

In the Matter of:
Investigative Hearing

ROBERT TAFT
February 15, 2019



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

3 IN RE:

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

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Deposition of: ROBERT TAFT
Date Taken: February 15, 2019
Time: 1:02 p.m. - 2:14 p.m.
Location: UCF Communications & Marketing
 12443 Research Parkway
 Suite 301
 Orlando, Florida 32826
Reported By: Emily W. Andersen, RMR CRR FPR
 Stenograph Shorthand Reporter
 and Notary Public, State of
 Florida at Large

1 A P P E A R A N C E S:

2

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E X H I B I T S

**** None Marked ****

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

It is hereby stipulated by and between counsel for the respective parties that the reading and signing of the deposition be reserved.

1 THE REPORTER: Would you raise your right hand,
2 please.

3 THE WITNESS: (The witness complies.)

4 THE REPORTER: Do you solemnly swear that the
5 testimony you are about to give will be the truth,
6 the whole truth, and nothing but the truth so help
7 you God?

8 THE WITNESS: I do.

9 ROBERT TAFT,
10 having first been duly sworn, testified under oath as
11 follows:

12 DIRECT EXAMINATION

13 BY MS. MITZ:

14 Q. Great. Good afternoon, Mr. Taft.

15 A. Good afternoon.

16 Q. My name is Carine Mitz and I am the attorney up
17 in Tallahassee. Let me start by asking you whether you
18 have ever given a deposition before?

19 A. I have not.

20 Q. Okay. So let me explain to you what's about to
21 happen and lay some ground rules so we're all on the
22 same page.

23 The reason that you have been subpoenaed here
24 today, along with many of your fellow employees, is for
25 us to better understand what happened at UCF. We did

1 not get to sit in the interviews that were conducted by
2 Bryan Cave. This is the first time we're actually
3 getting to talk to people, and it's proven useful
4 because we're getting a lot more information than what
5 we had in black and white on paper.

6 So we're just going to be asking some questions
7 today. There are going to be no trick questions, this
8 isn't a game of "gotcha." There is no right or wrong
9 answer. We're just simply trying to get some
10 information.

11 You've just been sworn in. So the first thing
12 I would remind you is that we're hoping and expecting
13 you to be honest in your responses today. If you don't
14 know something, it's perfectly fine to say you don't
15 know. I would rather you say "I don't know" than try to
16 guess at something.

17 If you know something because someone else told
18 you, please make that clear.

19 A. Okay.

20 Q. If you are approximating or estimating
21 something, whether it be a number, a date, please let us
22 know.

23 A. Okay.

24 Q. If you don't understand something or you need a
25 question repeated or rephrased, please ask and we will

1 do so.

2 And lastly, as you can see, Madam Court
3 Reporter is typing everything that we say down, so we
4 need to be audible. So if you're asked a yes or no
5 question, don't just nod or say uh-huh or uh-uh; we need
6 you to say words so she can type it down accurately.

7 Do you have any questions?

8 A. No. I've got that written down, so I will
9 refer to it as needed.

10 Q. All right. Great. So let's get started.

11 Can you please state your full name for the
12 record?

13 A. Robert John Taft.

14 Q. Okay. And have you discussed this deposition
15 with anybody?

16 A. Yes. I've discussed it with a couple of my
17 staff members, Tina Maier and Kathy Mitchell. In the
18 sense that we have all been called to discuss this;
19 we've been careful not to discuss any details or
20 approaches or anything like that. But they are aware
21 that we're all being deposed.

22 Q. Okay, great. Have you had an opportunity to
23 review the notes that were taken by the attorneys at
24 Bryan Cave during their interview of you?

25 A. No, I have not.

1 Q. Okay. Have you reviewed the interview notes
2 for anybody else who was interviewed?

3 A. No, not to my knowledge.

4 I did read the Bryan Cave report, once it was
5 issued, but -- and the exhibits, but that's the only
6 information I really had access to.

7 Q. Okay. When you spoke with the attorneys from
8 Bryan Cave, were your answers and the information that
9 you provided truthful?

10 A. Yes.

11 Q. Okay. And have you been interviewed or even
12 just asked questions about any involvement you may have
13 had by anybody at UCF, which would include the general
14 counsel's office, president's office?

15 A. So, I'm sorry. You broke up a little bit
16 there.

17 Q. In addition to the interview that you gave to
18 Bryan Cave --

19 A. Yes.

20 Q. -- have you been interviewed by anybody at UCF,
21 like, for instance, someone from the general counsel's
22 office or the president's office?

23 A. Oh, no. I have not.

24 Q. Okay. When did you join UCF?

25 A. I joined in January of 2014, I believe.

1 Q. Okay. And in what position?

2 A. My current position, chief audit executive.

3 Q. Okay. And what do you do? What does your
4 position involve?

5 A. Well, it's to manage the department of about
6 eight individuals, depending on departures and things
7 likes that; to provide audit services to the university;
8 to work with the board of trustees and the president
9 with my dual reporting relationship; to work with
10 external entities such as the Florida Auditor General,
11 for liaison and things like that.

12 We handle investigations provided to us from a
13 variety of sources. So it's a fairly comprehensive
14 audit and advisory and investigation services we try to
15 provide.

16 Q. Okay. Are you a CPA?

17 A. I am not.

18 Q. Okay. Do you have any special training,
19 certificates, education that helps you in your position?

20 A. Yeah. I do have a master's in accounting. I
21 worked for Deloitte for a period of time. I have a -- I
22 am a CIA, a certified internal auditor. I have a
23 certification in controlled self-assessment. I have a
24 certification also from the Institute of Internal
25 Auditors in risk management, and I was also a chartered

1 bank auditor.

2 **Q. Okay. So when did you first learn about the**
3 **State Auditor's audit of Trevor Colbourn Hall?**

4 A. Well, they do an entrance interview where they
5 talk about the audit and what -- it's, I believe, an
6 operational audit. They talk in general about the
7 scope, that they would be looking at new building
8 projects.

9 I believe at the exit conference they mentioned
10 a couple that they would be looking at, so that's how I
11 found out that that was in the scope.

12 The results of the audit, that would have been
13 discussed at the exit conference where they provide an
14 update to the group on what they had identified during
15 the audit.

16 **Q. Okay. So is that the first time you heard that**
17 **Trevor Colbourn Hall was funded with E&G monies?**

18 A. Yes, it is.

19 **Q. Okay. All right. And did you do anything with**
20 **that information at that time?**

21 A. I did. With Kathy Mitchell, who is also at the
22 meeting, we compiled our notes and put them into an
23 e-mail, and we distributed that e-mail to a number of
24 individuals, like, within management and the board of
25 trustees, just to make them aware of the issues that had

1 been discussed. I think there were seven or eight in
2 total.

3 We tried to do that so everyone is prepared
4 that when the actual report comes out, we'll be
5 responsible for within 30 days of providing written
6 responses. So that's kind of to get everybody level set
7 on what we'll need to be working on.

8 Q. Would the president have received that e-mail
9 as well?

10 A. He would have, yes.

11 Q. Okay. Do you recall the date that you sent
12 that e-mail?

13 A. I believe it was the date after the exit
14 conference. I don't recall the exact date, but I think
15 it took Kathy and I a day just to, you know, compile our
16 -- compare our notes and make sure we had everything as
17 accurately as possible. So my best estimate, it was one
18 day after the auditor general's exit conference.

19 Q. Okay. That's good information. Thank you.

20 Did you have any replies from either the
21 president or any of the trustees?

22 A. No. I did not at any time get an e-mail
23 response at all.

24 Q. Okay. Did you have an opportunity to interview
25 or question any of the employees concerning the Trevor

1 Colbourn Hall funding issue?

2 A. No.

3 Q. Can you recall any time when any employee came
4 to you and asked you for your advice or your opinion on
5 the use of E&G funds for construction?

6 A. I'm sure there were. Our office gets a number
7 of inquiries on the appropriate use of funds, a variety
8 of funds; be they concession funds, auxiliary funds. We
9 do try to track that information. We have a database
10 for that kind of customer service type issue.

11 I don't recall any specific construction
12 projects, but it's quite likely that we could have.

13 Typically, when I do get that appropriate use
14 and source of funds, I tend to get others involved on my
15 staff because they've been here a lot longer; Kathy
16 Mitchell, Tina Maier, Valerie Morton, Vicky Sharp,
17 they've all been there, and they would typically help me
18 if I need to provide a response. So I would assign that
19 to them for an appropriateness of funds, just because
20 they are much more experienced and I didn't want to give
21 incorrect information.

22 Q. Sure, okay. Let me narrow that question.

23 Do you recall anybody asking if they could use
24 E&G funds for the construction of Trevor Colbourn Hall?

25 A. No. I wish they had, but unfortunately, they

1 did not.

2 Q. Okay. Were you aware of the BOG regulation
3 9.007 which regulates the use of E&G prior to this
4 coming out in the audit?

5 A. Yeah, I believe I reviewed a lot of stuff when
6 I first started in 2014, just to kind of get familiar
7 with how higher education works. I come from a
8 background primarily in banking and insurance.

9 So higher ed regs have different ways of doing
10 things. So I know I read some of that stuff, and just
11 based upon the type of inquiries we get at our office, I
12 know that there are good and bad uses of funds. So we
13 would refer to statutes to help interpret our responses.

14 Q. Okay. Had you not been so diligent and took it
15 upon yourself to research those regulations when you
16 first started, what mechanism does UCF have to educate
17 new employees about applicable regulations and laws, if
18 any?

19 A. Well, I suspect that varies by individual
20 departments how their orientation process works. I know
21 from when I was first hired, there were certain
22 training, I believe, on online security and hacking
23 risks and things like that. That was part of the
24 curriculum.

25 I'm trying to think of other examples.

1 Certainly you can attend trainings. There are, you
2 know, online trainings you can take. I know Rhonda
3 Bishop, when she was chief compliance officer, would do
4 trainings on compliance related issues and things like
5 that.

6 So there were certain things I had to do in
7 order to get PeopleSoft access, but they related more to
8 using the software --

9 **Q. Right.**

10 A. -- as opposed to those type of financial or
11 other types of regulations. So that's kind of how I --
12 I suspect it's rather inconsistent across the
13 organization.

14 **Q. The woman you just mentioned, Rhonda, with the**
15 **compliance office, did she leave or retire?**

16 A. Yes. Rhonda Bishop left to take a position at
17 the University of Louisville.

18 **Q. Okay. Did anybody take over that position and**
19 **continue those trainings that she had been doing?**

20 A. Christine Serra in her office is serving as the
21 interim chief compliance officer. I don't know -- I do
22 take part in the new supervisor training. I do a
23 presentation every time I am asked to do it, to talk
24 about audit, what we do, the role we play, the type of
25 internal control issues we tend to identify. I don't

1 know if Christine continued to do that.

2 I know they would talk about issues such as
3 conflict of interest, provide copies of that. They
4 would talk about the integrity line. Whether or not
5 she's been able to, you know, keep that up with all her
6 duties she's taken on, I am not quite sure.

7 **Q. Okay. Thank you.**

8 **When you or people in your shop conduct audits,**
9 **are there certain standards by which the audit is**
10 **supposed to be conducted by or is measured against?**

11 A. Oh, absolutely. In fact, we just had our
12 quality assurance review completed in late 2018. That's
13 a review process where we brought in the chief audit
14 executives from the University of Florida, Purdue
15 University, and Arizona State University. They came in,
16 reviewed our self-assessment according to the standards
17 within the Institute of Internal Auditors. They
18 reviewed our self-assessment.

19 They also reviewed some of our audit work
20 papers for a sample of work; interviewed the staff,
21 interviewed management, and board members, and they did
22 complete that report in late 2018 for a five-year
23 recertification.

24 **Q. Okay. How are those three schools invited to**
25 **participate or chosen to come and do that?**

1 A. Well, they are all major institutions, and they
2 are also all part of the University Innovation Alliance
3 which is a group of like-minded schools that are looking
4 for innovative ways to develop curriculum, think outside
5 the box, develop new revenue sources, assist students in
6 graduating.

7 So when I spoke to Rick Schell, who was the
8 chief of staff at that point, he had suggested I reach
9 out to them. So I sent an e-mail to a number of the
10 institutions, and those three volunteered. And they did
11 a great job, I think.

12 **Q. Great, okay. Thank you.**

13 **Can you tell us how often construction projects**
14 **are audited?**

15 A. We do audit construction perhaps not to the
16 individual project level, but we have done in the past a
17 bid and selection process audit. We've also done a
18 space management audit where we're looking at building
19 versus leasing versus -- you know, making sure that
20 we're utilizing space to the maximum extent possible.
21 So those are some of the areas we have looked at.

22 I know facilities, themselves, hired McGladrey
23 to look at individual projects, particularly the
24 closeout and the settlement of funding. So that was
25 also something that Lee Kernek, I believe, had initiated

1 on a number of construction projects.

2 We also participated with Hill Consulting which
3 is a major third party that came in and did an extensive
4 review of our setup, of our staffing, how we apportioned
5 work, and kind of just best practices in higher
6 education construction management. I know they did some
7 peer studies as well.

8 So we do look at that in addition to all the
9 other areas within the university as well.

10 **Q. Can you tell me when Lee Kernek had that audit**
11 **done of the facilities?**

12 A. The -- the Hill Construction or the McGladrey?

13 **Q. That one.**

14 A. There were a number of McGladrey projects. I
15 would say probably maybe two years ago or so. And it
16 wasn't just one project, it would be -- there were
17 multiple projects where McGladrey was hired on a
18 project-by-project basis to come in --

19 **Q. How would -- I'm sorry. Go ahead.**

20 A. That's kind of how -- I think she would look at
21 a number of higher dollar projects to have them come in
22 or perhaps an area where she wanted a little extra
23 external scrutiny, and they do have a lot of expertise
24 in that area.

25 So I would say it was probably five to ten

1 projects that a McGladrey report was provided as part of
2 their contract.

3 **Q. How do you spell McGladrey?**

4 A. M-C-G-L-A-D-R-E-Y, RSM McGladrey. And I'm not
5 sure if they've changed their name, unfortunately. They
6 may just go by RSM, I believe. They are a public
7 accounting and consulting firm.

8 **Q. Okay. Thank you.**

9 A. Sure.

10 **Q. Does university audit ever audit a project to**
11 **carefully scrutinize the source of funds?**

12 A. Not specifically or solely for that, we would
13 not.

14 I would say with our new initiative, with our
15 capital projects, real-time monitoring, we are currently
16 doing one of those projects. And that, of course, is
17 one of the areas we're looking closely at both for the
18 initial source of funding, and if additional funds are
19 needed, where those dollars were going to come from.

20 So that's kind of because of the scrutiny
21 around this and the desire to make sure we're doing the
22 right thing, we'll be doing that on every project of
23 \$2 million and above that is approved by the board of
24 trustees.

25 **Q. Okay. Has university audit, to your knowledge,**

1 ever audited the accounts that hold the E&G funds?

2 A. Not to the extent of doing a financial audit.

3 You know, the way we try to divide up our work,
4 we try -- we consider the auditor general our external
5 auditor to the extent that they do the annual audit of
6 the financial statements, which is very similar to what
7 a KPMG or Deloitte would do for a private sector company
8 where they are attesting to the internal controls and
9 the accuracy of the balances.

10 So our thought is -- and this has been the case
11 of all the organizations I've worked with -- that we
12 would not want to do the same thing because it would
13 kind of just be duplicating their work and it wouldn't
14 be the most efficient use of our time and dollars.

15 I would also note that each of the direct
16 support organizations has an external auditor that's not
17 the auditor general. In fact, I have, on Monday, the
18 university foundation is going out and looking for a new
19 one. We put a policy in place -- "we" being audit -- to
20 rotate external audit firms every ten years. And every
21 five years, we will rotate the engagement partner, so we
22 put that into place.

23 One of the requirements of the policy is that
24 the chief audit executive serve on that selection
25 committee for any of the DSOs.

1 So that's kind of the way we have divided the
2 work up. We have relatively limited resources where we
3 let the financial auditors do their work. Obviously,
4 with the auditor general or any of the DSOs, they get
5 access to our reports. We're there to answer questions
6 or help them in any way. So that's kind of the approach
7 typically taken by most internal audit shops.

8 **Q. Okay. I don't think that the state auditor**
9 **routinely audits the accounts that hold E&G accounts.**
10 **The way that they found it here was just by looking at**
11 **the construction project.**

12 A. Uh-huh.

13 **Q. In light of what's happened with Trevor**
14 **Colbourn Hall, have there been any discussions in your**
15 **shop, or maybe above your shop, about scrutinizing the**
16 **E&G accounts more closely?**

17 A. Well, I want to take a sip and then I have a
18 pretty good answer for that, I think.

19 **Q. Okay.**

20 A. One of the concepts I have proposed, coming
21 from private industry, you may be familiar with the
22 Sarbanes-Oxley Act of 2002, which was put in place for
23 public companies to attest to their internal controls
24 over financial reporting, including the financial codes
25 process.

1 That's required by the SEC, Securities and
2 Exchange Commission, and is monitored by the PCAOB,
3 which is the Public Accounting -- PB -- BAO, Accounting
4 Oversight Board, yes.

5 And what my thought was, having gone through
6 those exercises at other companies, it's the very deep
7 dive into financial and IT controls that help you
8 develop your annual financial statements.

9 So one suggestion I've had is to develop a
10 financial internal controls group that would replicate
11 two sections of Sarbanes-Oxley; one would be 302, which
12 is that disclosure committee.

13 The disclosure committee typically meets on a
14 quarterly basis. They have a checklist that you go
15 through; have there been any changes in accounting
16 pronouncements, any major system changes relating to
17 systems that impact the financial statements, any
18 changes in personnel. They would go through that
19 checklist on a quarterly basis. That would then be
20 provided for signoff by appropriate levels of
21 management, typically the president, CFO.

22 Section 404 is actually the actual account
23 testing. The way that process works is you select what
24 are the key accounts, and from a materiality standpoint
25 you establish a dollar threshold. So you are going to

1 review every one of those accounts, you are going to
2 initially perform walk-throughs of how the process works
3 to develop those balances, identify key controls, both
4 financial, within finance and accounting, and within IT,
5 and test those on a periodic basis.

6 So again, you would identify any areas that
7 would potentially need retesting. For example, if bank
8 reconciliations are going to be performed, you would
9 select a sample. If they did not meet a passing grade
10 where eight out of ten, for example, were done -- not
11 done on an appropriate and timely basis, that would be
12 flagged, and they would have to retest or potentially
13 you could get what's either known as a significant
14 deficiency or material weakness.

15 That's probably more detail than you needed.
16 I'm sorry.

17 **Q. That's fine. That's okay. That's fine.**

18 A. So that was -- my thought was and I proposed
19 this to both the audit and compliance committee and to
20 the president. That might -- it's not done a lot in
21 higher education, but if we really want to focus on
22 strengthening that, it also includes entity level
23 controls at the top.

24 It's very easy to replicate a lot of that at a
25 lower cost than a public company would have to do,

1 because a public company typically then has to have the
2 Deloitte or KPMG come in and verify and retest some of
3 that work. We wouldn't necessarily have to do that.

4 And also, I believe it would be valuable for
5 the auditor general to have that information available
6 as part of their scope of determination and kind of the
7 issues we're identifying.

8 So I think if we really want to take a thorough
9 and comprehensive approach, that's probably the best way
10 to do it. We could do some subset of that. So, I think
11 those are some of the things that maybe as an
12 organization we are going to think about.

13 **Q. Did you get any feedback from either the**
14 **committee or the president?**

15 A. Trustee Bradley was interested in the idea,
16 Trustee Ken Bradley. So I think one of the board's
17 goals is to determine, you know, what type of extra
18 financial auditing we could do. That would be one
19 approach.

20 Another approach would be paying to have
21 another firm, other than the auditor general, to do a
22 similar type of financial statement audit.

23 My thought when I discussed it with him, that I
24 think the Sarbanes would be more valuable and probably
25 less costly and tend to overlap or conflict with a lot

1 of work done with -- with the auditor general.

2 Also, you'd have both firms in at the same time
3 asking for similar information. I think that probably
4 wouldn't be as efficient, perhaps, as using a
5 Sarbanes-Oxley type approach.

6 **Q. Okay. When you hear the term carryforward,**
7 **what does that mean to you?**

8 A. Carryforward is typically when you have excess
9 funds left over after a given fiscal year and you
10 choose -- because you don't have a significant priority
11 during that current year or you have some sort of goal,
12 perhaps, in maybe two to three years you want to spend,
13 that you will carry those forward -- excuse me, funds
14 forward.

15 They could be for E&G, it could be for
16 auxiliary, it could be for other types of funds. I
17 mean, we tend to use the term carryforward, and you can
18 specify sometimes which of the types of carryforward.
19 They are all the same concept. It depends how granular
20 and really what's the type of discussion you're having.
21 But that's my impression of how we use it as UCF.

22 **Q. Okay. Have you ever attended a budget**
23 **director's meeting?**

24 A. Oh, yes. Yes. I've attended a number of
25 meetings.

1 I don't always attend them. If we do, we try
2 to have someone on the staff attend those meetings. And
3 my impression of those meetings -- I believe the ones
4 you are referring to is where the various colleges,
5 their budget directors attend and they discuss issues
6 impacting them.

7 One of the things they do is talk about -- they
8 do a quarterly budget to actual review. They will have
9 guest speakers come in; individuals like Tracy Clark or
10 Donna Dubuque would talk about initiatives taking place,
11 deadlines for filing budget information, things like
12 that. So yes.

13 **Q. Okay. Do you ever recall being at a budget**
14 **director's meeting and hearing discussion about E&G**
15 **funds being used for any construction project?**

16 A. I don't recall that. It's possible it
17 happened, but I don't recall any specific circumstance
18 of that.

19 **Q. Okay. Does your department, does university**
20 **audit have its own records retention policy on your**
21 **investigative and audit work?**

22 A. We tend to follow the standard of the state.
23 They do have guidance on that, so we tend to use theirs.
24 It's typically seven years for that type of information,
25 so that seems to work fairly well for us.

1 Q. Okay. Do you recall Lee Kernek ever coming to
2 you, maybe in the last two or three years, about a
3 concern over Provost Whittaker's C.V. that he had
4 submitted to Iowa State University?

5 A. No, I don't recall any such discussion.

6 Q. Okay. If she had come to university audit with
7 a concern or complaint along those lines, is there a
8 specific person she would have been directed to talk to?

9 A. What I would have done in that situation -- I
10 believe, if she had, obviously I could not go to the
11 president directly because he would be the accused
12 individual. I would have reported that to the chair of
13 the audit and compliance committee, and stated the
14 situation.

15 They have the authority to either instruct me
16 to do that investigation -- "me" being internal
17 audits -- or they do have the authority to hire an
18 external party to do that investigation, which they may
19 have chose, given the sensitivity and the potential for
20 conflict of interest.

21 But that would have been my course of action,
22 would be obviously not go to the person who was the
23 subject of the report, but go to that other channel up
24 the ladder.

25 Q. Okay. All right. On the concern of Lee

1 Kernek's, do you recall whether Trustee Walsh ever came
2 to you representing her concern about Provost
3 Whittaker's resume?

4 A. No, no. I never heard any discussion of that
5 issue until I believe Mr. -- or Lee Kernek's husband
6 came to a board meeting during public comment and
7 mentioned some concerns that he had about the
8 inconsistencies. That was the first time I had heard of
9 that.

10 The only other information I had on the Iowa
11 State situation was public, was Provost Whittaker at the
12 time withdrew his -- his request or -- to be the
13 president there.

14 Q. I got that. Okay. Thank you.

15 MS. MITZ: All right. Don, do you have any
16 questions?

17 MR. RUBOTTOM: Yes, I do.

18 DIRECT EXAMINATION

19 BY MR. RUBOTTOM:

20 Q. I was trying to follow your discussion of the
21 McGladrey work.

22 Was she asking them to audit basically the
23 procurement practices?

24 A. Yeah. I think my sense from that is that in
25 the billing practices, to see if we were owed money or

1 they were owed money based upon how the project went.

2 Q. Okay. So the billing, not the procurement of
3 the contractors, but the -- but the invoicing?

4 A. No, no. They would get involved afterward,
5 yeah. Typically -- they could have been, obviously,
6 hired to do that, but I think the focus was more on cost
7 recoveries and the financial aspect as opposed to the
8 vendor and contractor selection.

9 Q. We've heard described this there's a facilities
10 business office that sounded like it manages a lot of
11 the transactions and that that --

12 A. Yes.

13 Q. What was Lee's relationship to that office?

14 A. I think you are referring to the area that I
15 believe her name is Lashanda reports to, that handles
16 all the financial transactions.

17 My sense was, if I recall correctly, that that
18 office would report to Lee, because they would handle a
19 lot of the transactions.

20 Because I think if -- for example, for building
21 code reports, the invoices would come into that office,
22 and things like that. So that's my sense.

23 Q. Would it be in the records of that office that
24 McGladrey would then be looking at on a --

25 A. They would also be looking at the contractor

1 and the subcontractor --

2 **Q. Right.**

3 A. -- records as well, yes. Absolutely. So they
4 would be, I believe, looking at it comprehensively from
5 a due to/due from perspective.

6 **Q. Okay. Your ideas about some of the**
7 **Sarbane-Oxley practices or mandates, adopting them, have**
8 **you discussed those with the inspector general at BOG or**
9 **other audit directors in the State University System?**

10 A. No, I have not. I have kind of -- I did
11 provide that to the audit committee during one of my
12 presentations, and I have had individual discussions
13 with them about that.

14 But you know, I didn't put it out to any other
15 group because I didn't know if we were going to do it.
16 If we were, obviously, we'd be happy to share our
17 approach and concepts with them. But since it hadn't
18 gotten that far long, I didn't really reach out.

19 **Q. Has there ever been a general conversation, to**
20 **your knowledge while you've been director, throughout**
21 **the system of best practices in some of these areas and**
22 **how those -- how that information could be shared with**
23 **one another?**

24 A. Well, we do have -- we do have a Listserv where
25 we share information. We do share audit reports with

1 each other. I pick up the phone and call chief audit
2 executives at my institutes. We meet twice a year,
3 which is at SUAC, which is the State University
4 Auditor's group -- I'm bad with acronyms today, but it's
5 SUAC is the group that meets together. So we do talk a
6 lot about what is on our audit plan.

7 We've had the BOG IG and Heather Robbins from
8 the governor's office come in and give us training.
9 We've had Wendy Link appear at one of our events. The
10 BOG IG, be it Joe Malchevski (phonetic) or Julie, they
11 appear and attend the meetings as well.

12 So we do share a lot. I would say also with
13 the performance metrics, since we're all required to do
14 the performance metrics, we do share some ideas and
15 approaches on that as well.

16 **Q. Have you had interaction with Julie while she**
17 **she's been engaged in her oversight of the Burby**
18 **investigation and representing Chancellor Criser's**
19 **concerns about the current situation at UCF? Have you**
20 **had any regular interaction with Julie on those things?**

21 A. No, you know, because obviously she's part of
22 the investigation process with Bryan Cave, so we really
23 didn't really need or want to talk about that.

24 But we've -- I've seen her at various board
25 meetings and we do talk about other issues, throughout

1 -- throughout that period, but nothing specific about
2 Bryan Cave.

3 Because, obviously, you know, that
4 investigation is being handled by someone else. I don't
5 think she felt comfortable talking about it. I
6 certainly did not want to ask about it.

7 **Q. In the budget director's meetings, does the**
8 **issue ever come up of appropriate uses and sources of**
9 **funds?**

10 A. Not to my knowledge. Those meetings are more
11 about process, putting the budget together, reviewing
12 the budget amounts. Those type of one-off questions
13 probably aren't typically asked in those meetings. I am
14 sure they would either go directly to someone who chairs
15 the meeting as opposed to discussing them in that type
16 of forum.

17 **Q. Who in your mind is -- I hear a lot of talk**
18 **about budget, but nobody who is budgeting has any**
19 **responsibility for where the money comes from.**

20 **Who, in your mind, is responsible at the**
21 **university --**

22 A. Uh-huh.

23 **Q. -- to assign the particular sources of funds to**
24 **the appropriate purposes for which budgets are being**
25 **developed?**

1 A. Okay. That's an excellent question. And I
2 think part of the challenge is our budgeting process is
3 somewhat decentralized in the sense that some colleges
4 may have revenue sources, that they've obtained the
5 funds externally or through other sources, not centrally
6 through, you know, tuition or other areas.

7 So there are some situations where some budgets
8 are done centrally. Sometimes overhead -- there are
9 instances for research overhead, for facilities
10 overhead, things like that. We do not have a
11 centralized IT budget to a large extent, so that is done
12 more on a decentralized basis.

13 So, ultimately, I would say the best person who
14 kind of had most of the budget work was Tracy Clark in
15 that role. She kind of put together the budget
16 committee, which is a separate committee than the budget
17 director's committee, and she would be kind of the go-to
18 person.

19 I know we looked at a lot of different things.
20 There's some discussion about a zero-based budgeting
21 concept, for example, and things like that, and they
22 were making changes to the budget model. So in terms of
23 having ownership of the model, they would, in theory, be
24 assigning funds through that new model.

25 So from a go-to standpoint, if I had a

1 budgeting question, I would go to Tracy and/or Christy
2 Tant at that point in time.

3 Q. Did you have any familiarity with her role with
4 Provost Whittaker when she began the dual reporting to
5 Merck and Whittaker?

6 A. I knew she did report to them. I assume they
7 had a lot of interaction on priorities and spending from
8 the academic perspective, both for faculty and programs
9 and things like that.

10 So, to me, I guess I kind of looked at it as
11 one of her multiple responsibilities. I don't know if I
12 really looked at it exclusively one way or the other.
13 She kind of did all of that work.

14 Q. Our understanding of the way E&G central
15 reserve was being managed --

16 A. Yes.

17 Q. -- and my understanding is a lot of funds are
18 distributed to the colleges and departments as they come
19 in from the capitol --

20 A. Uh-huh.

21 Q. -- or wherever they come from.

22 A. Right, right.

23 Q. But other funds are held in reserve?

24 A. Yes.

25 Q. Including that 5 percent restricted amount and

1 all these --

2 A. Sure, yes.

3 Q. -- others which becomes, that -- everything
4 there on June 30th, I'm understanding, is E&G
5 carryforward beginning the next year.

6 A. Yes. Okay.

7 Q. The regulation does not require budgeting of
8 that -- those funds by the board of trustees?

9 A. Right, uh-huh.

10 Q. So it's our understanding that there are these
11 -- this ongoing document of commitments of E&G
12 carryforwards, and sometimes that process, you know,
13 builds in to expected new revenues for next year.

14 But this commitment is kind of an ongoing
15 process, and that at least in most recent years, there
16 was like an allocation list, a snapshot in time in
17 August, that the provost and the president would sign.
18 And that gives the appearance that that budgeting
19 process, that holistic budgeting process, was ultimately
20 subject to the approval of the provost and the
21 president.

22 Is that consistent with your understanding of
23 budgeting?

24 A. Yeah, it is. I mean, I know we have certain --
25 there's -- with the budget committee, we certainly say

1 there's money set aside, say, to give everyone a raise,
2 so that would be taken off.

3 And then there was a process for exceptional
4 budget requests that would go to that committee, and
5 people would be able to fill out a form and then come
6 and state their case to the budget committee, and then
7 they would select items for those available funds
8 remaining. And sometimes they would be for, you know, a
9 one-year period, sometimes it would be a two-year
10 period, depending on the type of request.

11 So, yes, that was my impression that the
12 president and the provost would eventually see both the
13 across-the-board type of funding and then also those
14 exceptional budget requests as well.

15 **Q. Well, more than one person has mentioned -- I**
16 **mean, you being one of them -- that there was an**
17 **understanding that Tracy's advice was on the academic**
18 **side of the budget.**

19 A. Uh-huh.

20 **Q. Do you have any personal knowledge of that or**
21 **do you -- I know Dr. Whittaker has talked about he had**
22 **an academic role.**

23 A. Yeah.

24 **Q. From what set of information do you derive that**
25 **understanding of the kind of counsel she was giving him?**

1 A. Sure. I guess -- I guess one thing that I
2 know, we have our -- two things, like faculty startup
3 costs and our faculty cluster initiative, which is kind
4 of multi-disciplinary, if we're trying to put something
5 together for geriatrics, it could some sociologists,
6 scientists, things like that.

7 My impression was that Tracy and her team would
8 be involved in the funding for those startups as well as
9 the clusters, because obviously startups may come in
10 with a request for labs, office space, the move. They
11 may want to bring some of their graduate assistant,
12 PhD.s with them.

13 So my impression was that that would be part of
14 the information that would be discussed at the budget
15 director's meeting for each individual college that was
16 having those type of vacancies and appointments to
17 faculty clusters.

18 **Q. Well, that's not -- my question is why we would**
19 **assume that her counsel would be limited to those types**
20 **of areas?**

21 A. Oh, no. I'm sure she was relied on for other
22 areas. I am sorry if I gave that impression.

23 **Q. Well, it's pretty critical to what we're trying**
24 **to figure out here.**

25 A. Yeah.

1 Q. Who would -- who in your mind would you --
2 would you think would be responsible for budgeting
3 university funds --

4 A. Yes.

5 Q. -- as broad as that term entails --

6 A. Yeah.

7 Q. -- for capital projects?

8 A. Okay. That would be -- for capital projects
9 would be Bill Merck, because of the reporting
10 relationship with Lee Kernek.

11 Q. If a budgetary decision involved E&G funds, and
12 that allocation list allocated E&G funds for a capital
13 project --

14 A. Yes.

15 Q. -- is it your belief -- and I know you're not
16 internal to these conversations.

17 A. Right.

18 Q. I'm just trying to get to your understanding.

19 A. Sure.

20 Q. That Bill Merck would be going straight to the
21 president for approval for that and bypassing the
22 provost?

23 A. That is a difficult question to answer, you
24 know. My sense is I would hope that Mr. Merck was
25 communicating with everyone involved, working with --

1 obviously he relied on Tracy for information, working
2 with the provost as necessary, and of course, the
3 president and the board of trustees.

4 I think the other thing is, you know, working
5 with the board of governors, because you have to let
6 them know what you're doing as well, in advance, and get
7 a sense of what their priorities are, too.

8 So I would think ultimately Mr. Merck would
9 have that overall responsibility for E&G for the capital
10 projects. Tracy would be involved a lot perhaps with
11 the academic side of the house, just because of her
12 relationship to the provost.

13 But again, a lot of these decisions I was not
14 really involved with or -- so it's hard for me to give
15 concrete answers. I'm sorry.

16 **Q. Which staff do you think is responsible for**
17 **putting together the budgets, the operating budget, the**
18 **capital outlay budget?**

19 A. Okay.

20 **Q. Would that be Tracy?**

21 A. Well, there would be staff on each -- in each
22 college or department. For instance, in the office of
23 the president --

24 **Q. Well, I'm trying to get to the final**
25 **documents --**

1 A. Sure.

2 **Q. -- that are put in front of the board.**

3 A. The final documents that are put in front of
4 the board, that would be both Tracy and Mr. Merck, I'm
5 sure would have both looked at it, vetted it to make
6 sure they were comfortable before anything went -- and
7 then, of course, the provost and the president would
8 then review and make sure they were happy with the
9 priorities and the amounts.

10 And of course, I would hope that while this
11 process is taking place, that the board of trustees
12 would be in the loop saying this is kind of the
13 direction we're going.

14 Of course, at the finance and facilities
15 committee meeting, those type of issues could be
16 discussed as well.

17 **Q. Did you ever hear Provost Whittaker being**
18 **referred to as chief budget officer of the university?**

19 A. Very rarely. I know that was part of his
20 official title, but he was seen more as the provost on
21 the academic side. Obviously he had input into that,
22 but my work with him typically was more on academic-type
23 initiatives.

24 **Q. What was your impression of Dr. Hitt's**
25 **engagement the last two or three years that he was the**

1 **president?**

2 A. You know, I would say I attended -- we would
3 have our monthly PSA, presidential advisory meeting. He
4 was always very engaged at those meetings, asking
5 questions about people. Essentially it's a round table
6 meeting to give him status updates by the VPs and others
7 who get invited.

8 I always found him relatively engaged and
9 interested in and energetic when I -- when I met with
10 him. I also meet with him or met with him on a
11 quarterly basis on a one-on-one, and I thought we had a
12 productive conversation.

13 **Q. Did you have any sense over the last two years**
14 **that maybe Provost Whittaker was stepping into more of**
15 **those presidential responsibilities or duties or filling**
16 **gaps where Dr. Hitt might have been pulling back or less**
17 **engaged?**

18 A. I don't. Typically, the way, you know, the
19 reporting relationship worked, I report to Rick Schell,
20 who was the chief of staff, who then reports to the
21 president.

22 I would bring up issues and Rick would always
23 say, well, let's talk to John about that, John Hitt, and
24 get him involved. There were very few -- I don't even
25 know if I ever remember any circumstances where when

1 after I met with Rick he would say, well, let's talk to
2 the provost, that is, let's let the provost handle that.

3 No; my sense was that Dr. Hitt still maintained
4 that role.

5 **Q. Was it your sense that Mr. Schell was -- was**
6 **fully apprised of everything Dr. Hitt was engaged in,**
7 **that he was a fully connected chief of staff?**

8 A. Oh, absolutely. Yeah, I think Rick was
9 terrific to work with, very involved, very willing to
10 help if I had an issue or something like that. I think
11 they had a very solid, close working relationship.

12 He was probably, you know, very involved in
13 scheduling and gatekeeping, preparing for board
14 meetings. So I would say that relationship and activity
15 was frequent and strong.

16 **Q. Do you know if he's still an Orlando resident**
17 **or Florida resident, Rick?**

18 A. Rick, yeah. He's coming back to teach, I
19 believe. He had a sabbatical, and he should be back for
20 the fall semester of this year, I believe, to teach
21 English.

22 **Q. We were told that you have a biweekly meeting**
23 **with the compliance director; is that right?**

24 A. We do, yes. We started that when I got here to
25 discuss various investigations going on, kind of give a

1 status update. We don't always have them. That's the
2 goal. But we do meet on a frequent basis to discuss
3 investigations.

4 Q. Is there a large overlap on your jurisdiction
5 or do you work together to try to have a little finer
6 line to where this is more of an ethics and that's more
7 of an audit type of deal?

8 A. Yeah. I'll walk through the process. We use a
9 third-party service called Navex Global from the vendor,
10 and it's an ethics hotline. You can either use a 1-800
11 number to call in or you can go on the web and report an
12 issue. You'll also have the ability to remain
13 anonymous.

14 So you provide the details at that point. The
15 issues will go to both of us, we get an e-mail alert
16 from Ethics Sphere (phonetic), the software. Typically,
17 the way we do them is we e-mail back and forth. We
18 triage most of them. We'll say, this looks like
19 something you had or this looks like a sexual harassment
20 or Title IX issue or we'll say, this one sounds familiar
21 to a similar complaint we got from a couple of months
22 ago.

23 So we discuss those. Typically we take the
24 financial-oriented issues; they will handle the gifts
25 and conflicts of interest issues. Sometimes we will

1 say, well, this is something we can assign out to the
2 management -- manager or director in a department to
3 resolve.

4 So it's not really a formal decision tree, but
5 I think there's enough understanding. We kind of know
6 which investigations we're going to work on. If there
7 are some that are joint, which there have been, we'll
8 take part in it, they will take part in it.

9 Most of the time we issue separate memos based
10 upon, in part, timing. One of us may get done before
11 the other, and it's easier to issue it and then focus on
12 recommendations associated with each individual memo.

13 **Q. We haven't talked to people in compliance, we**
14 **probably may at some point. But one thing I'm trying to**
15 **figure out is if somebody was complaining about the C.V.**
16 **of a major person in the university, as was described**
17 **with respect to Dr. Whittaker's C.V. submitted to Iowa**
18 **State --**

19 A. Sure.

20 **Q. -- would that be something that you would**
21 **expect would fall into the ethics compliance and not in**
22 **your finance area?**

23 A. Yes. I know the one reference you gave, if
24 somebody came to me directly, that's how I would handle
25 it.

1 And obviously at that point we'd probably get
2 compliance involved to do any type of investigative
3 work.

4 If it came in through the integrity line and we
5 got the e-mail, I'd say, well, that's probably yours
6 since it's more of a conflict of interest issue without
7 any financial fraud or malfeasance implications.

8 So that's how I believe we would have handled
9 that type of situation.

10 **Q. So with that kind of ethics complaint about a**
11 **provost or a president, would you expect compliance to**
12 **engage on that or would they talk to the audit -- the**
13 **audit chair about something like that?**

14 A. I don't want to speculate, but my assumption
15 would be yes, they would go to the chair.

16 We do have a monthly joint meeting with Trustee
17 Seay where we both discuss things going on in our
18 office. That would -- depending on the timing of that
19 meeting, we may include it within that or if there was
20 not a meeting coming up, my guess is we would probably
21 escalate that to her sooner rather than later.

22 **Q. You've been in your role since January, 2014?**

23 A. Yes.

24 **Q. Do you -- do you attend finance and facility**
25 **committee meetings, board committee meetings?**

1 A. Yes. If I can't attended, we try to have
2 someone on our staff attend, just to make sure we're
3 covering it, but I attend.

4 **Q. Do you recall if you attended the April, 2014,**
5 **meeting where Trevor Colbourn construction was first**
6 **approved by that committee?**

7 A. I don't recall. The one meeting -- the one
8 meeting I do recall, and I don't know which meeting it
9 was -- a lot of the discussion surrounded new -- the
10 strategy of are we going to renovate versus building new
11 and things -- it may not have been the April meeting,
12 but I know that was a big part of the discussion is
13 what's the best strategy for us, given the relative
14 health of the building, given the overall cost. And
15 that had tended to go from either we're going to build
16 two new buildings, we're going to fix the old building,
17 then tear down the old one and build the new one.

18 So that might have been a little early in my --
19 in the April timeframe, so I don't recall exactly, but
20 those are some of the issues that come to mind.

21 **Q. If you didn't go to finance and facilities,**
22 **would somebody else on the staff have gone to that**
23 **meeting?**

24 A. Yes, if someone was available. Typically we
25 try to have someone attend.

1 Q. Would that person makes notes of the meeting
2 and would there be records of those notes?

3 A. Yes. Typically, unless someone's not really
4 back loaded or something like that, we would try to --
5 we have a standard template we use for notes. And we
6 try to fill that out as close to the meeting as possible
7 and then we put that within our shared drive.

8 Q. I've been running my records requests through
9 Bev and Tonya Perry, and I would like to ask you to do
10 something for us, and I'll let them know this afternoon
11 that we're doing this.

12 But I would like for you to look -- to have the
13 department check and see what meeting notes you have
14 from the April, 2014, finance and facilities meeting;
15 the subsequent full board meeting, I believe that was
16 May of 2014. These were meetings where the first Trevor
17 Colbourn Hall was approved.

18 A. Okay.

19 Q. And then there was a May, 2015 -- I believe
20 May, 2015, meeting where there was a facilities report.
21 And that was probably finance and facilities --

22 A. Okay. May, 2015, finance and facilities.

23 Q. -- I believe where there was just a facilities
24 update, and there was an extensive discussion about the
25 decision -- the administrative decision to go ahead with

1 full renovation and the new building.

2 A. Okay.

3 Q. Because the 2014 decision of the board was, do
4 the new building, we understand the basic renovation
5 costs, but we're deferring that -- the decision to
6 renovate or demolish until later.

7 But in January of 2015, President Hitt and
8 Dr. Whittaker decided to go ahead with a plan to do
9 both.

10 A. Okay.

11 Q. They didn't go back to the committee or the
12 board, and the issue came up. And this may be in the
13 Burby report, if you reviewed those documents, there's
14 extensive excerpts of that meeting.

15 A. Okay.

16 Q. I'm curious about your department's notes.
17 That would help us.

18 And then there would have been spring of 2016,
19 finance and facilities, and then the next month's board
20 of trustee meeting discussing the decision to demolish
21 Colbourn Hall and to build the larger version of the big
22 building.

23 A. Do you know specifically, the spring, what
24 month you are referring to for 2016?

25 MR. RUBOTTOM: Carine?

1 MS. MITZ: I'm working on it. I think -- I
2 think that the date of the meeting is going to be
3 June 27th of '16.

4 THE WITNESS: Okay.

5 MR. RUBOTTOM: Is that the full board?

6 MS. MITZ: That's the finance and facilities.

7 THE WITNESS: Sometimes they meet the same day.

8 MR. RUBOTTOM: The full board might have met in
9 July.

10 THE WITNESS: Okay, yeah.

11 MS. MITZ: I see a full board meeting the
12 following month. That would have been July 28th of
13 '16.

14 MR. RUBOTTOM: Is Colbourn on that agenda?

15 MS. MITZ: All they talk about is the spot
16 educational survey.

17 THE WITNESS: Okay. So I'm just going to
18 repeat back to make sure I've got the correct dates
19 and meetings, if that's okay.

20 MS. MITZ: Sure.

21 THE WITNESS: April, 2014, the finance and
22 facilities committee meeting.

23 May, 2014, the full board meeting.

24 May, 2015, the finance and facilities committee
25 meeting.

1 And the June 27, 2016, finance and facilities
2 committee; is that correct?

3 MS. MITZ: That's it.

4 THE WITNESS: Okay. We will see what we have
5 on those.

6 BY MR. RUBOTTOM:

7 Q. And we may give you a couple more dates of
8 meetings where we're looking for that. Because one of
9 our problems is, we've heard all the discussion in the
10 board meeting where we have recordings.

11 A. Sure.

12 Q. There's -- somehow the recording cuts off on
13 the April, 2014, meeting when this building was first
14 being discussed as a new building.

15 You have described carryforward in a broader
16 way. There are numerous people in the university who
17 say carryforward always means E&G.

18 A. Okay.

19 Q. And I understand different people use different
20 information, and some things are more common than
21 others.

22 What's so interesting is the meetings we have
23 records on, the best information being provided to the
24 board is carryforward. And I'm very curious, I believe
25 the Burby report makes the assertion that that

1 constituted misleading the board.

2 A. Uh-huh.

3 Q. So I'm very curious what any of your staff
4 heard in those meetings and what their conclusion was.

5 A. Right.

6 Q. If you heard the board discussing building a
7 building with carryforward, would that raise a red flag
8 for you if you are sitting in that meeting as the
9 director of audit?

10 A. Potentially, again, because of the way we tend
11 to use it, it could be for a variety of carryforward.
12 It wouldn't automatically go to E&G carryforward.

13 After reading the Burby report, yeah, I don't
14 think we were very clear in stating that. I think we
15 should have said if it were E&G carryforward, if it were
16 auxiliary carryforward, et cetera.

17 Q. When you say "we," you mean Mr. Merck?

18 A. Yes, yes. I think that would have been much
19 more appropriate to be very clear about that, because
20 there are sources of funds beyond E&G where you could
21 carry the funds forward. So that would be my
22 impression.

23 By failure to do that, it kind of gives it a
24 bit of a gray area, and I don't know if anyone raised
25 their hand or thought that much about it, you know,

1 because maybe they were assuming carryforward, to your
2 point, meant E&G. But I don't know if I would have or
3 others would have automatically assumed that.

4 **Q. If members seemed confused, do you think your**
5 **representative, or you at that meeting, would make a**
6 **note of that; that members seemed confused by this**
7 **point, particularly if it's a financial point?**

8 A. It's possible. I mean, depending on who was
9 there and taking the notes or something like that, you
10 may have said, you maybe -- it may have been something
11 we would have included within the discussion or what the
12 areas of focus were and things like that. So it will
13 depend.

14 **Q. Thank you.**

15 A. I don't know, yes.

16 **Q. Were any of your audit staff afraid of Bill**
17 **Merck?**

18 A. No.

19 **Q. Did he ever seem to be trying to bully anybody?**

20 A. No, no. That was never his style with us. He
21 was always very approachable and he would come pop over
22 and say hello for various -- you know, stuff like that.

23 **Q. Did you all have concerns that he might be**
24 **evasive at times or had secrets that he didn't want you**
25 **all to know about?**

1 A. Well, I would say there would be times -- my
2 sense would be that he would be coming for us to kind of
3 get approval from us to do something; where he could
4 say, oh, audit said that was okay, type. That would be
5 my impression.

6 Where perhaps maybe the way he explained it, we
7 would approve it, but if we heard additional information
8 maybe we wouldn't have or something like that. So that
9 would be kind of my -- my thought if I think about it.

10 **Q. What is the audit role in responding to state**
11 **audits?**

12 You indicated you didn't know about the funding
13 source issues until the exit audit -- exit conference.
14 Did other members of your team know about that issue
15 before then?

16 A. I don't think so. The only people I guess who
17 would have known would be the people the Auditor General
18 worked with and asked about this.

19 **Q. Would those people -- and I understand that**
20 **would be the department people with the records --**

21 A. Sure.

22 **Q. -- that were being looked at. Would those**
23 **people tend to come to you on audit questions long**
24 **before the exit interview and say, hey, we're getting**
25 **these questions and what do you think about that?**

1 **Would they ever like consult with you about**
2 **what the state auditor was asking about?**

3 A. No, typically not. They -- we kind of let them
4 -- the auditor general -- work with the people directly.
5 It's more efficient than us being the intermediary.

6 **Q. I understand.**

7 A. So it would be more if the auditor general had
8 questions they would like to ask us versus the people in
9 finance and accounting getting us involved.

10 **Q. So you didn't know about the funding source**
11 **inquiry until the exit conference?**

12 A. That's my recollection, yes.

13 **Q. Okay. Do you invite the university people who**
14 **are invited to that the exit conference? Do you issue**
15 **that invite from your office?**

16 A. We do, yes. We're typically asked to
17 coordinate that because we have access to people's
18 Outlook calendars. So we do try to give --

19 **Q. Who do you invite to ab exit conference?**

20 A. We typically invite the president and/or chief
21 of staff. We try to have one board member there, either
22 the chair or the chair of the audit committee.

23 We will invite people that would typically have
24 been involved with the audit; Bill Merck, Tracy Clark,
25 IT, usually Joe Hartman or someone from that staff,

1 perhaps HR would be involved; individuals like that who
2 typically would have been involved; financial aid, for
3 example, things like that.

4 Q. Would you invite the finance and facilities
5 chair?

6 A. No, typically not. The way the process worked,
7 it was -- it did not go beyond that. If either the
8 board chair or the audit committee chair could not
9 attend, typically we would stop there.

10 Q. My understanding is, I believe I heard Marchena
11 say that this is the first exit conference he's missed
12 in a few years. Would he only be invited when he became
13 board chair?

14 A. Yes, and he was very diligent about attending.

15 Q. Was Bev invited to this August one?

16 A. Well, she would have if the chair did not
17 attend, because if you have both attend --

18 Q. So it's only if the chair says I can't come --

19 A. Yes, correct.

20 Q. -- then you go to the audit and compliance
21 chair?

22 A. Yes, that's correct.

23 Q. So, to your knowledge, the first that Marchena
24 would have heard about it would have been when you all
25 sent your e-mail out the next day about the exit

1 conference?

2 A. Yeah, that would be my guess. If he was not at
3 the exit conference himself --

4 Q. Okay.

5 A. -- he would have received it, and then
6 obviously been aware at that point once he read it.

7 Q. Do you know if Burby or the BOG, or even us --
8 I mean, we've sent some broad records requests out so I
9 can't remember -- do you know if any of these three
10 investigators have asked for records from your customer
11 service department, what you call management advisory
12 or --

13 A. Our customer -- oh, the work we do?

14 Q. Yes. You've got a management advisory --

15 A. Yes, yes.

16 Q. -- question and answer group. You have audit,
17 questions, and investigation; right?

18 A. Yeah, we do all three services; audit, advisory
19 service, and investigations.

20 Q. Do you know if anybody has asked for the
21 records of the service?

22 A. The MAS projects?

23 Q. Yes.

24 A. I don't recall anyone asking for those.
25 Certainly, we would provide them.

1 I'm trying to think if there was some advisory
2 project that we did that related to facilities.

3 No, I don't recall if Joey Burby asked us for
4 anything related to that. I know they did a thorough
5 e-mail search and we provided all those e-mails, and if
6 the e-mail referenced to a report, of course, we would
7 have provided that, but I don't recall.

8 **Q. But you did a thorough e-mail search?**

9 A. Yeah, they actually did.

10 **Q. You didn't write a thorough e-mail --**

11 A. No, the third party Joey Burby's law firm
12 hired, they did the search independently, yes.

13 **Q. You mentioned engagement partner. I can't**
14 **remember the context for that. What's an engagement**
15 **partner and what's that role?**

16 A. Sure. The engagement partner I was referring
17 to, the DSO, the direct support organization. The
18 public firm, the KPMG, the Crowe Horwath, they have the
19 lead partner. The lead audit partner is called the
20 engagement partner.

21 **Q. So that's a member of the --**

22 A. It's a member of Crowe --

23 **Q. So that's the person who oversees the audit**
24 **team at the outside auditor?**

25 A. Yes.

1 MR. RUBOTTOM: Thank you.

2 Carine, is there anything else that comes in
3 your mind?

4 MS. MITZ: No. No.

5 Mr. Taft, is there anything else that you think
6 might help us in our investigation into the use of
7 the E&G funds for capital projects that we haven't
8 already discussed?

9 THE WITNESS: It's been pretty thorough. I
10 cannot think of anything right now.

11 MS. MITZ: Okay.

12 MR. RUBOTTOM: I do have one more thing, Carine
13 that, I had on my notes from earlier.

14 BY MR. RUBOTTOM:

15 Q. What -- once the exit conference is over --

16 A. Yes.

17 Q. -- what is your department's role in the
18 response?

19 I saw the preliminary and temporary --
20 tentative findings on November 27th. The president had
21 a 30-day response date. What is your department's role
22 in that process?

23 A. Sure. We typically coordinate that process in
24 terms of identifying who within management will draft
25 the responses. Then they will -- we will obtain and

1 work with them if they have questions on perhaps how to
2 word something. But typically they own the responses.

3 We will aggregate the responses, and then
4 provide them up to the chief of staff for eventual
5 submission by the president to -- within the 30 days to
6 provide formal written response to the audit.

7 Q. So what department would have been responding
8 to the multitude of issues in the Trevor Colbourn
9 finding?

10 There was discussion of unrealized gains.
11 There was discussion of capital outlay budgets. There
12 was discussion of other funds transferred and not -- and
13 not expended, a couple other things I can't remember
14 right now.

15 A. Sure.

16 Q. What department would have been responsible for
17 that finding?

18 A. That would have been finance and accounting,
19 and I believe Kathy Mitchell in her role as interim CFO
20 provided the response to that specific finding.

21 Q. So that would have been assembled into
22 Dr. Whittaker's letter and forwarded.

23 Did you all provide any editorial support to
24 Kathy on that particular part of it?

25 A. Well, the team met as a group, so within the --

1 at the president's conference room. So everyone had the
2 ability to proofread and make suggestions at that point,
3 identify any grammatical issues. So at that point there
4 was some editing opportunity.

5 How the process worked, once the information is
6 aggregated to the chief of staff, that I'm not sure of.

7 **Q. Was Mr. Heston part of that group?**

8 A. I believe Mr. Heston was in that meeting, yes.

9 **Q. Do you think he would have had some editorial**
10 **input on that response?**

11 A. I'm sure because of his background that he
12 would have probably made a suggestion or two on writing
13 that. But the initial drafts would have come up to him,
14 and I'm not sure the level he would have involved, but
15 I'm sure it's a possibility.

16 **Q. Well, I understand audit response isn't**
17 **intended to disclose all, bare all, but we were**
18 **discouraged about the responses with respect to the**
19 **capital outlay budget issue, the other funds, and I**
20 **can't remember what -- the other issue I just mentioned.**

21 **And Dr. Whittaker subsequently filed a**
22 **supplemental response. Are you familiar with that**
23 **document?**

24 A. I do recall that. Yeah, I think it happened
25 the way you portray it, when the responses were

1 received.

2 So I think that was felt by UCF -- my sense is
3 that, you know, to go to that next level, and hopefully
4 those responses were more suitable to what people were
5 looking for.

6 **Q. Did you -- did you participate in the**
7 **development of that or provide any --**

8 A. No.

9 **Q. -- editorial input?**

10 A. No. I was not involved after the initial
11 round.

12 **Q. Your understanding of the capital outlay budget**
13 **issue, are you familiar with the laws and the**
14 **regulations on the annual capital outlay budget?**

15 A. Not as familiar as I probably should be, to be
16 honest with you. So I don't know if I could give an
17 excellent answer to you.

18 **Q. Are you aware that the capital outlay budgets**
19 **that the board approved each of the relevant years --**

20 A. Yes.

21 **Q. -- showed zero funds budgeted for Trevor**
22 **Colbourn Hall?**

23 A. I was aware of that after the Burby report. I
24 believe it was in there. I don't know if I noticed that
25 prior to it, to be honest with you, but that is

1 possible.

2 I know one of the issues -- the challenges we
3 have is we have a number of different reports that come
4 in at different times for different purposes relating to
5 capital projects and real estate. So it's very hard
6 sometimes with moving parts and adjustments being made
7 to always fully understand that.

8 **Q. All right. We understand that.**

9 A. I would note one more thing with the auditor
10 General findings.

11 We do try to get involved in making sure the
12 issues will be remediated prior to the next time the
13 auditor general comes in. So we will work with
14 different areas that had something that they were
15 expected to do in their response. So that's a secondary
16 role we have.

17 **Q. Do you work from the findings or do you start
18 with the university's response and just make sure that
19 the university does what they affirmatively said they
20 would do?**

21 A. Yeah. We focus more on the latter, the action
22 plan.

23 **Q. Okay. Have you had concerns about the
24 expenditure of unrealized gains that came up with the
25 September 20th board meeting?**

1 A. Yeah, it was -- well, it was somewhat confusing
2 because there were a lot of people. Myself, I thought
3 we had sold the funds to realize the gain and take
4 advantage of the market gains to do that. But I didn't
5 kind of learn until after I got some more knowledge that
6 apparently we didn't have to do that, so we didn't. And
7 we got the funds that way.

8 I guess coming from the private sector, that's
9 typically what you would do; you would sell the shares
10 of stock and move forward, and that's that. So that's
11 my sense.

12 MR. RUBOTTOM: Carine, that's it.

13 MS. MITZ: Okay.

14 MR. RUBOTTOM: What else you got?

15 MS. MITZ: Mr. Taft, he said that's it, so I
16 have one more question for you. Thank you.

17 MR. RUBOTTOM: Whatever she wants. I am
18 honestly through.

19 MS. MITZ: All right. Mr. Taft, we are now
20 asking that you do not discuss this deposition with
21 anybody, so that would include the questions that
22 we've asked and the answers that you provided until
23 we have completed our investigation. Do you agree
24 to do that?

25 THE WITNESS: I do.

1 And I just have one question. For the
2 documentation request, can I tell other individuals
3 about that?

4 MS. MITZ: Yes, you can.

5 MR. RUBOTTOM: Yes. That's a records request
6 made to the university. Because you have control of
7 those records, we have asked you directly.

8 THE WITNESS: And my second question is, is it
9 okay if I get it to you next week or do you need
10 this today or --

11 MR. RUBOTTOM: If I could get it by close of
12 business Monday, it would be extremely helpful.

13 THE WITNESS: Okay. That I will --

14 MR. RUBOTTOM: If that's not possible, we
15 understand.

16 THE WITNESS: No, I will let you know. I mean,
17 we keep all the things in a shared drive, so either
18 we have the notes from that meeting or we don't.
19 And obviously any notes for any of the one, two,
20 three, four -- four requests you've made, we will
21 forward those to you.

22 MR. RUBOTTOM: Okay. Thank you very much.

23 THE WITNESS: Thank you.

24 THE REPORTER: Read or waive?

25 MR. RUBOTTOM: Ordinarily in a deposition, the

1 witness has a right to review the transcript before
2 it's finalized.

3 THE WITNESS: Okay.

4 MR. RUBOTTOM: We would -- I would -- you will
5 get a copy as soon as we get it. We've got her on a
6 very expedited production delivery.

7 I would ask you, you might want to talk to
8 somebody, but if you would waive that right and give
9 us any feedback later if there's any mistakes or
10 errors that you would take note.

11 As a witness in a House proceeding, if anything
12 is said or misrepresented about you, you have a
13 right to respond in writing. We probably wouldn't
14 call everybody in front of the committee to make
15 public statements, but you do have a right to
16 respond to anything that's presented about you in
17 our hearing, particularly our hearing on Tuesday.

18 THE WITNESS: Uh-huh.

19 MR. RUBOTTOM: So you do have -- this isn't
20 your last right to discuss this thing.

21 THE WITNESS: Okay.

22 MR. RUBOTTOM: But I would ask you to waive on
23 the understanding that we will provide you the
24 document as soon as possible, and if you give us any
25 information, you know, we will -- we will include

1 that in our analysis if there's any mistakes.

2 There's typically -- you can't change your
3 testimony in that review, just say, I do not believe
4 I said that, please listen to the tape again and --

5 THE WITNESS: Okay.

6 MR. RUBOTTOM: So it's to help her get it
7 correct, and that you have agreed that it's correct
8 to the degree you are able to.

9 THE WITNESS: Okay.

10 MR. RUBOTTOM: But I don't want to advise you
11 to waive that.

12 THE WITNESS: Okay. Can I think about it or --

13 MS. MITZ: The court reporter needs to know
14 now.

15 THE WITNESS: Okay.

16 MS. MITZ: Basically, what it is, just to make
17 it clear, the read or waive question is just to make
18 sure that she's typing down everything accurately.
19 So the example I would provide is, say you think you
20 described something as green, and she typed down
21 red. Like Don said, it's not an opportunity to add
22 to or change your testimony. It's just if you want
23 to make sure that she typed everything down.

24 And you just review it real quick and sign off
25 either saying, yes, it's accurate or not. It's not

1 a formal copy of the transcript. That's what we
2 will get, and that's what Don is talking about
3 giving you a copy of later so you can keep.

4 THE WITNESS: Okay. All right. So I will do
5 an initial review prior to the final being
6 completed.

7 MR. RUBOTTOM: So you don't want to waive that
8 and so she'll deliver that to you for you to review
9 before she finalizes?

10 THE WITNESS: All right. I am sorry. I want
11 to make sure I understand clearly. By waiving, do I
12 say I agree to review sooner rather than later?

13 MR. RUBOTTOM: No. By waiving, you give up
14 your right to review.

15 THE WITNESS: Okay. Well, I prefer -- if I
16 prefer to -- if you guys, just to make sure I'm
17 comfortable, I would like to look at that -- at
18 that, if that's okay.

19 MR. RUBOTTOM: That's fine, if you'll do it
20 quickly.

21 THE WITNESS: I will.

22 THE REPORTER: Okay. Off the record.

23 (The deposition was concluded at 2:14 p.m.)

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CERTIFICATE OF OATH

STATE OF FLORIDA:
COUNTY OF ORANGE:

I, Emily W. Andersen, RMR CRR FPR, Stenograph
Shorthand Reporter, certify that ROBERT TAFT personally
appeared before me on February 15, 2019 and was duly
sworn.

WITNESS my hand and official seal this 15th day of
February, 2019.

Identification:
Produced Identification
Florida Driver's License

Emily W. Andersen

EMILY W. ANDERSEN,
Notary Public State of Florida
Commission No. GG 258112
Expires October 14, 2022

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CERTIFICATE OF REPORTER

STATE OF FLORIDA:
COUNTY OF ORANGE:

I, Emily W. Andersen, RMR CRR FPR, Stenograph Shorthand Reporter, certify that I was authorized to and did stenographically report the foregoing deposition of ROBERT TAFT; that the review of the transcript was requested; and that the foregoing Pages, 4 through 64, inclusive, are a true and complete record of my stenograph notes.

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

DATED this 15th day of February, 2019.

Emily W. Andersen

Emily W. Andersen, RMR CRR FPR
Stenograph Shorthand Reporter

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February 18, 2019

Robert Taft
c/o University of Central Florida
Robert.Taft@ucf.edu

Re: February 15, 2019 Deposition of Robert Taft
In Re: Public Integrity & Ethics Committee
Investigation of UCF

Dear Sir:

This letter is to advise that the transcript of the above-referenced deposition has been completed and is available for review. Please contact our office at (800) 275-7991 to make arrangements for read and sign, or sign below to waive review of this transcript.

It is suggested that the review of this transcript be completed within 30 days of your receipt of this letter, as considered reasonable under Federal Rules*; however, there is no Florida Statute to this regard.

The original of this transcript has been forwarded to the ordering party and your errata, once received, will be forwarded to all ordering parties for inclusion in the transcript.

Sincerely,

Emily Andersen, RMR CRR FPR
Orange Legal

cc: Carine Mitz, Esquire

WAIVER:

I, Robert Taft, hereby waive the reading & signing of my deposition transcript.

Robert Taft

Date

*Federal Civil Procedure Rule 30(e)/Florida Civil Procedure Rule 1.310(e)

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