



Carr, Riggs & Ingram, LLC  
500 Grand Boulevard  
Suite 210  
Miramar Beach, FL 32550

850.837.3141  
850.654.4619 (fax)  
CRIncpa.com

November 3, 2022

Mr. Joris Jabouin, CPA  
Chief Auditor  
Broward County Public Schools  
600 SE 3<sup>rd</sup> Avenue, 8<sup>th</sup> Floor  
Fort Lauderdale, Florida 33301

Re: Forensic Examination of FY22-001 – Education Case Management Software

Dear Mr. Jabouin:

Our firm was engaged to perform an inquiry concerning the procurement for FY22-001 – Education Case Management Software. This inquiry was predicated on a Florida Department of Education, Office of Inspector General, complaint alleging that a former Broward County Public Schools (BCPS) employee pressured BCPS administrators into favorable contracts with a certain BCPS vendor. Attached is Carr, Riggs & Ingram, LLC's Forensic Examination Report detailing the procedures performed and the resulting findings.

We have performed this engagement in accordance with the Statement on Standards for Forensic Services No. 1 as promulgated by the American Institute of Certified Public Accountants (AICPA) and the Code of Professional Standards of the Association of Certified Fraud Examiners (ACFE). While our work involved analysis of accounting records, our engagement did not constitute an audit in accordance with generally accepted auditing standards, an examination of internal controls, or any other attestation or review service in accordance with standards established by the AICPA. Had other procedures been performed, other matters may have come to our attention that may have affected the findings reported herein.

This report is intended solely for the use of the BCPS and should not be used for any other purpose without prior permission from CRI. We have no obligation, but reserve the right, to update this report for information that comes to our attention after the date of this report.

Sincerely,

*Carr, Riggs & Ingram, LLC*

Carr, Riggs & Ingram, LLC  
Certified Public Accountants



**Broward County Public Schools  
FY22-001- Education Case  
Management Software**

**Forensic Examination Report and  
Supplementary Information**

**November 3, 2022**



**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Table of Contents**

|                                                                          |          |
|--------------------------------------------------------------------------|----------|
| <b>Executive Summary</b>                                                 | <b>1</b> |
| <b>Forensic Examination Report</b>                                       |          |
| Background                                                               | 3        |
| Scope                                                                    | 16       |
| Approach                                                                 | 16       |
| Expert Qualifications                                                    | 16       |
| Summary of Procedures Performed                                          | 18       |
| Source Documentation                                                     | 18       |
| Procedure 1 – Complaint Review                                           | 19       |
| Procedure 2 – Procurement Policies and Procedures                        | 19       |
| Procedure 3 – Conflict of Interest Policies and Procedures               | 19       |
| Procedure 4 – Agreement Understanding                                    | 20       |
| Procedure 5 – Agreement Analysis                                         | 20       |
| Procedure 6 – Supporting Documentation Analysis                          | 22       |
| Procedure 7 – Internal Control Override Analysis                         | 32       |
| Findings, Effects and Recommendations                                    | 40       |
| Conclusion                                                               | 52       |
| <b>Supplementary Information</b>                                         |          |
| Appendix A – Expert Qualifications                                       |          |
| Appendix B – Source Documentation                                        |          |
| Appendix C – Superintendent Letter of Recommendation                     |          |
| Appendix D – Summary of Applicable BCPS Employee Positions               |          |
| Appendix E – Summary of Selected BCPS Communications with Jillian Haring |          |
| Appendix F – Summary of Selected Paid Invoices                           |          |
| Appendix G – Exhibit F of Agreement                                      |          |

## Broward County Public Schools FY22-001 – Education Case Management Software Executive Summary

### Executive Summary

Carr, Riggs & Ingram, LLC (CRI) was engaged to perform an inquiry concerning the procurement for FY22-001 – Education Case Management Software. This inquiry was predicated on an anonymous complaint filed with the Florida Department of Education, Office of Inspector General, alleging that a former Broward County Public Schools (BCPS) employee, Jillian Haring, pressured BCPS Board members and administrators into favorable contracts with a BCPS vendor, Public Consulting Group LLC (PCG).

During the May 18, 2021 School Board of Broward County, Florida (School Board, SBBC or Board) meeting, the Board approved a three-year agreement with Public Consulting Group LLC (PCG), which is a public sector management consulting and operations improvement firm. The three-year agreement was directly negotiated by BCPS management and approved by the Board during the May 18, 2021 Board meeting without competitive solicitations. The three-year agreement had a potential approximate total contract amount ranging from \$16.5 million to \$18.5 million. It was referred to in the Board minutes and elsewhere as “FY22-001 – Education Case Management Software (EasyIEP)” (FY22-001 Agreement or Agreement) and it was intended to provide services required by the Exceptional Student Education, Student Support and Initiatives & Recovery, and the Office of School Performance and Accountability divisions/departments. Amendments to the Agreement (i.e., First and Second Amendments) were approved by the Board on August 24, 2021 and January 11, 2022, respectively. BCPS management included the following description in the Executive Summary presented to the Board as part of its description of the scope of goods and services to be provided:

*“Under this umbrella contract, which will now integrate the preceding siloed contracts, PCG will provide a portfolio of services, content, and experiences to support and extend Broward County Public Schools (BCPS) staff in ensuring safe and engaging instruction resulting in college-ready graduates. Personalized professional learning programs, coaching services, and consulting support provide high-quality professional learning to teachers, instructional facilitators, administrators, and other staff is embedded throughout the individual contracted services. These services cultivate an equitable, inclusive, and diverse environment for all stakeholders with the goal of shifting mindsets, closing disparities in absolute levels of achievement, learning gains, and opportunities to ensure the highest and most equitable outcomes for all students.”*

BCPS management presented the following in the Executive Summary to the Board regarding the exemption that was utilized to purchase these consulting goods/services without competitive solicitation:

*“Pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 11(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, SBBC is authorized to purchase copyrighted materials including software without competitive solicitations.”*

## Broward County Public Schools FY22-001 – Education Case Management Software Executive Summary

Although not cited in the executive summary above, the Agreement itself, does specifically add copyrighted “instructional materials:”

*“WHEREAS, Rule 6A-1.012, 11(b), and 14, Florida Administrative Code and School Board Policy 3320, Section II.H, authorizes the purchase of any type of copyrighted materials, [including] **instructional materials** and computer software without competitive solicitations.”*

CRI performed certain procedures on BCPS’ books and records for January 1, 2020 through September 30, 2022 (review period). These procedures included, but were not limited to, interviews with key BCPS personnel, procurement analysis, communication analysis and review of supporting documentation. Summaries of CRI’s major findings, based on the investigative procedures performed, are listed below.

- **Compliance with the Procurement Rules and Standards in Claiming an Exemption in the Purchase of Goods/Services without Competitive Solicitation**

Based on our review of the Agreement and interviews of BCPS personnel, the Agreement included various goods/services that do not qualify as copyrighted materials, including software and instruction materials, as documented by BCPS, in claiming this exemption from the competitive solicitations requirement when the Board approved the Agreement. Certain BCPS personnel claimed a retrospective application of an education services exemption to items that did not qualify as copyrighted materials. Given the lack of a documented policy of what defines educational services and lack of agreement among BCPS personnel, the “educational services” items do not appear to qualify as an exemption under Rule 6A-1.012 (11)(b) applied even retrospectively. Refer to Procedure 6.

- **Potential Duplicate Costs and Lack of Agreement Specificity and Clarity**

The Agreement included potential duplicate costs totaling \$825,000 [3-Year Contact Amount]. The Agreement lacked specificity/clarity regarding contract amounts, pricing, invoicing terms/conditions and contract obligations. Refer to Procedure 6.

- **Lack of Retention of BCPS Text Messages, Voicemails and Call Histories**

BCPS does not have a centralized system to capture and archive text messages, voicemails, call histories, etc. for BCPS-provided cell phones. BCPS also has not adopted a policy regarding the deletion of cell phone text messages, voicemails, etc. on BCPS-issued devices. Refer to Procedure 7.

Based upon the investigative procedures performed and the corresponding findings, there were certain areas of noncompliance with BCPS policies and procedures. However, it does not appear that there was an override of BCPS’ internal controls regarding the procurement of the Agreement. We recommend that BCPS consider implementing the recommendations summarized in this report as soon as possible. The procedures performed by CRI and the resulting findings are discussed in greater detail within the Forensic Examination Report. This executive summary is not intended to stand alone without the additional context included within the Forensic Examination Report.

## Broward County Public Schools FY22-001 – Education Case Management Software Forensic Examination Report

### Background

The Broward County Public Schools (BCPS) was established in 1915. It is governed by nine elected board members (Board), who appoint a Superintendent of Schools to supervise the daily operations of BCPS. BCPS is the 2<sup>nd</sup> largest school system in Florida and the 6<sup>th</sup> largest school system in the United States.<sup>1</sup> BCPS serves over 250,000 students annually.

During the regular school board meeting on May 18, 2021, the Board voted unanimously to approve the recommendation to award the “Education Case Management Software (EasyIEP)” to Public Consulting Group LLC as detailed in the May 18, 2021 School Board Minutes: The following represents excerpts from the Executive Summary recommending approval of the Agreement (FY22-001) (“Executive Summary – Agreement”) submitted by BCPS’ Procurement and Warehousing Services Department (PWS) to the Board as part of the Board package.

#### ***“Introduction – Responsible: Procurement and Warehousing Services (PWS)***

*This request is to approve the Agreement between Public Consulting Group, Inc. (PCG) and The School Board of Broward County, Florida (SBBC) for three (3) years, starting July 1, 2021 through June 30, 2024, with an option for two (2) additional one (1) year renewal periods. This Bid will provide the services required by the Exceptional Student Education, Student Support and Initiatives & Recovery, and the Office of School Performance and Accountability. The spending authority being requested is \$8,289,938.”*

#### ***“Goods/Services Description – Responsible: Office of Academics, Student Support Initiatives & Recovery [(SSIR)], and Office of School Performance & Accountability [(OSPA)]***

*Multiple departments across three (3) divisions, as articulated herein, are responsible for the delivery and oversight of articulated services. Exceptional Student Learning Support (ESLS) will oversee case management including Individual Educational Plans for Students with Disabilities, Behavioral Threat Assessment, and Suicide Threat Assessment modules, Innovative Learning will oversee Educational Plans for gifted students and interoperability specification implementation for educational records, Applied Learning will oversee summer school support and tutoring services, Leadership Development will oversee the Principals Playbook, and Equity & Diversity oversees Courageous Conversations. Given the broad reach of this contract, the Office of Academics serves as the overall contract coordinator and is in close coordination with the Office of School Performance & Accountability and Office of Student Support Initiatives and Recovery.”*

*“Under this umbrella contract, which will now integrate the preceding siloed contracts, **PCG will provide a portfolio of services, content, and experiences** to support and extend Broward County Public Schools (BCPS) staff in ensuring safe and engaging instruction resulting in college-ready graduates. Personalized professional*

---

<sup>1</sup> BCPS Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*learning programs, coaching services, and consulting support provide high-quality professional learning to teachers, instructional facilitators, administrators, and other staff is embedded throughout the individual contracted services. These services cultivate an equitable, inclusive, and diverse environment for all stakeholders with the goal of shifting mindsets, closing disparities in absolute levels of achievement, learning gains, and opportunities to ensure the highest and most equitable outcomes for all students.”*

The functional areas of the portfolio of services include:<sup>2</sup>

**“1. Case Management Services - Refer to Exhibit A for a description of Case Management Services.**

**1.1. Exceptional Student Services** - SBBC desires to continue utilizing PCG’s internet-based electronic management computer software system called EDPlan.

**1.2. Threat & Risk Assessment Services** - Include functionality within EDPlan to assist administrators and school-based threat assessment teams with the documentation, communication, and monitoring requirements of behavioral threat assessments and suicide risk assessments.

**2. Leadership – Playbook** - is a professional learning and coaching platform, offering a collection of plays, consulting, coaching, networking opportunities, curated content, and practical technology tools designed to support educators\*\*\*

**3. Equity Services - Courageous Conversations About Race (CCAR)** Online program develops and accelerates a district’s capacity for anti-racist leadership and systemic equity transformation. **Refer to Exhibit B for a description of the Leadership & Equity Services \*\*\***

**4. Interoperability Services** - Interoperability services (currently known as SEPA) provide the connections between Broward’s primary enterprise systems and to enable integrated learner-centric views for instructors and parent-guardians. **Refer to Exhibit C for a description.**

**5. Accelerated Learning Services** - help boost student achievement and engagement, support summer programming in 2021, and deliver direct one-on-one tutoring to students. **Refer to Exhibit D for a description.**

**6. Program Management Office Services** - standardize and gain efficiencies in the management, operations, and reporting of the portfolio of services. **Refer to Exhibit E for a description.**

\*\*1.3 Student Success Services was not included above (see box below)

\*\*\*These items were broken out into two items from Leadership and Equity Services (see box below).”

---

<sup>2</sup> Refer to the Agreement for a full description of each functional area. It should be noted that there are reference errors in the documentation submitted to the Board. These were not corrected in the above quotations.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

“The functional areas of the portfolio of services, as presented in the first page of the Agreement, are as follows:

*WHEREAS, PCG will provide a portfolio of services to support and extend Broward County Public Schools (BCPS) staff in ensuring safe and engaging instruction resulting in college-ready graduates. The functional areas of the portfolio include:*

- 1. Case Management Services [Exhibit A]
  - 1.1. Exceptional Student Services*
  - 1.2. Threat & Risk Assessment Services*
  - 1.3. Student Success Services**
- 2. Leadership & Equity Services [Exhibit B]*
- 3. Interoperability Services [Exhibit C]*
- 4. Accelerated Learning Services [Exhibit D]*
- 5. Program Management Office Services [Exhibit E]”*

**“Procurement Method; Responsible: PWS**

*Pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 II(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, SBBC is authorized to purchase copyrighted materials including software without competitive solicitations.”*

*“A Request for Information (RFI) was released to gather information about options available in the marketplace, and it was determined that no other options exist that meet SBBC’s needs. The RFI ran from October 5, 2020 through November 2, 2020. There were two hundred eighty-five (285) vendors notified, and twenty-five (25) vendors downloaded the RFI documentation. PWS received two (2) responses from Public Consulting Group and Welligent, Inc.”*

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Report**

***“Financial Impact***

***Responsible: PWS, OA, SSIR, and OSPA”***

The total spending authority being requested is \$8,289,938, as shown in the table below:

| <b>Exceptional Student Education (Office of Academic)</b>              |                               |                           |                               |                               |                    |
|------------------------------------------------------------------------|-------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------|
| <b>Scope of Services</b>                                               | <b>Units/Fiscal Year (FY)</b> | <b>Fee</b>                | <b>3 Year contract Amount</b> | <b>Start date of services</b> | <b>Totals</b>      |
| Exceptional Student Services Subscription (Items 1.1. through 1.1.7)   | FY 2022<br>FY 2023/2024       | \$ 766,722<br>\$ 793,638  | \$2,353,998                   | July 1, 2021                  |                    |
| Document Language Translation (Item 1.1.6 Document Language)           | FY 2022                       | \$ 75,000<br>\$300,000    | \$ 675,000                    | July 1, 2021                  |                    |
| Bank of Hours (Scope Item 1.1.1 through 1.1.6)                         | 125                           | \$210/Hour                | \$ 78,750                     | July 1, 2022                  |                    |
| <b>Subtotal</b>                                                        |                               |                           |                               |                               | <b>\$3,107,748</b> |
| <b>Student Support Initiatives &amp; Recovery</b>                      |                               |                           |                               |                               |                    |
| <b>Scope of Services</b>                                               | <b>Units/Fiscal Year (FY)</b> | <b>Fee</b>                | <b>3 Year contract Amount</b> | <b>Start date of services</b> | <b>Totals</b>      |
| 2.2.21 Courageous Conversations Subscription                           |                               |                           | \$1,575,000                   | July 1, 2021                  |                    |
| Courageous Conversations Implementation Program Support (Item 2.2.2.1) |                               |                           | \$ 600,000                    | July 1, 2021                  |                    |
| <b>Subtotal</b>                                                        |                               |                           |                               |                               | <b>\$2,175,000</b> |
| <b>Office of School Performance &amp; Accountability</b>               |                               |                           |                               |                               |                    |
| <b>Scope of Services</b>                                               | <b>Units/Fiscal Year (FY)</b> | <b>Fee</b>                | <b>3 Year contract Amount</b> | <b>Start date of services</b> | <b>Totals</b>      |
| Leadership Playbook Subscription (Item 2.1.1.1)                        | 50                            | \$1,000/<br>Administrator | \$150,000                     | July 1, 2021                  |                    |
| <b>Subtotal</b>                                                        |                               |                           |                               |                               | <b>\$150,000</b>   |

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Report**

| <b>Office of Academics</b>                     |              |                     |                               |                               |                    |
|------------------------------------------------|--------------|---------------------|-------------------------------|-------------------------------|--------------------|
| <b>Scope of Services</b>                       | <b>Units</b> | <b>Fee</b>          | <b>3 Year Contract Amount</b> | <b>Start date of Services</b> |                    |
| TutorEd Tutoring                               |              |                     |                               |                               |                    |
| 4.1 TutorEd Virtual Tutoring                   |              |                     |                               |                               |                    |
| 4.2 TutorEd In-person Tutoring & Interventions | 21,154       | \$73/ Tutoring Hour | \$1,544,242                   | May-August 2021               |                    |
| 4.6 Logistics & Accountability Services        | 2,160        | \$100/Hour          | \$ 216,000                    | May-August 2021               |                    |
| 4.7 Design, Coordination, Management Services  |              |                     | \$ 361,698                    | May-August 2021               |                    |
| 4.8 Education Recovery Center of Operations    |              | \$210/Hour          | \$ 687,000                    | May1, 2021                    |                    |
| 4.9 Bank of Services                           |              |                     | \$ 48,250                     | May 1, 2021                   |                    |
| <b>Subtotal</b>                                |              |                     |                               |                               | <b>\$2,857,190</b> |
| <b>TOTAL</b>                                   |              |                     |                               |                               | <b>\$8,289,938</b> |

The items notated above only represent the items that BCPS management requested authority to spend (Spending Authority) and does not include many of services included in the Agreement and priced in Exhibit F. The total noted above actually represents the sum of the contract amounts in Exhibit F for these items with an amount in the “3-Year Contract Amount” and that contain a date in the “Start of Spending Authority” column. In the Agreement, Exhibit F, first paragraph states:

*“This Exhibit [Exhibit F] depicts all the available services available to SBBC that are described in the Exhibits above [i.e. Exhibits A-E]. Items that have been approved for spending authority are notated with amounts and invoicing frequency. Items that do not have amounts have not been approved for spending authority. Modules and services not approved for spending authority are available to enhance SBBC’s capabilities in serving their students upon securing spending authority.”*

The items listed in Exhibit F that do have amounts in the total 3-Year Contract Amount column in Exhibit F of the Agreement totals \$16,515,562. As noted above, this 3-Year Contract Amount includes many other services without an amount in Exhibit F.

**June 15, 2021 Board Meeting – Additional Spending Authority Approval**

During a regular school board meeting on June 15, 2021, the Board voted to approve the recommendation for “Additional Spending Authority” related to the Agreement. The following

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

represents excerpts from the Executive Summary recommending approval of the “Additional Spending Authority” (“Executive Summary Excerpts – Additional Spending Authority”) submitted by PWS to the Board as part of the Board package. It should be noted that this additional spending request was submitted to the Board approximately three weeks after the Board approval of the Agreement.

***“Introduction – Responsible: Procurement and Warehousing Services (PWS)***

*This request is to approve Additional Spending Authority for the above-referenced Agreement. The Agreement was approved at the Regular School Board meeting on May 18, 2021 for three (3) years, starting July 1, 2021 through June 30, 2024, with an option for two (2) additional one (1) year renewal periods. This Bid will provide the services required by the Exceptional Student Education, Student Support and Initiatives & Recovery, and the Office of School Performance and Accountability. The additional spending authority being requested is \$5,929,384.”*

***“Goods/Services Description – Responsible: Office of Academics, Student Support Initiatives & Recovery, and Office of School Performance & Accountability***

*(These first two paragraphs of this section were the same as what was presented in the May 18, 2021 Board meeting).“*

The functional areas of the portfolio of services include:

**1. “Case Management Services - Refer to Exhibit A for a description.\***

**1.1.13 Electronic Health Module\*\***

**1.1. Exceptional Student Services** - SBBC desires to continue utilizing PCG’s internet-based electronic management computer software system called EDPlan.\*

**1.1.13 Electronic Health Module\*\***

**1.2. Threat & Risk Assessment Services** - Include functionality within EDPlan to assist administrators and school-based threat assessment teams with the documentation, communication, and monitoring requirements of behavioral threat assessments and suicide risk assessments.

**1.2.1. Behavioral Threat Assessment Module**

**1.2.2. Suicide Prevention Module**

**1.2.3. Sexual Misconduct**

**1.2.4. Fire Misuse Module**

**1.2.5. Notifier (Text Alerts)**

**1.2.6. BTA Annual Roster & User Integration with Clever**

**1.2.7. Bank of hours**

**2.3 Equity Co-lab** - PCG facilitates a weekly collaborative laboratory of innovation discussions dedicated to integration of interoperability in the service of equity. Co-lab meetings are open, inclusive, and structured to outreach participation from under-represented [stakeholders, particularly youth voices].”

\*See full description of each functional area in the Executive Summary related to this Additional Spending Authority.

\*\* No description given or where description can be found in the Exhibit in the Agreement.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

***“Procurement Method; Responsible: PWS***

*Pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-I.012 II(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, SBBC is authorized to purchase copyrighted materials including software without competitive solicitations.”*

*“A Request for Information (RFI) was released to gather information about options available in the marketplace, and it was determined that no other options exist that meet SBBC’s needs. The RFI ran from October 5, 2020 through November 2, 2020. There were two hundred eighty-five (285) vendors notified, and twenty-five (25) vendors downloaded the RFI documentation. PWS received two (2) responses from Public Consulting Group and Welligent, Inc.”*

***“Financial Impact – Responsible: PWS, OA, SSIR, and OSPA”***

The total additional spending authority being requested is \$5,929,384, as shown in the table below:

| 1.1.13 Health Records                                                    |                        |                  |                  |                  |                     |
|--------------------------------------------------------------------------|------------------------|------------------|------------------|------------------|---------------------|
| Scope of Services                                                        | Start date of services | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 | Totals              |
| Health Records Module                                                    | July 1, 2021           | \$ 207,560       | \$207,560        | 207,560          | \$ 622,680          |
| Installation                                                             |                        | \$10,000         |                  |                  | \$ 10,000           |
| Subtotal                                                                 |                        |                  |                  |                  | \$ 632,680          |
| 1.2 Behavioral Threat Assessment (BTA) and Risk Assessment Services(RSA) |                        |                  |                  |                  |                     |
| Scope of Services                                                        | Start date of services | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 | Totals              |
| BTA/RSA                                                                  | July 1, 2021           | \$259,450        | \$259,450        | \$259,450        | \$ 778,350          |
| Notifier                                                                 |                        | \$ 40,000        | \$ 40,000        | \$ 40,000        | \$ 120,000          |
| BTA-Clever Rostering                                                     |                        | \$ 31,250        | \$ 31,250        | \$ 31,250        | \$ 93,750           |
| Zendesk                                                                  |                        | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ 9,000            |
| BTA Paperclip                                                            |                        | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ 150,000          |
| Subtotal                                                                 |                        |                  |                  |                  | \$1,151,100         |
| 2.3 Equity Co-Lab                                                        |                        |                  |                  |                  |                     |
| Scope of Services                                                        | Start date of services | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 | Totals              |
| Leadership Playbook Subscription (Item 2.1.1.1)                          | July 1, 2020           | \$42,000         | \$42,000         | \$42,000         | \$126,000           |
| Subtotal                                                                 |                        |                  |                  |                  | \$126,000           |
| 3.1 SEPA                                                                 |                        |                  |                  |                  |                     |
|                                                                          | Start date of services | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |                     |
| SEPA App Services                                                        | July 1, 2021           | \$1,037,470      | \$1,037,470      | \$1,037,470      | \$ 3,112,410        |
| Change Order Hours                                                       |                        | \$ 10,500        | \$ 10,500        | \$ 10,500        | \$ 31,500           |
| Maintenance                                                              |                        | \$ 291,898       | \$ 291,898       | \$ 291,898       | \$ 875,694          |
| Subtotal                                                                 |                        |                  |                  |                  | \$ 4,019,604        |
| <b>Total</b>                                                             |                        |                  |                  |                  | <b>\$5, 929,384</b> |

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Report**

| ACTION                              | DATE      | TERM | AMOUNT       |
|-------------------------------------|-----------|------|--------------|
| Original spending authority request | 5/18/2021 | 3    | \$8,289,938  |
| Additional Spending Authority       | 6/15/2021 |      | \$5,929,384  |
| New Total Contract Amount           |           | 3    | \$14,219,322 |

<sup>3</sup>

**August 24, 2021 School Board Meeting, Special Meeting – First Amendment Approval**

During a special school board meeting on August 24, 2021, the Board voted to approve the recommendation to amend (First Amendment) the Agreement with PCG. The following represents the entire Executive Summary recommending approval of the First Amendment to the Agreement (“Executive Summary – First Amendment”) submitted by PWS to the Board as part of the Board package:

***“Introduction – Responsible: Procurement & Warehousing Services (PWS)***

*This request is to approve the First Amendment to the Agreement between Public Consulting Group, LLC (PCG) and The School Board of Broward County, Florida (SBBC).*

***This Amendment provides the District the ability to implement its ESSER-II Re-enrollment Campaign.\**** *The Agreement was approved at the Regular School Board Meeting (RSBM) on May 18, 2021, under item OO-46, starting July 1, 2021 through June 30, 2024, with an approved spending authority of \$8,289,938, and at the RSBM on June 15, 2021, under item OO-19 with an additional spending authority of \$5,929,834 for a total spending authority for of \$14,219,322. There is no additional spending authority being requested for this item.”*

***“Goods/Services Description – Responsible: School Counseling & BRACE Advisement***

*PCG in collaboration with SBBC will develop a Broward Education Recovery Dashboard to analyze aggregate student and parent data and monitor the progress of the ESSER-II Re-enrollment Campaign. PCG designated phone canvassers will call, text message, and/or email any relevant contacts of “unaccounted for students” who are identified by SBBC. PCG will also provide consultation and coordination of the door-to-door canvassing effort by SBBC staff to develop and monitor an effective and efficient implementation model. Additionally, PCG will combine phone bank and door-to-door outcome data for the final reporting. PCG will coordinate escalation to SBBC’s staff of students who need further outreach interventions.”\**

*\*The ESSER-II Re-enrollment Campaign and all these consulting services to be performed by PCG staff are not mentioned at all as part of the scope Exhibit D in the Agreement as detailed below:*

***4.0 Accelerated Learning Services Scope of Work***

***4.8. “Education Recovery Center of Operations - District wide coordination of logistics and accountability with SBBC organization and community partners to deliver in school intensive tutoring, out of school summer programs and other wrap around services designed to support students not meeting academic progress.”***

<sup>3</sup> Agreement term includes July 1, 2021 through June 30, 2024.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

This First Amendment adds items 4.8.1 through 4.8.5 to provide **the District the ability to implement its ESSER-II Re-enrollment Campaign**. See box below.

“4.8.1 Dashboard. PCG will develop a Broward Education Recovery Dashboard to analyze aggregate student and parent data and monitor the progress of the ESSER-II Reenrollment Campaign. Essential PCG staff will be provided by SBBC with limited access to the data outlined in Section 2.06 to complete the development and maintenance of the dashboard. Upon dashboard completion, only authorized SBBC staff will have access to the dashboard. At the conclusion of this initiative, a summative report will be provided by PCG to SBBC providing analytics to ascertain the return on investment of this initiative and complete all reporting for ESSER-II funding and state or local requirements.

4.8.2 Canvassing Software. PCG will import the limited student records outlined in Section 2.06 into a phone canvassing software (CallHub, or other comparable application). This data will be used by PCG canvassing staff to perform direct outreach to families to determine their student’s status in an educational program, reason for nonenrollment, and facilitate the return of students to an educational program. Canvassing software will not have access to student data at any time during or after the canvassing initiative.

4.8.3 Phone, Text, Email, and Assistance with Door to Door Canvassing. PCG designated phone canvassers will call, text message and/or email any relevant contacts of “unaccounted for students” who are identified by SBBC. PCG will provide canvassers with training on appropriate interpersonal communication with families, direction on how to implement the PCG-developed script protocols, data entry and record keeping, and referral to SBBC staff for escalated registration assistance. PCG will provide consultation and coordination of the door-to-door canvassing effort by SBBC staff to develop and monitor an effective and efficient implementation model. These outreach communications will be made to parents and emergency contacts. All communications will be recorded within the canvassing software and available only to the SBBC-designated canvassing coordinators during the campaign. PCG will combine phone bank and door-to-door outcome data for the final reporting. At the conclusion of the campaign, a copy of all recorded data will be provided to SBBC, original canvassing data will be deleted from the canvassing software, and PCG will not retain any individual student data.

4.8.4 Escalation to SBBC Staff. After successful connection with student contacts, the canvassers will make an immediate referral to appropriate SBBC staff to continue the enrollment process and provide academic and/or social supports, as needed. Should SBBC staff not be available for escalated assistance, canvassers will ensure follow up is provided to the family no later than two (2) business days after successful contact. If all known student contacts have been exhausted by canvassers without success, then a referral will be made to SBBC staff to escalate the outreach interventions and/or refer the family for truancy.

4.8.5 Timing. After successful connection with student contacts, will complete the dashboard by September 10, 2021; all students will be initially contacted by December 1, 2021; and final report will be delivered by February 1, 2022.”

***“Procurement Method; Responsible: PWS – exactly as presented in the May 18, 2021 meeting. Pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 II(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, SBBC is authorized to purchase copyrighted materials including software without competitive solicitations.”***

***“A Request for Information (RFI) was released to gather information about options available in the marketplace, and it was determined that no other options exist that meet SBBC’s needs. The RFI ran***

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*from October 5, 2020 through November 2, 2020. There were two hundred eighty-five (285) vendors notified, and twenty-five (25) vendors downloaded the RFI documentation. PWS received two (2) responses from Public Consulting Group and Welligent, Inc.”*

***“Financial Impact – Responsible: PWS and School Counseling & BRACE Advisement***

*There is no additional spending authority for this item.”*

**January 11, 2022 – Second Amendment Approval**

During a school board meeting on January 11, 2022, the Board voted to approve the recommendation to amend (Second Amendment) the Agreement with PCG. The Board's discussion included, but was not limited to, requesting that contracts with large areas of elements not be brought forward in that format; if \$5 million was only for 12 schools and 779 students; the program is very expensive; services are less than once per week; tutoring is one of the optimal forms of student achievement; how many students receive case management; difficult to monitor; identifying areas of tutoring; what the full scope was of the contract; staff to provide additional follow-up as to how this money was used in the fall, if the ratio was 1:1 or 1:3, and to provide more detail on how the total funding was spent; one-third of this was going to services that was not direct tutoring; what were the sessions and the number of sessions for the money; the need to have the most effective and efficient way to move student achievement; the program would be for elementary and secondary students; and how the students were selected.

The following represents excerpts from the Executive Summary recommending approval of Second Amendment to the Agreement (“Executive Summary 2<sup>nd</sup> Amendment Excerpts”) submitted by PWS to the Board as part of the Board package.

***“Introduction: Responsible: Procurement & Warehousing Services (PWS)***

*This request is to approve the Second Amendment to the Agreement between FY22-001 – Education Case Management Software (EasyIEP) Public Consulting Group, LLC and The School Board of Broward County, Florida (SBBC). **This Amendment provides the District the ability to add additional tutoring hours under the Accelerated Learning Program.** The Agreement was approved at the Regular School Board Meeting (RSBM) on May 18, 2021, as item OO-46, starting July 1, 2021 through June 30, 2024, with an approved spending authority of \$8,289,938, at the RSBM on June 15, 2021, as item OO-19 with an additional spending authority of \$5,929,384 was approved for a total spending authority of \$14,219,322. The First Amendment to the Agreement was approved at the Special School Board Meeting on August 24, 2021, as item #3 for the implementation of the ESER-II Re-enrollment Campaign. The additional spending authority being requested is \$2,080,200 the new total spending authority is \$16,299,522.” (emphasis added).*

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

***“Goods/Services Description – Responsible: Office of Academics***

*Broward County Public Schools (BCPS) firmly believes that to close learning gaps, students should be provided developmentally appropriate grade-level instruction with just-in-time support and intervention to accelerate learning and close any gaps. The extension of PCG Tutoring and corresponding services including Student Education Plans and Accommodations (SEPA) Achievement Assertion Service- Deployment of TutorOps; Extension of Tutoring at the existing 12 sites to continue supporting students through the end of the school year; Logistics and Accountability; Design, Coordination and Management (DCM); Bank of Services including planning and evaluations assists in achieving these goals.”*

*“These services ensure the continuation of PCG Tutoring through the end of the year. Currently the purchased bank of hours will be depleted by school during the weeks of February 11, 2022 - March 3, 2022. The additional purchased hours will provide that all current students receiving PCG Tutoring will continue to do so through June 2022.”*

*“Utilizing research and evidence-based instructional strategies, hands-on teaching, differentiated instruction and instructor monitored practice in coordination with classroom teachers ensures sustained instructional support while promoting good attendance habits.”*

***“Tutoring Data - Fall Session (September 20, 2021- December 17, 2021)***

- 12 Schools
- 779 Students
- 7,120 Tutoring Sessions
- 4,309 tutoring sessions concluded with students being rated as Emerging+ or Higher
  - 2,797 of those sessions the students were rated as Emerging+ (3)
  - 1,237 of those sessions the students were rated as At Standard (4)
  - 275 of those sessions the students were rated as Above Standard (5)
- 828 Unique Standards Covered: 273 in Language Arts & 555 in Math”

***“Procurement Method; Responsible: PWS [as presented in the May 18, 2021 meeting, excluding the 2<sup>nd</sup> paragraph regarding the RFI that was released to gather potential other options in the marketplace which was conducted October 5, 2020 through November 2, 2020].”***

*“Pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-I.012 II(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, SBBC is authorized to purchase copyrighted materials including software without competitive solicitations.”*

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

***“Financial Impact – Responsible: PWS and Office of Academics***

*Additional spending authority request is \$2,080,200 and the funding source is Cares Act Funding, American Rescue Plan via Applied Learning. A summary of the spending authority request amount is as follows:”*

| Description                                | Amount              |
|--------------------------------------------|---------------------|
| SEPA Achievement Assertion Services        | \$ 249,900          |
| Tutoring @ twelve (12) Program Sites       | \$ 1,314,000        |
| Logistics & Accountability                 | \$ 180,000          |
| Design, Coordination & Management          | \$ 298,800          |
| Banking of Service (Planning & Evaluation) | \$ 37,500           |
| <b>Total</b>                               | <b>\$ 2,080,200</b> |

**Financial Impact Table:**

| ACTION                                             | DATE       | TERM<br>(years) | AMOUNT              |
|----------------------------------------------------|------------|-----------------|---------------------|
| Original spending authority request                | 05/18/2021 | 3               | \$ 8,289,938        |
| Additional spending authority                      | 06/15/2021 | -               | \$ 5,929,384        |
| First Amendment                                    | 08/24/2021 | -               |                     |
| Second Amendment and additional spending authority | 01/11/2022 |                 | \$ 2,080,200        |
| <b>Total Contract Amount</b>                       |            |                 | <b>\$16,299,522</b> |

4

*“The approval of this recommendation does not mean the authorized amount will be spent. The financial impact amount represents an estimated contract value; however, the amount authorized will not exceed the estimated contract award amount.”*

The Executive Summary submitted by BCPS management with the Agreement to the Board members at the May 18, 2021 Board meeting included the following paragraph as the reason the competitive solicitations requirement was waived for these services:

***“Procurement Method; Responsible: Procurement Warehouse Services (PWS)***

*Pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012, [11(b)], Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, SBBC is authorized to purchase copyrighted materials including software without competitive solicitations.”*

Although not cited in the executive summary above, the Agreement itself, does add copyrighted “instructional materials”:

*“WHEREAS, Rule 6A-1.012, 11(b), and 14, Florida Administrative Code and School Board Policy 3320, Section II.H, authorizes the purchase of any type of copyrighted materials, [including] **instructional materials** and computer software without competitive solicitations.”*

---

<sup>4</sup> Agreement term includes July 1, 2021 through June 30, 2024.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

Purchasing Policy 3320, Section II H states:

The requirement of requesting competitive solicitations from three or more sources is hereby waived as authorized by chapter 6A-1.012 (F.A.C.) State Board of Education Administrative rules for the purchase of **educational services** and any type of **copyrighted materials including**, without limitation, educational tests, textbooks, **printed instructional materials**, **computer software**, films, filmstrips, videotapes, DVDs, disc or tape recordings, digital recordings, or similar audio-visual materials, and for library and reference books, and printed library cards where such materials are purchased directly from the producer or publisher, the owner of the copyright, and exclusive agent within the state, a governmental agency, or a recognized educational institution. **Purchases in excess of \$50,000 for commodities or services, which competitive solicitations have been waived, require School Board approval** (emphasis added).

State Board of Education (SBE) Rule 6A-1.012 states the following:

*“(11) The requirement for requesting competitive solicitations for commodities or contractual services from three or more sources is hereby waived as authorized by Section 1010.04(4)(a), F.S., for, ... (b) The purchase by district school boards of educational services and **any type of copyrighted materials including, without limitation**, educational tests, textbooks, printed instructional materials, **computer software**...(SBE Rule 6A-1.012, 11(b), Florida Administrative Code).”* (emphasis added).

On June 13, 2022, the Florida Department of Education, Office of Inspector General, received an anonymous complaint regarding the Agreement, PCG and a former BCPS employee, Jillian Haring. The complaint specified that Ms. Haring on several occasions utilized her relationships with BCPS Board members and administrators to help PCG obtain a multimillion dollar contract (i.e., the Agreement). This complaint was sent to BCPS on or around June 28, 2022 for investigation.

On June 30, 2022, CRI’s Forensic Team participated in a video conference call with the Office of the Chief Auditor for BCPS. The Office of the Chief Auditor expressed its objectives regarding the procurement process as well as its concerns for the alleged overrides of BCPS’ internal controls for the Agreement. CRI was subsequently engaged on July 12, 2022 to provide the requested forensic accounting services for BCPS.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

## **Scope**

Our investigation was for the period beginning January 1, 2020 through September 30, 2022 (review period). Our work was limited to those specific areas identified by the Office of the Chief Auditor. Had additional documents been provided to CRI or additional individuals interviewed, additional information may have been discovered that could impact the findings in this report.

## **Approach**

Our engagement was conducted in accordance with the Statement on Standards for Forensic Services No. 1 (SSFS), applicable professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Code of Professional Standards of the Association of Certified Fraud Examiners (ACFE). The AICPA's SSFS does not specifically require or promote the use of certain methodologies, techniques, etc. for forensic engagements. This is due to the fact that no single standard can be extensive enough to consider all of the potential methodologies, techniques, etc. that could be applied to every forensic engagement.

Rather, this statement implements general standards that should be followed during a forensic engagement. These standards include that an AICPA member should have the professional competence to perform the engagement and exercise due professional care during the performance of the engagement. These standards were followed during the course of our engagement. Using the data provided to us, we performed the procedures enumerated in our engagement letter dated July 12, 2022 as delineated below. We also applied various commonly used forensic data mining techniques to the provided data to identify trends, patterns and potential noncompliance in the data provided. These techniques and the identified items are outlined below.

We confirm that the authors of this report and other professional staff involved in preparing this report acted independently and objectively. The fees for this engagement were based on professional time expended. Our fees were not contingent upon the final results, conclusions or resolutions.

## **Expert Qualifications**

Carr, Riggs & Ingram, LLC (CRI) is a regional certified public accounting and consulting firm with roots going back to 1972. Currently ranked among the top 25 public accounting firms in the United States, CRI is the South's largest regional firm. The CRI Forensic Team provides a spectrum of forensic and litigation services ranging from prevention to detection in response to fraud. The CRI Forensic Team include members who have received forensic accounting designations from the most widely recognized forensic accounting associations. These designations include Certified Public Accountants, Certified Fraud Examiner and Certified in Financial Forensics.

### **Rob Broline, CPA**

Rob Broline has over 20 years of proven skills and experience in public accounting. Mr. Broline provides a variety of consulting and internal control services for governments, construction firms and other organizations. These services include entity-wide risk assessments, process risk/control assessments, internal audits, operational audits, construction cost audits and forensic reviews.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

Mr. Broline is a Certified Public Accountant, which is the premier designation in the accounting industry. The Certified Public Accountant license is regarded as a symbol that an accountant has mastered the vital elements of the accounting profession and is a high standard that is globally recognized as an assurance of skill, dedication and quality. Mr. Broline speaks regularly on internal controls and related topics for a variety of construction and governmental organizations. A summary of Mr. Broline's résumé and qualifications is included in Appendix A of this report.

*Ben Kincaid, CPA, CFE, CVA, CFF*

Ben Kincaid has over 10 years of experience in public accounting and in providing a variety of forensic accounting services. These forensic accounting services include litigation support, financial fraud investigations, business valuations, lost profit calculations, etc. Mr. Kincaid has served as a consultant for several state, county and other local law enforcement agencies/governments and serves on the Florida Institute of Certified Public Accountant's Valuation, Forensic Accounting and Litigation Committee.

Additionally, Mr. Kincaid is a Certified Public Accountant, which is the premier designation in the accounting industry. The Certified Public Accountant license is regarded as a symbol that an accountant has mastered the vital elements of the accounting profession and is a high standard that is globally recognized as an assurance of skill, dedication and quality. Mr. Kincaid has also received the Certified Fraud Examiner and Certified in Financial Forensics designations. These forensic accountant designations are considered to be the most valuable forensic certifications. Holders of these forensic accountant designations are required to demonstrate a high level of knowledge and competence within the field of forensic accounting. Mr. Kincaid is also a Certified Valuation Analyst, which is the most widely recognized business valuation credential. A summary of Mr. Kincaid's résumé and qualifications is included in Appendix A of this report.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

### **Summary of Procedures Performed**

1. Reviewed complaint for an understanding of the alleged actions.
2. Reviewed BCPS policies and procedures related to the procurement of the Agreement.
3. Reviewed BCPS conflict of interest policies and procedures.
4. Conducted interviews with BCPS key personnel for an understanding of the procurement process, the Agreement and BCPS policies and procedures:
  - a. Mary Coker, Director of Procurement and Warehousing Services (PWS);
  - b. Dr. Josiah Phillips, Chief Information Officer (CIO);
  - c. Veda Hudge, Director, Chief Officer, Student Support Initiatives and Recovery;
  - d. Daniel Shapiro, Elementary School, Counseling Specialist;
  - e. Dr. Nicole Mancini, Chief Academic Officer;
  - f. Kathelyn Jacques-Adams, Assistant General Counsel;
  - g. Michelle Wilcox, Purchasing Agent; and,
  - h. Dr. Vickie Cartwright, Superintendent of Schools.

The below individuals are former BCPS personnel or were unavailable for interviews. Thus, these individuals were not interviewed.

- a. Barbara Myrick, former General Counsel;
  - b. Daniel Gohl, former Chief Academic Officer;
  - c. Jillian Haring, PCG Senior Program/UX Manager (formerly Broward Teachers Union Strategic Analyst);
  - d. Phillip Dunn, former Chief Information Officer;
  - e. Robert Runcie, former Superintendent of Schools; and,
  - f. Tara Rodger, BCPS Electronic Management System Manager.
5. Reviewed the Agreement for compliance with BCPS policies and procedures as well as State statutes and rules on solicitations and exemptions and determined whether the Agreement was procured in accordance with BCPS policies and procedures as well as applicable State statutes and rules.
6. Analyzed supporting documentation including certain BCPS personnel's electronic data related to the vendor and the Agreement for compliance with the BCPS policies and procedures as well as the Agreement.
7. Determined whether the BCPS internal controls were overrode by BCPS personnel.

### **Source Documentation**

We reviewed and relied upon the documentation listed in Appendix B of this report during our investigation. These documents included, but were not limited to, agreements, invoices and policies and procedures.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Procedure 1**

**Complaint Review**

We reviewed the anonymous complaint provided by the Florida Department of Education, Office of Inspector General relating to the Agreement, Jillian Haring and PCG. The complaint specified that Ms. Haring on several occasions utilized her relationships with BCPS Board members and administrators to help PCG obtain a multimillion dollar contract (i.e., the Agreement). No further supporting documentation was provided with the complaint.

**Procedure 2**

**Procurement Policies and Procedures**

The School Board of Broward County, Florida (School Board, SBBC or Board) has adopted various policies related to the purchasing/procurement aspects of BCPS. BCPS has also adopted internal policies and procedures (or standard operating procedures) related to purchasing/procurement (herein collectively referred to as policies and procedures). These policies and procedures guide BCPS procurement process and help form the basis for BCPS procurement internal controls. We reviewed BCPS procurement policies and procedures applicable to the Agreement. This information as well as our interviews with BCPS personnel provided us with an understanding of BCPS procurement policies and procedures. This understanding and specific policies and procedures are addressed further in subsequent sections of this report.

**Procedure 3**

**Conflict of Interest Policies and Procedures**

The Board has adopted various policies that address BCPS employees' conduct in relation to the procurement process. These policies include, but are not limited to, a code of ethics for applicable BCPS personnel, prohibition of nepotism and limitations on gifts and travel. We reviewed and obtained an understanding of these policies and procedures.

BCPS policies and procedures generally define gifts as use of real property, preferential rates, lodging, food/beverage, travel, etc. Both Florida Statutes and BCPS policies and procedures prohibit the solicitation or acceptance of gifts, etc. based on the understanding that BCPS personnel would be influenced by these actions. BCPS may accept food/beverages costing no more than \$100 during the performance of their duties from vendors or potential vendors doing business with BCPS. Amounts in excess of \$100 are prohibited. Board members are subject to separate policies and procedures related to gifts, etc.

BCPS personnel may accept gifts/awards (i.e., testing incentives, teacher of the year awards, school supplies and items donated by school business partners) by BCPS vendors or potential vendors provided that the gifts/awards are approved in advance by the Superintendent of Schools or his/her designee. BCPS policies and procedures do not allow the acceptance of travel related expenses by a BCPS vendor or potential vendor. If a trip is deemed necessary/approved, the travel related expenses are to be paid by BCPS and the BCPS vendor or potential vendor may reimburse BCPS for said travel related expenses. PWS also requires the completion of a conflict of interest disclosure form if one is serving on an evaluation committee for a competitive solicitation.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

#### **Procedure 4**

##### **Agreement Understanding**

The interviews provided us with an understanding of the procurement process, spending authorities, contract obligations/amounts, internal terminology/tools, competitive solicitation exemption requirements, the Agreement, First Amendment, Second Amendment and BCPS policies and procedures. The interviews also provided us with an understanding of the individuals involved in the procurement process for the Agreement. This understanding and specific policies and procedures are addressed further in subsequent sections of this report.

#### **Procedure 5**

##### **Agreement Analysis**

Purchases in a total amount exceeding \$50,000 must be processed through a competitive solicitation process unless an authorized exemption exists. These purchases must have Board approval as well. The FY22-001 – Education Case Management Software Agreement (FY22-001 Agreement or Agreement) was directly negotiated by BCPS management without a competitive solicitation process. The Agreement was approved by the Board during the May 18, 2021 Board meeting. BCPS' documented basis for claiming an exemption to the competitive solicitation process was that these goods/services were copyrighted materials, including software and instruction materials. Therefore, the Agreement was purportedly exempt from the requirement of requesting competitive solicitations pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes. CRI reviewed the Agreement and its procurement process for compliance with BCPS policies and procedures as well as State statutes and rules.

##### **Compliance with Procurement Rules and Standards in Claiming an Exemption for the Purchase of Goods/Services without Competitive Solicitation**

Based on our review of the Agreement, the Agreement included various goods/services that do not qualify as copyrighted materials, including software and instruction materials, as documented by BCPS in claiming this exception/waiver. Examples of the various goods/services that do not qualify as copyrighted materials from the various sections of the Agreement, include, but are not limited to:

1. Section 2.0 – Leadership & Equity Services [Agreement value was approximately \$3 million for this section] – *“PCG’s personalized professional learning programs, coaching services, and consulting support provide high quality professional learning to teachers, instructional facilitators, administrators, and other staff. PCG’s recommended approach to implementation combines multiple service offerings, beginning with establishing relevant priorities and key performance indicators; collaborating on professional learning design; delivering ongoing and job embedded professional development; providing personalized coaching; and evaluating progress and outcomes.”*
  - a. Section 2.1.1 - 2.1.3 – Professional Learning for Leaders and Teachers – includes services such as virtual coaching sessions with live coaches and facilitation; and,
  - b. Section 2.3. – Equity Co-Lab – “PCG facilitates a weekly collaborative laboratory of innovation discussions dedicated to integration of interoperability in the service of equity. Co-lab meetings are open, inclusive, and structured to outreach participation from under-represented stakeholders, particularly youth voices.”

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

2. Section 4.0 – Accelerated Learning Services Scope of Work [Agreement value was approximately \$2.9 million for this section] – *“This Exhibit defines PCG’s available modules, features, and services to perform Accelerated Learning services for SBBC. These services would be managed by PCG and largely provided through a subcontract with University Instructors, Inc., a PCG affiliate.”*
- a. “Section 4.1 – TutorEd Virtual Tutoring – PCG tutored students with staff provided by affiliate;
  - b. Section 4.2 – TutorEd In-Person Tutoring & Intervention – PCG tutors provided by affiliate;
  - c. Section 4.3 – EdForce™ Teacher Recruiting - teacher recruiting provided by PCG and/or affiliate;
  - d. Section 4.4 – EdForce™ Teacher Test Prep – support provided by PCG or affiliate personnel;
  - e. Section 4.5 – EPIC Afterschool & Summer Camp Services;
  - f. Section 4.6 – Program Logistics and Accountability Services – “Program Logistics and Accountability Services provide the human capital, bandwidth, and logistic supports to ensure programs and partnerships are tightly managed and measured;”
  - g. Section 4.7 – Design, Coordination, Management Services - “Program design, coordination and management services based on the needed scope of work to ensure all the details and adequate reporting structures are in place;” and,
  - h. Section 4.8 – Education Recovery Center of Operations - "District wide coordination of logistics and accountability with SBBC organization and community partners to deliver in school intensive tutoring, out of school summer programs and other wrap around services designed to support students not meeting academic progress.” Subsections were added to 4.8 (by way of the First Amendment) to utilize PCG staff to facilitate the ESSER-II Re-enrollment Campaign by making phone calls, sending texts, creating dashboards, etc. Refer to the Background section of this report for subsections.”
- Bank of Hours – an allotment of hours that are available for PCG to perform services for BCPS. This is included in each of the scope of services sections.

During our initial interviews with Ms. Coker, Director of PWS, Ms. Coker indicated that she did not read the Agreement prior to it being submitted by BCPS management to the Board for approval during the May 18, 2021 School Board meeting. Ms. Coker separately stated that she does conduct a cursory review of all agreements submitted to the Board. Ms. Coker further indicated that “on its face value” all the items in the Agreement were tied into the software platform. Ms. Coker indicated that this understanding was also based on her discussions with other BCPS management/staff as well as her review of previous PCG contracts. As such, Ms. Coker at the time believed the services included in the FY22-011 Agreement were all software related. Ms. Coker further stated that it is the requirement of the user department to create the scope of work/services and that the descriptions provided fall under the exemption, if applicable. Per BCPS policies and procedures, PWS is to collaborate with the user department throughout the procurement process. Ms. Coker indicated that it is the PWS Assistant Director, Mauricio Stradiotti, and Purchasing Agent, Michelle Wilcox, responsibility to determine the strategic sourcing and whether the exemption meets the description of the services developed by the user departments. Ms. Coker did agree that she is ultimately responsible for PWS.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

Ms. Coker further indicated that in retrospect and upon closer examination of the FY22-001 Agreement as well as conversations she had with PCG in connection with a proposed third amendment to the Agreement in or around June 2022, Ms. Coker had now determined, in consultation with other BCPS personnel, including but not limited to, the Dr. Josiah Phillips, CIO, and Katheyln Jacques-Adams, Assistant General Counsel, that there were various goods/services included in the Agreement that could not be classified as copyrighted materials, including software and instruction materials. These various goods/services included some of the examples CRI noted above. Based on the foregoing information, BCPS' original basis for its waiver/exemption for the competitive solicitation process did not fully comply with its policies and procedures.

**"Educational Services" Definition**

BCPS does not have a documented policy that defines what items qualify as "educational services" that may be exempt from competitive solicitations under Rule 6A-1.012 (11)(b). As noted above, Ms. Coker indicated in our initial interviews that from a retroactive review the Agreement included goods/services that could not be classified as copyrighted materials, including software and instruction materials, such as some of the examples noted above.

In follow-up interviews with Ms. Coker, Ms. Coker also claimed that from a retrospective review that these other goods/services could be classified as "educational services" and exempt under Rule 6A-1.012 (11)(b), Florida Administrative Code which includes items identified as "educational services." Ms. Coker stated that BCPS has no documented policies and procedures that defines or describes what services are considered to be "educational services" under the Rule 6A-1.012 (11)(b) exemption.

Other BCPS personnel interviewed, including the Dr. Phillips and Ms. Jacques-Adams, indicated that from their retrospective review, and based on the current facts and circumstances known, that the Agreement contains various goods/services that cannot be considered as either copyrighted materials, including software and instructional materials, or educational services exempt under Rule 6A-1.012 (11)(b).

Given the lack of a documented policy of what defines educational services and lack of agreement among SBBC personnel, the "educational services" items do not appear to qualify as an exemption under Rule 6A-1.012 (11)(b) applied even retrospectively. (Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes).

**Procedure 6**

**Supporting Documentation Analysis**

Supporting documentation including certain BCPS personnel's electronic data related to PCG and Agreement FY22-001 were reviewed for compliance with the BCPS policies and procedures as well as Agreement FY22-001. During the review period, there were other related and non-related agreements with PCG. Any PCG agreements outside of Agreement FY22-001 and the related First Amendment and Second Amendment were not included within our scope of review and were not reviewed further.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Potential Duplicate Costs in Agreement**

The spending authority of \$8,289,938 submitted with the Agreement and approved by the Board in the May 18, 2021 Board meeting appeared to include duplicate costs as detailed in the Financial Impact Table in the Executive Summary as well as Exhibit F of the Agreement in the amount of \$675,000. Further, the spending authority request of \$5,929,384 in the June 15, 2021 Board meeting appeared to include duplicate costs as detailed in the Financial Impact Table in the Executive Summary as well as Exhibit F of the Agreement in the amount of \$150,000.

Section 1 Case Management Services in Exhibit F includes the following invoice line items (below represents an excerpt of Exhibit F in the Agreement):

| Categories Based on Agreement/Invoicing Line Item            | Allowable Contract Spend FY22 per Contract | Allowable Contract Spend FY23 per Contract | Allowable Contract Spend FY24 per Contract | Total 3 Year Contract Amount |
|--------------------------------------------------------------|--------------------------------------------|--------------------------------------------|--------------------------------------------|------------------------------|
| Exceptional Student Services Subscription (1.1.1 thru 1.1.7) | 766,722.00                                 | 793,638.00                                 | 793,638.00                                 | \$2,353,998                  |
| (1.1.6 Document Language Translation)                        | 75,000.00                                  | 300,000.00                                 | 300,000.00                                 | \$675,000                    |
| BTA PaperClip (1.1.7 PaperClip)                              | 50,000.00                                  | 50,000.00                                  | 50,000.00                                  | \$150,000                    |

- Document Language Translation (1.1.6) - notated above appears to be already included as part of the contract amount for Exceptional Student Services Subscription (Sections 1.1.1 through 1.1.7) included in the spending authority request submitted with the Agreement during the May 18, 2021 Board meeting. At a minimum, the FY22 amount of \$75,000 (Invoice No. 222121; Invoice Date: 11/10/2021) has been invoiced and paid by BCPS through September 13, 2022. Additionally, the \$766,722 amount has also been paid.
- BTA PaperClip (1.1.7) - notated above appears to be already included as part of the contract amount for Exceptional Student Services Subscription (Sections 1.1.1 through 1.1.7) included in the additional spending authority request submitted in the June 15, 2021 Board meeting. At a minimum, the FY22 amount of \$50,000 (Invoice No. 222074; Invoice Date: 11/9/2021) has been invoiced and paid by BCPS through September 13, 2022.

As such, the 3-Year Contract Amounts in the above table totaling \$675,000 and \$150,000, respectively, appear duplicative.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Contract Amounts, Pricing and Invoicing Information**

There are various “Invoicing Line Items” as presented Exhibit F of the Agreement that lack specificity and/or clarity related to the following:

- **Units/Years or Fee:** There were multiple items with 3-Year Contract Amounts in Exhibit F of the Agreement approved by the Board, as part of the respective spending authority requests, that do not specify “Units/Years” or the “Fee” related to the 3-Year Contract Amount. This leads to ambiguity as to how the amounts in the 3-Year Contract Amounts column were determined – see example in table below.
- **3-Year Contract Amounts:** There are some items listed in Exhibit F of the Agreement that specify the Units/Years and/or Fee, but the 3-Year Contract Amounts are blank.
- **Invoice Frequency:** There are no notations in the invoicing frequency column in Exhibit F of the Agreement nor are the invoice frequencies specified in the Agreement itself as to when the services are billed (i.e., annually, quarterly, monthly, based on deliverable submission, etc.).
- **Start of Spending Authority:** There are some items listed with dates and many without dates in Exhibit F of the Agreement. The items that have dates in the Start of Spending Authority column all have 3-Year Contract Amounts. See further analysis and details related to this item in the following sections of this report.

An excerpt of Agreement, Exhibit F is presented below and provides examples of the items noted above:

| Invoicing Line Item                                                                                   | Units/<br>Year | Fee                    | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|-------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|------------------------|-----------------------------------|
| (4.1 TutorEd Virtual Tutoring, 4.2 TutorEd In-person Tutoring & Interventions)                        | 21,154         | \$73/Tutoring Hour     | \$1,544,242               |                        | May 1, 2021                       |
| EDForce Teacher Recruiting<br>(4.3 EDForce Teacher Recruiting)                                        |                | \$6,500/Placement Hire |                           |                        |                                   |
| EDForce Teacher Test Prep<br>(4.4 EDForce Teacher Test Prep)                                          |                | \$2,500/Teacher        |                           |                        |                                   |
| EPIC Afterschool Services<br>(4.5 EPIC Afterschool & Summer Camp Services)                            |                | \$11.50/Student Hour   |                           |                        |                                   |
| EPIC Summer Camp Services<br>(4.5 EPIC Afterschool & Summer Camp Services)                            |                | \$22/Student Hour      |                           |                        |                                   |
| Logistics & Accountability Services<br>(4.6, Program Logistics & Accountability Services)             | 2,160          | \$100/Hour             | \$216,000                 |                        | May 1, 2021                       |
| Design, Coordination, Management Services<br>(4.7 Program Design, Coordination & Management Services) |                |                        | \$361,698                 |                        | May 1, 2021                       |
| Education Recovery Center of Operations<br>(4.8 Education Recovery Center of Operations)              |                |                        | \$687,000                 |                        | May 1, 2021                       |
| Bank of Services<br>(4.9 Bank of Services)                                                            |                |                        | \$48,250                  |                        | May 1, 2021                       |

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

This lack of specificity/clarity related to Contract Amounts, Pricing and Invoicing Information leads to ambiguities in how contract amounts are determined, billed (including potential front-loading) and approved for spending. Additional examples are presented below.

Units/Year or Fee: For example, BCPS management’s original spending request of \$8.3 million approved in the May 18, 2021 Board meeting included Sections 4.7 through 4.9 of the Agreement with no Units/Years and or Fee specified as presented the in Financial Impact Table (excerpt included below).

| <b>Office of Academics</b>                     |              |                     |                               |                               |                    |
|------------------------------------------------|--------------|---------------------|-------------------------------|-------------------------------|--------------------|
| <b>Scope of Services</b>                       | <b>Units</b> | <b>Fee</b>          | <b>3 Year Contract Amount</b> | <b>Start date of Services</b> |                    |
| TutorEd Tutoring                               |              |                     |                               |                               |                    |
| 4.1 TutorEd Virtual Tutoring                   |              |                     |                               |                               |                    |
| 4.2 TutorEd In-person Tutoring & Interventions | 21,154       | \$73/ Tutoring Hour | \$1,544,242                   | May-August 2021               |                    |
| 4.6 Logistics & Accountability Services        | 2,160        | \$100/Hour          | \$ 216,000                    | May-August 2021               |                    |
| 4.7 Design, Coordination, Management Services  |              |                     | \$ 361,698                    | May-August 2021               |                    |
| 4.8 Education Recovery Center of Operations    |              | \$210/Hour          | \$ 687,000                    | May1, 2021                    |                    |
| 4.9 Bank of Services                           |              |                     | \$ 48,250                     | May 1, 2021                   |                    |
| <b>Subtotal</b>                                |              |                     |                               |                               | <b>\$2,857,190</b> |
| <b>TOTAL</b>                                   |              |                     |                               |                               | <b>\$8,289,938</b> |

Source: Excerpt of the Financial Table for the spending authority request that was documented in the Executive Summary presented to the Board in the May 18, 2021 Board meeting. See full table above in the Background section of this report.

Additionally, BCPS management added a Fee of \$210/Hour for Section 4.8, Education Recovery Operations, but did not specify the number of units (hours). Yet, the 3-Year Contract Amount reflects \$687,000. As indicated in Exhibit F of the Agreement (refer to excerpt presented on the preceding page), neither the Units, nor Fee were actually approved/included in the Agreement.

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Report**

**Contractual Obligations**

As previously indicated within this report, several line items listed in Exhibit F are incomplete or left blank. As such, it is unclear what items in the Agreement have been contractually approved when the Agreement was approved by the Board in the May 18, 2021 Board meeting. See excerpt below: Units/Year (where populated); Fee (where populated), 3-Year Contract Amount (where populated), Invoice Frequency (always blank); Start of Spending Authority (populated for the amounts corresponding with the spending authority requested from the School Board).

| Invoicing Line Item                                                                                   | Units/<br>Year | Fee                    | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|-------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|------------------------|-----------------------------------|
| (4.1 TutorEd Virtual Tutoring, 4.2 TutorEd In-person Tutoring & Interventions)                        | 21,154         | \$73/Tutoring Hour     | \$1,544,242               |                        | May 1, 2021                       |
| EDForce Teacher Recruiting<br>(4.3 EDForce Teacher Recruiting)                                        |                | \$6,500/Placement Hire |                           |                        |                                   |
| EDForce Teacher Test Prep<br>(4.4 EDForce Teacher Test Prep)                                          |                | \$2,500/Teacher        |                           |                        |                                   |
| EPIC Afterschool Services<br>(4.5 EPIC Afterschool & Summer Camp Services)                            |                | \$11.50/Student Hour   |                           |                        |                                   |
| EPIC Summer Camp Services<br>(4.5 EPIC Afterschool & Summer Camp Services)                            |                | \$22/Student Hour      |                           |                        |                                   |
| Logistics & Accountability Services<br>(4.6, Program Logistics & Accountability Services)             | 2,160          | \$100/Hour             | \$216,000                 |                        | May 1, 2021                       |
| Design, Coordination, Management Services<br>(4.7 Program Design, Coordination & Management Services) |                |                        | \$361,698                 |                        | May 1, 2021                       |
| Education Recovery Center of Operations<br>(4.8 Education Recovery Center of Operations)              |                |                        | \$687,000                 |                        | May 1, 2021                       |
| Bank of Services<br>(4.9 Bank of Services)                                                            |                |                        | \$48,250                  |                        | May 1, 2021                       |

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

The total contract amount for all line items with amounts in the 3-Year Contract Amount as notated in Exhibit F of the FY22-001 Agreement did not match the amounts presented in the Financial Impact tables in the respective Executive Summaries (“spending authorities”).

| Action                                               | Date     | School Board<br>Approved Spending<br>Authority<br>(A) | School Board<br>Approved 3- Year<br>Contract Amount<br>(B) | Difference<br>(B - A) |
|------------------------------------------------------|----------|-------------------------------------------------------|------------------------------------------------------------|-----------------------|
| Original<br>Spending<br>Authority<br>Request         | 05/18/21 | \$8,289,938                                           | \$16,515,562                                               | \$8,225,624           |
| Additional<br>Spending<br>Authority<br>Request       | 06/15/21 | \$5,929,384                                           | \$ -                                                       | (\$5,929,384)         |
| Amendment 1                                          | 08/24/21 | \$ -                                                  | \$ -                                                       | \$ -                  |
| Amendment 2<br>& Additional<br>Spending<br>Authority | 01/11/22 | \$2,080,200                                           | \$2,080,200                                                | \$ -                  |
| <b>Total</b>                                         |          | <b>\$16,299,522</b>                                   | <b>\$18,595, 762</b>                                       | <b>\$2,296,240</b>    |

This difference is due to the fact that BCPS management did not present the 3-Year Contract Amount included in Exhibit F that totaled \$16.5 million as noted above which represented the Financial Impact of the contract – i.e., the line items that included 3-Year Contract Amounts in Exhibit F as totaled above.

**Certain Invoices Billed and Paid with Service Period Dates prior to the Effective Date of the Agreement**

The FY22-011 Agreement approved by the Board in the May 18, 2021 Board meeting and the Exhibit F as amended by the Second Amendment in the January 11, 2022 Board meeting included certain contract line item amounts with start of spending authority dates in Exhibit F (i.e., May 1, 2021) dated prior to the Agreement's effective date of July 1, 2021 (contract term: July 1, 2021 - June 30, 2024). BCPS was invoiced for goods/services totaling \$1,743,057 with service periods dated prior to the effective date of the Agreement in part or in whole. For example, some periods of service (i.e., May 1, 2021 - July 22, 2022) overlapped with the effective date of July 1, 2021. Refer to the below table for items identified that were invoiced and paid related to the FY22-011 Agreement, which also included some items that do not appear related to the FY22-011 Agreement (i.e., Invoice 212010). An expanded summary of this table is presented in Appendix F of this report.

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Report**

| Invoice | Invoice Date | Service Period                   | Invoice Line Item | Line Item Descriptions                                                           | Spending Authority            | Start of Spending Authority | Amount Invoiced     |
|---------|--------------|----------------------------------|-------------------|----------------------------------------------------------------------------------|-------------------------------|-----------------------------|---------------------|
| 220607  | 8/3/2021     | May 1, 2021 - June 30, 2022      | 4.7               | Program Design, Coordination & Management Services - Part 1 of 2                 | Original Agreement            | May 1, 2021                 | \$ 180,849          |
| 220764  | 8/17/2021    | May 1, 2021 - June 30, 2022      | 4.7               | Program Design, Coordination & Management Services - Part 2 of 2                 | Original Agreement            | May 1, 2021                 | \$ 180,849          |
| 222076  | 11/9/2021    | May 1, 2021 - October 15, 2021   | 4.8               | Interoperability Services - Education Recovery Center of Operations              | Original Agreement            | May 1, 2021                 | \$ 515,250          |
| 220606  | 8/8/2021     | May 1, 2021 - July 22, 2022      | 4.9               | Bank of Services                                                                 | Original Agreement            | May 1, 2021                 | \$ 7,594            |
| 220606  | 8/8/2021     | May 1, 2021 - July 22, 2021      | 4.1 & 4.2         | Tutor Ed Virtual Tutoring & TutorEd In-person Tutoring & Interventions           | Original Agreement            | May 1, 2021                 | \$ 18,396           |
| 222077  | 11/9/2021    | May 1, 2021 - September 30, 2021 | 2.3               | Interoperability Services - Equity Co-Lab                                        | Amendment 2                   | May 1, 2021                 | \$ 10,500           |
| 222078  | 11/9/2021    | July 1, 2021 - June 30, 2022     | 3.11              | Maintenance & Support                                                            | Amendment 2                   | May 1, 2021                 | \$ 291,898          |
| 211448  | 11/8/2020    | July 2020 - September 2020       | 1.2.1 & 1.2.2     | EdPlan: Behavioral Threat Assessment Module Quarter 1 Subscription               | Amendment 2                   | July 1, 2021                | \$ 73,543           |
| 212715  | 1/8/2021     | October 2020 - December 2020     | 1.2.1 & 1.2.2     | EdPlan: Behavioral Threat Assessment Module Quarter 2 Subscription               | Amendment 2                   | July 1, 2021                | \$ 73,543           |
| 222078  | 11/9/2021    | May 1, 2021 - September 30, 2021 | 3.1 - 3.9         | Interoperability Services - Roadmap Enhancements                                 | Amendment 2                   | May 1, 2021                 | \$ 259,367          |
| 212010  | 11/4/2020    | July 2020 - September 2020       |                   | December 2019 - Safety, Security, and instructional data integration to SII/TECC | not included in the Agreement |                             | \$ 94,500           |
| 212010  | 11/4/2020    | July 2020 - September 2020       |                   | January 2020 - SII Hosting                                                       | not included in the Agreement |                             | \$ 36,768           |
|         |              |                                  |                   |                                                                                  |                               | <b>Total</b>                | <b>\$ 1,743,057</b> |

Source: Amount paid was determined based on SAP data obtained from Office of Chief Auditor as an export from SAP as of September 13, 2022. Each invoice listed above included a "Clearing Doc Number" as indication that it was paid.

**Lack of Proper Contractual Approval of Additional Spending Authority Request**

The Additional Spending Authority Request was approved by the Board in the June 15, 2021 Board meeting and included line items that had not been authorized contractually in Exhibit F of the Agreement as notated by the lack of a date in the "Start of Spending Authority" column. Refer to the below table and the findings regarding *Lack of Specificity and Clarity related to Contract Amounts, Pricing and Invoicing Information*.

However, per the following in Exhibit F:

*"Should SBBC secure additional spending authority, the change management process will be performed to estimate the service for SBBC to secure the additional spending authority and a revision to this Exhibit will be made to depict the modification in payment terms."*

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

These items were not authorized in the First Amendment to the Agreement either. The School Board approved \$5.9 million of additional spending authority without first being properly approved contractually by amending Exhibit F of the Agreement as indicated by the blank columns in the Start of Spending Authority Column below. The Second Amendment to the Agreement amended Exhibit F by way of replacement and as part of this amendment authorized the spending authority contract amounts not previously contractually authorized in the Additional Spending Authority or the First Amendment.

| <b>Agreement Line Item</b>                                                                                                                                                                                                                                                               | <b>Start of Spending Authority*</b> | <b>Additional Spending Authority Granted 6/15/2021</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------|
| 1.1.13 Electronic Health Record Module                                                                                                                                                                                                                                                   |                                     | \$ 632,680                                             |
| 1.2.1 Behavioral Threat Assessment Module, 1.2.2 Suicide Prevention Module                                                                                                                                                                                                               |                                     | 778,350                                                |
| 1.2.5 EDPlan Notifier Text Alerts                                                                                                                                                                                                                                                        |                                     | 120,000                                                |
| 1.2.6 BTA Annual Roster & User Integration with Clever                                                                                                                                                                                                                                   |                                     | 93,750                                                 |
| Zendesk Support Desk Licenses                                                                                                                                                                                                                                                            |                                     | 9,000                                                  |
| 1.1.7 BTA PaperClip                                                                                                                                                                                                                                                                      |                                     | 150,000                                                |
| 2.1.1.1 Leadership Playbook Subscription                                                                                                                                                                                                                                                 |                                     | 126,000                                                |
| 3.1 SEPA Teacher App, 3.2 SEPA Provisioning & Rostering Services, 3.3 SEPA Administrator App, 3.4 SEPA Case Manager App, 3.5 SEPA Pathways Service, 3.6 SEPA Learning Content Management Service, 3.7 SEPA Achievement Assertion Services, 3.8 SEPA Student app, 3.9 SEPA Digital Wallet |                                     | 3,112,410                                              |
| 3.10 Bank of Hours for change orders only                                                                                                                                                                                                                                                |                                     | 31,500                                                 |
| Maintenance & Support                                                                                                                                                                                                                                                                    |                                     | 875,694                                                |
| <b>Total</b>                                                                                                                                                                                                                                                                             |                                     | <b>\$ 5,929,384</b>                                    |

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Potential Front Loaded Billing**

In approximately 14.5 months since the effective date of the Agreement (July 1, 2021) over 50% of the 3-Year Contract Amount had already been invoiced and paid through September 13, 2022. The total 3-Year Contract Amount approved for spending authority through the Second Amendment totaled \$16.3 million. The amount invoiced and paid through September 13, 2022 is approximately \$8.6 million (or 55% of the total). The table below list those line items invoiced and paid that exceed 50% of the respective 3-Year Contract Amounts (amounts in excess of 50% are in bold):

| Invoicing Line Item                                                                              | 3 Year Contract Amount* | Start of Spending Authority   | Invoiced Amount     | % of 3 Year Contract Amount Invoiced & Paid |
|--------------------------------------------------------------------------------------------------|-------------------------|-------------------------------|---------------------|---------------------------------------------|
| 1.1.1 - 1.1.7 Exceptional Student Services Subscription, Document Language Translation           | \$ 3,028,998            | 7/1/2021                      | \$ 917,972          | 30%                                         |
| 1.1.13 Electronic Health Record Module Subscription & Installation                               | \$ 632,680              | 1/1/2022                      | \$ 217,560          | 34%                                         |
| <b>1.2.1 &amp; 1.2.2 Behavioral Threat Assessment and Suicide Prevention Module Subscription</b> | <b>\$ 778,350</b>       | <b>7/1/2021</b>               | <b>\$ 553,622</b>   | <b>71%</b>                                  |
| 1.2.5 EDPlan Notifier Text Alerts                                                                | \$ 120,000              | 7/1/2021                      | \$ 40,000           | 33%                                         |
| 1.2.6 BTA Annual Roster & User Integration with Clever                                           | \$ 93,750               | 7/1/2021                      | \$ 31,250           | 33%                                         |
| 2.1.1.1 Leadership Playbook Subscription                                                         | \$ 150,000              | 7/1/2021                      | \$ 50,000           | 33%                                         |
| 2.1.2.1 Courageous Conversations Implementation & Program Support                                | \$ 1,575,000            | 7/1/2021                      | \$ 725,000          | 46%                                         |
| 2.3 Equity Co-lab                                                                                | \$ 126,000              | 5/1/2021                      | \$ 52,500           | 42%                                         |
| 3.1 - 3.9 Roadmap Enhancements                                                                   | \$ 3,112,410            | 5/1/2021                      | \$ 1,037,470        | 33%                                         |
| 3.11 Maintenance & Support                                                                       | \$ 875,694              | 5/1/2021                      | \$ 291,898          | 33%                                         |
| <b>3.7 SEPA Achievement Assertion Services</b>                                                   | <b>\$ 249,900</b>       | <b>1/11/2022</b>              | <b>\$ 249,990</b>   | <b>100%</b>                                 |
| <b>4.1 &amp; 4.2 TutorEd Virtual Tutoring, TutorEd In-person Tutoring &amp; Interventions</b>    | <b>\$ 2,858,242</b>     | <b>5/1/2021 &amp; 1/11/22</b> | <b>\$ 2,522,497</b> | <b>88%</b>                                  |
| <b>4.6 Program Logistics &amp; Accountability Services</b>                                       | <b>\$ 396,000</b>       | <b>5/1/2021 &amp; 1/11/22</b> | <b>\$ 396,000</b>   | <b>100%</b>                                 |
| <b>4.7 Program Design, Coordination &amp; Management Services</b>                                | <b>\$ 660,498</b>       | <b>5/1/2021</b>               | <b>\$ 660,498</b>   | <b>100%</b>                                 |
| <b>4.8 Education Recovery Center of Operations</b>                                               | <b>\$ 687,000</b>       | <b>5/1/2021</b>               | <b>\$ 515,250</b>   | <b>75%</b>                                  |
| <b>4.9 Bank of Services</b>                                                                      | <b>\$ 85,750</b>        | <b>5/1/2021 &amp; 1/11/22</b> | <b>\$ 85,750</b>    | <b>100%</b>                                 |
| Data Integration & SII Hosting                                                                   | no contract line noted  |                               | \$ 204,805          | n/a                                         |
| Zendesk Support Desk Licenses                                                                    | \$ 18,000               | 7/1/2021                      | \$ 6,000            | 33%                                         |
| <b>Totals</b>                                                                                    | <b>\$ 15,448,272</b>    |                               | <b>\$ 8,558,062</b> | <b>55%</b>                                  |

Source: Above data was derived from SAP data obtained from Office of Chief Auditor as an export from SAP as of September 13, 2022.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*Certain FY22-001 items submitted to the School Board were not submitted timely*

The Additional Spending Authority Request, the First and Second Amendments and related supporting documentation including Executive Summaries, and Financial Impact Tables Agreement were directly added to the respective Board Agenda's only a few days prior to the respective Board Meetings.

Further, in connection with the Board's discussion and approval of FY22-001 First Amendment to the Agreement (which was provided only a few days before the meeting, the Board discussion included concern about contracts (like Agreement FY22-001) being brought to the Board "at the last minute" as documented in the August 24, 2021 Board meeting below:

*"3. FY22-001 - Education Case Management Software (EasyIEP) (Approved) Motioned by Ms. Korn, seconded by Mrs. Rupert and carried, to approve the above-referenced Amendment to the Agreement. Contract Term: July 1, 2021 through June 30, 2024; Award Amount: \$14,219,322; Awarded Vendor(s): Public Consulting Group LLC; User Department: Office of Academics; Student Support Initiatives & Recovery. (9-0 vote)*

*(During the discussion, the Interim Superintendent and the Chair returned to the meeting.)*

*Discussion from the Board included, but was not limited to, contracts being brought to the Board at the last minute; if contracts are not ready on time, they need to go to the next Board meeting"*

The releasing of Board meeting agendas is posted on the Agenda portal as follows with respect to agenda items (including all the related supporting documentation to be reviewed):

*"Board meeting agendas are released at least seven days in advance of each Regular Board meeting. The agenda for a special meeting of the Board under authority F.S. 1001.372 shall be released upon the calling of the meeting but not less than 48 hours prior to such meeting."*

Based on discussions with BCPS management, there is no documented policy or procedure that requires the Agenda Program Group (APG) to review Agreements and related items prior to put on the Agenda.

**BCPS Communications**

CRI analyzed various BCPS communications (i.e., e-mails, text messages, Teams data, etc.) in relation to the PCG Agreement. This analysis and any related finding are documented in Procedure 7 of this report.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Procedure 7**

**Internal Control Override Analysis**

As previously indicated, the anonymous complaint filed with the Florida Department of Education, Office of Inspector General, alleged that Jillian Haring utilized her relationships with BCPS Board members and management to help PCG obtain favorable contracts with BCPS. No supporting documentation was provided with this complaint. Based on the foregoing procedures, the Agreement was associated with various BCPS department/division levels and PCG's services were provided to various BCPS departments/divisions. These included, but were not limited to, operations, safety and security, PWS, administration, academics, teaching and learning, information technology, etc. As such, the communications from these various departments/divisions related to PCG were considered relevant for our review.

It should be noted that BCPS management changed significantly during the review period. The following table presents the BCPS management/Board positions (including Ms. Haring's position) at the beginning of the review period and the BCPS management positions (including Ms. Haring's position) at the end of the review period. An expanded table reflecting BCPS management/Board positions at key agreement intervals is presented in Appendix D of this report.

| <b>Position</b>                                  | <b>January 2020 (Beginning of Review Period)</b> | <b>September 2022 (End of Review Period)</b> |
|--------------------------------------------------|--------------------------------------------------|----------------------------------------------|
| Superintendent of Schools                        | Robert Runcie                                    | Dr. Vickie Cartwright                        |
| General Counsel                                  | Barbara Myrick                                   | Marylin Batista (Interim)                    |
| Deputy Superintendent Operations                 | Position Did Not Exist                           | Judith Marte                                 |
| Deputy Superintendent Teaching & Learning        | Position Did Not Exist                           | Dr. Marilyn Doyle                            |
| Chief Safety & Security Officer                  | Brian Katz                                       | Jaime Alberti                                |
| Chief of Staff                                   | Jeffrey Moquin                                   | Ernie Lozano (Task Assigned)                 |
| Regional Superintendent North                    | Position Did Not Exist                           | Dr. Jermain Fleming                          |
| Regional Superintendent Central                  | Position Did Not Exist                           | Darius Adamson                               |
| Regional Superintendent South                    | Position Did Not Exist                           | Alan Strauss                                 |
| Associate Superintendent Non-Traditional Schools | Position Did Not Exist                           | Dr. Valerie Wanza                            |
| Chief Office of School Performance               | Dr. Valerie Wanza                                | Position Dissolved                           |
| Chief Academic Officer                           | Daniel Gohl                                      | Dr. Nicole Mancini                           |
| Chief Financial Officer                          | Judith Marte                                     | Erum Motiwala                                |
| Chief Information Officer                        | Dr. Phillip Dunn                                 | Dr. Josiah Phillips                          |
| Chief Human Resources & Equity Officer           | Alan Strauss                                     | Position Did Not Exist                       |
| Executive Director, Human Resources & Equity     | Position Did Not Exist                           | David Azzarito Jr.                           |
| Chief Strategy and Operations Officer            | Maurice Woods                                    | Position Dissolved                           |
| Chief Student Support Services                   | Dr. Antoine Hickman                              | Position Dissolved                           |
| Executive Director, Student Services             | Position Did Not Exist                           | Veda Hudge                                   |
| Director of Procurement                          | Mary Coker                                       | Mary Coker                                   |
| Board Member, District 6                         | Laurie Rich Levinson                             | Laurie Rich Levinson                         |
| Board Member, District 2                         | Patricia Good                                    | Patricia Good                                |
| Board Member, Countywide At-Large Seat 8         | Donna P. Korn                                    | Donna P. Korn                                |
| Countywide At-Large Seat 9                       | Robin Bartleman                                  | Debra Hixon                                  |
| Board Member, District 1                         | Ann Murray                                       | Ann Murray                                   |
| Board Member, District 3                         | Heather P. Brinkworth                            | Sarah Leonardi                               |
| Board Member, District 4                         | Lori Alhadeff                                    | Lori Alhadeff                                |
| Board Member, District 5                         | Dr. Rosalind Osgood                              | Daniel P. Foganholi                          |
| Board Member, District 7                         | Nora Rupert                                      | Nora Rupert                                  |
| BTU Strategic Analyst                            | Jillian Haring                                   | N/A                                          |
| PCG - Senior Program/UX Manager                  | N/A                                              | Jillian Haring                               |

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

At CRI's request, BCPS provided CRI with all BCPS e-mail communications during the review period related to a broad keyword search. This broad keyword search yielded over 110GB of e-mail communications consisting of hundreds of thousands of e-mails, attachments, etc. CRI was also provided with copies of all Teams chat communications for certain key BCPS personnel. Due to the broad keyword search and the services provided by PCG to BCPS, there were tens of thousands of e-mail communications (i.e., helpdesk tickets, training communications, generalized corporate e-mails, etc.) that were not deemed necessary for our review. As such, CRI further employed certain keyword searches, date filters, etc. during our review of the provided e-mail and Teams chat communications. These searches within the BCPS data also included, but were not limited to, personal e-mails/addresses sent by Ms. Haring to BCPS personnel, variations of Ms. Haring's name, etc.

Upon initial analysis of these communications, CRI denoted various individuals that Ms. Haring corresponded with including members of BCPS management and the Board. Several of these individuals were provided with BCPS cell phones. As such, CRI in consultation with the Office of the Chief Auditor requested the cell phone communications (i.e., text messages, voicemails, call histories, etc.) for Board members and BCPS management. CRI was informed that BCPS does not retain such data and BCPS has not adopted policies and procedures regarding the retention of cell phone communications for BCPS-issued devices and/or BCPS related communications on an employee's personal cellular device. BCPS has further not adopted a policy regarding an employee's deletion of data maintained on a BCPS-issued device.

BCPS-provided cell phones are generally maintained at a position level. As such, if an individual's employment with BCPS is terminated and the employee was provided a BCPS cell phone, the cell phone is returned to BCPS and reassigned to whomever is hired to fill the now open position. Prior to reassigning the BCPS cell phone, with the exception of the contact information, the cell phone data is erased. For example, Dr. Vickie Cartwright, Superintendent of Schools, was assigned the cell phone that was formerly assigned to Robert Runcie, the former Superintendent of Schools. With the exception of the contact information, this cell phone's data was deleted prior to the reassignment to Dr. Cartwright. If a new BCPS-provided cell phone is obtained (i.e., cell phone was upgraded), the cell phone data from the old BCPS-provided cell phone may not be fully transferred/maintained.

As such, CRI forensically obtained the cell phone data maintained on certain BCPS-provided cell phones for further analysis. Certain selected BCPS personnel did not have BCPS-provided cell phones and utilized their personal cell phones for BCPS business. Other BCPS personnel denoted that they used their personal cell phones for BCPS business in addition to their BCPS-provided cell phone. For BCPS personnel and Board members that denoted they used their personal cell phone for BCPS business, CRI, generally in the presence of the BCPS personnel, manually reviewed the personal cell phone data based on certain broad keyword searches due to privacy concerns with the personal cell phones. These searches were documented and provided directly to CRI. A summary of the BCPS personnel/Board members that CRI obtained and reviewed their BCPS-provided cell phone data and personal cell phone data are presented below.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

| Key BCPS Individuals  | BCPS-Provided Cell Phone | Personal Cell Phone |
|-----------------------|--------------------------|---------------------|
| Alan Strauss          |                          | X                   |
| Debra Hixon           | X                        | X                   |
| Jaime Alberti         | X                        |                     |
| Jeffrey Moquin        |                          | X                   |
| Jermain Fleming       | X                        |                     |
| Dr. Joseph Phillips   | X                        | X                   |
| Judith Marte          | X                        |                     |
| Laurie Rich Levinson  | X                        |                     |
| Lori Alhadeff         | X                        | X                   |
| Mary Coker            | X                        | X                   |
| Dr. Nicole Mancini    | X                        | X                   |
| Patricia Good         | X                        |                     |
| Sarah Leonardi        | X                        | X                   |
| Dr. Valerie Wanza     |                          | X                   |
| Dr. Vickie Cartwright | X                        | X                   |
| Ann Murray            | X                        |                     |
| Donna Korn            |                          |                     |

Although Ms. Murray's BCPS-provided cell phone was provided for our review, the BCPS-provided cell phone was fully erased. The password provided by Ms. Murray for the iCloud account that would allow us to obtain copies of the backup data was invalid. Thus, we were unable to obtain any useable data.

After Ms. Korn's suspension as a Board member, the Office of the Chief Auditor requested via a voicemail left on Ms. Korn's cell phone for Ms. Korn to allow CRI to conduct a review of Ms. Korn's cell phone devices. Ms. Korn did not respond; thus, Ms. Korn's cell phone devices were not available for CRI's review. On October 28, 2022, Ms. Korn responded to the Office of the Chief Auditor and indicated that she did not receive the Office of the Chief Auditor's voicemail.

Based on our analysis of the above communications, review of supporting documentation and interviews with BCPS personnel, PCG has provided various services to BCPS for many years. Some of these services preceded the dates of our review period. Ms. Haring was a long-term employee of BCPS and worked in various departments within BCPS. In or around August 2019, Ms. Haring joined the Broward Teachers Union (BTU) as a Strategic Analyst. Ms. Haring remained as a BTU full-time employee until in or around July 2021. Ms. Haring subsequently became employed as a Senior Program/UX Manager with PCG. It appears that Ms. Haring had developed close relationships with various current and former members of BCPS management during her tenure with BCPS and BTU.

Ms. Haring appeared to work with PCG along with other BCPS personnel on the development of the BCPS Behavioral Threat Assessment Manual, which was released in August 2019. Other BCPS personnel that worked on this project with Ms. Haring included, but were not limited to, Dan Gohl and Tara Rodger. Per the available communications during the review period, it does not appear that Ms. Haring interacted with BCPS management regarding PCG and/or its services during her tenure at BTU. Rather, Ms. Haring's communications with BCPS management during her tenure at BTU were *primarily* related to BTU matters. In fact, in late 2020, Ms. Haring complained in an e-mail to Mr. Gohl and Ms. Rodger that she was being excluded from projects that she used to work on due to her transfer to BTU.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

In or around late 2020, BCPS management decided to attempt to combine the various PCG services as well as potential new PCG services into one “umbrella” contract (i.e., the Agreement). It appears that this was done under the direction of Mr. Gohl. It also appears that Mr. Gohl and Ms. Rodger were the primary PCG point of contacts and were directly negotiating with PCG regarding the Agreement’s services, terms, etc. This is supported by the following communications:

August 25, 2020: Teams chats between Ms. Rodger and Ms. Coker

Subject: N/A

Ms. Rodger: “Sharing the Scope of Work to go along with the Contract we are working on with our vendor partner PCG. As we discussed, part of the new contract encompasses a new platform for the EdPlan part that needs planning. Please take a look and let me know if you see any issues.”

December 17, 2020: E-mail communications between Ms. Rodger and Clif Daniel (PCG)

Subject: Contact Information

Mr. Daniel: “I wanted to share my contact information and to get yours. I’ve been diligently working on the umbrella contract and am nearing the point where I would like to do a walkthrough with you on the framework of the contract. What is the best way to obtain your availability for a meeting?”

February 28, 2021: E-mail communications between Ms. Rodger, Ms. Coker, Mr. Gohl, Karlene Grant (BCPS), Tom Albano (BCPS) and David Watkins (BCPS)

Subject: FY21-206 Professional Development Software to Enhance Equity In Schools - Contract Expires July 31, 2021

Mr. Watkins: “Tara Rogers is leading an initiative to embed all PGC agreements into one large agreement. This is a larger discussion with Mr. Gohl. I am [copying] her on this email so that she can advise if we are to move forward with a separate agreement with PCG or include into this larger agreement. Either way we will provide you with our separate agreement by March 31, 2021.”

During the August 24, 2021 Board meeting, Mr. Gohl indicated to the Board that the Board had asked BCPS management to take multiple BCPS contracts for one vendor and fold them into one contract regardless of the different attributes or services provided. Board members questioned whether the Board asked for this to be done and Mr. Gohl indicated that Ms. Coker had been working with each department/division to ensure that there were not separate contracts with the same vendor.

As previously indicated, Ms. Haring initiated her employment with PCG in or around July 2021. Around this time period, Ms. Haring did initiate several conversations with various BCPS personnel. A portion of these communications appeared to be sharing updated contact information, status of new position, etc. In other communications including with Mr. Gohl, Ms. Haring e-mailed repeatedly “please call me back”, “are [you] not getting my texts???”, etc. It is unknown the purpose of these calls based on the available communications and whether they related to BTU business or PCG business. In or around July 2021, it appears that Ms. Haring became BCPS’ primary point of contact at PCG and became highly involved in the goods/services provided by PCG to BCPS.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

On August 2, 2021, Dr. Cartwright became the Superintendent of Schools for BCPS. Ms. Haring initiated several meetings with Dr. Cartwright almost immediately regarding PCG services. Ms. Haring continued to directly communicate with Dr. Cartwright on a regular basis for several months. This is supported by the following e-mail communication.

August 5, 2021: E-mail exchanges between Jillian Haring and Georgina Parker (BCPS)  
Subject: Meeting with Interim [Superintendent] Cartwright  
Ms. Parker: You currently have a meeting scheduled with Dr. Cartwright on Wednesday, August 11 [at] 2:00pm, that we need to reschedule due to her attending APG during that time. Please let me know if you are available to meet on Friday, August 13th at 2:00pm.”  
Ms. Haring: “Yes this date and time will work😊 Some of our team will be attending virtually can you arrange a TEAMS link and screen so [we] be able to have them there? Myself and one other will be in person.”

Per discussion with Dr. Cartwright, Dr. Cartwright confirmed that Mr. Gohl was the lead BCPS personnel on the Agreement. Dr. Cartwright stated that upon the initiation of her employment with BCPS, BCPS student enrollment numbers were down substantially due to the COVID-19 pandemic. As such, there was an urgency to address these enrollment issues to minimize any learning gaps that may be caused due to the decreased enrollment. Dr. Cartwright stated that research indicated that providing accelerated learning opportunities, such as, tutoring services, would help address these enrollment numbers and learning gaps. The PCG Agreement was intended to help provide these accelerated learning opportunities for BCPS.

However, Dr. Cartwright stated that she discovered that BCPS was not where it should be in relation to addressing these issues and did not have an academic plan in place, which was Mr. Gohl's responsibility as Chief Academic Officer. Dr. Cartwright further stated that Ms. Haring had expressed that PCG was having communication issues with BCPS in providing the already agreed-upon services due to the lack of an academic plan. As such, Dr. Cartwright stated that she had to intervene in this process and work directly with PCG on the tutoring and related goods/services under the Agreement. Dr. Cartwright expressed that as soon as she put in place a new management team she pushed the communication with PCG and Ms. Haring back down.

In September 2021, Ms. Haring attempted to obtain a signature from Dr. Cartwright on a new amendment to the Agreement. Ms. Haring's e-mail to Dr. Cartwright is presented below.

September 13, 2021: Email exchange between Ms. Haring and Dr. Cartwright  
Subject: COVID-19 Tutoring Addendum Need Signatures ASAP:)  
“Attached is an addendum specific to COVID-19 protocols for our tutors who will be going into the schools beginning the end of September, this has already gone through PCG legal, and we would like to get it signed and returned ASAP.  
If there is anyone else you would like me to forward it to let me know, I just do not want a delay in our tutors hitting the ground running😊”

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

Based on the e-mail correspondence, Dr. Cartwright promptly forwarded the e-mail from Ms. Haring to the Office of General Counsel and asked if the amendment was okay to be signed. The Office of General Counsel stated that they had not seen the amendment and had not approved it. The Office of General Counsel advised Ms. Haring that there are proper procedures that need to be followed at BCPS and Ms. Haring should follow those procedures going forwards. Per discussion with Dr. Cartwright, Dr. Cartwright also had a discussion with Ms. Haring regarding following proper procedures. Dr. Cartwright indicated that Ms. Haring did not attempt to bypass proper procedures again. This appears to be supported based on the available correspondence. This particular amendment was ultimately not approved by BCPS.

In February 2022, Dr. Cartwright along with Ms. Korn presented at the Council of the Great City Schools conference in Atlanta, Georgia. This presentation was in part brought about by the Council of the Great City Schools, in part by BCPS and in part by PCG and Ms. Haring. Dr. Cartwright stated that this presentation was regarding BCPS' unique approach in attempting to address the enrollment issue and learning gaps that developed due to the COVID-19 pandemic. Dr. Cartwright stated that BCPS paid for the travel expenses related to BCPS personnel for this conference. This was supported by the available communications reviewed.

In May 2022, Dr. Cartwright sent a letter to PCG management regarding the performance of Ms. Haring and another PCG employee from BCPS' perspective. This e-mail as well as the attached letter are presented below and in Appendix C of this report.

May 17, 2022: Email exchange between Georgina Parker (BCPS) and Christopher Connor (PCG), Grant Blair (PCG), William Mosakowski (PCG) and Gary Garofalo (PCG)  
Subject: Letter from Dr. Vickie Cartwright  
"Please review the letter attached from Dr. Vickie Cartwright." [the letter attached to this e-mail is included as part of Appendix C of this report].

Per Dr. Cartwright, this recommendation letter was in response to Ms. Haring's request as Ms. Haring was approaching her evaluation at PCG. Due to Dr. Cartwright's interactions with PCG and Ms. Haring, Dr. Cartwright obliged Ms. Haring's request.

CRI noted numerous other communications between Ms. Haring and BCPS. During Ms. Haring's tenure at PCG, these communications were predominately business related, service oriented or contract negotiations. Ms. Haring also met various BCPS personnel and Board members for lunch, coffee, etc. It appears that these meetings predominately occurred in 2022 after the Agreement including the First Amendment and the Second Amendment were approved by the Board. Based on the available communications, these meetings did not appear contrary to BCPS policies and procedures.

As previously indicated, Ms. Rodger along with Mr. Gohl were the primary individuals negotiating with PCG in regards to the Agreement as well as subsequent services, etc. Ms. Rodger remained highly involved in regards to PCG throughout the review period. In May 2021, PCG requested that Ms. Rodger provide a recommendation letter from BCPS that PCG could utilize in a proposal. Ms. Rodger obliged this request. Ms. Rodger subsequently communicated frequently with Ms. Haring upon Ms. Haring's initiation of employment with PCG.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

In or around November 2021, PCG requested that Ms. Rodger serve as a panelist for a conference in Kentucky. Ms. Rodger obliged this request and certain e-mail communications related to this conference are presented below.

November 23, 2021: Email exchange between Ms. Rodger and Daniel Wistman (PCG)

Subject: Thank you

Ms. Rodger: "Thank you for thinking of including me on the panel for KYCEC. I truly enjoyed meeting Dewey and Jim Fegggers. I think the presentation was great even if we did not have a large audience. Someone needs to follow up with Kim from Jefferson County quickly. While she is ready to pull the trigger and add products, she had a conversation with her Fayette County counterpart who is currently thinking of dropping the IEP suite. It made her waiver in her thoughts. On another topic, what do I need to do to be reimbursed for my flights?"

Mr. Wistman: "Thanks for everything. What a great speaker you are for threat assessment. Please send any invoices/expenses to me to reimburse you!! I also spoke to Kim yesterday before I left. I'm speaking with our mid-south team to get ahead of this possible issue."

December 22, 2021: Email exchange between Ms. Rodger and Daniel Wistman (PCG)

Subject: Trip to Louisville KY

Ms. Rodger: "I have attached my American Express Bill for the flights. If I need to get onto Experian and print something let me know"

Mr. Wistman: "In regards to reimbursement, our finance department would be in a better seasonal spirit if you could fill in the attached w9 form. Sorry for the delay. Also it would fly better so to speak if you had a boarding pass or something with the airline name on it and the ticket info. Our finance group has gotten tougher and [generally] does not allow credit card statements. If you don't have these, all to bat with them and force it through. One other request, if you have a copy of your hotel bill, I could get reimbursed as my credit card statement is not going to cut it for our persnickety finance folks. There have been some outlandish improper expense shenanigans in the past and this forced more documentation on all of us. Needless to say, those people are no longer with the firm."

December 7, 2021: Email exchange between Ms. Rodger and Mr. Reynolds (PCG)

Subject: Great meeting you in Kentucky

Mr. Reynolds: "It was a pleasure meeting you in Kentucky a few weeks ago. I think you did a fantastic job during both the sessions and helping us with our presentations. As we continue to focus on some of the larger urban districts across the country would you be also to help us during some of those meetings? Would you have some time this week or early next for a quick call to discuss?"

Ms. Rodger: "I would love to help with this project. I am pretty wide open Friday afternoon this week. Would that work?"



**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Report**

As previously indicated in Procedure 3 of this report, BCPS policies and procedures do not allow the acceptance of travel related expenses by a BCPS vendor or potential vendor. If a trip is deemed necessary/approved, the travel related expenses are to be paid by BCPS and the BCPS vendor or potential vendor may reimburse BCPS for said travel related expenses. PCG paid Ms. Rodger directly for travel expenses related to a conference that Ms. Rodger served as a PCG panelist. This is contrary to BCPS policies and procedures. In early May 2022, Ms. Rodger provided Ms. Haring with a copy of her resume. Ms. Rodger and Ms. Haring subsequently met for lunch in late May 2022. Based on the available communications, the purpose of the lunch meeting is unclear.

Based on our review of the available communications as well as the related supporting documentation, it does not appear that BCPS' internal controls in relation to the PCG Agreement or subsequent amendments were overridden by BCPS personnel.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Findings, Effects and Recommendations**

Based on the aforementioned observations and findings, BCPS should consider implementing the following recommendations for improving its internal controls and vendor compliance:

**1. A. Compliance with the Procurement Rules and Standards in Claiming an Exemption in the Purchase of Goods/Services without Competitive Solicitation**

*Finding:* The FY22-001 Agreement was directly negotiated by BCPS management and approved by the School Board during the May 18, 2021 School Board meeting without competitive solicitations. BCPS' documented basis for claiming this waiver was that these goods/services were copyrighted materials, including software and instruction materials, and therefore exempt from the requirement of requesting competitive solicitations pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes.

Based on our review of the FY22-001 Agreement, and interviews of BCPS personnel, the Agreement included various goods/services that do not qualify as copyrighted materials, including software and instruction materials, as documented by BCPS, in claiming this exemption from the competitive solicitations requirement when the School Board approved the Agreement. Examples include, but are not limited to:

- a) Section 2.0 – Leadership & Equity Services: - a. 2.1.1 - 2.1.3 Professional Learning for Leaders and Teachers – includes services such as virtual coaching sessions with live coaches and facilitation. b. 2.3. Equity Co-Lab - "PCG facilitates a weekly collaborative laboratory of innovation discussions dedicated to integration of interoperability in the service of equity. Co-lab meetings are open, inclusive, and structured to outreach participation from under-represented stakeholders, particularly youth voices";
- b) Section 4 – Accelerated Learning Services - a. 4.1 Tutored Virtual Tutoring – PCG tutored students with staff provided by affiliate; b. 4.2 Tutored In-Person Tutoring & Intervention – PCG tutors provided by affiliate, (UI); c. 4.3. EdForce™ Teacher Recruiting - teacher recruiting provided by PCG and/or affiliate; and,
- c) Section 4.8 – Education Recovery Center of Operations - provided for the use of PCG staff in the ESSER-II Re-enrollment Campaign by making phone calls, sending texts, creating dashboards, etc.

Retrospectively, the PWS Director indicated that the Agreement included goods/services that could not be classified as copyrighted materials, including software and instruction materials, such as some of the examples noted above.

*Effect:* BCPS is not in compliance with BCPS Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes in claiming an exemption from the competitive solicitations requirement on the basis that the goods/services contained in the PCG Agreement are copyrighted materials, including software and instruction materials.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*Recommendations:*

- a) PWS should work together with, at a minimum, the User(s) Departments, Information Technology Department, and General Counsel to review the PCG FY22-011 Agreement and the related Amendments to determine the appropriate steps needed to comply with the procurement rules and standards including adequate and proper documentation of the conditions and circumstances. This review and analysis should also include a documented, cost-benefit analysis of procuring the applicable goods and services with competitive solicitations, where practical, from other vendors even if it is determined permissible to purchase these particular goods and services without competitive solicitations to promote fair and open competition as the basic tenet of public procurement.<sup>5</sup>
- b) For all new agreements that exceed the \$50,000 threshold and are intended to be procured without competitive solicitations by claiming an exemption under the procurement rules or laws, BCPS management should enhance the review and approval process in place to verify the exemption complies with the procurement rules and laws and the conditions and circumstances supporting the waiver are properly and adequately documented, including, but not limited to:
  - i) PWS should consult with relevant senior management, and General Counsel, as necessary, to gain a thorough understanding of the scope of good/services, pricing and deliverables to ensure that the waiver or exemption claimed complies with the procurement waiver rule or law cited. For procurements that include computer software, the CIO should also provide input whether the computer software qualifies as copyrighted software under the exemption provision. Note: This review should take into consideration, where practical, whether it is the best interest of BCPS to procure these goods/services with competitive solicitations, even if considered exempt.<sup>6</sup>
  - ii) The Director of PWS should perform the final review and approval sign-off of the documented support and rationale for the competitive solicitation waiver.
  - iii) For procurements performed without competitive solicitation over a certain threshold determined by senior management, the Director of PWS should be required to obtain approval by the Chief Financial Officer (CFO).

As stated in the procurement rules and standards and as stated in PWS Standard Operating Procedures: "Fair and open competition is a basic tenet of public procurement. Such competition reduces the opportunity for favoritism and inspires public confidence that contracts are awarded equitably and economically" (Section 5.2, PWS Standard Operating Procedures).

---

<sup>5</sup> Refer to Policy 3320.

<sup>6</sup> Ibid.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*Management Response (Responsive Departments include PWS):*

PWS Response:

The products / services provided by PCG meet the criteria as stated in the Florida Administrative Code (F.A.C.) Department of Education (DOE), Rule 6A-1.1012 – 11(b), this exemption was cited although it was not quoted in full. PWS has been using an established process where the User Department(s), Information Technology (IT) (if software/hardware), Privacy / Risk Management and other departments that the products / service may impact are also included. The process includes a routing form that the department heads mentioned above must review and sign and send to PWS and this is included when PWS sends the agreement for review to the Office of the General Counsel. The General Counsel approved this agreement with her signature on the agreement itself prior to board approval. All these steps took place, in addition to the Board Agenda Planning Group (APG) review and remarks throughout the process that the General Counsel concluded was a legally sufficient agreement in compliance with statutes and procurement rules. The PWS will review all requirements and ensure BCPS is in compliance with all State statutes and Board Policies.

PWS practice and processes are following established Statutes, Florida Rules and Regulations as well as School Board Purchasing policy 3320. PWS has also added further analysis and review of exempt products and services regardless of dollar threshold in conjunction with the user department and vendor. A few examples are listed below.

- There is an additional layer and approval from the Director, of PWS for Professional Services / Consultant Agreements up to 50K. This additional review began in August 2020 and has allowed PWS to identify the sourcing of services that may not fall under the exemption and have denied the use of the consultant agreement, with the use of such exemption, therefore recommending the department that a bid solicitation must take place.
- The Consultant Agreement template was also revised to include the initials of PWS, as well as the Deputy Superintendents and CFO for additional approval. We now have controls and available data to report how many of these district purchases went through the exemption process.
- POs cannot be issued without all appropriate signatures on Consultant Agreement, appropriate back up of Scope of Work and W9 and email approval by the Director of PWS or Designee.

PWS will continue to improve practices and internal reports to ensure continuous improvement.

**CRI Review of PWS' Response:** As previously stated in Procedure 5 of this report, BCPS did not cite educational services as its *original* basis for the exemption to the competitive solicitation process. PWS is *now retroactively* applying educational services as its basis for this exemption. As further indicated in Finding 1.B of this report, there is a lack of agreement among BCPS personnel on whether certain goods/services in the Agreement qualify as exempt under educational services. Refer also to the Office of General Counsel Response below.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**1. B. Lack of Policy that defines what constitutes "Educational Services"**

*Finding:* BCPS does not have a documented policy that defines what items qualify as "educational services" that may be exempt from competitive solicitations under Rule 6A-1.012 (11)(b). Retrospectively, as noted in Procedure 5 of this report, the PWS Director indicated that the Agreement included goods/services that could not be classified as "copyrighted materials, including software and instruction materials," such as some of the examples noted above. However, the PWS Director also claimed that from a retrospective review that these other goods/services could be classified as "educational services" and exempt under Rule 6A-1.012 (11)(b), Florida Administrative Code which includes items identified as "educational services." The PWS Director also indicated that BCPS has no documented BCPS or PWS policy that defines or describes what services are considered to be "educational services" under the Rule 6A-1.012 (11)(b) exemption. Further, certain BCPS personnel interviewed, including the Chief Information Officer and the Assistant General Counsel, indicated that from their retrospective review, and based on the current facts and circumstances known, that the Agreement contains various goods/services that cannot be considered as either copyrighted materials, including software and instructional materials or educational services exempt under Rule 6A-1.012 (11)(b). Given the lack of a documented policy of what defines "educational services" and lack of agreement among BCPS personnel, the "educational services" items do not appear to qualify as an exemption under Rule 6A-1.012 (11)(b) applied even retrospectively.

*Effect:* With regard to claiming an exemption as "educational services", BCPS may not be in compliance with Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes in claiming an exemption from the competitive solicitations requirement regarding the PCG Agreement.

*Recommendation:* PWS, in consultation with the Office of General Counsel, should develop and add to BCPS policies and/or PWS Operational Manual a description and specify what does and does not qualify as "educational services" in the use of Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes.

*Management Response (Responsive Departments include PWS and Office of General Counsel):*

**PWS Response:**

PWS will consult with the Office of the General Counsel to establish what products / services qualify as educational services for the use of SBBC, and revise Policy 3320 as deemed necessary. The products / services provided by PCG meet the criteria as stated in the Florida Administrative Code (F.A.C.) Department of Education (DOE), Rule 6A-1.1012 – 11(b).

**Office of General Counsel Response:**

Rule 6A-1.012, Florida Administrative Code, does not provide a definition for "educational services," nor is that term defined by School Board Policy 3320 where it is also used. Any attempt to give "educational services" a definition other than its ordinary meaning must be within a policy adopted by The School Board through its rulemaking authority under Section 120.54, Florida Statutes. As part of the SBBC policy development process, SBBC's proposed policies are developed

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

by end user departments, and are subsequently submitted to the Office of General Counsel for legal review. Pursuant to School Board Policy 1000, section 1C, "Each proposed rule (policy) shall be reviewed and discussed by the division/department administrators and reviewed by the General Counsel prior to the conduct of any public rule development workshop School (board workshop) ..." In addition, please note that the Office of General Counsel does not perform the administrative function of developing and updating end user departments' Operational Manuals. Such Operational Manuals are not adopted or approved by The School Board, but rather are administrative tools that set forth practices that the end user departments deem appropriate for the performance of their responsibilities.

**2. Potential Duplicate Costs Presented in Exhibit F**

*Finding:* The spending authority of \$8,289,938 submitted with the FY22-001 Agreement by and approved by the Board in the May 18, 2021 meeting appeared to include duplicate costs, as detailed in the Financial Impact Table in the Executive Summary as well as Exhibit F of the FY22-001 Agreement, in the amount of \$675,000. Further, the spending authority request of \$5,929,384 in the June 15, 2021 Board meeting appeared to include duplicate costs, as detailed in the Financial Impact Table in the Executive Summary as well as Exhibit F of the FY22-001 Agreement, in the amount of \$150,000.

*Effect:* The contract amounts of \$675,000 and \$150,000 respectively may be duplicative and the amounts paid to date through September 13, 2022 are \$75,000 and \$50,000 respectively.

*Recommendation:* We recommend that management investigate both of these matters further to determine whether or not (a) Section 1.1.6 Document Language item is duplicative, and if so, management should cancel any applicable purchase order and related invoices issued and obtain a refund for all amounts paid to date and (b) Section 1.1.7 BTA PaperClip item is duplicative, and if so, management should cancel any applicable purchase order and related invoices issued and obtain a refund for all amounts paid to date. Also, see **Recommendation 4** for additional recommendations related to this finding.

*Management Response (Responsive Departments include PWS, Finance and Office of General Counsel):*

PWS/Finance Response:

PWS concurs that additional training should be provided to the User departments regarding the compliance of reviewing and verifying the products / services rendered on invoices are correct. The mandatory annual training provided to the Requisitioners for issuance of Purchase Requisitions (PR) will be expanded and staff who also reviews invoices will be trained. We will begin providing semi-annual training to district staff beginning in January 2023.

Office of Academics Response:

Regarding (a), this is currently being looked into with the Office of Academics and legal as a new agreement is being written. The second part of finding 2, BTA, does not fall under academics. This falls under the Behavior Threat Department in Safety, Security, and Emergency Preparedness. The new agreement has all information embedded within the contract, Exhibit F has been eliminated,

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

and the scope is being clearly defined for each product. Estimated completion: Upon the new agreement going to the board.

**3. Lack of Specificity and Clarity related to Contract Amounts, Pricing and Invoicing Terms and Conditions**

*Finding:* There are various “Invoicing Line Items” as presented Exhibit F of the Agreement that lack specificity and/or clarity related to the following: Units/Years or Fee; 3-Year Contract Amounts; Invoice Frequency; and, Start of Spending Authority.

*Effect:* This lack of specificity/clarity related to Contract Amounts, Pricing and Invoicing Information leads to ambiguities in how contract amounts are determined, billed (including potential front-loading) and approved for spending.

*Recommendation:* We recommend that BCPS management perform the following: revise Exhibit F as well as the Agreement including, but not limited to, Contract Amounts; Pricing; and, Invoicing Information on how contract amounts are determined, billed and approved for spending:

- i) The entire narrative in Exhibit F as well as the Table should be completely revised or removed. The pricing, invoicing and payment terms should be clearly defined for each item purchased preferable within the Agreement itself – the pricing (contract amount), invoicing and payment section including payment terms, specific deliverable milestones, service dates, etc.
- i) Remove any and all language and references to “available services” and “spending authority” throughout the Agreement.
- ii) Remove the entire Section 5. Program Management Office Scope of Work since this is the provision that provides for developing new software, adding new scope not listed in Exhibit F, and other revisions which PCG can charge SBBC by using “Bank of Hours.”
- iii) Identify, define, and clearly map the resulting scope of these services with their respective financial impact for the spending authority when presented to the School Board for approval. The specified goods and/or services including their financial impact should be clearly identified, calculated and tabulated for presentation to the School Board with subtotals by subcategory of services as well as an overall total that corresponds to the proposed financial impact as a not-to-exceed amount by line item, subcategory and in total, as applicable.

Note: BCPS management should address all of these recommendations in conjunction with their response to **Recommendations 1 and 2** as applicable.

*Management Response (Responsive Departments include PWS):*

PWS Response:

We agree. The User Department(s) have recommended to bring a new agreement(s) to the board. As a process improvement PWS is requiring the User Department(s) to engage PWS early in the review of defining what products and or services will be needed in conjunction with the vendor. They need to include the Purchasing Agent simultaneously to ensure there is a clear and detailed

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

description of the pricing (contract amount), invoicing and payment section including payment terms, specific deliverable milestones, service dates, etc. including the elimination of any blank parts that may lead to confusion. This column was left blank throughout Exhibit F and should have been deleted from the chart / table overall but the User department(s) and PCG felt the need to include in the table for internal purposes when checking off the frequency of the future billing.

PWS will ensure that User Department(s) will clearly distinguish services they are looking to procure. Spending authority will be referenced only in SBBC's internal communication, not to be included in the contract language.

PWS will recommend to the User Department(s) not to include "Bank of Hours" as use for the development of software and or aggregation of products or services to the agreement, not previously included in the agreement or board approved. PWS will recommend to charge by deliverables rather than by hourly rates. PWS will work with the User Department(s) to ensure the contract amounts tie to the executive summary and/or what is presented to the board.

**4. Lack of Clarity regarding Line Items Contractually Obligated**

*Finding:* The total contract amount for all line items with amounts in the 3-Year Contract Amount as notated in Exhibit F of the FY22-001 Agreement did not match the amounts presented in the Financial Impact tables in the respective Executive Summaries ("spending authorities").

*Effect:* This resulted in BCPS management not presenting the 3-Year Contract Amounts included in Exhibit F that totaled \$16.5 million, which represented the actual Financial Impact of the Agreement at the time.

*Recommendation:* We recommend that BCPS management perform the following:

- i) Revise the Agreement and related Amendments, at a minimum, to remove any ambiguities regarding what line item services have been contracted for and what constitutes the contract amounts related to the items noted above: Units/Years, Fee, Contract Amount, Start of Spending Authority.
- ii) Identify, define, and clearly map the resulting scope of these services with their respective financial impact for the spending authority when presented to the School Board for approval. The specified goods and/or services including their financial impact should be clearly identified, calculated and tabulated for presentation to the School Board with subtotals by subcategory of services as well as an overall total that corresponds to the proposed financial impact as a not-to-exceed amount by line item, subcategory and in total, as applicable

Also, see the finding related to the Lack of Specificity and Clarity related to Contract Amounts, Pricing and Invoicing Terms and Conditions and related recommendations above. Further, management should address this finding in concert with Finding 1.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*Management Response (Responsive Departments include PWS):*

PWS Response:

The User Department(s) have recommended to bring a new agreement(s) to the board. PWS will ensure for future contracts that all products and services provided will be clearly defined and that optional services are clearly distinguished from contractually approved services. In addition, the contract amount specified in the agreements will match what is presented to the board.

**5. Certain Invoices Paid with Service Period Dates prior to the Effective Date of the Agreement**

*Finding:* The Agreement approved by the Board in the May 18, 2021 Board meeting and the Exhibit F of the Second Amendment approved in the January 11, 2022 Board meeting included certain contract line item amounts with start of spending authority dates (i.e., May 1, 2021) prior to the Agreement's effective date (i.e., July 1, 2021). BCPS was invoiced for goods/services totaling \$1,743,057 with service periods dated prior to the effective date of the Agreement in part or in whole. For example, some periods of service (i.e., May 1, 2021 - July 22, 2022) overlapped with the effective date of July 1, 2021.

*Effect:* The District was invoiced and paid for goods/services totaling \$1,743,057 for services that were performed prior to or overlapping with the effective date of the Agreement.

*Recommendation:* We recommend that BCPS management perform the following:

- i) Investigate these items to determine why these invoices with service periods dated prior to the execution of the Agreement or Second Amendment respectively were approved and paid.
- ii) Remove any spending authority dates included in the Agreement or Second Amendment that include dates prior to the effective dates of the Agreement or Second Amendment respectively.
- iii) Going forward management should put a process in place that spending authority approvals are not authorized or approved prior to the effective date of the respective agreement or amendments as applicable.

*Management Response (Responsive Departments include PWS and Office of Academics):*

PWS Response:

We agree. Finance and Academics will review the invoices identified by the auditors and implement practices to prevent a reoccurrence of the concern. This will be addressed in the new agreement as references to "Spending Authority" will be removed for future agreements. PWS will revise the Standard Operating Procedures (SOP) to include a process where the date of services will be reviewed to not allow for services to be back dated. We will implement and enhance controls no later than January 2023.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

Office of Academics Response:

Academics is not aware of any invoices or service period dates prior to May 1, 2021, the beginning of Spend Authority on the original agreement or January 11, 2022 from the second amendment as it relates to tutoring. Academics, in collaboration with Procurement, Student Services (Teaching and Learning Division) will investigate this further. The new agreement will not include this section/services. Estimated completion: **Thursday, November 10, 2022.**

**CRI Review of the Office of Academic's Response:** Service period dates were prior to the *effective* date of the Agreement (i.e., July 1, 2021) as well as the date of Board approval.

**6. Lack of Proper Contractual Approval of Additional Spending Authority Request**

*Finding:* The Additional Spending Authority Request was approved by the Board in the June 15, 2021 Board meeting and included line items that had not been authorized contractually in Exhibit F of the Agreement as notated by a date in the "Start of Spending Authority" column (Refer to Procedure 6 of this report).

*Effect:* This resulted in \$5,929,384 million of additional spending authority being approved without first being contractually authorized via Exhibit F of the Agreement.

*Recommendation:* We recommend that going forward that management in consultation with the Office of General Counsel, put a process in place to ensure that any spending authority request submitted to the School Board for approval have first been contractually approved in the agreement or by way of amendment as applicable. This finding and recommendation should also be addressed in conjunction with the finding regarding Lack of Specificity and Clarity related to Contract Amounts, Pricing and Invoicing Terms and Conditions.

*Management Response (Responsive Departments include PWS):*

PWS Response:

PWS concurs with the finding that this agenda item that came to the Board on June 14, 2021, should not have only been a request for "additional spend authority" but an amendment to the original contract that came to the Board in May of 2021. We will work with the Office of General Counsel to put a process in place to ensure that spending authority requested has first been contractually approved in the amendment or by way of agreement.

**7. Potential Front Loaded Billings**

*Finding:* The total 3-Year Contract Amount approved for spending authority through the Second Amendment totaled \$16.3 million. The amount invoiced and paid through September 13, 2022 is approximately \$8.6 million (or 55% of the total contract amount). In approximately 14.5 months since the effective date of the Agreement, over 50% of the 3-Year Contract Amount approved for spending authority had already been invoiced and paid.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*Effect:* Potential front loaded billing could result in paying for services not yet rendered.

*Recommendation:* We recommend that management, at a minimum, revise the invoicing terms in the Agreement and related amendments to prevent front-loaded billing of items for services that are not yet performed. This finding and recommendation should be addressed in conjunction with finding regarding the Lack of Specificity and Clarity related to Contract Amounts, Pricing and Invoicing Terms and Conditions.

*Management Response (Responsive Departments include PWS and Office of Academics):*

PWS Response:

The agreement does not call for Front-Loaded billing. We will work with Finance to notify departments to make sure that they comply with the requirement that no services be paid prior to actual completion of the work.

Office of Academics Response:

Academics, in collaboration with procurement and the other BCPS departments involved in this contract, will work with legal to ensure the new agreement has the appropriate invoicing terms.

**Estimated completion: Upon the new agreement going to the board.**

**8. Lack of Timely Submission**

*Finding:* Certain FY22-001 Items submitted to the Board were not submitted timely. This included the FY22-001 Spending Authority Request, the First and Second Amendments and related items that were directly added to the respective Board Agenda's only a few days prior to the respective Board meetings.

*Effect:* The Board may not have adequate time to review and approve these items.

*Recommendation:* Management should develop and implement a documented policy and process to help facilitate the timely submission of agreements and related amendments for the Board Agenda that require approval by the Board. Significant agreements and amendments that are not submitted timely, except for the case of emergency related items, should be carry forwarded to the next Board meeting to allow adequate time for Board review.

*Management Response (Responsive Departments include Office of Academics):*

Office of Academics Response:

The Office of Academics follows guidance from procurement and legal on the development and submission of contracts/agreements. Multiple departments are involved in signing off on contracts/agreements such as Privacy, I/T Security, Risk Management, and Evaluation. In response to the PCG Audit Findings, the Office of Academics developed **additional guidance** in response to Finding 8 for departments to follow and comply with in order to get contracts/agreements through the procurement and legal process in a timely fashion. The document is enclosed, addressed the points in the audit, and will be updated/revised as needed as well as reviewed with staff on an annual basis. Academics will continue to work with IT, Procurement, and Legal on all agreements. The document will be shared with the Teaching and Learning Division for consistency of implementation. **Estimated completion: Complete.**

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**9. Deletion of Cell Phone Data**

*Finding:* BCPS-provided cell phones are generally maintained at a position level. As such, if an individual's employment with BCPS is terminated and the employee was provided a BCPS cell phone, the cell phone is returned to BCPS and reassigned to whomever is hired to fill the now open position. Prior to reassigning the BCPS cell phone, with the exception of the contact information, the cell phone data is erased. It does not appear that BCPS takes any steps to save the cell phone data (i.e., text messages, call histories, etc.) for public records retention purposes.

*Effect:* BCPS may not be in compliance with Florida Statutes regarding public records retention.

*Recommendation:* BCPS should cease deleting cell phone data and take appropriate actions to retain the appropriate data on BCPS-provided cell phones.

*Management Response (Responsive Departments include Information Technology Department):*  
Information Technology Department Response:

New processes have been put in place to retain cell phones until data can be backed up. Additionally, the IT Division is currently looking at technology solutions such as Smarsh which will allow us to retain and search district cell phone data as needed. The anticipated Completion Date for this action is no later than January 31, 2023.

**10. Lack of Retention Policy/Lack of Retention of BCPS Text Messages, Voicemails, and Call Histories**

*Finding:* BCPS does not have a centralized system to capture and archive text messages, voicemails, call histories, etc. for BCPS-provided cell phones. BCPS also has not adopted a policy regarding the deletion of cell phone text messages, voicemails, etc. on BCPS-issued devices.

*Effect:* BCPS may not be in compliance with Florida Statutes regarding public records retention.

*Recommendation:* BCPS should consider developing appropriate policies and procedures regarding the retention of cell phone text messages, voicemails, etc. on BCPS-issued devices. BCPS should take appropriate actions to retain the appropriate data on BCPS-provided cell phones.

*Management Response:*

*Management Response (Responsive Departments include Information Technology Department):*

The IT Division is currently looking at technology solutions such as Smarsh which will allow us to retain and search district cell phone data as needed. The anticipated Completion Date for this action is no later than January 31, 2023.

**11. No Established Policy Regarding Use of Personal Cell Phone for BCPS Business**

*Finding:* Various BCPS board members and department directors utilize personal cell phones for BCPS business. BCPS has not adopted a policy regarding the usage of a personal cell phone for BCPS business by BCPS board members and department directors.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

*Effect:* BCPS may not be in compliance with Florida Statutes regarding public records retention.

*Recommendation:* BCPS should consider developing appropriate policies and procedures regarding the retention of BCPS business related cell phone text messages, voicemails, etc. that may exist on BCPS board members and department directors' personal cell phones and not captured elsewhere. BCPS should take appropriate actions to retain the appropriate BCPS business related data that may exist on BCPS board members and department directors' personal cell phones.

*Management Response (Responsive Departments include Information Technology Department):*  
Information Technology Department Response:

The CIO is working to update the appropriate technology usage policies to reflect these changes with will be going to board by the end of the 2022-2023 school year (dependent on policy review schedule). Additionally, the IT Division is currently looking at technology solutions such as Smarsh which will allow us to retain and search district cell phone data as needed. The anticipated Completion Date for this action is no later than Jan 31st 2023. Also, the CIO will be working with BCPS Legal Department to determine an appropriate route for retaining appropriate BCPS business-related data that may exist on board member and director's personal cell phones. The anticipated Completion Date for this action is no later than Jan 31st 2023.

**12. Noncompliance with BCPS Travel Reimbursement Policy**

*Finding:* BCPS policies and procedures do not allow the acceptance of travel related expenses by a BCPS vendor or potential vendor. If a trip is deemed necessary/approved, the travel related expenses are to be paid by BCPS and the BCPS vendor or potential vendor may reimburse BCPS for said travel related expenses. PCG directly paid Ms. Rodger for travel expenses related to a conference that Ms. Rodger served as a PCG panelist. This is contrary to BCPS policies and procedures.

*Effect:* Payment/trip is not in compliance with BCPS policies and procedures.

*Recommendation:* BCPS should review this trip and payment for compliance with policies and procedures and take appropriate actions.

*Management Response (Responsive Departments include Behavioral Threat Assessment Task Division):*

Response:

Upon return to work, management will conduct a meeting with employee to review policy and procedures for travel-related expenses. Corrective action will be provided as needed.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Report**

**Conclusion**

BCPS did not fully comport with its policies and procedures in relation to the procurement of the PCG Agreement. Specifically, the PCG Agreement included various goods/services that do not qualify as copyrighted materials, including software and instruction materials, as documented by BCPS, in claiming this exemption from the competitive solicitations requirement. Even if applied retrospectively, it does not appear that certain items in the PCG Agreement would qualify under the educational services exemption either. The PCG Agreement also lacked specificity and clarity regarding the contract amounts, pricing, invoicing terms/conditions and contract obligations. Potential duplicative costs totaling \$825,000 were identified as well.

Due to a lack of a retention policy for BCPS-provided cell phones, BCPS does not capture and archive certain cellular data and deletes this data in some cases. A BCPS employee did not comply with BCPS policies in regards to travel reimbursement for a PCG conference. Based on the available information, it does not appear that BCPS internal controls in relation to the PCG Agreement were overridden. BCPS has taken certain actions as described in the above management responses to improve its processes and oversight of this Agreement. There are additional areas of improvement needed. To help further improve BCPS internal controls, we recommend that BCPS consider implementing the above 13 recommendations.

## **Supplementary Information**

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix A – Expert Qualifications**

---



Ben Kincaid, CPA, CFE, CFF, CVA  
Partner in the Forensic, Litigation and Valuation Services  
Group  
(850) 837-3141 phone | [BKincaid@CRlcpa.com](mailto:BKincaid@CRlcpa.com)

---

#### Experience

Known for his data analytics and translating the data into defensible, investigative results, Ben Kincaid has over 10 years of experience in providing forensic accounting, litigation support and business valuation services across CRI's footprint. These services have included investigating compliance, employee malfeasance, hidden asset schemes, breach of contract claims, business interruption losses, economic damages, due diligence and valuation disputes. Ben has provided these services to a wide range of clients and industries; such as, state, county and local governments as well as private companies, non-profit organizations and publicly traded companies.

Ben speaks regularly on the topics of fraud prevention, fraud detection and business valuations. Ben has also worked with various law firms and law enforcement on civil and criminal matters and presented findings to various law enforcement agencies including the FBI, FDLE, DOJ and GBI. Ben also provides expert witness services and has qualified as an expert witness in various state courts. Ben is a graduate from Pensacola Christian College with a Bachelor of Science Degree in Business with a double concentration in Accounting and Finance. Ben serves on the FICPA's Valuation, Forensic Accounting and Litigation Committee.

#### Education, Licenses & Certifications

- BS, Business, Pensacola Christian College
- Certified Public Accountant (CPA) – Indiana and Florida
- Certified Fraud Examiner (CFE)
- Certified Valuation Analyst (CVA)
- Certified in Financial Forensics (CFF)

#### Professional Affiliations/Awards

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)
- National Association of Certified Valuators and Analysts (NACVA)
- 2021 AICPA Forensic and Valuation Services Standing Ovation Award Recipient

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix A – Expert Qualifications**

---



**Rob Broline, CPA, CCA**  
Partner in the Forensic, Litigation and Valuation Services  
Group  
(321) 426-3026 phone | [RBroline@CRlcpa.com](mailto:RBroline@CRlcpa.com)

---

#### **Experience**

Rob has over twenty years of proven skills and experience in public accounting. Industries served include the following: K-12, Higher Education, State and Local government, Hospitality, Healthcare, Construction, and Commercial. Rob specializes in entity-wide risk assessments, process risk / controls assessments, internal audits, operational audits, construction cost audits and forensic reviews. He also has experience providing these same services to private sector clients including entities in the construction, manufacturing and consumer products industries.

In addition to BCPS, Rob has provided internal and operational audits as well as various consulting services to various other Florida School Boards, including Brevard County, Lake County, Manatee County, Miami-Dade County, Monroe County, Osceola County, Palm Beach County, Seminole County and Sarasota County, Rob is also the engagement lead in providing internal and operational audits for the Brevard County of Commissioners. Areas include, but are not limited to: Purchasing and Procurement, Time-Keeping and OT, Payroll, Human Resources, Finance, Public Works, Facilities (major and minor CIP projects), Talent Management - Recruiting, Hiring, Onboarding, Off Boarding, Public Records, Vendor Contract Compliance and Management.

Rob has spoken at such notable places as the Florida Educational Facilities Planners Association Conference, the Florida Government Finance Officers Association Conference, the Government Finance Officers National Conference, the Florida Association of School Business Officials Conference and local chapters of the IIA.

#### **Education, Licenses & Certifications**

- BA, Accounting, Cedarville University
- Master's, Reformed Theological Seminary
- Master's, Pittsburgh Theological Seminary
- Certified Public Accountant (CPA)
- Certified Construction Auditor (CCA)

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Institute of Internal Auditors (IIA)
- National Association of Construction Auditors (NACA)
- Speaker Florida Government Finance Officers Association
- Speaker Government Finance Officers Association National Conference

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix B – Source Documentation**

We reviewed and relied upon the following documentation during our investigation:

- SBBC Policy 1007, Ethics Code for School Board Members;
- SBBC Purchasing Policy 3320;
- SBBC Policy 5202, Gifts: Solicitation and Receipt;
- SBBC Ethics Outlines, Office of the General Counsel, January 25, 2018 Edition;
- PWS Department Directory and Commodity List;
- PWS Standard Work Definitions;
- PWS Procurement Process Outline;
- PWS RFP and Bid Process Checklist;
- PWS Contract Renewal Standard Operating Procedure;
- PWS RFP Standard Operating Procedures;
- PWS Procurement Overview Standard Operating Procedure;
- PWS Procurement Operational Procedures;
- Agreement;
- SBBC Agenda Request Forms, Executive Summaries, Tabulation Forms, Financial Analysis Worksheets, Renewal Letters and Surveys;
- First Amendment to Agreement;
- Second Amendment to Agreement;
- SBBC Meeting Agendas, Minutes and Videos related to Agreement 16-052N;
- SBBC 2021-2022 Organizational Chart dated March 8, 2022;
- Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code;
- BCPS E-mail Correspondence during the Review Period Related to PCG;
- BCPS Teams Chats during the Review Period for the following BCPS personnel/Board members:
  - Alan Strauss;
  - Ann Murray;
  - Debra Hixon;
  - Donna Korn;
  - Jaime Alberti;
  - Jeffrey Moquin;
  - Jermaine Fleming;
  - Josiah Phillips;
  - Judith Marte;
  - Laurie Rich-Levinson;
  - Lori Alhadeff;
  - Mary Coker;
  - Nicole Mancini;
  - Nora Rupert;
  - Patricia Good;
  - Sarah Leonardi;
  - Valeri Wanza; and,
  - Vickie Cartwright.



**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix B – Source Documentation**

- Applicable PCG Invoices; Purchase Orders and Purchase Requisitions; and,
- Anonymous Complaint filed with Florida Department of Education, Office of Inspector General.

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix C – Superintendent Letter**



**Office of the Superintendent**  
**Dr. Vickie L. Cartwright**  
**Superintendent of Schools**  
600 Southeast Third Avenue  
Fort Lauderdale, Florida 33301  
phone: 754-321-2600 • fax: 754-321-2701  
[www.browardschools.com](http://www.browardschools.com)

**The School Board of  
Broward County, Florida**

Laurie Rich Levinson, Chair  
Patricia Good, Vice Chair

Lori Alhadeff  
Daniel P. Foganheli  
Debra Hixon  
Donna P. Korn  
Sarah Leonardi  
Ann Murray  
Nora Rupert

Dr. Vickie L. Cartwright  
Superintendent of Schools

William Mosakowski, PCG President and Corporate CEO  
[wmosakowski@pcgus.com](mailto:wmosakowski@pcgus.com)

Gary Garofalo, PCG Chief Operating Officer and Corporate COO  
[ggarofalo@pcgus.com](mailto:ggarofalo@pcgus.com)

Grant Blair, Director of Practice Area, Education  
[GBlair@pcgus.com](mailto:GBlair@pcgus.com)

Christopher Conner, Associate Director of Practice Area, Education  
[cconner@pcgus.com](mailto:cconner@pcgus.com)

May 16, 2022

Dear Esteemed Leaders of PCG,

Broward County Public Schools (BCPS) and PCG have worked collaboratively for approximately 20 years on more than 14 different projects to benefit BCPS' students. Given the pandemic and other significant factors, how we have engaged with one another has evolved to ensure that the work remains beneficial to BCPS staff and students. Given the progressive and fluid dynamics, I am writing to ensure your awareness of the positive work that Jillian Haring and Greg Nadeau have been completing in BCPS. Many of BCPS's top executive leaders and I have had the opportunity to partner with both on many current PCG projects and have found that through the changing aspects, we have remained cohesive and continue to work in a highly collaborative manner. We have found Ms. Haring to be highly knowledgeable, creative, and supportive. As BCPS personnel are looking for ways to streamline processes and build on current electronic structures, Ms. Haring has successfully relayed needs to PCG and produced solutions that BCPS personnel were seeking.

Jillian Haring continues to be proactive in the partnership between PCG and BCPS. She anticipates areas where there may be concerns and proactively brings possible solutions for the

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix C – Superintendent Letter**



BCPS and PCG teams to consider. As the team makes decisions, Ms. Haring actively monitors and oversees the implementation of revisions or additions. She also regularly updates BCPS personnel to allow for any shifts in direction or additional staff that may need to be involved with the project providing for responsive actions.

An example of a successful project implementation would be our Recovery and Reengagement Campaign. Due to a significant decline in enrollment during the pandemic, it was necessary to take a progressive approach to determine where our students were located. BCPS personnel knew that we had students remaining at home for various reasons and needed them back in school and engaged. In addition to school personnel responding to students in their school zone who did not return to school, Jillian Haring worked with PCG to expand current strategies to recover and reengage BCPS students. Once Ms. Haring worked with the PCG team to create and then presented a plan, BCPS personnel vetted the plan, worked through legal items, and proposed the expansion of the PCG contract to the BCPS School Board. PCG provided personnel to conduct phone calls to unaccounted students' last known phone numbers. PCG also worked to create an application and process to facilitate BCPS' Door-to-Door Knocking Campaign. Through Ms. Haring's leadership and oversight, PCG also developed and expanded dashboards to allow proper tracking of the recovery process and monitor students who were recovered to ensure proper supports were provided. This work is so successful, one of my school board members and myself partnered with Ms. Haring and PCG personnel in a joint presentation at the Council of Great City Schools' IT conference in February to share a unique approach in recovering and reengaging students who did not return to school and their whereabouts are unknown.

In addition to Jillian Haring's successful work, I would also like to acknowledge our positive relationship with Greg Nadeau. It is apparent through his actions and attendance in multiple meetings that Mr. Nadeau has been a strong supporter of Ms. Haring's work and has allowed the work to progress. While one example has been referenced, it must be noted that this is only one of many successes. If you would like to discuss Ms. Haring's or Mr. Nadeau's performance while engaging with BCPS personnel and district needs, please do not hesitate to contact me.

Sincerely,

Vickie L. Cartwright, Ph.D.  
Superintendent of Schools  
Broward County Public Schools

Cc: Greg Nadeau, Manager EDU8, Education  
Jillian Haring, Senior Advisor, Education

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix D – Summary of Applicable BCPS Employee Positions**

| Position                                         | May 18, 2021 Board Meeting (Agreement) | June 15, 2021 Board Meeting (Additional Spending Authority) | August 24, 2021 Board Meeting (First Amendment) | January 11, 2022 Board Meeting (Second Amendment) | September 2022 (End of Review Period) |
|--------------------------------------------------|----------------------------------------|-------------------------------------------------------------|-------------------------------------------------|---------------------------------------------------|---------------------------------------|
| Superintendent of Schools                        | Robert Runcie                          | Robert Runcie                                               | Dr. Vickie Cartwright (Interim)                 | Dr. Vickie Cartwright (Interim)                   | Dr. Vickie Cartwright                 |
| General Counsel                                  | Barbara Myrick                         | Marylin Batista (Interim)                                   | Marylin Batista (Interim)                       | Marylin Batista (Interim)                         | Marylin Batista (Interim)             |
| Deputy Superintendent Operations                 | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Judith Marte                          |
| Deputy Superintendent Teaching & Learning        | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Dr. Marilyn Doyle                     |
| Chief Safety & Security Officer                  | Brian Katz                             | Brian Katz                                                  | Dr. Leo Nesmith                                 | Dr. Leo Nesmith                                   | Jaime Alberti                         |
| Chief of Staff                                   | Jeffrey Moquin                         | Jeffrey Moquin                                              | Jeffrey Moquin                                  | Jeffrey Moquin                                    | Ernie Lozano (Task Assigned)          |
| Regional Superintendent North                    | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Dr. Jermain Fleming                   |
| Regional Superintendent Central                  | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Darius Adamson                        |
| Regional Superintendent South                    | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Alan Strauss                          |
| Associate Superintendent Non-Traditional Schools | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Dr. Valerie Wanza                     |
| Chief Office of School Performance               | Dr. Valerie Wanza                      | Dr. Valerie Wanza                                           | Dr. Valerie Wanza                               | Dr. Valerie Wanza                                 | Position Dissolved                    |
| Chief Academic Officer                           | Daniel Gohl                            | Daniel Gohl                                                 | Daniel Gohl                                     | Dr. Nicole Mancini (Task Assigned)                | Dr. Nicole Mancini                    |
| Chief Financial Officer                          | Judith Marte                           | Judith Marte                                                | Oleg Gorokhovsky (Task Assigned)                | Oleg Gorokhovsky (Task Assigned)                  | Erum Motiwala                         |
| Chief Information Officer                        | Dr. Phillip Dunn                       | Dr. Phillip Dunn                                            | Dr. Phillip Dunn                                | Vincent Vinueza                                   | Dr. Josiah Phillips                   |
| Chief Human Resources & Equity Officer           | Alan Strauss                           | Alan Strauss                                                | Alan Strauss                                    | Alan Strauss                                      | Position Did Not Exist                |
| Executive Director, Human Resources & Equity     | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | David Azzarito Jr.                    |
| Chief Strategy and Operations Officer            | Dr. Jermain Fleming (Acting)           | Dr. Jermain Fleming (Acting)                                | Dr. Jermain Fleming (Acting)                    | Dr. Jermain Fleming (Acting)                      | Position Dissolved                    |
| Chief Student Support Services                   | Dr. Antoine Hickman                    | Dr. Antoine Hickman                                         | Veda Hudge (Task Assigned)                      | Veda Hudge (Task Assigned)                        | Position Dissolved                    |
| Executive Director, Student Services             | Position Did Not Exist                 | Position Did Not Exist                                      | Position Did Not Exist                          | Position Did Not Exist                            | Veda Hudge                            |
| Director of Procurement                          | Mary Coker                             | Mary Coker                                                  | Mary Coker                                      | Mary Coker                                        | Mary Coker                            |
| Board Member, District 6                         | Laurie Rich Levinson                   | Laurie Rich Levinson                                        | Laurie Rich Levinson                            | Laurie Rich Levinson                              | Laurie Rich Levinson                  |
| Board Member, District 2                         | Patricia Good                          | Patricia Good                                               | Patricia Good                                   | Patricia Good                                     | Patricia Good                         |
| Board Member, Countywide At-Large Seat 8         | Donna P. Korn                          | Donna P. Korn                                               | Donna P. Korn                                   | Donna P. Korn                                     | Donna P. Korn                         |
| Countywide At-Large Seat 9                       | Debra Hixon                            | Debra Hixon                                                 | Debra Hixon                                     | Debra Hixon                                       | Debra Hixon                           |
| Board Member, District 1                         | Ann Murray                             | Ann Murray                                                  | Ann Murray                                      | Ann Murray                                        | Ann Murray                            |
| Board Member, District 3                         | Sarah Leonardi                         | Sarah Leonardi                                              | Sarah Leonardi                                  | Sarah Leonardi                                    | Sarah Leonardi                        |
| Board Member, District 4                         | Lori Alhadeff                          | Lori Alhadeff                                               | Lori Alhadeff                                   | Lori Alhadeff                                     | Lori Alhadeff                         |
| Board Member, District 5                         | Dr. Rosalind Osgood                    | Dr. Rosalind Osgood                                         | Dr. Rosalind Osgood                             | Dr. Rosalind Osgood                               | Daniel P. Foganholi                   |
| Board Member, District 7                         | Nora Rupert                            | Nora Rupert                                                 | Nora Rupert                                     | Nora Rupert                                       | Nora Rupert                           |
| BTU Strategic Analyst                            | Jillian Haring                         | Jillian Haring                                              | N/A                                             | N/A                                               | N/A                                   |
| PCG - Senior Program/UX Manager                  | N/A                                    | N/A                                                         | Jillian Haring                                  | Jillian Haring                                    | Jillian Haring                        |

7

<sup>7</sup> Agreement term includes July 1, 2021 through June 30, 2024.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix E – Summary of Selected BCPS Communications with Jillian Haring**

Presented below is a summary of the number of *direct* e-mail communications and text message communications between selected BCPS personnel/Board members and Ms. Haring (including personal e-mails) **during Ms. Haring’s tenure at PCG. This appendix is not intended to stand alone without the additional context included within the Forensic Examination Report, specifically Procedure 7. Due to the lack of context regarding the below communications, conclusions should not be drawn based on this data alone.** As indicated within the Forensic Examination Report, certain communications were not available for our review and are not reflected in the below table.

| Key BCPS Personnel    | BCPS E-mails to Ms. Haring* | Ms. Haring E-mails to BCPS* | Ms. Haring Texts to BCPS* | BCPS Texts to Ms. Haring* |
|-----------------------|-----------------------------|-----------------------------|---------------------------|---------------------------|
| Alan Strauss          | N/I                         | N/I                         | N/I                       | N/I                       |
| Ann Murray            | N/I                         | N/I                         | N/I                       | N/I                       |
| Daniel P. Foganholi   | N/I                         | N/I                         | N/I                       | N/I                       |
| Daniel Gohl           | 35                          | 36                          | N/I                       | N/I                       |
| Debra Hixon           | N/I                         | 3                           | N/I                       | N/I                       |
| Donna Korn            | 3                           | 6                           | N/I                       | N/I                       |
| Dr. Josiah Phillips   | 2                           | 6                           | 14                        | 24                        |
| Dr. Marilyn Doyle     | N/I                         | N/I                         | N/I                       | N/I                       |
| Dr. Nicole Mancini    | 259                         | 302                         | 8                         | 11                        |
| Dr. Phillip Dunn      | 8                           | 18                          | N/I                       | N/I                       |
| Dr. Rosalind Osgood   | N/I                         | N/I                         | N/I                       | N/I                       |
| Dr. Valerie Wanza     | 12                          | 33                          | N/I                       | N/I                       |
| Dr. Vickie Cartwright | 6                           | 31                          | N/I                       | 6                         |
| Erum Motiwala         | N/I                         | N/I                         | N/I                       | N/I                       |
| Jaime Alberti         | 9                           | 4                           | 1                         | 2                         |
| Jeffrey Moquin        | N/I                         | 2                           | N/I                       | N/I                       |
| Jermain Fleming       | N/I                         | N/I                         | N/I                       | N/I                       |
| Judith Marte          | N/I                         | 7                           | N/I                       | N/I                       |
| Laurie Rich Levinson  | 1                           | 5                           | 4                         | 2                         |
| Lori Alhadeff         | N/I                         | N/I                         | 70                        | 34                        |
| Mary Coker            | 10                          | 11                          | N/I                       | N/I                       |
| Nora Rupert           | N/I                         | N/I                         | N/I                       | N/I                       |
| Patricia Good         | N/I                         | N/I                         | N/I                       | N/I                       |
| Robert Runcie         | N/I                         | N/I                         | N/I                       | N/I                       |
| Sarah Leonardi        | N/I                         | N/I                         | N/I                       | N/I                       |
| Tara Rodger           | 36                          | 26                          | N/I                       | N/I                       |

\*This table is not intended to stand alone without the additional context included within the Forensic Examination Report, specifically Procedure 7.

The above table lists certain values as “N/I”. This designation represents that during Ms. Haring’s tenure at PCG there were no direct e-mail and text communications identified between Ms. Haring and the applicable BCPS personnel/Board members based upon the data available for our review. As previously indicated, certain communications were not available for our review.

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix F – Summary of Selected Paid Invoices**

| Invoice      | Invoice Date | Service Period                   | Invoice Line Item | Line Item Descriptions                                                           | Spending Authority            | Start of Spending Authority | Amount Invoiced*       | Invoice Addressed To: | Invoice Approval | Approval Date     |
|--------------|--------------|----------------------------------|-------------------|----------------------------------------------------------------------------------|-------------------------------|-----------------------------|------------------------|-----------------------|------------------|-------------------|
| 220607       | 8/3/2021     | May 1, 2021 - June 30, 2022      | 4.7               | Program Design, Coordination & Management Services - Part 1 of 2                 | Original Agreement            | May 1, 2021                 | \$ 180,849.00          | Susan Cantricker      | B, C             | October 15, 2021  |
| 220764       | 8/17/2021    | May 1, 2021 - June 30, 2022      | 4.7               | Program Design, Coordination & Management Services - Part 2 of 2                 | Original Agreement            | May 1, 2021                 | \$ 180,849.00          | Susan Cantricker      | B, C             | October 15, 2021  |
| 222076       | 11/9/2021    | May 1, 2021 - October 15, 2021   | 4.8               | Interoperability Services - Education Recovery Center of Operations              | Original Agreement            | May 1, 2021                 | \$ 515,250.00          | Dr. Nicole Mancini    | C                | November 18, 2021 |
| 220606       | 8/8/2021     | May 1, 2021 - July 22, 2022      | 4.9               | Bank of Services                                                                 | Original Agreement            | May 1, 2021                 | \$ 7,593.75            | Susan Cantricker      | B, C             | October 15, 2021  |
| 220606       | 8/8/2021     | May 1, 2021 - July 22, 2021      | 4.1 & 4.2         | Tutor Ed Virtual Tutoring & TutorEd In-person Tutoring & Interventions           | Original Agreement            | May 1, 2021                 | \$ 18,396.00           | Susan Cantricker      | B, C             | October 15, 2021  |
| 222077       | 11/9/2021    | May 1, 2021 - September 30, 2021 | 2.3               | Interoperability Services - Equity Co-Lab                                        | Amendment 2                   | May 1, 2021                 | \$ 10,500.00           | Saemone H. Luis       | D                | November 17, 2021 |
| 222078       | 11/9/2021    | July 1, 2021 - June 30, 2022     | 3.11              | Maintenance & Support                                                            | Amendment 2                   | May 1, 2021                 | \$ 291,898.00          | Saemone H. Luis       | D                | November 17, 2021 |
| 211448       | 11/8/2020    | July 2020 - September 2020       | 1.2.1 & 1.2.2     | EdPlan: Behavioral Threat Assessment Module Quarter 1 Subscription               | Amendment 2                   | July 1, 2021                | \$ 73,543.00           | Daniel F. Gohl        | A                | None noted        |
| 212715       | 1/8/2021     | October 2020 - December 2020     | 1.2.1 & 1.2.2     | EdPlan: Behavioral Threat Assessment Module Quarter 2 Subscription               | Amendment 2                   | July 1, 2021                | \$ 73,543.00           | Daniel F. Gohl        | A                | None noted        |
| 222078       | 11/9/2021    | May 1, 2021 - September 30, 2021 | 3.1 - 3.9         | Interoperability Services - Roadmap Enhancements                                 | Amendment 2                   | May 1, 2021                 | \$ 259,367.49          | Saemone H. Luis       | D, F             | November 17, 2021 |
| 212010       | 11/4/2020    | July 2020 - September 2020       |                   | December 2019 - Safety, Security, and instructional data integration to SII/TECC | not included in the Agreement |                             | \$ 94,500.00           | Daniel F. Gohl        | A,E              | None noted        |
| 212010       | 11/4/2020    | July 2020 - September 2020       |                   | January 2020 - SII Hosting                                                       | not included in the Agreement |                             | \$ 36,768.25           | Daniel F. Gohl        | A,E              | None noted        |
| <b>Total</b> |              |                                  |                   |                                                                                  |                               |                             | <b>\$ 1,743,057.49</b> |                       |                  |                   |

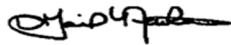
Source: SAP via SBBC Management

**Invoice Approval Signature Legend**

A

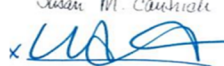


B



C

Susan M. Cantricker

Susan M. Cantricker  


D

Teresa T. Hall, Director of Support Services - approved via email.

E



F



**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix G – Exhibit F of Agreement**

**EXHIBIT F**

**Payment Terms**

This Exhibit depicts all the available services available to SBBC that are described in the Exhibits above. Items that have been approved for spending authority are notated with amounts and invoicing frequency. Items that do not have amounts have not been approved for spending authority. Modules and services not approved for spending authority are available to enhance SBBC's capabilities in serving their students upon securing spending authority.

Should SBBC secure additional spending authority, the change management process will be performed to estimate the service for SBBC to secure the additional spending authority and a revision to this Exhibit will be made to depict the modification in payment terms.

Should SBBC require additional services not depicted in the Exhibits, the change management process will be performed to define the scope of services and estimate the effort. Upon approval of the change, revisions will be made to the scope descriptions in the Exhibit section and the table below.

For the sake of clarity, PCG will not be obligated to provide any services and SBBC not be obligated to compensate PCG for any services if there is not a mutual agreement memorialized in writing for such services and rates of compensation. Writing may be either set forth in this Agreement, this Exhibit, a Change Order, or an amendment to this Agreement.

The following table depicts pricing related information for all the services.

[THIS SPACE INTENTIONALLY LEFT BLANK]

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix G – Exhibit F of Agreement**

| Invoicing Line Item                                                                   | Units/<br>Year | Fee                                            | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|---------------------------------------------------------------------------------------|----------------|------------------------------------------------|---------------------------|------------------------|-----------------------------------|
| <b>1. Case Management</b>                                                             |                |                                                |                           |                        |                                   |
| <b>1.1. Exceptional Student Services</b>                                              |                |                                                |                           |                        |                                   |
| Exceptional Student Services Subscription<br>(1.1.1 through 1.1.7)                    |                | FY22 = \$766,722<br>FY23 & 24/Year = \$793,638 | \$2,353,998               |                        | July 1, 2021                      |
| Document Language Translation<br>(1.1.6 Document Language Translation)                |                | FY22 = \$75,000<br>FY23 & 24/Year = \$300,000  | \$675,000                 |                        | July 1, 2021                      |
| 504 Module Subscription<br>(1.1.9 504 Module)                                         |                | \$47,500/Year                                  | \$142,500                 |                        |                                   |
| 504 Module Installation<br>(1.1.9 504 Module)                                         |                | \$10,000                                       | \$10,000                  |                        |                                   |
| Progress Track Subscription<br>(1.1.10 Progress Track for EasyIEP)                    |                | \$135,292/Year                                 | \$405,876                 |                        |                                   |
| Progress Track Installation<br>(1.1.10 Progress Track for EasyIEP)                    |                | \$10,000                                       | \$10,000                  |                        |                                   |
| EasyTrac Medicaid Billing<br>(1.1.11 EasyTrac Medicaid Billing)                       |                | \$144,000/Year                                 | \$432,000                 |                        |                                   |
| EasyTrac Medicaid Billing Installation<br>(1.1.11 EasyTrac Medicaid Billing)          |                | \$10,000                                       | \$10,000                  |                        |                                   |
| Behavioral & Mental Health Subscription<br>(1.1.12 Behavioral & Mental Health Module) |                | \$194,588/Year                                 | \$583,764                 |                        |                                   |

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix G – Exhibit F of Agreement**

| Invoicing Line Item                                                                                                                                           | Units/<br>Year | Fee                  | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|------------------------|-----------------------------------|
| Behavioral & Mental Health Installation<br>(1.1.12 Behavioral & Mental Health Module)                                                                         |                | \$10,000             | \$10,000                  |                        |                                   |
| Electronic Health Record Module Subscription<br>(1.1.13 Electronic Health Record Module)                                                                      |                | \$207,560/Year       | \$622,680                 |                        |                                   |
| Electronic Health Record Module Installation<br>(1.1.13 Electronic Health Record Module)                                                                      |                | \$10,000             | \$10,000                  |                        |                                   |
| Bank of Hours<br>(scope items 1.1.1 through 1.1.6)                                                                                                            | 125            | \$210/Hour           | \$78,750                  |                        | July 1, 2021                      |
| <b>1.2. Threat &amp; Risk Assessment Services</b>                                                                                                             |                |                      |                           |                        |                                   |
| Behavioral Threat Assessment and Suicide<br>Prevention Module Subscription<br>(1.2.1 Behavioral Threat Assessment Module,<br>1.2.2 Suicide Prevention Module) | 259,450        | \$1/Broward Student  | \$778,350                 |                        |                                   |
| EDPlan Notifier Text Alerts<br>(1.2.5 Notifier)                                                                                                               |                | \$40,000/Year        | \$120,000                 |                        |                                   |
| BTA Annual Roster and User Integration with<br>Clever<br>(1.2.6 BTA Annual Roster & User Integration<br>with Clever)                                          |                | \$31,250/Year        | \$93,750                  |                        |                                   |
| Zendesk Support Desk Licenses                                                                                                                                 | 2              | \$3,000/License/Year | \$18,000                  |                        |                                   |
| BTA PaperClip<br>(1.1.7 PaperClip)                                                                                                                            |                | \$50,000/Year        | \$150,000                 |                        |                                   |

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix G – Exhibit F of Agreement**

| Invoicing Line Item                                                                                                                                                           | Units/<br>Year | Fee                         | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|---------------------------|------------------------|-----------------------------------|
| Sexual Misconduct Module Implementation<br>(Consulting)<br>(1.2.3 Sexual Misconduct Module)                                                                                   |                | \$45,000                    | \$45,000                  |                        |                                   |
| Fire Misuse Module Implementation<br>(Consulting)<br>(1.2.4 Fire Misuse Module)                                                                                               |                | \$45,000                    | \$45,000                  |                        |                                   |
| Bank of Hours<br>(1.2.7 Bank of Hours)                                                                                                                                        | 50             | \$210/Hour                  | \$31,500                  |                        |                                   |
| <b>1.3. Student Success Services</b>                                                                                                                                          |                |                             |                           |                        |                                   |
| Student Engagement Plan Implementation<br>(Consulting)<br>(1.3.1 Student Engagement Plan)                                                                                     |                | \$12,000                    |                           |                        |                                   |
| Student Engagement Plan Subscription<br>(1.3.1 Student Engagement Plan)                                                                                                       |                | \$2.50/Broward Student/Year |                           |                        |                                   |
| Functional Behavior Assessment/Behavior<br>Intervention Plan Implementation (Consulting)<br>(1.3.2 Functional Behavior<br>Assessment/Behavior Intervention Plan<br>(FBA/BIP)) |                | \$5,000                     |                           |                        |                                   |
| Functional Behavior Assessment/Behavior<br>Intervention Plan Subscription<br>(1.3.2 Functional Behavior<br>Assessment/Behavior Intervention Plan<br>(FBA/BIP))                |                | \$.50/Broward Student/Year  |                           |                        |                                   |
| Bank of Hours                                                                                                                                                                 |                | \$210/Hour                  |                           |                        |                                   |

**Broward County Public Schools**  
**FY22-001 – Education Case Management Software**  
**Forensic Examination Supplementary Information**  
**Appendix G – Exhibit F of Agreement**

| Invoicing Line Item                                                                                                                                       | Units/<br>Year | Fee                   | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|---------------------------|------------------------|-----------------------------------|
| (1.3.3 Bank of Hours)                                                                                                                                     |                |                       |                           |                        |                                   |
| <b>2. Leadership &amp; Equity Services</b>                                                                                                                |                |                       |                           |                        |                                   |
| Leadership Playbook Subscription<br>(2.1.1.1 Leadership Playbook)                                                                                         | 50             | \$1,000/Administrator | \$150,000                 |                        | July 1, 2021                      |
| Special Education Playbook Subscription<br>(Teacher)<br>(2.1.1.2 Special Education Playbook)                                                              | 300            | \$500/Teacher         | \$450,000                 |                        |                                   |
| Courageous Conversations Subscription<br>(2.1.2.1 Courageous Conversations)                                                                               | 1,000          | \$525/Educator        | \$1,575,000               |                        | Aug 1, 2021                       |
| Courageous Conversations Implementation &<br>Program Support<br>(2.1.2.1 Courageous Conversations)                                                        |                | \$200,000/Cohort      | \$600,000                 |                        | Aug 1, 2021                       |
| Leadership & Teacher Support Module &<br>Course Platform Subscription (1-2 Hour<br>Course)<br>(2.1.2.2 Leadership & Teacher Support<br>Modules & Courses) | 150            | \$99/Course Student   | \$44,550                  |                        |                                   |
| Leadership & Teacher Support Module &<br>Course Platform Subscription (3-6 Hour<br>Course)<br>(2.1.2.2 Leadership & Teacher Support<br>Modules & Courses) | 150            | \$149/Course Student  | \$67,050                  |                        |                                   |
| In-person Professional Development - Content<br>Development<br>(2.1.3 In-person Professional Development)                                                 |                | \$250/Hour            |                           |                        |                                   |

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix G – Exhibit F of Agreement**

| Invoicing Line Item                                                                                                                                                                                                                                                                                                                  | Units/<br>Year                                   | Fee                | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------------|---------------------------|------------------------|-----------------------------------|
| In-person Professional Development –<br>Delivery<br>(2.1.3 In-person Professional Development)                                                                                                                                                                                                                                       |                                                  | \$5,000/Day        |                           |                        |                                   |
| Equity Coaching & Consulting<br>(2.2 Equity Coaching & Consulting)                                                                                                                                                                                                                                                                   |                                                  | \$250/Hour         |                           |                        |                                   |
| Equity Co-lab<br>(2.3 Equity Co-lab)                                                                                                                                                                                                                                                                                                 | 200                                              | \$210/Hour         | \$126,000                 |                        |                                   |
| Bank of Hours<br>(2.4 Bank of Hours)                                                                                                                                                                                                                                                                                                 |                                                  | \$150/Hour         |                           |                        |                                   |
| <b>3. Interoperability Services</b>                                                                                                                                                                                                                                                                                                  |                                                  |                    |                           |                        |                                   |
| Roadmap Enhancements<br>(3.1 SEPA Teacher App, 3.2 SEPA<br>Provisioning & Rostering Services, 3.3 SEPA<br>Administrator App, 3.4 SEPA Case Manager<br>App, 3.5 SEPA Pathways Service, 3.6 SEPA<br>Learning Content Management Service, 3.7<br>SEPA Achievement Assertion Services, 3.8<br>SEPA Student app, 3.9 SEPA Digital Wallet) | Limit of<br>14,343<br>total<br>contract<br>hours | \$1,037,470/Year   | \$3,112,410               |                        |                                   |
| Bank of Hours<br>(3.10 Bank of Hours for change orders only)                                                                                                                                                                                                                                                                         | 50                                               | \$210/Hour         | \$31,500                  |                        |                                   |
| Maintenance & Support                                                                                                                                                                                                                                                                                                                |                                                  | \$291,898/Year     | \$875,694                 |                        |                                   |
| <b>4. Accelerated Learning Services</b>                                                                                                                                                                                                                                                                                              |                                                  |                    |                           |                        |                                   |
| TutorEd Tutoring                                                                                                                                                                                                                                                                                                                     | 21,154                                           | \$73/Tutoring Hour | \$1,544,242               |                        | May 1, 2021                       |

**Broward County Public Schools  
FY22-001 – Education Case Management Software  
Forensic Examination Supplementary Information  
Appendix G – Exhibit F of Agreement**

| Invoicing Line Item                                                                                   | Units/<br>Year | Fee                    | 3 Year Contract<br>Amount | Invoicing<br>Frequency | Start of<br>Spending<br>Authority |
|-------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|------------------------|-----------------------------------|
| (4.1 TutorEd Virtual Tutoring, 4.2 TutorEd In-person Tutoring & Interventions)                        |                |                        |                           |                        |                                   |
| EDForce Teacher Recruiting<br>(4.3 EDForce Teacher Recruiting)                                        |                | \$6,500/Placement Hire |                           |                        |                                   |
| EDForce Teacher Test Prep<br>(4.4 EDForce Teacher Test Prep)                                          |                | \$2,500/Teacher        |                           |                        |                                   |
| EPIC Afterschool Services<br>(4.5 EPIC Afterschool & Summer Camp Services)                            |                | \$11.50/Student Hour   |                           |                        |                                   |
| EPIC Summer Camp Services<br>(4.5 EPIC Afterschool & Summer Camp Services)                            |                | \$22/Student Hour      |                           |                        |                                   |
| Logistics & Accountability Services<br>(4.6, Program Logistics & Accountability Services)             | 2,160          | \$100/Hour             | \$216,000                 |                        | May 1, 2021                       |
| Design, Coordination, Management Services<br>(4.7 Program Design, Coordination & Management Services) |                |                        | \$361,698                 |                        | May 1, 2021                       |
| Education Recovery Center of Operations<br>(4.8 Education Recovery Center of Operations)              |                |                        | \$687,000                 |                        | May 1, 2021                       |
| Bank of Services<br>(4.9 Bank of Services)                                                            |                |                        | \$48,250                  |                        | May 1, 2021                       |