

In the Matter of:
Investigative Hearing

TINA M. MAIER

February 14, 2019



1 BEFORE THE FLORIDA HOUSE OF REPRESENTATIVES
 Public Integrity & Ethics Committee

2

3

4 IN RE:

5 Investigative Hearing on the
6 Unauthorized Use of Appropriated
7 Funds for Fixed Capital Outlay
8 Projects at the University of
9 Central Florida.

8 _____ /

9 DEPOSITION OF: TINA M. MAIER

10 DATE: THURSDAY, FEBRUARY 14, 2019

11 TIME: 2:28 P.M. - 3:43 P.M.

12 PLACE: UCF COMMUNICATIONS & MARKETING
13 12443 RESEARCH PARKWAY
14 SUITE 301
15 ORLANDO, FLORIDA 32826

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24 STENOGRAPHICALLY
25 REPORTED BY: ANTHONY ROLLAND, CRR

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S T I P U L A T I O N S

It is hereby stipulated and agreed by and between
the counsel for the respective parties and the deponent
that the reading and signing of the deposition
transcript be waived.

1 P R O C E E D I N G S

2 *****

3 THE COURT REPORTER: Would you raise your right
4 hand, please?

5 Do you solemnly swear or affirm that the
6 testimony you're about to give in this case will be
7 the truth, the whole truth and nothing but the
8 truth?

9 THE WITNESS: Yes, I do.

10 THE COURT REPORTER: Thank you, ma'am.

11 THEREUPON,

12 TINA M. MAIER,
13 was called as a witness and, having first been duly
14 sworn, testified as follows:

15 EXAMINATION

16 BY MS. MITZ:

17 Q. Good afternoon. How do you pronounce your last
18 name?

19 A. Maier.

20 Q. Maier. Okay.

21 Ms. Maier, have you ever given a deposition
22 before?

23 A. Yes.

24 Q. Okay. I just want to kind of run through some
25 of the ground rules. I don't know how long it's been

1 since you've done a deposition, but I want to touch upon
2 a couple things so that we're all on the same page.

3 A. Sure.

4 Q. I ask that you speak out loud. So if you're
5 asked a yes-or-no question, say yes or no, not uh-huh or
6 uh-huh, because Mr. Court Reporter needs to type down
7 words. If you don't know something, it's perfectly
8 acceptable to say, "I don't know." We'd rather you say
9 "I don't know" rather than try to guess at something.

10 If you know something because someone else told
11 you something, please make that clear. If you're going
12 to guesstimate or approximate, please let us know that
13 that's what you're doing. If you don't understand a
14 question that's being asked or you just need it
15 repeated, please ask us to rephrase or repeat and we
16 will do so.

17 And lastly, we are just here to learn more
18 about what happened. We didn't get to sit in the
19 original interviews that were conducted by the Bryan
20 Cave firm, so this is the first time we're having
21 face-to-face with people. So we are simply just trying
22 to understand what happened here. There will be no
23 trick questions. No answer is right or wrong. We just
24 want the truth and want to know what happened. Okay?

25 A. All right.

1 Q. So let's get started.

2 Can you please state your name and spell your
3 last name for the record.

4 A. Tina Maier, M-A-I-E-R.

5 Q. Have you discussed this deposition with anyone?

6 A. Yes, my supervisor, Robert Taft.

7 Q. Okay.

8 A. And Kathy Mitchell. We all basically -- just
9 that we had been subpoenaed or that we were going to be
10 subpoenaed.

11 Q. So you didn't talk about the facts?

12 A. Say again.

13 Q. Did you guys talk about facts that you thought
14 you'd be testifying to?

15 A. No. I actually was asking about -- we were all
16 questioning what -- especially me, what you could
17 possibly be asking, since I wasn't really involved in
18 anything.

19 Q. Gotcha. Okay. Well, we'll get there in just a
20 second.

21 A. Right.

22 Q. How many times were you interviewed by the
23 Bryan Cave firm?

24 A. Once.

25 Q. And I understand that there was no court

1 reporter and witnesses were not put under oath. So can
2 I assume that despite that, everything you told was the
3 truth?

4 A. Correct. Yes.

5 Q. Okay. Were you ever interviewed or asked to
6 answer questions of anybody, aside from the attorneys
7 with Bryan Cave, at any time before, during or after
8 their investigation?

9 A. Say that again. At any time?

10 Q. Did anybody ask you questions or interview you
11 about this incident outside of the attorneys with Bryan
12 Cave?

13 A. No.

14 Q. So no one from the general counsel's office?

15 A. No.

16 Q. President's office?

17 A. No.

18 Q. Your immediate supervisor?

19 A. All right. So we all talk about it, right.

20 Q. Sure.

21 A. I mean, you know, there's -- I mean, we talk
22 about the situation, but nobody interviewed me or
23 anything like that, especially nobody from the general
24 counsel. The only time I spoke to them regarding this
25 whole matter was when Tanya was trying to arrange times

1 or if the House -- or if you requested emails and such,
2 to coordinate that.

3 MR. RUBOTTOM: Let me ask something.

4 BY MR. RUBOTTOM:

5 Q. Some of the witnesses have gotten the interview
6 notes from the Berby people from their interviews. Were
7 you provided your interview notes?

8 A. No. But I did not request them as well.

9 Q. I think most of them have been -- if the
10 witness requested them, I think UCF has been releasing
11 them.

12 A. I wasn't aware.

13 Q. We have reviewed them and just -- you know,
14 we're asking if there was anything that was in error
15 that they put in there. But if you haven't read them,
16 we won't ask you that question.

17 A. No, I haven't.

18 MR. RUBOTTOM: Okay, Carine.

19 BY MS. MITZ:

20 Q. And you haven't read anybody else's interview
21 notes as well, right?

22 A. No, I have not.

23 Q. All right. So when did you join UCF?

24 A. 1990. January 17, 1990.

25 Q. Been there a while.

1 A. Yes.

2 Q. And in what capacity did you join?

3 A. A senior auditor.

4 Q. And what positions have you held since then
5 leading up to your current position?

6 A. Assistant director and associate director,
7 which is what I am now.

8 Q. And that's in university audit?

9 A. Yes, the whole time, ten years have been in
10 university audit.

11 Q. And that's the only internal audit unit at UCF,
12 right?

13 A. Yes, that's correct.

14 Q. And who did you report to in all those
15 positions? Was it always Robert Taft?

16 A. No. First would be Barbara Ratti, R-A-T-T-I.

17 Q. Okay.

18 A. Then Amy Voelker, V-O-E-L-K-E-R. And then
19 Robert Taft.

20 Q. Are you a certified public accountant?

21 A. Yes.

22 Q. Okay. Since when?

23 A. I got that when I was still at the Auditor
24 General, so '88, '89. That is an estimate.

25 Q. Sure. Thank you for that. Appreciate that.

1 **Now, for attorneys, we have to maintain our**
2 **licenses with continuing education courses. Is there**
3 **something similar like that for accountants?**

4 A. Yes. 80 credit hours every two years.

5 Q. And I did look you up on the UCF website, and I
6 see you have a bunch of letters after your name. Can
7 you tell me what CFE stands for?

8 A. Certified fraud examiner.

9 Q. And what does that mean?

10 A. So it's a national -- actually, international,
11 worldwide organization and designation for examining --
12 doing fraud investigations.

13 Q. Would one have to be a CPA in order to get that
14 designation?

15 A. No, you don't need a CPA. You do have to have
16 certain qualifications and meet the standards. It's
17 also a credentialing agency where you take an exam and
18 have to pass the exam in order to be a CFE.

19 Q. And do you have to do anything to maintain
20 that, or once you get your --

21 A. Yes. 40 hours every two years.

22 Q. So that's in addition to the 80 you have to do
23 for --

24 A. They allow you to use the same -- if I'm
25 getting fraud -- like, for instance, I have to have

1 specific -- for the CFE, I need fraud accounting or
2 auditing, fraud investigation, whereas in the
3 accounting, you can do auditing and it can be -- fraud
4 can count towards your auditing and your A&A as well.
5 So they kind of cross.

6 **Q. That makes sense. Okay.**

7 **What does CIG stand for?**

8 A. Certified Inspector General.

9 **Q. Tell me a little bit about that.**

10 A. Okay. So back -- I don't remember the exact
11 years, but, you know, we all used to be -- all state
12 agencies were -- and their internal audit departments
13 were inspector general departments. During that time,
14 we were inspector general. I was an associate inspector
15 general. So then they offered -- this is after we had
16 already devolved, they offered -- the Association of
17 Inspector General offered trainings and certifications.
18 So I qualified, since we were at one point an inspector
19 general. And so I took the course and passed the exam.

20 MR. RUBOTTOM: Excuse me.

21 BY MR. RUBOTTOM:

22 **Q. Is that the state association or is that a**
23 **national association?**

24 A. Well, I belong to both, and I believe it's the
25 national.

1 Q. But the certification is from the national?

2 A. Yes, that's correct.

3 Q. Thank you.

4 A. I believe.

5 BY MS. MITZ:

6 Q. Is there anyone -- sorry. Go ahead.

7 A. I said I believe it's the national.

8 Q. Is there anyone else in university audit that
9 has these certifications?

10 A. No.

11 Q. So you're valuable.

12 A. Yeah.

13 Q. All right. So what do your duties in your
14 current position involve?

15 A. Oversee the investigation's function, perform
16 investigations, and review and supervise those who are
17 doing investigations.

18 Q. When you say "investigation," would that be
19 separate from an audit?

20 A. That is correct.

21 Q. Okay. Can you explain to me what the
22 difference is?

23 A. Okay. So in audit, internal audit, there are
24 three prongs. There's performing audits, which are
25 usually lined up based on a risk assessment. That risk

1 assessment -- Robert can talk more closely to that. But
2 then there are management advisory services, which are
3 consulting, in essence, a consulting function. And then
4 there is investigations. When complaints of fraudulent
5 acts or other types of complaints come in, we are
6 required to track those, log those and perform an
7 investigation.

8 **Q. Is there any requirement that your office**
9 **maintain those records for those investigations for a**
10 **certain period of time?**

11 A. We do. We maintain everything for a long --
12 can we delete them? I think so. I think we're keeping
13 them longer than we need to.

14 **Q. Okay.**

15 BY MR. RUBOTTOM:

16 **Q. Do you know if the office has standards on that**
17 **archiving or records destruction?**

18 A. Standards versus a policy?

19 **Q. No, a policy.**

20 A. We follow the GS1 and GS5. Those are the
21 record retention rules. In our office, we have archived
22 and destroyed old audits and records and so forth. Do
23 we have a policy on it? I wouldn't say -- I have to say
24 maybe no.

25 **Q. Not even an official policy to follow those**

1 **standards?**

2 A. And, you know, the better person to ask would
3 probably be Robert or Kathy, because they just recently
4 went through the quality assessment review, which is the
5 audit side of the house, and they probably have a better
6 answer than I do.

7 **Q. You've never audited auditors before.**

8 A. Yes.

9 BY MS. MITZ:

10 **Q. So as part of your duties, do you regularly**
11 **consult with applicable statutes and or regulations?**

12 A. Absolutely.

13 **Q. And do you receive -- do you and the others in**
14 **your department receive training on the application of**
15 **those regulations and statutes, or is it just up to you**
16 **to stay on top of it?**

17 A. I think it's up to us. For the most part, I
18 would believe it's up to us. I don't recall specific
19 training, other than whistleblower. Now, whistleblower
20 statute -- the Whistleblower Act or statutes, which we
21 have specific training on.

22 BY MR. RUBOTTOM:

23 **Q. Who provides that training?**

24 A. Well, the most recent has been the Board of
25 Governors, IG, and the Governor's Inspector General's

1 office. Heather Robinson --

2 Q. When you say "most recent," is that in recent
3 months or the past couple years?

4 A. Maybe a year and a half, the latest one that
5 we've had.

6 Actually I've had -- I just -- they just
7 started -- the Governor's office just started an
8 investigation round table. They've only had two of
9 those calls, and I was on the second one. So I'm a part
10 of that as well, too, which we talk about the different
11 training and the application of the rules. Most of it
12 centers around the Whistleblower Act.

13 BY MS. MITZ:

14 Q. Is there any duty or responsibility of anyone
15 in your department to pass along information about new
16 statutes and regulations or amendments to statutes and
17 regulations to the departments that might need to know
18 that?

19 A. So within our office, no, not in particular.
20 But we all -- I believe we all -- it's optional. You
21 can join and receive notifications on when there's a new
22 BOG regulation or a new BOG amendment to that. It's run
23 by the policies -- I believe the university compliance
24 and ethics office oversees the policies of the
25 university, and they also have notifications. We get

1 notifications when those have been changed and they come
2 out for comment.

3 Each person can sign up for how many of those
4 notifications they want to receive.

5 BY MR. RUBOTTOM:

6 **Q. And that's a university service, not a BOG**
7 **service?**

8 A. Yes, that's correct.

9 BY MS. MITZ:

10 **Q. It's not required that employees sign up for**
11 **that service?**

12 A. Not that I'm aware of, no. Most of us auditors
13 like that service.

14 **Q. Sure. All right. Who else works in university**
15 **audit with you?**

16 A. All right. So there's Robert Taft, the chief
17 audit executive. Kathy Mitchell is an associate
18 director, as I am, but she is being loaned out at this
19 time to serve as interim chief financial officer. There
20 is Valerie Morton, senior auditor. Vicki Sharp, senior
21 auditor. Shanae Price is a senior auditor. Her last
22 day is tomorrow. She's going on to a different job.
23 Ginnie Carter, who is the administrative assistant.
24 Adam Glover, who is the IT auditor.

25 **Q. What does he do?**

1 A. So his focus is doing information technology
2 and software computer controls.

3 **Q. So what is he looking for when he does that?**

4 A. Well, there's a huge, huge -- I'm trying to
5 think of the name of it. Just give me a minute.

6 I don't want to say SOX because that's the
7 auditing side, but there's a whole set of standards for
8 information technology, security and the sort that he
9 kind of audits to.

10 **Q. Okay.**

11 A. Currently, we also have two part-time OPS
12 workers working in the office, Giovanni Green and Dennis
13 Russo, as well as two student interns.

14 **Q. Okay. You have a good amount of people in
15 there.**

16 So the last two OPS employees, are they
17 auditors, investigators, or are they --

18 A. They're investigators and report to me.

19 **Q. Okay. Got you.**

20 A. And the interims are there for investigations
21 as well.

22 **Q. And were all the people that you just
23 identified employed there since 2013?**

24 A. No.

25 **Q. Which ones were there since 2013?**

1 A. Robert -- well, Robert came in -- he might have
2 come in '14. So Robert was not there in 2013, I
3 believe. But myself, Kathy, Vicki, Valerie. Shanae
4 might have been the end of that.

5 **Q. In your time in university audit, did you have**
6 **much contact with William Merck?**

7 A. Yes.

8 **Q. Can you tell me, like, what it was about, how**
9 **often? Just give us an idea of what that contact was**
10 **all about.**

11 A. Most of the time we would talk -- Mr. Merck
12 would speak with me personally about different -- on the
13 consulting side of our house where they would -- and
14 he's not the only one. Several different folks would
15 come and consult and say, "Okay, are we allowed to do
16 this? Are we allowed to do that? I want to throw it by
17 you. Is there any -- do you see any problems, any
18 internal control problems with what we're doing" and so
19 forth.

20 So how frequently, it's hard to kind of say
21 that. I would say frequently, but I don't know an exact
22 number.

23 **Q. Okay. That's fair.**

24 A. Okay.

25 **Q. Do you recall him ever asking you whether it**

1 was okay to use E&G funds for the construction of a
2 building?

3 A. No, he never asked me that.

4 Q. Do you recall him asking you anything about the
5 uses of E&G funds?

6 A. I don't recall anything specific.

7 Q. Let me broaden that question and ask: Do you
8 recall whether anybody who's been identified in this
9 investigation came to you for advice about the uses of
10 E&G?

11 A. When you say identified in the investigation,
12 do you mean the controllers and so forth?

13 Q. Correct.

14 A. I'm sure that they have. I mean, I don't
15 recall the specific incidents, but yeah, that was --
16 especially when Tracy Clark was new to the university we
17 would talk about that. We would speak with her, her
18 people, her associate controllers and so forth about how
19 to use the funds. Most of that, though, came from
20 departments who wanted to know how to use E&G funds, can
21 they do this with E&G funds. We would then, most of the
22 time, copy Tracy or copy somebody in the controller's
23 office to let them know what advice we were giving to
24 all these different departments to make sure there
25 wasn't anything contradictory to what they're saying.

1 BY MR. RUBOTTOM:

2 Q. Let me ask: On Merck, what kind of questions
3 would Merck bring to your advisory office?

4 A. One time -- this is just popping into my head.
5 It's an array of things that he dealt with, different
6 things, so you can imagine the variety of different
7 topics.

8 Q. A little over a billion.

9 A. Right. So one just came to mind, and I'm not
10 even recalling all of the aspects of it, but dealing
11 with the use of -- where I suggested -- something to do
12 with global UCF. Let me think it through just a minute.

13 I think it was dealing about whether or not we
14 wanted to do a LEED -- I think this is the word, like
15 for a LEED gold standard building versus a non-standard
16 building, and the benefits of that are not that, and
17 whether or not that would be -- maybe you could get
18 additional financing if you didn't go for a gold letter
19 standard or something like that. I don't remember
20 exactly any more details than that. That's just what
21 I'm thinking of.

22 Q. I think LEED is an energy efficiency standard.
23 I think it's in the statutes as a recommended thing.
24 But do you -- did he ever ask you about the use of
25 energy savings from an E&G activity for a non-E&G

1 purpose?

2 A. The use of energy savings. So like utility
3 bills, like if we saved, literally, on utility? Is that
4 what you're thinking?

5 Q. Right. If they do something that saves money,
6 and then they take the savings and repurpose it --

7 A. I don't recall exactly that thing. I know that
8 we saved a lot of money over in the Convocation Corp.
9 area by replacing the lights. I know there was a big
10 initiative there and we replaced that, But I don't
11 recall any discussions about what we did -- I think that
12 Convocation used that money somehow, the savings.

13 Q. Isn't there like an energy auxiliary or
14 something that's kind of an internal utility or
15 something?

16 A. So we have a department, a sustainability
17 department. Dave Norvell is the head of that. So, yes,
18 we have a strong presence.

19 Q. But is it your understanding that that's an
20 auxiliary enterprise in the university, like housing or
21 something?

22 A. I'm not sure that that's auxiliary. I'm not
23 quite sure that -- I'd have to check on that, but I
24 don't feel that sustainability would be auxiliary unless
25 they're doing some other things. But let me just say

1 I'm not sure.

2 Q. Okay. That's fine.

3 BY MS. MITZ:

4 Q. All right. If someone had come to you and
5 asked you for advice or an answer on using E&G for
6 construction of a new building, is that something that
7 you think you would remember?

8 A. Well, in the regular course of business,
9 probably not. I mean, we get asked that a lot. I mean,
10 in hindsight, I know -- I don't recall anything ever
11 being asked about Trevor Colbourn. If you ask me now
12 was there another construction of a building, I don't
13 recall anything at this time.

14 Q. Okay. Did you have a lot of contact with
15 Provost Whittaker, direct contact?

16 A. Not a lot.

17 Q. Okay. The contacts that you did have, were
18 they involving him asking for advice or direction?

19 A. No.

20 Q. Did you have any contact with him regarding the
21 Trevor Colbourn Hall building?

22 A. No.

23 Q. Did you have much contact with finance and
24 safety or finance and facilities staff?

25 A. Regular. I would say regular contact with

1 them.

2 Q. And again, you don't recall any question about
3 E&G and building buildings?

4 A. We had a big case, an investigation several
5 years ago dealing with the engineering building, the
6 Harris Corp. building, where a particular faculty had
7 taken -- that was overseeing the Harris Corporation
8 donations that were supposed to be used for furniture
9 and equipment and different things like that, and this
10 particular faculty had, you know, used them for other
11 purposes, and we had made them refund the money back to
12 the building. And facilities was involved in that
13 because we were, you know, they were working with us to
14 help them restore the account that Harris had donated
15 the money.

16 Q. And did anybody in facilities give you a hard
17 time or were they cooperative?

18 A. No hard time from facilities. As a matter of
19 fact, it's quite the opposite. Whenever we've done our
20 investigations, they've been more than helpful in
21 carrying out our recommendations or corrective active
22 that we need done.

23 BY MR. RUBOTTOM:

24 Q. Let me ask about that incident. Would the
25 department have their own furnishing money or would that

1 be in the facilities business office and the person used
2 some kind of fake invoices or something?

3 A. All right. So what I'm trying -- this is just
4 from -- you know, this has been several years that this
5 has happened, so maybe it's not all totally clear, but
6 there was a particular associate dean who was overseeing
7 the contact person, the point person for the building of
8 the Harris Corporation building. It's an engineering
9 building named after Harris Corporation.

10 So there's a certain amount of money that had
11 to be used for furniture and equipment and for
12 building -- for the actual building itself. Well, this
13 particular person used some of that money to buy other
14 stuff that wasn't building, maybe like moveable research
15 equipment that really wasn't building, it was more
16 equipment.

17 Q. Yeah, I think I get that. I'm just trying to
18 figure out how he used it. Did he have a checking
19 account with that money where he could just write
20 checks?

21 A. Oh, no, no.

22 Q. So he was submitting invoices that were not
23 proper on that particular fund?

24 A. Yes, if I had to -- in a simplistic thing, yes.

25 Q. I just understand these things at a simplistic

1 level.

2 A. Well, I think they might have transferred the
3 money to reimburse the payment, you know, things like
4 that. But yes, in essence, that's what was done.

5 BY MS. MITZ:

6 Q. Have you ever attended a budget director's
7 meeting?

8 A. No.

9 Q. Do you know if anybody from university audit
10 has?

11 A. Yes. Kathy Mitchell and, I believe, Robert
12 Taft and maybe Vicki Sharp. We all attend those
13 regularly. And if one person can't make it, then
14 another person will fill in. So I don't know who else
15 may have filled in at that time, but I believe Kathy was
16 mainly charged with going to those.

17 Q. So what was the point of having university
18 audit staff there? Were you guys contributing?
19 Listening? What was your role?

20 A. So part of our management advisory service arm
21 of internal audit is we would attend a lot of these
22 different meetings, committee meetings and so forth, to
23 be there, to have an ear, to learn what's going on as
24 auditors should and know about, and also to lend advice
25 on internal controls, if something is, like, "Wow, no,

1 that's a bad internal control," or if something is
2 totally out of -- you know, should not be happening or
3 out of compliance, yes, we would lend those types of
4 advice from the meeting.

5 **Q. Did you just say that you also sometimes**
6 **attended Board of Trustee meetings?**

7 A. Myself? Yes.

8 **Q. As someone from university audit?**

9 A. Yes. I think Robert, of course, is charged
10 with going to those. Kathy has been going to those a
11 little bit more, obviously. And every now and then we
12 would go, different people may go to hear and different
13 things like that.

14 BY MR. RUBOTTOM:

15 **Q. You guys would make reports to the audit**
16 **committee, wouldn't you?**

17 A. Right. We have an audit -- Robert is a staffer
18 for the audit committee, audit and compliance committee.
19 And so for -- whenever those meetings are, I usually
20 attend those.

21 BY MS. MITZ:

22 **Q. Okay. Can you recall ever being at a board or**
23 **a committee meeting where the Colbourn Hall renovation**
24 **or the Trevor Colbourn Hall construction projects were**
25 **addressed?**

1 A. No.

2 **Q. Now, if you or anybody in your department had**
3 **questions about spending or other uses of funds and the**
4 **appropriateness of that, who would you go to?**

5 A. We would typically consult with Tracy. We'd
6 actually have a group discussion. We'd all kind of send
7 an email, "What do you think? Should we use this for
8 this?"

9 If we weren't absolutely sure, we'd also
10 consult with, you know, the finance and accounting
11 people, kind of bring our minds together to see which
12 would be the best approach. That's why I would
13 typically -- whenever I gave advice to people, it would
14 be an email. I would copy them on those emails.

15 **Q. Does the audit department ever audit spending**
16 **against the board-approved budget?**

17 A. Not as a holistic. If we were doing an
18 audit -- and again, I haven't done audits for many
19 years. This is just from my recollection of when I did
20 do audits. We would audit the budget that they had been
21 assigned. So I guess that stems from the approval -- of
22 the BOT approval, but it would not be in the holistic
23 thing. It's more by whatever area we're auditing.

24 **Q. Okay. What would happen if the president or**
25 **the audit committee or the entire board asked your**

1 department to audit a report that had been submitted to
2 the BOG? Is that something that you guys could do?

3 A. Our charter allows us to audit any type of
4 information.

5 Q. Have you ever audited anything that's been
6 submitted to the BOG?

7 A. Well, you know, the BOG has requested us to do
8 these performance audits. We do the performance-based
9 budgeting audits where we check against a certain --
10 I've never done it, because I'm on the investigation
11 side of the house, but we do do that regularly. Do we
12 then check -- we submit those reports, not necessarily
13 audit what was submitted to -- what somebody else might
14 have submitted.

15 Q. Okay.

16 A. Did I answer that question?

17 Q. You did. You did.

18 MR. RUBOTTOM: And let me follow-up, Carine.

19 BY MR. RUBOTTOM:

20 Q. A couple of things we're looking at is these
21 fund composition reports that were submitted to the BOG
22 each August with their E&G carryforward plans.

23 A. Okay.

24 Q. And another thing we've been looking at is
25 actual expenditure reports that are submitted to the BOG

1 at the end of the fiscal year where they report actual
2 expenditures of carryforward.

3 A. I don't believe we've ever audited anything
4 like that.

5 Q. If the audit committee -- if Bev Seay asked you
6 all to audit one of those things, is that something that
7 the department would do?

8 A. Sure. I would say yes.

9 BY MS. MITZ:

10 Q. Has your department, to your knowledge, ever
11 audited an ongoing construction project for funding
12 sources?

13 A. Well, we're doing that now, you know, after
14 this situation. Prior to that, an ongoing construction
15 project for funding sources? I would probably have to
16 say no. But again, I'm not on the audit side of the
17 house. So, of course, we're doing that now, after this,
18 in a reaction -- that's one of the corrective actions
19 that we're doing.

20 BY MR. RUBOTTOM:

21 Q. Who directed that?

22 A. Well, Robert -- actually, I believe,
23 Dr. Whittaker, Dale Whittaker.

24 Q. Do you know when he directed that?

25 A. Okay. So when the auditor general came out

1 with their report -- actually, it was before the
2 official report was released. I believe there were some
3 discussions with Robert and Dale on what needed to be
4 done, and I believe that came out of that.

5 Q. Would that have been in August or --

6 A. Well, when did the official auditor general
7 report come out?

8 Q. The preliminary and temporary findings came
9 November 27th, so everything had already blown up before
10 that.

11 A. Well, I think it's either before that or during
12 that time that maybe that -- so whenever he released his
13 first -- he released -- Dale Whittaker released a
14 statement where it said that in there. So around that
15 timeframe, whenever the first one of those was.

16 Q. Okay.

17 BY MS. MITZ:

18 Q. Okay. So we've come to learn, in talking to
19 various people and not just at UCF, that people
20 understand terms very differently. So I want to get a
21 feeling for your understanding of certain terms.

22 A. Sure.

23 Q. Can you tell me what you would define fixed
24 capital outlay as?

25 A. Well, something that -- of course, something

1 that's not expendable, something that would be more
2 permanent. I had to use those words.

3 So would that be something small? Yes. And
4 could it be a building? Yes.

5 So if you had a -- this just came to mind,
6 environmental health and safety wanting to build a
7 building for their waste materials. It may be a smaller
8 purchase, maybe not to the level of millions of dollars,
9 but it would be a fixed capital outlay.

10 MR. RUBOTTOM: Let me follow up.

11 BY MR. RUBOTTOM:

12 Q. If you were trying to explain to a layman the
13 difference between fixed capital and other capital
14 purchases, how would you distinguish the two? Because
15 these furnishings are capital purchases, right, and
16 vehicles and anything that's not consumed during the
17 normal --

18 A. Okay. Well, when you ask in that manner, of
19 course, I would say something of a more permanent
20 fixture versus something that's movable.

21 Q. Would your mind go to life span, like over five
22 years, something like that? I'm not trying to pin you
23 down. I'm just trying to get --

24 A. No, no, I understand.

25 Okay. So maybe -- you know, when I think of

1 expenses, those expenses are not -- not the fixed
2 capital. They're consumables that wouldn't be. So
3 anything longer than a year would be some sort of
4 capital outlay, right.

5 MR. RUBOTTOM: Okay. Go on, Carine.

6 BY MS. MITZ:

7 Q. How would you define the term "deferred
8 maintenance"?

9 A. Maintenance that needs to take place but, due
10 to funding, we have to defer it to a list until the
11 appropriate funding or until we have funding to do that
12 maintenance.

13 Q. How about capital renewal?

14 A. I'm not actually familiar with that term.

15 Q. Not a problem.

16 Okay. How would you define an encumbrance
17 versus an expenditure?

18 A. So encumbrance is almost like -- it's that
19 you're going to do an expenditure in the future. So
20 let's say you have some money or you have something
21 that -- usually those happen -- tend to happen, I was
22 going to say, near year-end. So you're encumbering the
23 money for the next year. But it can happen at any time.
24 The encumbrances can happen at any time. But it's
25 almost like a promise, "This is what we're going to use

1 the money for in the future."

2 BY MR. RUBOTTOM:

3 Q. Would it be like a contractual obligation to
4 the other side or just a promise to yourself?

5 A. It's a promise to yourself.

6 Q. Okay.

7 BY MS. MITZ:

8 Q. All right. So with an auditor's background,
9 would you consider the construction of a new building to
10 be deferred maintenance?

11 A. No.

12 Q. And would you consider a transfer from the
13 central reserve account to, say, administration and
14 finance an encumbrance or an expenditure?

15 A. A transfer?

16 Q. Right.

17 MR. RUBOTTOM: Or neither.

18 BY MS. MITZ:

19 Q. Yeah.

20 A. Right, because if you haven't expended -- just
21 transferring funds doesn't make an expenditure. So
22 that's just moving money.

23 Q. Okay. At UCF, do you know whether funds can
24 be, quote-unquote, encumbered without a legal
25 obligation?

1 So can funds be encumbered even though there's
2 not a contract for services to be paid for or an
3 outstanding purchase order?

4 A. I believe, yes.

5 Q. Can you give me an example of when that would
6 occur?

7 A. Mainly for travel, maybe.

8 Q. Okay.

9 A. You know, and again, that's my belief that yes,
10 you can do that. I haven't looked into that kind of
11 thing in a long time, so it could be shaky there.

12 But travel maybe if you're going to -- you
13 don't have a contractual agreement to travel, but that
14 you plan to do some travel in so many months or whatever
15 or the next year, so you want to develop a PO for that.

16 Q. Okay. Again, based on your background with
17 auditing, can funds be expended on paper but remain in
18 the university account for months or even years before
19 actually being provided to someone?

20 A. If you get -- say that again. Could they be
21 spent -- can they be used without actually providing to
22 someone?

23 BY MR. RUBOTTOM:

24 Q. Can they be called an expenditure if they
25 remain in a university department's account?

1 A. Between departments? Yes. Because that's fund
2 accounting. So if one department is using the money,
3 that may be an expense on their side.

4 **Q. But when it's transferred one to the other,**
5 **that is an expenditure from the first side?**

6 A. Well, it's a transfer of funds, so it may not
7 be -- you know how the balance sheet goes, depending
8 on -- I'm not sure that it would be an expense item, but
9 it may be -- it might be something in their cash balance
10 on the same -- transfers due to and due from.

11 I haven't done balance sheet auditing in a long
12 time.

13 **Q. That's okay. We're talking to Kathy and**
14 **Robert.**

15 A. Yes. Thank you. Thank you so much.

16 But I think there's a difference between a
17 transfer of money and the actual use of the money and an
18 expenditure. There's differences there.

19 BY MS. MITZ:

20 **Q. Okay. I think we're on the same page.**

21 A. Okay.

22 **Q. All right. So if you were doing an**
23 **investigation and you saw something listed as an**
24 **expenditure that you knew had only been transferred to**
25 **another department for later use, would that raise a red**

1 flag for you? Would you do anything about that?

2 A. So if they -- if you had an expenditure -- we
3 saw department have an expenditure but really list it as
4 an expenditure.

5 Q. Correct.

6 A. So for me to see it as an expenditure, let's
7 say we're running the data analytics, they would have to
8 code it as like a seven. Seven is, by the way, our
9 account codes for expenditures. All right. So if it
10 was coded as a seven, then it would represent as an
11 expenditure, and then I would see then whatever they're
12 purchasing.

13 If it's a transfer of money, I believe that's a
14 different code. So you know what I mean? If it's an
15 expenditure, I would see something behind it, like I
16 bought some water, so then I would see the water, the
17 purchase of the water. Transferring money from one
18 department to the other is not necessarily an
19 expenditure.

20 Q. And that's exactly what I was trying to get at.

21 A. Yeah.

22 Q. So it seems, based on your response, that if
23 you saw someone calling or transferring an expenditure
24 but didn't have the backup that you just identified,
25 then you would be -- your antennas would go up?

1 A. Yes. Yes, that is correct.

2 Q. Okay. I think early on you mentioned a little
3 bit about the compliance department. Is there anything
4 more to contribute to what that particular office does?

5 A. So they're a fairly new office. I say that,
6 maybe eight years, nine years old. They oversee the
7 conflict of interest forms for the university. That's a
8 lot of faculty and staff that need to fill out those
9 annual conflict of interest forms. They manage the
10 integrity line, which is our hotline. Although Robert
11 has full access to that, they both see that and then
12 they decide who gets what cases to look at.

13 They develop a compliance program here.
14 They've established compliance partners in order to try
15 to comply with all of the numerous regulations. They
16 have done great jobs at that. They've done a lot of
17 work in athletics as well, trying to get them up to
18 speed with the NCAA compliance and so forth.

19 Q. Okay.

20 A. They do do -- for instance, if we have
21 investigations on retaliation that are non-whistler
22 blower retaliation and/or conflict of interest, we --
23 they'll do those investigations.

24 Q. Okay. Again, relying on your auditor
25 background, if someone told you that a project was being

1 funded with, quote, unquote, university funds, what
2 would you understand that to mean?

3 A. Well, I know that there's all kinds of
4 university funds, right? I just do. I mean, that's --
5 so that's not a -- to me, I would want to know which
6 kind of university funds.

7 Q. Well, which kinds are you referring to? This
8 is the first time I'm hearing that there might be
9 different ones.

10 A. Well, there's university funds. There's all
11 different types of things that roll up. There's the E&G
12 funds, the auxiliary funds. Could there be agency
13 funds? Yes. There's the reserve funds or the interest
14 funds that we make on -- more of like local state funds.
15 There's donated funds. I think the university funds is
16 kind of like an umbrella of money.

17 Q. So it's like encompassing all the different
18 forms of --

19 A. Right. That's in my --

20 MR. RUBOTTOM: All revenue sources.

21 THE WITNESS: Yes.

22 BY MS. MITZ:

23 Q. That makes sense.

24 And how about the term "carryforward funds"?

25 Do you assign any particular definition to that?

1 A. I do associate them only with E&G funds.
2 That's my understanding.

3 Q. **That seems to be the theme. I mean, would you**
4 **say that that is generally understood, at least in the**
5 **people that you work with?**

6 A. Yes. I would probably say yes. I have not
7 heard of auxiliary carryforward. That's not how the
8 fund accounting works for auxiliary, I believe anyway,
9 unless standards have changed, which they easily could.

10 Q. **We're keeping that in mind.**

11 **Okay. So how does the audit department,**
12 **university audit, interact with the board's audit**
13 **committee? Do you guy works a lot with them?**

14 A. I would say Robert works quite a bit with them.

15 Q. **Can you give me just a quick rundown of what he**
16 **does for the committee or with the committee?**

17 A. Okay. So he -- they have meetings, committee
18 meetings, so he prepares the agenda for that. He gives
19 reports on what audit is doing. If there's a
20 high-profile investigation, of course, he has those
21 discussions with the committee chair to give a heads-up
22 on how things will happen, especially if we also have to
23 share with the BOG IG and so forth the different
24 investigations.

25 Same with audits. They're copied on

1 everything. They get a copy of all our audits. They
2 only get copies of certain investigations that rise to a
3 significant level.

4 **Q. Do you know whether the audit committee**
5 **routinely asks your department to conduct audits?**

6 A. So I think in this past couple months there's
7 been a lot of requests, okay. So would I say routinely
8 before that? Maybe not routinely. Have they? I think
9 so, but not on a routinely basis. I would say right now
10 that it's routinely happening.

11 **Q. Have any requests been made to audit anything**
12 **in the purchasing department?**

13 A. Audit in the --

14 **Q. I'll give you an example. Like maybe invoices**
15 **that were submitted by a particular vendor or**
16 **contractor.**

17 A. I'm not aware of anything. I know we've done
18 an investigation in that regard, but I don't know of
19 anything -- audit requests.

20 **Q. Was that investigation something that was done**
21 **recently?**

22 A. Yes. I haven't issued my memo yet.

23 **Q. Okay. Can you tell me what vendor it had to**
24 **deal with?**

25 A. Huron.

1 Q. Okay.

2 BY MR. RUBOTTOM:

3 Q. Can you tell us what initiated the --

4 A. It was an integrity line complaint.

5 Q. Do you have -- are your records exempt until
6 you complete your investigation and then they're public
7 records?

8 A. Yes. Unless there's a whistleblower status,
9 then they're exempt forever, the confidentiality of the
10 complainant.

11 Q. The whistleblower?

12 A. Yes. Yes. Right.

13 Q. When do you expect that investigation to be
14 complete?

15 A. So I have -- the memo's been drafted. It's
16 just a matter of me trying to get to it. And once we
17 issue the memo, then we allow 30 days for them to
18 respond. So we have to think about that. So it's a
19 couple months out still.

20 Q. Okay. I'm going to ask you something, and you
21 can certainly check it out with Scott Cole in the public
22 records office, but we have access to exempt
23 information. If it's exempt in your hands, it's exempt
24 in our hands. Okay?

25 A. Okay.

1 Q. So we would like for you to provide those
2 records at your earliest convenience and under the
3 understanding we will maintain the exemption until you
4 tell us that they're off. We're running out of time
5 session-wise, and we can't -- we're not like the feds.
6 We can't take 23 years to investigate something, so...

7 A. So I will confer with Scott on that to make
8 sure.

9 Q. Thank you.

10 A. Now, the memo's drafted. I still have to --
11 you know, I don't want to give you something that's in
12 draft form.

13 Q. I'm not asking for your draft memo, but your
14 records of your investigation that are exempt, if we
15 could have --

16 A. For the Huron case?

17 Q. -- copies of those. Yes, ma'am.

18 A. Okay.

19 MS. MITZ: And, Don, didn't you talk to Scott
20 and already tell him about how we maintain the
21 exemption?

22 MR. RUBOTTOM: Yeah, we've had that discussion.

23 THE WITNESS: Okay. And do you want this on a
24 jump drive?

25 MR. RUBOTTOM: Whatever's most convenient for

1 you to send them to us.

2 THE WITNESS: Let me just tell you a little
3 complication. We recently got fairly new -- MKI,
4 new audit software. So whereas before all of our
5 electronic work papers were very easily accessible
6 on a share drive, they're now in an audit software
7 package, and I have to figure out how to -- I think
8 I can just carry over the attachments. I think
9 we've got it. I'm sorry. I'm just talking out
10 loud.

11 MS. MITZ: If it becomes difficult, just reach
12 out to us.

13 THE WITNESS: Okay. I'll figure it out.
14 Because we need to figure it out anyway with this
15 new software.

16 MR. RUBOTTOM: We're aware that since this all
17 blew up, people are making all kinds of calls and
18 all kinds of accusations. We're curious about the
19 results of any investigations that come out of those
20 things, because there's absolutely no relation to
21 some of the characters and people and projects that
22 we've been investigating about. We would probably
23 just destroy the records immediately and go away,
24 but we're aware about some of the whistleblower
25 complaints and we don't know how these things are

1 being resolved.

2 THE WITNESS: So I will -- am I -- would I tell
3 Robert, just bring a thumb drive, or am I permitted
4 to say what the thumb drive contains?

5 MR. RUBOTTOM: That's your internal --

6 THE WITNESS: All right. Well, I didn't know
7 what you --

8 MR. RUBOTTOM: This is a request to the
9 university that I'm making to you directly. I'll
10 let Bev and Tanya know.

11 Carine, would you send Bev and Tanya an email
12 to let her know that we asked Tina for some exempt
13 investigative information and that she's going to
14 try to provide it.

15 THE WITNESS: I'm okay with that. I just want
16 to make sure I was okay with talking about it with
17 Robert.

18 MR. RUBOTTOM: Absolutely. I mean, our
19 requests to the university or requests to the
20 universities, I'm not -- if we have a reason to not
21 want somebody to know, that's fine, but I just --

22 THE WITNESS: Okay. No problem.

23 MR. RUBOTTOM: -- I don't want to miss
24 something that's relevant.

25 BY MS. MITZ:

1 Q. So now that you're doing more of the
2 investigative stuff, I don't know whether you'll be able
3 to answer this question in the positive, but are you
4 still, I guess, well versed in procurement regulations
5 and other legal requirements that are required for
6 procurement?

7 A. I think so, yes, because there's plenty of
8 fraudulent purchases. So we have to know, you know,
9 some of that and different things. And how that works
10 is, you know, any particular case that we get or
11 complaint that we get, I will -- and that's part of our
12 step of our investigation process is to freshen up on
13 the particular regulations, policies and statutes that
14 are applicable to that particular area we're
15 investigating.

16 So while I may not know what a purchasing is
17 right this moment, but then -- you know, if we come to
18 an investigation where, like the Huron or something, we
19 want to freshen up our knowledge on the rules, that is
20 part of the process of the investigation and audits as
21 well, by the way. It's called familiarization.

22 BY MR. RUBOTTOM:

23 Q. Now, are university procurements regulated just
24 by the BOG? Are you not under 287?

25 A. No. I think there's pieces that are under 287,

1 most certainly the competitive bidding.

2 BY MS. MITZ:

3 Q. Are you aware of any time at which university
4 audit audited finance and administration?

5 A. So not the main office itself. I'm not aware
6 of anything. Now, you know, all the -- you know,
7 finance and accounting, the purchasing, the business
8 services, there's different components. So there's been
9 audits of different components, but not admin and
10 finance itself.

11 Q. Okay. Can you estimate when the last audit
12 would have been conducted on the smaller offices that
13 report to admin and finance?

14 A. I don't recall. You're going to have to ask
15 the audit side of the house.

16 Q. Okay. Fair enough.

17 All right. So I have one email -- I have an
18 email that I'd like you to take a look at.

19 MS. MITZ: Don, can you pass her the email?

20 (Exhibit 1 marked for identification.)

21 BY MS. MITZ:

22 Q. And I do believe that you were presented with
23 the same email during the Bryan Cave interview, but if
24 you could just take a look at that and let me know when
25 you're done.

1 A. Yes, I'm done.

2 Q. Okay. Were you, in fact, asked about this
3 email in your prior interview?

4 A. Yes.

5 Q. Do you recall this email?

6 A. Not until they pointed it out to me.

7 Q. Okay. Can you tell me what you were following
8 up on? This seems to indicate that there was a
9 conversation that happened before this email.

10 A. Right. So, no, I'm sorry, this is exactly what
11 Joy Berby asked too, and I don't remember or recall
12 exactly what led up to this. Like I said, we have
13 people, departments, quite regularly ask us, "Can I use
14 money for this? Can I do this with that money?" And we
15 always -- you know, we provided them advice. We want
16 them to do the right thing. So we share that advice.
17 So I just don't remember what Ronnie was asking
18 me about what she could use the monies for.

19 Q. Back in 2015, do you know what position Ronnie
20 Korosec was in?

21 A. So I've worked with her back when she was in
22 the college, but I think at that time she was working
23 under the provost in the employee relations area, like
24 faculty relations. I think that's what it was called.

25 Q. I'm very -- I'm lacking in knowledge of how

1 things work at universities. This is my introduction.

2 A. It's your familiarization.

3 Q. So knowing the position that she was in, did it
4 surprise you that she would have asked this question, or
5 is this something that's consistent with a person in her
6 position at that time?

7 A. So it depends. They're on the academic side of
8 the house, right? So then yes, I would say this is a
9 normal question on the academic side of the house. On
10 the finance and accounting side of the house, it would
11 be an unusual question.

12 So in the departments, they're mainly academic,
13 so those folks are focused on academic functions and
14 different things. So this would not be unusual for an
15 academic side of the house to ask.

16 Q. So we were provided with very minimal notes
17 from Bryan Cave concerning your interview, and I just
18 want to ask you about a couple things in these notes.

19 They indicate that you didn't remember this
20 email, but that you also said that you would go back and
21 search your archives to determine whether Tracy Clark
22 responded, who was cc'd on the email or whether Ronnie
23 Korosec responded. Did you go back and search your
24 archives?

25 A. I did. And I did not find anything.

1 Q. So your recollection and information is no
2 different than it was when you gave your interview, I
3 think, last month to Mr. Berby, is that right?

4 A. Correct.

5 Q. Do you recall when you would have learned about
6 the BOG regulation 9.007, which regulates the use of E&G
7 funds?

8 A. Okay. So it couldn't have happened until after
9 the devolution, but I know that when that happened,
10 there was a lot of -- probably at that time -- maybe
11 about a year or two after that we became aware of the
12 BOG trying to -- there used to be called UCF regulations
13 and like the Board of Regents, BOR, regulations. So
14 when those were being redacted, or I'm not sure that's
15 the term for them, recalled or eliminated and then made
16 into the BOG regs, there was -- I remember there was
17 maybe two years where we were constantly looking to see
18 what was updated, what was done.

19 Q. So you've known about that regulation for some
20 time, it sounds like?

21 A. Probably, yes. Have I looked at it recently?
22 Not so much.

23 Q. All right. So did you have any involvement at
24 all in any way in the Colbourn Hall renovation or the
25 Trevor Colbourn Hall construction project?

1 A. No.

2 **Q. Do you -- from where you sit today, do you have**
3 **any thoughts on how university audit could be better**
4 **used to prevent this from happening again?**

5 A. Well, I think -- I'd like to think on that a
6 little bit more, I mean, a little more strategically, I
7 guess, think harder on it. But just off the top of my
8 head, I think what they've got going now with the
9 auditing of it and -- as it goes or before it goes is
10 very helpful because you've got an auditor saying: You
11 can present this? No. Can we do this? No, yes, no, or
12 whatever.

13 So I think they've hit the mark with that. But
14 that's a lot of resources, and some of it could be, you
15 know, time consuming for that.

16 **Q. Sure.**

17 A. And it can be repetitive. It's a repetitive
18 motion because they've already -- they are doing that,
19 you know, that's part of their function, the people over
20 in facilities and finance and accounting, and, you know,
21 especially the facilities accounting group kind of do
22 that. But this is kind of like a double-check.

23 Other than that, I mean, you wouldn't know --
24 there's no way to really know that that -- something
25 like that would have happened.

1 **Q. Whose suggestion was it to do the real-time**
2 **auditing throughout a project?**

3 A. So it could have been -- I don't really know.
4 I don't really know the answer to that.

5 **Q. Okay. That's fair.**

6 **All right. Is there anything else that you --**

7 MR. RUBOTTOM: Carine, I've got a few things
8 before you just start into that. I haven't actually
9 raised all of my follow-ups, but there's a few
10 things that have come up.

11 BY MR. RUBOTTOM:

12 **Q. Are you aware of any internal audits of the**
13 **university investments before this winter?**

14 A. Okay.

15 **Q. I've been talking to Bev Seay regularly.**

16 A. We had an investment policy come up a while
17 back where we -- fairly new. You know, it's not super
18 old. I think maybe audit might have done some
19 consulting.

20 **Q. On the investment policy?**

21 A. Yes, on the investment policy. But I don't --
22 I don't recall any investment audits.

23 **Q. Have you heard anything about the university**
24 **spending unrealized gains?**

25 A. I'm not sure about unrealized gains versus

1 investment interest.

2 Q. Well, if you don't --

3 A. Well, I've heard the use --

4 Q. Capital gains, interest and dividends, if
5 they're not realized, if they're not put in liquid form,
6 they're not realized yet. So you can have interest
7 that's unrealized because if you sold a bond a day, you
8 would get your accrued interest or something.

9 A. So the use of monies from investments outside
10 the principal, interest and stuff, yes, that was -- I
11 would say mainly the most time that I've heard it was
12 dealing with Convocation Corp.

13 Q. Tell me what Convocation Corp. is.

14 A. Convocation Corp. is a DSO, a direct support
15 organization, like athletics is a direct support
16 organization, and they oversee the housing over there
17 near the arena and the Convocation Corporation -- the
18 arena.

19 Q. Do they own the arena or lease it or something?

20 A. We -- there was a transfer of assets, and the
21 university now owns the building.

22 Q. Was that in payment of some debt or something?

23 A. It's dealing with athletics, because several of
24 those buildings were transferred as well, maybe because
25 they didn't have the money to pay for things so that we

1 could use other funds for that.

2 Q. And how would those investment gains have been
3 used to finance one of those activities, if they're not
4 realized?

5 A. I guess I don't know the answer to that
6 question, because if it's an accounting issue, I don't
7 know right now -- recall the difference between
8 unrealized and realized, how that works on the books on
9 the debit and credit side. So I feel like I'm not going
10 to be answering correctly because I'm not sure -- I
11 don't recall the accounting side of the --

12 Q. You can put debits and credits on books all the
13 time.

14 A. Right.

15 Q. But when the resource is actually sitting in
16 the stock market, it's hard for us to understand how
17 people can spend those funds. This came up when they
18 first started talking about the refunding plan for
19 Trevor Colbourn. I don't know if you followed those
20 details.

21 A. Right.

22 Q. They said, well, here's -- you know, here's
23 16 million in unrealized gains. It's going to cap out
24 the deal. And I'm thinking, well, what if the market
25 goes down, you know?

1 A. Well, I see what you're saying.

2 Q. And the market did go down in the three months
3 following that move.

4 A. I'm going to have to bow out on answering that,
5 but I see what you're saying is almost like we have -- I
6 thought it was interest. So interest you get cash.
7 That's your cash that you get. A gain in stock, you
8 would have to sell the stock in order to get that money
9 to use.

10 Q. Right. You have the same question I have.

11 A. And I don't think they're talking about the
12 stock. I think they're talking about the interest.

13 Q. Well, no, they showed -- they showed backup
14 documents, which showed their account balances at the
15 end of May, showing what their gains weren't that much,
16 the end of June they had a little loss, and the end of
17 July they had a gain. And they took all those numbers
18 and they assigned some of it to some federal funds they
19 have in their investment package, which I don't
20 understand, some of it to E&G so that they weren't
21 re-spending E&G.

22 A. Right. Right.

23 Q. And then they said they have this other of
24 300 million, and the gains on that other they were using
25 to supposedly refund Trevor Colbourn. I think Bev has

1 taken a lot of steps in the last three months to begin
2 to right that ship, but I'm just curious that that's
3 never come up in the audit department since it's been
4 discussed by people.

5 A. It didn't occur to me. I just wasn't thinking
6 about it in that manner.

7 Q. And we couldn't find that there was any routine
8 buying and -- you know, liquidations to fund any
9 projects that were being funded out of the investment.
10 So apparently, they were just doing debits and credits,
11 okay, I'll take your cash and you'll take my stock, or
12 here's a distribution.

13 A. I see what you're saying, a do to, do from type
14 of thing.

15 Q. Yeah, IOUs.

16 A. Right.

17 Q. I should let you talk instead of me talk. He's
18 laughing at me.

19 A. Oh, okay. Well, the thing is, that's why it
20 didn't make sense when you were asking me is because in
21 my mind, you would have to sell the stock, right, in
22 order to use it, right?

23 Q. Well, it didn't make sense to me, and obviously
24 the auditor general -- have you read the report?

25 A. I have.

1 Q. The auditor general, it didn't make sense to
2 them either.

3 A. Right.

4 Q. So we've heard a lot of discussions. Lee
5 Kernek and similar staffers would -- and this goes to
6 other universities, discussing with the BOG what size of
7 maintenance or renovation projects they can do with E&G
8 money. Did anybody ever come to internal audit to say,
9 "Hey, from our perspective what renovations or
10 maintenance projects can we do with E&G carryforward?"

11 A. Not that I'm aware of, and I believe -- no one
12 I'm aware of, and I believe we even checked all of our
13 MAS contacts. Nobody ever came to audit that we are
14 aware of.

15 Q. Are you familiar with this \$2 million limit
16 that the BOG says regulates those projects?

17 A. I am now, from all this, you know. And there's
18 a \$5 million limit now for approval of certain things
19 too. So that's just for now. I was not beforehand, no.

20 Q. What is your understanding of E&G as far as
21 maintenance, renovations?

22 A. Oh, I see. That it's allowed to be used.

23 Q. That's the way I read it.

24 A. Yes. Yes. That would be an appropriate use of
25 E&G funds, correct.

1 Q. And there's no number in that regulation that
2 restricts that?

3 A. Would restrict that, yeah.

4 Q. Right.

5 A. I don't know.

6 Q. Are you familiar with the statute that defines
7 fixed capital outlay?

8 A. I've heard of it, but I would have to say no.

9 Q. Are you familiar with the statute cited by the
10 Berby report that absolutely restricts the use of
11 appropriations on fixed capital outlays unless
12 specifically appropriated?

13 A. No. Sorry.

14 Q. Well, I hadn't heard of it until they put it in
15 the report, but I would encourage you guys to
16 familiarize yourselves.

17 A. I will.

18 Q. If you were shown capital plans, internal
19 capital plans that showed E&G as a funding source for
20 new buildings, what would your response or what would
21 you expect the audit side of the house response to be to
22 a document like that?

23 A. Well, that's hard to say at this point when all
24 this has happened. Of course, you know, you're going to
25 have to say no, that's not allowed. Would I

1 personally -- if I think back on this and would I have
2 been super alarmed at the thought of E&G dollars being
3 used for a building, building a building? Probably not,
4 only because we are allowed to do renovations and it
5 kind of -- it's kind of like -- for someone who's not in
6 that area all the time, my mind is in there, maybe I
7 think it would be a general understanding that if you
8 can do it for renovations, it's for academic use. And
9 that's the key, it's for academic -- E&G is for
10 academic, I think.

11 **Q. But if they could use it to build classroom**
12 **buildings and faculty office, wouldn't they be doing**
13 **that every year? I mean, wouldn't that be a normal part**
14 **of the university budget?**

15 A. But I know that PECO funds are, so -- and I
16 know that those are for buildings and so forth. So I'm
17 saying it wouldn't shock me. It wouldn't make me --
18 only because I haven't been working in that area. Now,
19 of course, after all this, it makes a huge difference.

20 **Q. Well, if somebody asks you what research would**
21 **you have done before you --**

22 A. Would give advice? We look at the regs; we
23 look at statutes; we look at different types of
24 regulations that are out there and familiarize ourself
25 before we give advice or make audit recommendations or

1 investigation recommendations.

2 So if somebody had come to me and asked me that
3 prior to all this, I would have looked up the statutes,
4 I would have looked up and said, "Hey, are we allowed to
5 do them? Let's see," or that type of thing. That's
6 routinely what any of us, I believe, in audit would do.

7 **Q. Does your audit team ever consult with the BOG**
8 **inspector general or other BOG --**

9 A. I do frequently.

10 **Q. -- officials about application of regulations**
11 **or --**

12 A. Oh, the Whistleblower Act.

13 **Q. Yeah.**

14 A. I personally do quite frequently.

15 **Q. But not the finance regulations?**

16 A. No.

17 **Q. Do you -- are you aware of any guidance or**
18 **training that the BOG does for university staff with**
19 **respect to the application of their regulations to**
20 **university finances?**

21 A. Not that I'm aware of. Never heard of it,
22 actually. Never heard of that happening. It seems like
23 we would probably jump on that, because we're -- in our
24 shop, we take a lot of training and seek it out,
25 actually.

1 Q. Okay. The integrity line, you draw some
2 investigative leads from that. Is that what you're
3 saying, that compliance would do others?

4 A. Yes.

5 Q. Can you give me an example of an investigation
6 that's come -- other than the one we just talked about.
7 I don't know if that came that way.

8 A. One just popped in my head. There are all
9 kinds -- all kinds. One is of somebody complaining
10 about excessive work hours. They're saying that
11 they're -- of course, we have different categories of
12 employees. We have administrative and personnel, who
13 are exempt employees from hourly. They're not hourly,
14 they're salaried.

15 Then we have hourly folks called USPS and OPS.
16 This complaint was about that salaried folks were being
17 made to work upwards of 80 hours a week.

18 She didn't get your hand signal. I don't know.

19 So, you know, that's something we're looking
20 into.

21 There's other things about -- I mean, I can
22 just go on. We have a lot.

23 Q. Let's say construction contracts, somebody says
24 somebody's cheating or filing false invoices or
25 anything.

1 A. That could potentially be on there, but I
2 haven't had anything specific like that.

3 **Q. Have you ever had any investigative requests**
4 **from the facilities department?**

5 A. From facilities?

6 **Q. Uh-huh.**

7 A. I've had complaints about facilities, numerous
8 ones that we have to go and investigate. But from
9 facilities, okay, yes, I think -- I think Lee Kernek has
10 come here, now that I'm thinking about it. What was it
11 that she made a complaint about? I don't remember. But
12 in the past couple years she's come and made an issue,
13 brought an issue.

14 **Q. Have you ever been consulted or engaged on an**
15 **issue of a trustee trying to interfere with any**
16 **operations?**

17 A. No.

18 **Q. Would you expect -- it's our understanding that**
19 **the provost, all of them, from Waldrop forward at least,**
20 **had significant budgetary responsibilities, so they're**
21 **putting all these fund sources on pages and planning to**
22 **spend them.**

23 A. Right.

24 **Q. Is it your expectation that that office has a**
25 **good working knowledge of E&G restrictions and**

1 **limitations?**

2 A. So, again, I think the provost is on the
3 academic side of the house. I would say they probably
4 don't have an accounting mind, okay.

5 From my understanding, several years back when
6 Tracy Clark was given a split position, it's because of
7 that, because the academics -- that was my impression,
8 not -- I don't know this answer for sure, but my
9 impression was -- and I thought it was a good move,
10 actually, to have a finance-type person over in the
11 provost to give the provost guidance and such on those
12 matters. Because traditionally, it has been known that
13 the provost is the academic side of the house.

14 **Q. Did that give the impression that Dr. Whittaker**
15 **wanted that understanding or wanted access to that**
16 **knowledge?**

17 A. I think it started with Waldrop, actually.

18 **Q. Well, Whittaker's the one that created the**
19 **split position.**

20 A. Oh, did he? Okay. I can't remember.

21 **Q. I think that was like March of '15 or**
22 **something. So it's my understanding that she didn't**
23 **have that dual reporting until he had been there about**
24 **six months.**

25 A. Okay. I lose track.

1 Q. But regardless of which provost, would it have
2 given the impression that they were seeking greater
3 understanding and greater information?

4 A. That or were seeking to delegate that, right?

5 Q. Okay.

6 A. You know, if you wanted a greater
7 understanding, you would ask for your training yourself
8 versus making a position that was to serve as your
9 advisor. To me it would say you're moving it to that
10 person rather than seeking. But it could be. It could
11 be either way.

12 Q. Well, I mean, I haven't heard of Tracy
13 approving budgets. I've heard of the provost and the
14 president approving budgets. I haven't heard of Tracy
15 approving budgets, so -- just in the general
16 discussions.

17 A. And prior to -- a couple years prior to that --
18 you know, we had a budget office within the provost
19 office. It was like a budget -- their own separate
20 budget group that controlled all the academic side of
21 the house, budgets with all the colleges. And so was
22 there a -- when did that go defunct and they moved that
23 all under Tracy's group? That whole budget office was
24 moved under Tracy 's group, because that budget office
25 sat --

1 Q. I don't know about that. We've heard of a
2 budget chat group, which is an informal chat, with Tracy
3 and Christy and Merck and the provost. And then we know
4 budget committees that started in the past two or three
5 years and a facilities budget committee. Are you
6 talking about another budget office besides those
7 informal meetings?

8 A. Yes. There was a -- and it sat down the hall,
9 in Millican Hall. It was a whole budget office just for
10 the academic side of the house, how to dole out the
11 moneys to the colleges. And that was under the provost.

12 Q. Right. And we've seen a lot of those
13 discussions and a lot of those spreadsheets and
14 everything, but are you aware that the provost and Merck
15 and others were meeting regularly to talk about capital
16 projects as well as academic --

17 A. No, I was not aware. I knew that they met to
18 keep each other informed, that's just kind of how things
19 worked, but I did not know they were regularly meeting.
20 Standing meetings, I presume.

21 Q. That was our understanding, weekly meetings.

22 A. Okay.

23 MR. RUBOTTOM: Carine, do you have anything
24 else?

25 BY MS. MITZ:

1 Q. Just a couple of questions in closing. And I
2 think I know the answer, but I need to ask.

3 A. Sure.

4 Q. Is there anything else that you think that we
5 need to know in our investigation that we haven't asked
6 you yet particular to the misuse and misdirection of E&G
7 funds for capital projects?

8 A. Not that I -- nothing comes to mind.

9 Q. Okay. Did you make it a practice to maintain
10 either journals, diaries, notes of things that you did
11 while you have been employed at UCF?

12 A. No. I made notes during my investigations,
13 which then I'd come back and incorporate into our work
14 papers, and then those notes are shredded. So those are
15 interview notes and things like that.

16 Q. Okay.

17 A. But no, I don't keep notes of the happenings.

18 Q. Well, some people do.

19 A. I know. I've seen some of them.

20 Q. Well, our investigation is still ongoing, and
21 we're going to be going for quite a while. So we're
22 asking everybody who we're deposing to not discuss their
23 depositions with anybody, that would include the
24 questions that you've been asked and the answers that
25 you've been given --

1 A. All right.

2 Q. -- until we conclude our investigation. So do
3 you agree to do that?

4 A. Absolutely.

5 MS. MITZ: Great. All right. Thank you very
6 much. You've provided some good information and we
7 appreciate it. Have a good afternoon.

8 (Deposition concluded at 3:43 p.m.)

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CERTIFICATE OF OATH

STATE OF FLORIDA:
COUNTY OF ORANGE:

I, Anthony Rolland, Notary Public, State of Florida,
do hereby certify that TINA M. MAIER personally appeared
before me on February 14, 2019 and was duly sworn and
produced a Florida driver's license as identification.

Signed this 17th day of February, 2019.

Anthony Rolland

Anthony Rolland

Notary Public, State of Florida
My Commission No.: GG 162479
Expires: December 17, 2021

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CERTIFICATE OF REPORTER

STATE OF FLORIDA:
COUNTY OF ORANGE:

I, Anthony Rolland, Notary Public, State of Florida, certify that I was authorized to and did stenographically report the deposition of February; that a review of the transcript was not requested; and that the foregoing transcript, pages 4 through 66, is a true and accurate record of my stenographic notes.

I further certify that I am not a relative, employee, or attorney, or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorneys or counsel connected with the action, nor am I financially interested in the action.

DATED this 17th day of February, 2019.

Anthony Rolland

Anthony Rolland

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| <p style="text-align: center;">Exhibits</p> <hr/> <p>021419_T.Maier_ Exhibit 01 3:9 46:20</p> <hr/> <p style="text-align: center;">\$</p> <hr/> <p>\$2 56:15 \$5 56:18</p> <hr/> <p style="text-align: center;">1</p> <hr/> <p>1 46:20 14 18:2 15 62:21 16 53:23 17 8:24 1990 8:24</p> <hr/> <p style="text-align: center;">2</p> <hr/> <p>2013 17:23,25 18:2 2015 47:19 23 42:6 27th 30:9 287 45:24,25</p> <hr/> <p style="text-align: center;">3</p> <hr/> <p>30 41:17 300 54:24 3:43 66:8</p> <hr/> <p style="text-align: center;">4</p> <hr/> <p>40 10:21</p> <hr/> <p style="text-align: center;">8</p> <hr/> <p>80 10:4,22 60:17 88 9:24</p> | <p>89 9:24</p> <hr/> <p style="text-align: center;">9</p> <hr/> <p>9.007 49:6</p> <hr/> <p style="text-align: center;">A</p> <hr/> <p>A&a 11:4 absolutely 14:12 27:9 43:20 44:18 57:10 66:4 academic 48:7,9,12, 13,15 58:8,9,10 62:3,13 63:20 64:10, 16 academics 62:7 acceptable 5:8 access 37:11 41:22 62:15 accessible 43:5 account 23:14 24:19 33:13 34:18,25 36:9 54:14 accountant 9:20 accountants 10:3 accounting 11:1,3 27:10 35:2 39:8 46:7 48:10 50:20,21 53:6, 11 62:4 accrued 52:8 accusations 43:18 Act 14:20 15:12 59:12 actions 29:18 active 23:21 activities 53:3 activity 20:25 acts 13:5 actual 24:12 28:25 29:1 35:17 Adam 16:24 addition 10:22</p> | <p>additional 20:18 addressed 26:25 admin 46:9,13 administration 33:13 46:4 administrative 16:23 60:12 advice 19:9,23 22:5, 18 25:24 26:4 27:13 47:15,16 58:22,25 advisor 63:9 advisory 13:2 20:3 25:20 affirm 4:5 afternoon 4:17 66:7 agencies 11:12 agency 10:17 38:12 agenda 39:18 agree 66:3 agreement 34:13 ahead 12:6 alarmed 58:2 allowed 18:15,16 56:22 57:25 58:4 59:4 amendment 15:22 amendments 15:16 amount 17:14 24:10 Amy 9:18 analytics 36:7 and/or 37:22 annual 37:9 answering 53:10 54:4 answers 65:24 antennas 36:25 apparently 55:10 applicable 14:11 45:14 application 14:14</p> | <p>15:11 59:10,19 approach 27:12 appropriated 57:12 appropriateness 27:4 appropriations 57:11 approval 27:21,22 56:18 approving 63:13,14, 15 approximate 5:12 archived 13:21 archives 48:21,24 archiving 13:17 area 21:9 27:23 45:14 47:23 58:6,18 arena 52:17,18,19 arm 25:20 arrange 7:25 array 20:5 asks 40:5 58:20 aspects 20:10 assessment 12:25 13:1 14:4 assets 52:20 assign 38:25 assigned 27:21 54:18 assistant 9:6 16:23 associate 9:6 11:14 16:17 19:18 24:6 39:1 association 11:16, 22,23 assume 7:2 athletics 37:17 52:15,23 attachments 43:8 attend 25:12,21 26:20</p> | <p>attended 25:6 26:6 attorneys 7:6,11 10:1 audit 9:8,10,11 11:12 12:8,19,23 14:5 16:15,17 18:5 25:9,18,21 26:8,15, 17,18 27:15,18,20,25 28:1,3,13 29:5,6,16 39:11,12,19 40:4,11, 13,19 43:4,6 46:4, 11,15 50:3 51:18 55:3 56:8,13 57:21 58:25 59:6,7 audited 14:7 28:5 29:3,11 46:4 auditing 11:2,3,4 17:7 27:23 34:17 35:11 50:9 51:2 auditor 9:3,23 16:20,21,24 29:25 30:6 37:24 50:10 55:24 56:1 auditor's 33:8 auditors 14:7 16:12 17:17 25:24 audits 12:24 13:22 17:9 27:18,20 28:8,9 39:25 40:1,5 45:20 46:9 51:12,22 August 28:22 30:5 auxiliary 21:13,20, 22,24 38:12 39:7,8 aware 8:12 16:12 40:17 43:16,24 46:3, 5 49:11 51:12 56:11, 12,14 59:17,21 64:14,17</p> <hr/> <p style="text-align: center;">B</p> <hr/> <p>back 11:10 23:11 47:19,21 48:20,23 51:17 58:1 62:5 65:13 background 33:8 34:16 37:25 backup 36:24 54:13</p> |
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