

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED UPON PROCEDURES**

**INDEPENDENT CURRENT STATUS  
ON  
A REVIEW OF  
THE OPERATIONS OF  
THE OFFICE OF THE GENERAL COUNSEL  
ISSUED MARCH 23, 2006  
FOR UPDATED PERIOD  
JULY 1, 2008 THROUGH APRIL 15, 2010**

**SCHOOL BOARD OF BROWARD COUNTY  
STATUS UPDATE OFFICE OF THE GENERAL COUNSEL**

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

October 8, 2010

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

S. Davis & Associates, P.A. (“SDA”) was engaged to perform follow up procedures relating to our initial report dated March 23, 2006 on a review of the Office of the General Counsel (“GC”) of the School Board of Broward County (“SBBC”). This follow up entailed determining the status of findings and management’s progress in the implementation of recommendations and testing of expenses to ensure the proper recording of legal services and legal costs. As to the testing of legal expenditures and costs, the period reviewed was July 1, 2008 to April 15, 2010. The review included the testing of a randomly selected sample and the conducting of interviews with General Counsel and the Executive Secretary. A summary of our findings is as follows:

The original scope outlined ten (10) procedures upon which the March 23, 2006 report was issued. The list of procedures is as follows:

*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 the General Counsel.

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

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 years 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.

Exhibit 1, which is a matrix of findings (see pages 13 - 18), recaps the findings, recommendations, management comments from the first report. The unresolved findings from the first report are restated and our observations; status; corrective action, if applicable are presented in this report.

## STATUS SUMMARY

March 23, 2006 Procedure No.	Observation	Status	Page Number
2	(1) The GC <sup>1</sup> provided copies of “Report of Legal Services.”	Resolved	3
	(2) The GC <sup>1</sup> did not provide written documentation for the evaluation of cadre attorneys.	Resolved	4
3	The incoming log is used primarily to track all mail that is sent to the GC’s <sup>1</sup> office.	Resolved	5
4	Effective July 1, 2005, the District added a new object code to separate legal fees from legal costs. The GC <sup>1</sup> and/or Chief Auditor should perform some testing to ensure the proper usage of the new code. See “Agreed Upon Procedure #2” below.	Resolved	6
5	The existing instrument to evaluate the department’s use of cadre attorneys was provided. It was noted that the evaluation should take place on a semi-annual basis, however, it was conducted only once for the 2010 school year.	Partially Resolved	7
6	There is still no tool to provide a means for reasonable evaluation of operations. The GC <sup>1</sup> is to provide documents requested by SDA <sup>2</sup> .	Partially Resolved	8
9	Minutes to the Legal Services Committee were not provided for SDA <sup>2</sup> to determine their decision not to amend the process of hiring cadre attorneys.	Resolved	9
10	The GC <sup>1</sup> did not provide the performance evaluation tool that Risk Management should use for evaluating workers’ compensation attorneys.	Resolved	10
Agreed Upon Procedure #2	A test of expenditures charged to legal services and legal costs noted four (4) of forty-four (44) were not sent to the GC’s <sup>1</sup> office for authorization.	Resolved	11-12

Procedures #1, #7 and #8 were resolved in the report dated March 23, 2006.

<sup>1</sup> GC                      *General Counsel*

<sup>2</sup> SDA                    *S. Davis & Associates, P.A.*

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

To The School Board of Broward County  
Broward County, Florida

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.

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 provision of a status update on Office of the General Counsel ("GC"). The SBBC's management is responsible for all of its accounting records. This agreed upon procedures engagement was conducted in accordance with attestation 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 procedures and findings are as follows in the body of this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. 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.

Hollywood, Florida  
October 8, 2010

**SCHEDULE A  
SCOPE OF SERVICES**

**Review of the Office of General Counsel  
School Board of Broward County**

1. Perform a Current Status Review of all findings/recommendations reported in the Review of the Office of the General Counsel dated March 23, 2006.
2. For each cadre attorney currently used by the District, select a large sample of paid invoices (from July 1, 2008 – April 15, 2010) and perform the following steps:
  - a. Identify amounts paid, including consultant costs included in invoices
  - b. Verify breakdown of legal costs vs. legal fees, test compliance with contract terms, and
  - c. Determine amounts recovered by each attorney, if applicable.
  - d. Prepare a schedule of all legal expenditures by each attorney.
3. Other tasks as requested by SBBC.
4. Provide new recommendations to the Administration as needed.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED UPON PROCEDURES  
ON THE CURRENT STATUS  
OFFICE OF THE GENERAL COUNSEL  
OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**

**Updated Agreed Upon Procedure #1**

**Perform a Current Status Review of all findings/recommendations reported in the Review of the Office of the General Counsel dated February 24, 2006.**

**March 23, 2006, Procedure #2 Finding (1)**

*(See Exhibit 1 – page 13)*

*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 the School Board is provided with an annual report of legal services provided by the Office of the General Counsel.*

Current Observation – June 15, 2010

Upon request, the General Counsel provided copies of reports of legal services for the following periods:

1. August 1, 2003 to June 30, 2006
2. July 1, 2006 to June 30, 2007
3. July 1, 2007 to June 30, 2008
4. July 1, 2008 to June 30, 2009

Current Status – October 8, 2010

Resolved; however, it should be noted that as of the writing of this report, the Report of Legal Services for June 30, 2010 was still in draft form and not yet distributed.

Corrective Action

None required.

Management Comment – October 8, 2010

The Annual Report of Legal Services for the 2009-2010 period will be issued to The School Board by October 15, 2010.



**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OFFICE OF THE GENERAL COUNSEL  
OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**

**March 23, 2006, Procedure #2 Finding (2)**

*(See Exhibit 1 – page 13)*

*We noted that the evaluation of the Cadre Attorneys was not in written form.*

Current Observation – June 15, 2010

SDA requested the GC to provide pertinent documents and/or narratives to assist in the determination of how much progress was made in developing written procedures for the evaluation of cadre attorneys. The GC provided a copy of the tool which was implemented in October 2007 (fiscal year 2007-2008). *See Exhibit 6 – page 23*

Current Status – October 8, 2010

Resolved.

Corrective Action

None required.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**  
*Continued*

**March 23, 2006, Procedure # 3 Finding**

*(See Exhibit 1 – page 14)*

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

Current Observation – June 15, 2010

Per discussion with the General Counsel and the Executive Secretary, the incoming log is used primarily for tracking all incoming mail, emails, and legal invoices. All mail is stamped and logged when received. Mail directly addressed to the GC and attorneys is sent to their secretary/assistant for processing. Other pieces are opened, stamped, and sent to the appropriate persons.

Once the mail is received by the appropriate person, if any action is required, the related activity is placed on the office's master calendar.

Current Status – October 8, 2010

Resolved

Corrective Action

None required.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OFFICE OF THE GENERAL COUNSEL  
OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**  
*Continued*

**March 23, 2006, Procedure # 4 Observational Comment**      *(See Exhibit 1 – pages 14-15)*

Observational Comment – March 23, 2006

The Chart of Accounts indicates the addition of object code 318 “Legal Costs” with an effective date of July 1, 2005. This new code should be utilized to separate legal fees from legal costs i.e. expert witness fees and deposition fees. The General Counsel and/or Chief Auditor should perform some testing to ensure the proper usage of the new code.

Current Status – October 8, 2010

SDA selected a random sample of expenses between July 1, 2008 through April 15, 2010 and tested legal expenses and legal costs as a procedure in this engagement. The result of this testing is noted on pages 11 - 12 of this report.

Corrective Action  
None required.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**  
*Continued*

**March 23, 2006, Procedure # 5 Finding**

*(See Exhibit 1 – pages 15 - 16)*

*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 cadre attorneys as well as the department's attorneys.*

Current Observation – June 15, 2010

SDA requested that the GC's office provide all documents that were used to evaluate attorneys, internal and external, for the office of the General Counsel.

The GC's office indicates that an instrument exists for the evaluation of the performance for both staff and cadre attorneys. The GC provided a copy of the tools for both staff and attorneys. The tool for staff attorneys is still in draft form. The evaluation tool for cadre attorneys was implemented in October 2007 (fiscal year 2007-2008). Pursuant to the initial distribution memorandum, the evaluations will be conducted on a semi-annual basis. It should be noted that the evaluation of cadre attorneys was performed only once for the 2009-2010 fiscal year.

Current Status – October 8, 2010

Partially Resolved.

Corrective Action

The GC's office should fully implement the procedure and perform the evaluation on a semi-annual basis.

Management Comment - October 8, 2010

The GC will perform the evaluation of cadre attorneys on a semi-annual basis.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**  
*Continued*

**March 23, 2006, Procedure # 6 Finding**

*(See Exhibit 1 – page 16)*

*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.*

Current Observation – June 15, 2010

The GC's office maintains the "Master" (perpetual) calendar with a Google Calendar. This calendar is used as a management tool for tracking, litigation assignments, i.e. court dates, document due dates, status, and disposition of cases for staff attorneys. It also keeps track of issues requiring a response from the GC's office as well as deadlines and meeting appointments. Each counsel manages their own calendar with the department secretaries also having access.

The only evaluation tool in current existence that may begin to address the Office of the General Counsel is the evaluation instrument for School Board Attorney. This instrument serves to evaluate the GC alone, and does not specifically address any of the functions of the Office of the General Counsel.

Current Status – October 8, 2010

Partially Resolved

Corrective Action

The evaluation instrument for the School Board Attorney should be expanded to include elements to evaluate the efficiency and effectiveness of the GC's office, or create a separate instrument designed to evaluate the Office of the General Counsel on an annual basis.

Management Comment - October 8, 2010

In accordance with the Employment Agreement of the General Counsel, The School Board approves the Evaluation instrument and Performance Survey annually. The GC does not oppose Board discussion to expand the evaluation instrument to include additional elements.

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OFFICE OF THE GENERAL COUNSEL  
OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**  
*Continued*

March 23, 2006, Procedure # 9 Finding

*(See Exhibit 1 – page 17)*

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

Current Observation – June 15, 2010

In our initial report, SDA concluded that the process for hiring cadre attorneys was subject to Policy #3320 section (i). It was recommended that the Supplies and Logistics (Purchasing) Department and the Human Resources Department, to the extent necessary, be involved in the hiring process for Cadre Attorneys.

The GC indicated that the Legal Services Committee discussed the selection process of cadre attorneys at one of its meetings. The Committee decided that the existing process was appropriate and declined to act upon the recommendation. The Legal Services Committee is established annually at the School Board's Organizational meeting and is comprised of three (3) Board members and the Superintendent. *See Exhibit 7 - pages 24-25*

Current Status – October 8, 2010

Resolved

Corrective Action

None required.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS  
*Continued***

**March 23, 2006, Procedure # 10 Finding**

*(See Exhibit 1 – page 18)*

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

Current Observation – June 15, 2010

In his management response, the GC indicated that the third party administrator and Blue Cross Blue Shield/Comp Options, (Optacomp), closely monitor the activities of all attorneys and assess the effectiveness of their service. The GC also indicated that Risk Management in conjunction with Optacomp, the current third party administrator, has implemented a new model with increased controls over when claims are sent to an attorney. The District has moved away from always assigning cadre attorneys when the injured employee is represented by legal counsel and assigns the attorney when the Petition for Benefits is filed by legal counsel on behalf of the employee. Optacomp, when contracted in 2006, evaluated the District's existing workers' compensation attorneys and only a few were retained to provide services for litigated claims.

While the GC's office does not handle workers' compensation claims, they are routinely involved in any workers' compensation settlement over \$10,000. Settlements from \$10,001 must be approved by the Executive Director of Support Operations, and settlements exceeding to \$50,000 require additional approval from the GC.

Current Status – October 8, 2010

Resolved

Corrective Action

None required.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
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OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS**  
*Continued*

**Updated Agreed Upon Procedure #2**

For each cadre attorney currently used by the District, select a large sample of paid invoices (from 7/1/08 – 12/31/09) and perform the following steps:

- a. **Identify amounts paid, including consultant costs included in invoices**
- b. **Verify breakdown of legal costs vs. legal fees, test compliance with contract terms, and**
- c. **Determine amounts recovered by each attorney, if applicable**
- d. **Prepare a schedule of all legal expenditures by each attorney.**

Current Observation – June 15, 2010

SDA made a random selection of expenditures charged to the two legal expenses minor objects, 319 – Legal Services, and 318 – Legal Costs, for the period beginning July 1, 2008 through April 15, 2010. Our testing involved compliance with the District's "Coding and Payment Procedures for Processing Statements for Legal Services Provided by Cadre Attorneys" dated May 26, 2006.

Finding

It was noted that four (4) invoices did not have the GC's signature. The four (4) invoices did not appear to have been routed to the GC's office for authorization. The four (4) invoices were:

- 1) Two (2) invoices for legal work performed by the law office of non-cadre attorney, Evan Carb, P.A., relating to BECON (WPPB TV);
- 2) The cost for two arbitrators invoices for legal matters being handled by cadre attorney Harry Boreth, Esq. (Legal Cost).

Recommendation

Invoices for non-cadre attorneys should be processed according to internal disbursement procedures and forwarded to the General Counsel. To the extent that the invoices do not fall within the purview of workers' compensation expenditures, all invoices for legal services and legal costs should be approved by the GC before the Accounts Payable Department ("AP") processes the pay requests. Invoices for legal costs or services should not be processed by AP unless properly authorized by the GC. Unauthorized invoices should be re-routed to the department that submitted the invoice. AP should be formally notified of this procedure.



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OBSERVATIONS, CORRECTIVE ACTIONS, FINDINGS,  
RECOMMENDATIONS, AND MANAGEMENT COMMENTS  
*Continued***

**Updated Agreed Upon Procedure #2 - Continued**

Management Comment – October 8, 2010

The GC concurs with the recommendation in that the Accounts Payable Department should not process payments for legal costs or services that have not been properly authorized by the GC.

**EXHIBIT 1**

**THE SCHOOL BOARD OF BROWARD COUNTY  
OFFICE OF THE GENERAL COUNSEL  
CURRENT STATUS FOLLOW UP OF MARCH 23, 2006 REPORT  
MATRIX OF FINDINGS**

FINDING	RECOMMENDATION	MANAGEMENT COMMENT Dated March 23, 2006	MANAGEMENT UPDATE/RESPONSE Dated October 8, 2010
<p><b>Procedure #2 Finding</b></p> <p>(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.</p>	<p>Annual reports should be provided on a timely basis as agreed to in the contract.</p>	<p>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.</p>	<p><b>Resolved - see page 3</b>  <i>The GC's office provided copies of reports for periods beginning August 1, 2003 through June 30, 2008.</i>  <i>The report for the school year ending June 30, 2010 was still in draft form and not distributed as of the writing of this report.</i></p>
<p>Procedure #2 Finding</p> <p>(2) We noted that the evaluation of the Cadre Attorneys was not in written form.</p>	<p>Maintain written (annual) evaluations of Cadre Attorneys.</p>	<p>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.</p>	<p><b>Resolved - see page 4.</b>  <i>The GC's office provided a copy of the evaluation tool for cadre attorneys which was implemented in October 2007.</i></p>

**EXHIBIT 1**

**THE SCHOOL BOARD OF BROWARD COUNTY  
OFFICE OF THE GENERAL COUNSEL  
CURRENT STATUS FOLLOW UP OF MARCH 23, 2006 REPORT  
MATRIX OF FINDINGS**

<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT COMMENT Dated March 23, 2006</b>	<b>MANAGEMENT UPDATE/RESPONSE Dated October 8, 2010</b>
<p><b>Procedure #3 Finding</b></p> <p>The incoming log does not break out requests that may require a written response.</p>	<p>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:</p> <p style="padding-left: 40px;">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</p>	<p>The General Counsel will create a log in accordance with the recommendation.</p>	<p><i>Resolved – see page 5.</i> <i>An incoming log is used primarily to track all incoming mail when received. All mail is logged when received. Mail addressed to the GC is sent to his attention. All others are opened and distributed for processing.</i></p>
<p><b>Procedure #4 Observational Comment</b></p> <p>The Chart of Accounts indicates the addition of object code 318 "Legal Costs" 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.</p>	<p>The General Counsel and/or Chief Internal Auditor should perform some testing to ensure the proper usage of the new code.</p> <p>These listings of these expenditures, exclusive of Worker's Compensation,</p>	<p>The General Counsel is working with the appropriate departments to create a procedure to accurately reflect and separate legal fees from legal costs.</p>	<p><i>Resolved – see page 6.</i> <i>Coding and payment procedures were implemented in May 2006. SDA selected a random sample for testing.</i></p>

**EXHIBIT 1**

**THE SCHOOL BOARD OF BROWARD COUNTY  
OFFICE OF THE GENERAL COUNSEL  
CURRENT STATUS FOLLOW UP OF MARCH 23, 2006 REPORT  
MATRIX OF FINDINGS**

<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT COMMENT Dated March 23, 2006</b>	<b>MANAGEMENT UPDATE/RESPONSE Dated October 8, 2010</b>
<p><i>Procedure #4 Observational Comment - Continued</i></p>	<p>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</p>		
<p><b>Procedure #5 Finding</b></p> <p>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 department's attorneys.</p>	<p>Research industry wide techniques used to capture this data is recommended 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.</p>	<p>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</p>	<p><i>Partially Resolved - see page 7.</i> <i>The evaluation tool for staff attorneys is still in draft form. The evaluation tool for cadre attorneys was implemented but only conducted once rather than twice for the 2010 school year.</i></p>

**EXHIBIT 1**

**THE SCHOOL BOARD OF BROWARD COUNTY  
OFFICE OF THE GENERAL COUNSEL  
CURRENT STATUS FOLLOW UP OF MARCH 23, 2006 REPORT  
MATRIX OF FINDINGS**

<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT COMMENT Dated March 23, 2006</b>	<b>MANAGEMENT UPDATE/RESPONSE Dated October 8, 2010</b>
<i>Procedure #5 Finding - continued</i>		<p>efficiency of the General Counsel and the department.</p> <p>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.</p>	
<p><b>Procedure #6 Finding</b> 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.</p>	<p>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 of the overall efficiency of the General Counsel's office and attorneys that serve them. There should be periodic assessments to evaluate any system selected</p>	<p>The General Counsel will develop a system of tracking assignments in accordance with this recommendation.</p>	<p><i>Partially Resolved - see page 8.</i> <i>There is still no tool to evaluate operations. The only evaluation tool in current existence that may begin to address the Office of the General Counsel is the evaluation instrument for School Board Attorney. This instrument serves to only evaluate the GC and should either be expanded to include elements of efficiency and effectiveness, or a separate instrument should be created.</i></p>

**EXHIBIT 1**

**THE SCHOOL BOARD OF BROWARD COUNTY  
OFFICE OF THE GENERAL COUNSEL  
CURRENT STATUS FOLLOW UP OF MARCH 23, 2006 REPORT  
MATRIX OF FINDINGS**

<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT COMMENT Dated March 23, 2006</b>	<b>MANAGEMENT UPDATE/RESPONSE Dated October 8, 2010</b>
<p><b>Procedure #9 Finding</b></p> <p>The current process of hiring of Cadre Attorneys does not include any involvement of other SBBC Departments.</p>	<p>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.</p>	<p>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.</p> <p>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.</p>	<p><i>Resolved - see page 9.</i></p> <p><i>The GC indicated that the Legal Services Committee determined that no changes were necessary in the hiring process for cadre attorneys.</i></p>

**EXHIBIT 1**

**THE SCHOOL BOARD OF BROWARD COUNTY  
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CURRENT STATUS FOLLOW UP OF MARCH 23, 2006 REPORT  
MATRIX OF FINDINGS**

<b>FINDING</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT COMMENT Dated March 23, 2006</b>	<b>MANAGEMENT UPDATE/RESPONSE Dated October 8, 2010</b>
<p><b>Procedure #10 Finding</b></p> <p>The General Counsel’s office does not provide input into the evaluation or monitoring of the attorneys that are utilized in the area of Workers’ Compensation.</p>	<p>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 attorneys’ performance is acceptable to the School District.</p>	<p>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.</p>	<p><b>Resolved – see page 10.</b>  <i>Risk Management, in conjunction with, Optacomp, the District’s workers’ compensations third party administrator, has implemented a new model with increased controls over when claims are sent to attorneys. Optacomp, upon contracting with the District, reviewed the workers’ compensation attorneys and determined with Risk Management which ones to retain for litigation.</i></p>

**EXHIBIT 2  
OFFICE OF THE GENERAL COUNSEL  
LISTING OF CADRE ATTORNEYS  
OCTOBER 2009**

<b>NAME</b>	<b>FIRM NAME</b>	<b>ADDRESS</b>	<b>AREA OF PRACTICE</b>
Joseph M. Balocco, Esq.	Joseph M. Balocco, 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 J. Burnstein, Esq.	Weiss Serota Helfman Pastoriza Cole & Boniske, P.A.	200 E. Broward Blvd., Ste. 1900 Fort Lauderdale, FL 33301	Eminent Domain
F. Malcom Cunningham, Jr, Esq.	Cunningham Law Firm	400 Australian Ave So, Ste 700 West Palm Bch. , FL 33401	Construction Claims
Mark Emanuele, Esq.	Panza, Maurer, Maynard & Neel, P.A.	Bank of America Bldg, 3rd Fl 3600 N Federal Highway Fort Lauderdale, FL 33308-6225	Administrative Law
Alan L. Gabriel, Esq.	Weiss Serota Helfman Pastoriza Cole & Boniske, P.A.	200 E. Broward Blvd., Ste. 1900 Fort Lauderdale, FL 33301	Concurrency & Platting
Robert C. Kain, Esq.	Kain & Associates, P.A.	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
Neil Levinson, 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	Haliczer Pettis & Schwamm, P.A.	One Financial Plaza - 7th Floor 100 SE Third Avenue, Fort Lauderdale, FL 33312	Administrative Law
Carmen Rodriguez, Esq.	Carmen Rodriguez, PA	15715 S. Dixie Hwy., Ste. 411 Palmetto Bay, FL 33157	Administrative Law
Robert D. Soloff, Esq.	Robert D. Soloff, Esq.	7805 S.W. 6th Court, Plantation, FL 33324	Labor Law
Oscar E. Soto, Esq.	The Soto Law Group, P.A.	Coastal Tower 2400 E. Commercial Blvd Ste 400 Fort Lauderdale, FL 33308	Construction Contracts
David J. Valdini, Esq.	David J Valdini & Associates, P.A.	5353 N. Federal Highway Ste 303 Fort Lauderdale, FL 33308	Construction Contracts
Charles T. Whitelock, Esq.	Whitelock & Associates, P.A.	300 Southeast Thirteenth Street Fort Lauderdale, FL 33316	Administrative Law



**EXHIBIT 3  
OFFICE OF THE GENERAL COUNSEL  
CADRE ATTORNEY EXPENSES**

**July 1, 2009 to April 15, 2010**

<b>Vendor Name</b>	<b>Amount</b>	<b>Cadre (Y/N)</b>	<b>Area of Practice</b>
Becker & Poliakoff, P.A.	69,326.41	Y	Construction Claims
Panza, Maurer, Maynard & Neel, P.A.	14,999.40	Y	Administrative Law
Glasser, Boreth, & Kleppin	93,287.67	Y	Labor Law
Robert D. Soloff, Esq.	51,616.50	Y	Labor Law
Haliczer, Pettis & Schwamm, P.A.	71,035.06	Y	Administrative Law
The Soto Law Group, P.A.	169,003.10	Y	Construction Contracts
Carmen Rodriguez, Esq.	96,516.13	Y	Administrative Law
Cunningham Law Firm	201,870.34	Y	Construction Claims
Whitelock & Associates, P.A.	4,201.75	Y	Administrative Law
Weiss Serota Helfman Pastoriza Cole & Boniske, P.A.	37,864.87	Y	Eminent Domain Concurrency & Platting
Joseph M. Balocco, Esq.	1,942.12	Y	Real Estate Law
Holly Eakin Moody	3,684.87	Y	Real Estate Law
David J Valdini & Associates, P.A.	542.25	Y	Construction Contracts
Charles T. Whitelock P.A.	89,798.70	Y	Administrative Law
<b>Total</b>	<b>\$ 905,689.17</b>		

**JULY 1, 2008 TO JUNE 30, 2009**

<b>Vendor Name</b>	<b>Amount</b>	<b>Cadre (Y/N)</b>	<b>Area of Practice</b>
Becker & Poliakoff P.A.	70,761.34	Y	Construction Claims
Panza, Maurer, Maynard & Neel, P.A.	46,013.56	Y	Administrative Law
Glasser & Boreth, P.A.	27,949.68	Y	Labor Law
Robert D. Soloff, Esq.	72,104.41	Y	Labor Law
Haliczer, Pettis, & Schwamm, P.A.	70,695.04	Y	Administrative Law
The Soto Law Group, P.A.	81,126.91	Y	Construction Contracts
Carmen Rodriguez, Esq.	23,662.04	Y	Administrative Law
Cunningham Law Firm	190,342.70	Y	Construction Claims
Whitelock & Associates, P.A.	67,964.64	Y	Administrative Law
Valdini & Palmer, P.A.	7,065.28	Y	Construction Contracts
Weiss Serota Helfman Pastoriza Cole & Boniske, P.A.	38,212.09	Y	Eminent Domain Concurrency and Platting
Joseph M. Balocco, Esq.	4,687.15	Y	Real Estate Law
Holly Eakin Moody, Esq.	1,639.00	Y	Real Estate Law
David Valdini	6,782.18	Y	Construction Contracts
<b>Total</b>	<b>\$ 709,006.02</b>		

**EXHIBIT 4  
OFFICE OF THE GENERAL COUNSEL  
LEGAL EXPENSES AND COSTS**

**JULY 1, 2009 TO APRIL 15, 2010**

<b>Vendor Name</b>	<b>Amount</b>	<b>Cadre (Y/N)</b>	<b>Area of Practice</b>
Lang	880.00	N	
BTU	2,857.00	N	
Becker & Poliakoff, P.A.	69,326.41	Y	Construction Claims
Panza, Maurer, Maynard & Neel, P.A.	14,999.40	Y	Administrative Law
Glasser, Boreth, & Kleppin	93,287.67	Y	Labor Law
Hammer, Lawrence	1,000.00	N	
Mister Goodmath	1,100.00	N	
Copyscan	717.44	N	
Law Offices of Evan D. Carb	34,374.70	N	
Robert Soloff, Esq.	51,616.50	Y	Labor Law
Haliczer, Pettis & Schwamm, P.A.	71,035.06	Y	Administrative Law
Womble, Carlye, Sandridger	1,754.00	N	
Lou Brown	500.00	N	
The Soto Law Group, P.A.	169,003.10	Y	Construction Contracts
Luquis-Sanchez	275.00	N	
Carmen Rodriguez, Esq.	96,516.13	Y	Administrative Law
Cunningham Law Firm	201,870.34	Y	Construction Claims
Veritext Florida Report	24,047.43	N	
Whitelock & Associates, P.A.	4,201.75	Y	Administrative Law
Weiss Serota Helfman Pastoriza Cole & Boniske, P.A.	37,864.87	Y	Eminent Domain Concurrency & Platting
Joseph M. Balocco, Esq.	1,942.12	Y	Real Estate Law
Holly Eakin Moody	3,684.87	Y	Real Estate Law
American Arbitration	200.00	N	
Stanley Sergent	10,828.00	N	
Sam Zaboria	50.00	N	
David J Valdini & Associates, P.A.	542.25	Y	Construction Contracts
Irving Rosenbaum	350.00	N	
Betty Jo Freeman	900.00	N	
Robert E Light	3,600.00	N	
Certified Shorthand Reporters	112.50	N	
Jay D. Goldstein	5,950.00	N	
Charles T. Whitelock, Esq.	89,798.70	Y	Administrative Law
D & H Investigative Services	30.00	N	
Powers Reporting	246.75	N	
Discovery Investigations	50.00	N	
James L. Reynolds	950.00	N	
Timothy Brown	1,000.00	N	
Scott Aaron Slivka	9.00	N	
<b>Total</b>	<b>\$ 997,470.99</b>		

**EXHIBIT 5**  
**OFFICE OF THE GENERAL COUNSEL**  
**LEGAL EXPENSES AND COST**

**July 1, 2008 through June 30, 2009**

<b>Vendor Name</b>	<b>Amount</b>	<b>Cadre (Y/N)</b>	<b>Area of Practice</b>
Becker & Poliakoff P.A.	70,761.34	Y	Construction Claims
Panza, Maurer, Maynard & Neel, P.A.	46,013.56	Y	Administrative Law
Glasser & Boreth, P.A.	27,949.68	Y	Labor Law
Hammer Lawrence	28.57	N	
Copyscan	869.58	N	
Law Offices of Evan D. Carb	58,036.55	N	
Robert D. Soloff, Esq.	72,104.41	Y	Labor Law
Haliczer, Pettis, & Schwamm, P.A.	70,695.04	Y	Administrative Law
The Soto Law Group, P.A.	81,126.91	Y	Construction Contract
Carmen Rodriguez, Esq.	23,662.04	Y	Administrative Law
Cunningham Law Firm	190,342.70	Y	Construction Claims
Whitelock & Associates, P.A..	67,964.64	Y	Administrative Law
Valdini & Palmer, P.A.	7,065.28	Y	Construction Contracts
Weiss Serota Helfman Pastoriza Cole & Boniske, P.A.	38,212.09	Y	Eminent Domain Concurrency and Platting
Joseph M. Balocco, Esq.	4,687.15	Y	Real Estate Law
Holly Eakin Moody, Esq.	1,639.00	Y	Real Estate Law
American Arbitration	600.00	N	
Stanley Sergent	2,857.00	N	
David Valdini	6,782.18	Y	Construction Contracts
Irving Rosenbaum	350.00	N	
Robert E. Light	1,800.00	N	
<b>Total</b>	<b>\$ 773,547.72</b>		

**EXHIBIT 6**  
**OFFICE OF THE GENERAL COUNSEL**  
**CADRE ATTORNEY EVALUATION FORM**

<b>Cadre Attorney being evaluated:</b>	
<b>Period being evaluated</b>	
<b>Date of evaluation</b>	
<b>Supervisor completing evaluation</b>	
<b>Department Name</b>	

<b>Competency / Evaluation</b>	<b>Rating</b> (4) Exceeds Expectations (3) Meets Expectations (2) Needs Improvement (1) Unsatisfactory
<b>1.0 Technical Ability:</b>  (a) Individual has solid knowledge of legal issues in their assigned area of responsibility  (b) they display sound legal judgment and routinely focus on activity that generates results in an efficient manner.	  _____  _____
<b>2.0 Interpersonal Ability:</b>  (a) Demonstrates cooperation, trust, open communication; maintains relationships; works productively and collaboratively.	  _____
<b>3.0 Personal Ability:</b>  (a) Effective problem solver; supports / encourages integrity, professionalism; seeks out ways to improve  (b) takes ownership of work  (c) consistently produces a high quantity of high quality work  (d) maintains acceptable attendance and punctuality	  _____  _____  _____  _____
<b>Overall Rating competencies:</b>	

**Additional Comments:**

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**Signature of Supervisor:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**EXHIBIT 7**  
**OFFICE OF THE GENERAL COUNSEL**  
**LEGAL SERVICES COMMITTEE**  
*(EXCERPTS FROM THE DECEMBER 15, 2009 OPEN BOARD MEETING MINUTES)*

**Approved in Open Board Meeting, December 15, 2009**

**THE SCHOOL BOARD OF BROWARD COUNTY,  
FLORIDA OFFICE OF THE SUPERINTENDENT**

**November 17, 2009  
Tuesday, 11:08 a.m.**

**MINUTES OF ORGANIZATIONAL MEETING**

The School Board of Broward County, Florida, met in special session at 11:08 a.m., Tuesday, November 17, 2009, in the Board Room of the Kathleen C. Wright Administrative Center, 600 Southeast Third Avenue, Fort Lauderdale, Florida. Present were Chair Jennifer Leonard Gottlieb (elected Chair at this meeting); Vice Chair Benjamin J. Williams (elected Vice Chair at this meeting); Members Robin Bartleman, Maureen S. Dinnen, Phyllis C. Hope, Stephanie Arma Kraft, Esq., Ann Murray, Dr. Robert D. Parks, Kevin P. Tynan, Esq., Superintendent James F. Notter, and Edward J. Marko, Esq.

**Call to Order** Presiding, Superintendent Notter called this meeting to order. The call to order was followed by the Pledge of Allegiance to the Flag of the United States of America.

**Close Agenda** Upon motion by Ms. Dinnen, seconded by Mrs. Bartleman and carried, the Agenda was approved and declared closed. (9-0 vote)

**Purpose of Meeting** Annual Organization of the Board as required by Florida Statute 1001.362.

**ORGANIZATION OF THE BOARD**

**Election of Chair** (Jennifer Leonard Gottlieb)

The Superintendent, as the Chair, asked for nominations for Chair of The School Board of Broward County, Florida.

**Nominations**

Mrs. Gottlieb was nominated for the office of Chair by Mrs. Bartleman, seconded by Ms. Dinnen.

Mr. Williams was nominated for the office of Chair by Mrs. Hope.

Mr. Williams declined the nomination, stating that he would support Mrs. Gottlieb as Chair for the ensuing year.

**EXHIBIT 7**  
**OFFICE OF THE GENERAL COUNSEL**  
**LEGAL SERVICES COMMITTEE**  
*(EXCERPTS FROM THE DECEMBER 15, 2009 OPEN BOARD MEETING MINUTES)*

League of Cities - Robin Bartleman, Jennifer Leonard Gottlieb  
Alternate: Phyllis C. Hope, Esq.

Legal Services Committee - Stephanie Arma Kraft, Esq., Robert D. Parks, Jennifer Leonard Gottlieb Superintendent: James F. Notter (or his designee)
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Legislative Liaison - Federal - Robin Bartleman and  
Jennifer Leonard Gottlieb

Legislative Liaison - State - Maureen S. Dinnen  
Alternates: Phyllis C. Hope,  
Robin Bartleman,  
Jennifer Leonard Gottlieb

Management and Efficiency Study Committee - Robin Bartleman

Metropolitan Planning Organization - Benjamin  
J. Williams Alternate: Ann Murray

Museum of Discovery and Science Board of Trustees - Maureen S. Dinnen  
Alternate: Jennifer Leonard Gottlieb

National School Boards Association (NSBA)/  
Council of Urban Boards of Education (CUBE) - Robin Bartleman  
Alternates: All Board Members

National School Boards Association (NSBA)/  
National Affiliate Advocacy Network (NAAN) - Robin Bartleman  
Alternates: All Board Members

Public Safety Coordinating Council - Craig W. Kowalski (Interim staff)  
Qualification Selection & Evaluation Committee - See Policy 7003  
Alternates: All Board Members

17<sup>th</sup> Judicial Circuit Family Law Advisory Group (FLAG) - Phyllis C. Hope  
Alternate: Stephanie Arma Kraft, Esq.

Take Stock in Children Leadership Council Phyllis C. Hope  
Alternate: Robin Bartleman

Value Adjustment Board - Kevin P. Tynan, Esq.,  
Thomas M. Kallman  
Alternate: Stephanie Arma Kraft, Esq.