSOLOFFPA	32,527.50
ROBERTHOFFMANL	1,821.28
RODRIGUEZCARMEN	13,604.37
SOTOLAWGROUP	151,411.86
STATEOFFLORIDAD	79,418.65
TAYLORJONOVICWH	1,072.76
UNITEDREPORTING	10,237.90
VALDINIPALMERHA	8,710.49
WEISSEROTAHOLF	92,809.17
WHITELOCK	58,309.20
WOLFSONJEROMEH	425.00
Total by Vendor	<u>2,800,644.33</u>

**LISTING OF CADRE ATTORNEYS
EXHIBIT 3**

NAME	FIRM NAME	ADDRESS	AREA OF PRACTICE
Donna M. Ballman, Esq.	Donna M. Ballman, Esq.	4801 S University Drive Ste. 3010 Fort Lauderdale, FL 33328	Administrative Law
Joseph M. Balocco, Esq.	Joseph M. Boloocco, Esq.	1323 SE Third Avenue Fort Lauderdale, FL 33316	Real Estate
Harry O Boreth, Esq.	Glasser & Boreth	8751 W. Broward Blvd. Ste 105 Plantation, FL 33324	Labor Law
Mitchell Bernstein, Esq.	Weiss Serota, Helfman, Pastoriza & Guedes, P.A.	3107 Stirling Road, Suite 300 Fort Lauderdale, FL 33312	Eminent Domain
F. Malcom Cunningham, Jr., Esq.	Cunningham Law Firm	400 Australian Ave So, Ste 700 West Palm Bch. , FL 33401	Construction Claims
Mark Emmanuelle, Esq.	Panza, Maurer, Maryland & Neel, P.A.	Bank of America Bldg, 3rd Floor 3600 N Federal Highway Fort Lauderdale, FL 33308-6225	Administrative Law
Alan Gabriel, Esq.	Katz, Barron, Squitero & Faust, P.A.	100 NE 3rd Avenue, Suite 280 Fort Lauderdale, FL 33301- 1176	Concurrency & Platting
Christopher D. Hale	Christopher Hale, P.A.	2455 East Sunrise Blvd., Ste 201 Fort Lauderdale, FL 33304	Real Estate
W. Earl Hall, Esq.	Conrad & Scherer	633 South Federal Hwy, 8th FL Fort Lauderdale, FL 33301 P.O. Box 14723-Fort Lauderdale FL, 33301	Eminent Domain
Robert C. Kain, Esq.	Fleit, Kain, Gibbons, Gutman & Bongini	750 SE Third Avenue, Ste 100 Fort Lauderdale, FL 33316- 1153	Intellectual Property
Steven B. Lesser, Esq.	Becker & Poliakoff, P.A.	3111 Stirling Road Fort Lauderdale, FL 33312- 6525 P.O. Box 9057 Fort Lauderdale, FL 33316-1153	Construction Claims
Holly Eakin Moody, Esq.	Holly Eakin Moody	2900 East Oakland Park Blvd. Fort Lauderdale, FL 33306	Real Estate
Eugene K. Pettis, Esq.	Hilfiger Pettis & Schwann, P.A.	101 NE Third Avenue, 6th Floor Fort Lauderdale, FL 33312	Administrative Law
Carmen Rodriguez, Esq.	Carmen Rodriguez, PA	945 SW 157 Street, Suite 209 Miami, FL 33157	Administrative Law
Gordon D. Rogers, Esq.	Akerman Senterff	Las Olas Center II, Suite 1600 350 E Las Olas Blvd., FL 33301	Labor Law
Derrick J. Roulhac, Esq.	Derrick Ali Attorney at Law	600 Pine Island Road, Suite 450 Plantation, FL 33324	Eminent Domain
Robert D. Soloff, Esq.		888 Southeast Third Ave Ste 400 Fort Lauderdale, FL 33316	Labor Law

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES
SCHOOL BOARD OF BROWARD COUNTY
OFFICE OF THE GENERAL COUNSEL**

NAME	FIRM NAME	ADDRESS	AREA OF PRACTICE
Oscar E. Soto, Esq.	Weiss Serota Helfman Pastoriza & Guedes, P.A.	3107 Stirling Road, Suite 300 Fort Lauderdale, FL 33312	Construction Claims
Nancy E. Stroud, Esq.	Weiss Serota Helfman Pastoriza & Guedes, P.A.	3107 Stirling Road, Suite 300 Fort Lauderdale, FL 33312	Concurrency & Platting
David J. Valdin, Esq.	Valdin & Palmer	5353 N. Federal Highway Suite 303, Fort Lauderdale FL 33308	Construction Claims
Charles T. Whitelock, Esq.	Whitelock & Associates, P.A.	300 Southeast Thirteenth Street Fort Lauderdale, FL 33316	Administrative Law

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

OFFICE OF THE SCHOOL BOARD ATTORNEY

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FORT LAUDERDALE, FLORIDA 33301
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EDWARD J. MARKO
SCHOOL BOARD ATTORNEY

MEMORANDUM

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Edward J. Marko, Esq.

DATE: May 30, 2006

SUBJECT: Review of the Office of the General Counsel

At the Audit Committee meeting held on Thursday, May 4, 2004, the committee and the General Counsel discussed timelines for management responses. Those timelines are as follows:

Develop a procedure to separate legal fees from costs	May 31, 2006
Create log that documents & tracks incoming correspondence that may require a written response	Completed
Develop an evaluation instrument for cadre attorneys after receiving input from other departments	June 30, 2006 (Date of May 31, 2006 adjusted due to scheduling conflicts)
Develop a system of tracking assignments by attorney (in-house and cadre)	June 30, 2006
Provide Annual Attorney's Report	July 5, 2006 (Date of May 31, 2006 adjusted to bring the report end date to the end of the fiscal year)

If you have any questions, please do not hesitate to contact me.

EJM:jcf

C: Dr. Frank Till, Superintendent of Schools
Audit Committee Members

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