

January 23, 2023

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

Re: Supplemental Memorandum regarding FY22-001 – Education Case Management Software

Dear Mr. Jabouin:

Carr, Riggs, & Ingram, LLC (CRI) was engaged to perform an inquiry concerning the procurement for FY22-001 – Education Case Management Software (FY22-001 Agreement or Agreement). 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, Jillian Haring, pressured BCPS administrators into favorable contracts with a BCPS vendor, Public Consulting Group LLC (PCG). As part of this engagement, CRI issued a Forensic Examination Report of FY22-001 – Education Case Management Software dated November 3, 2022 (Report). The Report is incorporated into this memorandum by reference. This memorandum is not intended to stand alone without the additional context included within the Report.

The School Board of Broward County, Florida (SBBC) requested an expansion of the forensic examination procedures regarding the procurement for FY22-001 – Education Case Management Software. As such, the Office of the Chief Auditor engaged CRI to perform additional procedures related to this procurement. These additional procedures were as follows:

1. Reviewed and clarified the timeliness of submission of the FY22-001 PCG contract and related items to the respective school board meetings for the period of April 2021 through January 2022.
2. Reviewed additional information related to the subject contract invoices' approvals, etc.
3. Prepared an expanded analysis of current and former BCPS personnel's electronic data related to the subject contract/vendor.
4. Obtained and analyzed current and former BCPS personnel phone records including call histories and text messages for the review period.
5. Analyzed BCPS lobbyist disclosures related to the subject contract for compliance.

As indicated in the Report, CRI's 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). As indicated by the SSFS, "forensic accounting services generally involve the application of specialized knowledge and investigative skills by a member to collect, analyze, and evaluate certain evidential matter and to interpret and communicate findings." Due to the nature of the complaint and the allegations involved, CRI was required by professional standards to conduct this engagement under SSFS. It should not be construed that attest standards (i.e., audit related engagements under the professional standards for government entities (i.e., generally accepted government auditing standards)) would be more applicable to the subject engagement or yield a different/more reliable result.

The SSFS requires that practitioners "obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations." CRI obtained such sufficient relevant data to support the basis for its conclusions and recommendations in the Report.

Upon issuance of the Report, the Office of the Chief Auditor provided the Florida Department of Education, Office of Inspector General, a copy of the Report as its response to the subject complaint. On November 17, 2022, the Florida Department of Education, Office of Inspector General, stated that "after reviewing the report, our office considers the matter closed."

Procedure 1

Review of the Timeliness of Submissions Related to PCG Items

In Finding 8 of the Report, CRI noted that certain FY22-001 Items were not submitted to the SBBC on a timely basis. 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 in some cases the same day as the respective Board meetings.

FY22-001 Item	Date Added to Agenda	Board Meeting Date
Spending Authority Request	Not Noted as Added to Agenda	June 15, 2021
First Amendment	August 24, 2021	August 24, 2021
Second Amendment	January 11, 2022	January 11, 2022

Procedure 2

Reviewed Additional Information Related to PCG Invoices

Invoices Paid with Service Period Dates prior to the Effective Date of the Agreement

In Finding 5 of the Report, CRI denoted that the Agreement approved by the Board in the May 18, 2021 Board meeting and 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 (Appendix A, Table 1 - \$1,464,703 and Appendix A, Table 2 - \$278,354) 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 Appendix A, Tables 1 and 2, of this memorandum.



As part of Finding 5 of the Report, CRI recommended that BCPS management, in part, 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. Based on this recommendation, BCPS Office of Academics further investigated and agreed that six of the invoices totaling \$1,464,703 had service dates prior to or overlapping with the effective date of the Agreement. BCPS Office of Academics also agreed that the Start of Spending Authority dates were improperly backdated to May 1, 2021. Refer to Appendix A, Table 1, of this memorandum.

BCPS Office of Academics further agreed that the remaining three invoices (Invoice No's. 211448, 212715, 212010) totaling \$278,354 related to services for prior PCG agreements and not the PCG FY22-001 Agreement. As such, BCPS Office of Academics agreed that these invoices that related to prior PCG contracts were improperly billed against the FY22-001 Agreement, which was not effective until July 1, 2021. Refer to Appendix A, Table 2, of this memorandum.

As such, CRI requested an explanation and associated documentation as to why Invoice No's. 211448, 212715 and 212010 were improperly billed against the FY22-001 Agreement. BCPS Accounting Specialist provided documentation that notated Invoice No's. 211448, 212715 and 212010 were paid against Purchase Order No. 7522003138. This purchase order was issued for FY2022 under the FY22-001 Agreement. BCPS Accounting Specialist provided the following response as to the reason why these invoices that were related to previous PCG agreements were paid under the FY22-001 Agreement:

"These were invoices sent to us by Dan Gohl requesting that they be paid from our Purchase Order. These would have been sent to Tara Rodger, the person who was handling PCG invoices at the time. Once Tara [Rodger] said we were paying them [Invoice No's. 211448, 212715 and 212010] I emailed Teresa Hall and she sent the invoices on to Accounts Payable by email. I have attached Teresa's approval emails."

CRI followed-up further regarding the above response and the BCPS Accounting Specialist further stated:

"Tara [Rodger] walked them into my office and told me to get them paid. She [Tara Rodger] said that they [Invoice No's. 211448, 212715 and 212010] were past due, and Dan Gohl had requested that they be paid on the purchase order [FY22-001 Agreement] we had put in place."

Based on the foregoing information, it appears that Mr. Gohl, former BCPS Chief Academic Officer, directed that the invoices related to other PCG agreements be paid out under FY22-001 Agreement. BCPS Accounting Specialist provided copies of Teresa Hall's (BCPS Director of Support Services), approval e-mails for Invoice No's. 211448, 212715 and 212010 as indicated above. On each of these invoices, the Purchase Order No. 7522003138 (i.e., FY22-001 Agreement) was manually written on these invoices.

Results:

Based on management's updated responses and our inspection of the additional documentation provided, Invoice No's. 211448, 212715 and 212010 were approved for payment by BCPS under Purchase Order No. 7522003138, which was issued for the FY22-001 Agreement. These invoices totaled \$278,354. The invoice descriptions documented on these invoices clearly related to prior PCG agreement services and the service periods were well before effective date of the FY22-001 Agreement. Based on the provided e-mail communications, it appears that Mr. Gohl may have directed staff to override BCPS internal controls and incorrectly pay these PCG invoices that were related to prior PCG contracts under the FY22-001 Agreement.

Invoice Approvals

Upon issuance of the Report, BCPS management had not provided documentation evidencing that two of the last three invoices in Appendix F of the Report were approved for payment. For the last invoice in Appendix F of the Report, invoice approval was denoted, but no approval date was documented to determine whether or not the invoice was approved prior to payment to PCG. In response to our inquiry for explanation and documentation related to these invoice approvals, BCPS Accounting Specialist provided copies of Teresa Hall's (BCPS Director of Support Services), approval e-mails for Invoice No's. 211448, 212715 and 212010. We also obtained the original e-mails with the attached PCG invoices, which agreed to the copies provided. We noted that these e-mail approvals were dated prior to payment of these invoices. Refer to Appendix A of this memorandum.

Results:

The additional documentation provided reflected that approvals were obtained for PCG Invoice No's. 211448, 212715 and 212010.

Potential Duplicate Costs

As delineated below, BCPS paid \$125,000 of the \$825,000 in potential duplicate costs. Of the \$125,000 paid potential duplicate costs, \$75,000 were confirmed as duplicate costs. In Finding 5 of the Report, CRI identified potential duplicate costs included in the FY22-001 Agreement. Specifically, invoice line items 1.1.6 Document Language Translation and 1.1.7 BTA PaperClip appeared duplicative. The total potential duplicate costs totaled \$825,000 for the contract term. BCPS was invoiced and paid \$125,000 of the \$825,000 in potential duplicate costs as of the date of the Report.

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

Subsequent to the issuance of the Report, PCG prepared and submitted a memorandum to BCPS regarding the Report. Within PCG's memorandum, PCG indicated that the invoice line items 1.1.6 Document Language Translation and 1.1.7 BTA PaperClip were not duplicative costs and were merely the result of scrivener's errors.

Item 1.1.6 Document Language Translation

Dr. Mancini (BCPS Chief Academic Officer), who was not part of the original Agreement negotiations, indicated that she and her present team have not been able to identify documentation that

demonstrates that Item 1.1.6 is not a duplicate charge as indicated by the table above. As such, CRI in conjunction with the Office of Chief Auditor initiated a review of additional documentation including e-mail correspondence between Mr. Gohl and PCG to determine whether there was documentation that may indicate that Item 1.1.6 Document Language Translation was not a duplicate charge, but a scrivener's error as proffered by PCG. Mr. Gohl, who is a former BCPS employee, was the primary point of contact in the negotiations of the FY22-001 Agreement with PCG.

Based on our inspection of various e-mail correspondence that included Mr. Gohl and Ms. Rodger, Item 1.1.6 Document Language Translation was grouped within the Exceptional Student Services Subscription 1.1.1 through 1.1.7 for purposes of PCG's pricing in an Excel document ("Contract Pricing Questions_PCG_1-28-1") generated/sent by PCG to BCPS. An excerpt of this document is presented below:

Service #	Service Item	Current/Future	Units	Pricing Questions	Broward Answers
1					
1.1					
1.1.1	IEP Module	Current	per Broward Student/Year	Please confirm that the student count we should use for the entire contract (3 yr and 2 renewals) is 259,450.	With current Pandemic and a governor who keeps pushing vouchers, I believe our number of 259,450 will remain or have a minimal 1-2% increase
1.1.2	Gifted Plan Module	Current		No questions	
1.1.3	Service Plans for Private Schools Module	Current		No questions	
1.1.4	Connect Module	Current		No questions	
1.1.5	Advanced Reporting Module	Current		No questions	
1.1.6	Document Language Translation	Current		No questions	
1.1.7	Paperless Solutions (PaperClip)	Current		No questions	

In this Excel document, PCG indicated that the pricing unit was based on the number of BCPS students per year and no separate notations/pricing/questions were presented by PCG to BCPS in regards to Item 1.1.6 Document Language Translation.

Item 1.1.7 BTA PaperClip

Similar to Item 1.1.6 Document Language Translation, Dr. Mancini, who was not part of the original Agreement negotiations, indicated that she and her present team have not been able to identify documentation that demonstrates that Item 1.1.7 is not a duplicate charge. As such, CRI in conjunction with the Office of Chief Auditor initiated a review of additional documentation including e-mail correspondence between Mr. Gohl and PCG to determine whether there was documentation that may indicate that Item 1.1.7 BTA PaperClip was not a duplicate charge, but a scrivener's error as proffered by PCG.

In the Agreement, Item 1.1.7 BTA PaperClip is grouped as part of 1.2 Threat & Risk Assessment Services module. This is consistent with the pricing categorization in the same Excel pricing document generated by PCG denoted above. Separate pricing was noted in the Excel pricing document generated by PCG. Other PCG/BCPS correspondence appear to support that Item 1.1.7 BTA PaperClip was intended to be a separate cost. An excerpt of the Excel document is presented below:

Payment Line Item	Service #	Service Item	Current/Future	Units	Pricing Questions	Broward Answers
Threat & Risk Assessment Services	1.2					
Behavioral Threat Assessment and Suicide Prevention Module Subscription	1.2.1	Behavioral Threat Assessment Module	Current	per Broward Student/Year	No questions	
	1.2.2	Suicide Prevention Module				
Sexual Misconduct Module Implementation (Consulting)	1.2.3	Sexual Misconduct Module	Future	One-Time	No questions	
Fire Misuse Module Implementation (Consulting)	1.2.4	Fire Misuse Module	Future	One-Time	No questions	
EDPlan Notifier Text Alerts	1.2.5	Notifier (Text Alerts)	Current	per Year	No questions	
BTA Annual Roster and User Integration with Clever	1.2.6	BTA Annual Roster and User Integration with Clever	Current	per Year	No questions	
Bank of Hours	1.2.7	Bank of Hours	Future	per Hour	What number of units would you like us to base our price from?	50 hours per year
Zendesk Support Desk Licenses		4 Licenses of Zendesk	Current	per Year	No questions	
BTA PaperClip	1.1.7	PaperClip	Current	per Year	No questions	

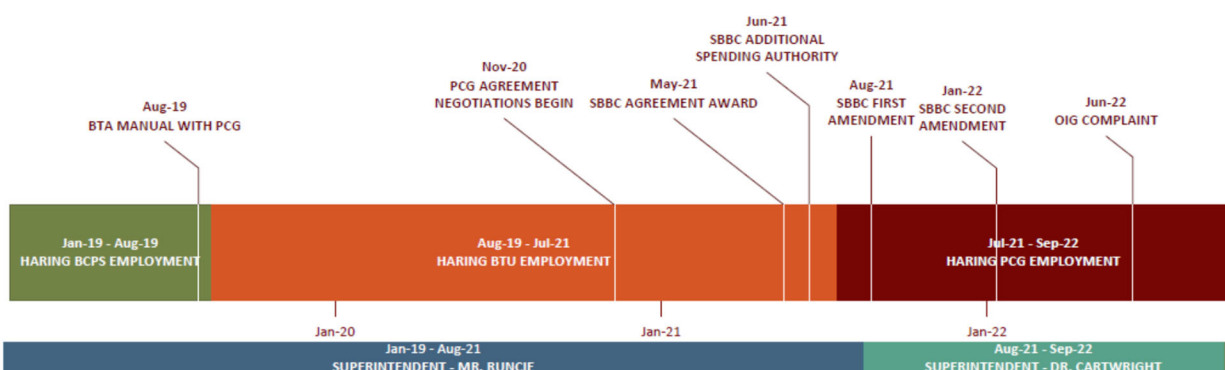
Results

Based upon the additional information provided/obtained, it appears that Item 1.1.6 Document Language Translation is a duplicative cost in the Agreement. As such, BCPS was overbilled \$75,000 related to this item. It appears that Item 1.1.7 BTA PaperClip was not a duplicate cost and was the result of a scrivener's error. As such, there were no overbillings associated with this item.

Procedure 3

Analysis of Electronic Data Related to PCG

As stated in the Report, 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. A timeline of the significant milestones related to the FY22-001 Agreement and other factors presented below.



As indicated in Procedure 7 of the Report, BCPS provided CRI with all BCPS e-mail communications between January 2020 and September 2022 related to a broad keyword search. The broad keyword search included, but was not limited to, "PCG", "Public Consulting Group", "Haring", "Jillian", "Jillian Haring", etc. This broad keyword search yielded over 110GB of e-mail communications consisting of hundreds of thousands of e-mails, attachments, etc. Additional communication data obtained included, but was not limited to, Teams chat communications and cell phone data. A summary of this data is presented below.

Data Type	Data Results
Total E-mail Size	110GB+
E-mail Messages	250,100
E-mail Document Attachments	37,569
E-mail Graphic Attachments	292,856
Teams Chat Size	160GB+
Teams Number of Chats	375,000+
Cell Phone Data	169GB+

It should be noted that the data provided and the corresponding amount of data noted above was de-duplicated as is standard practice for quality and efficiency purposes. For example, if the same e-mail and related attachments were sent to five BCPS employees, the search results would provide five of the exact same e-mails. The de-duplication consolidated these duplicate e-mails down to one e-mail.



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. For example, the word “PCG” appeared in over 89,000 e-mails. The word “Haring” appeared in over 70,000 e-mails. This is primarily due to the e-mail database including all of Ms. Haring’s e-mails within the review period during her tenure at the Broward Teachers Union (BTU). For example, of the 250,100 e-mail messages obtained, approximately 195,000 (or 78%) related to Ms. Haring’s tenure at BTU. As such, CRI further employed certain keyword searches, date filters, etc. during our review of the provided e-mail, Teams chat and cell phone communications. CRI utilized numerous search parameters within the data in order to help ensure an efficient, timely and accurate review of the data.

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 included text messages, phone calls, personal e-mails, etc. These searches were documented and provided directly to CRI. Refer to Appendix B of this memorandum for a summary of the data analyzed.

After Ms. Korn’s suspension as a Board member, the Office of the Chief Auditor requested via a voicemail left on Ms. Korn’s personal cell phone for Ms. Korn to allow CRI to conduct a review of Ms. Korn’s personal cell phone device. Ms. Korn did not respond; thus, Ms. Korn’s personal cell phone device was not available for CRI’s review. On October 28, 2022, Ms. Korn responded to the Chief Auditor and stated that she noted a missed call from the Chief Auditor, but did not receive the Chief Auditor’s voicemail.

On November 16, 2022 (subsequent to the issuance of the Report), Ms. Korn e-mailed the Chief Auditor stating that she had never received a request for information related to the Report. After discussions with the Chief Auditor, Ms. Korn identified a voicemail from a 954 number on her phone, but the voicemail was blank and Ms. Korn had not previously seen this voicemail. Ms. Korn indicated in her e-mail that the Chief Auditor was not requesting additional information at that time and she did not believe it was an accurate representation that she did not respond to the Chief Auditor’s request. The Chief Auditor requested that her e-mail be read at the Audit Committee meeting by Ms. Korn’s audit committee appointee.

Subsequent to the issuance of the Report and the above communication, CRI made attempts to contact Ms. Korn via a variety of communication methods (i.e., calls, e-mails, letters, etc.) to follow-up on the request to review Ms. Korn’s personal cell phone. CRI was able to speak with Ms. Korn on January 12, 2023 regarding this request. Ms. Korn advised that she would not allow CRI to forensically examine her personal cell phone due to privacy concerns. Ms. Korn indicated that she would speak with her legal counsel, but would be willing to meet with CRI and allow CRI to manually review her personal cell phone data in her presence. CRI agreed with this request as it was similar to the process utilized for BCPS personnel that utilized their personal cell phones for BCPS business. CRI



subsequently sent an e-mail to Ms. Korn confirming the details of the conversation and requested to meet with Ms. Korn as soon as possible. Due to the timing/submission requirements for the BCPS Audit Committee, CRI followed-up with Ms. Korn in the days following our discussion with Ms. Korn.

On January 18, 2023, received communication from Ms. Korn's legal counsel directing all further inquiry to Ms. Korn's legal counsel. Due to the timing/submission requirements for the BCPS Audit Committee as well as Ms. Korn's legal counsel's concerns regarding CRI's review, CRI provided Ms. Korn's legal counsel with key word search terms that were to be performed on Ms. Korn's personal cell including all communication related applications. Ms. Korn's legal counsel agreed to provide any responsive records to CRI for review.

On January 19, 2023, CRI received a response from Ms. Korn's legal counsel regarding's CRI request. Per Ms. Korn's legal counsel, "Ms. Korn's personal phone was stolen on or about April 10 or 11, 2022 at the Tortuga Music Festival. Ms. Korn replaced her phone 2-3 days later. Ms. Korn has no ability to search through text messages prior to the date she replaced her stolen phone." Ms. Korn's legal counsel provided ten pages of responsive records related to PCG/Ms. Haring. Of these ten pages, three pages related to communications subsequent to the issuance of the Report and were not considered relevant. The remaining responsive records related to text communications between Ms. Korn and her BCPS assistant regarding PCG/Ms. Haring.

Procedure 4

Analysis of Phone Records

CRI obtained and analyzed the BCPS cell phone bills for certain current and former BCPS personnel, which contained the phone call and text message histories for the respective lines for the review period. BCPS was unable to obtain the BCPS cell phone bills for the January 2021 billing cycle. CRI utilized this data to expand and verify its analysis presented in the Report. Refer to Appendix B of this memorandum for an expanded summary of the data analyzed.

CRI also requested desk telephone call logs for the selected current and former BCPS personnel. Due to retention schedules, BCPS was only able to obtain the most recent six months of desk phone call histories. Additionally, due to certain desk phone setup features (i.e., multiple phones setup to answer inbound calls), it is not possible to ascertain who made certain outbound calls or who answered certain inbound calls. Due to these limitations on the desk phone call histories, CRI did not believe that this data would provide reliable data for analysis purposes. As such, the desk phone call histories were not reviewed further.

Procedure 5

Analysis of Lobbyist Disclosures Related to PCG

BCPS requires all individuals acting as lobbyists to register with BCPS on an annual basis. BCPS Policy 1100B defines lobbyist as "any individual, firm, corporation, or other business entity who engages in lobbying for the economic gain of a principal, regardless of whether they are compensated for lobbying or not. The term lobbyist specifically includes the principal, as well as any agent, officer, or employee of a principal regardless of whether or not the employee's normal scope of employment includes lobbying activities." As part of the registration, the lobbyist must disclose any direct business association with any current school board members or their immediate family as well as any BCPS employee.



BCPS Policy 1007 requires that school board members report lobbying activity that knowingly occurs between a school board member and a lobbyist. This includes all forms of activity including written or electronic communications. Per BCPS Lobbyist Activities Guidelines, BCPS does not consider communications regarding the routine business interactions of previously awarded contracts, projects or issues as lobbying. Lobbying reports are required to be reported within 10 days of the lobbying activity.

In or around August 2021, Ms. Haring registered as a lobbyist for PCG. As such, CRI reviewed the lobbying activity reports filed by the school board members for the review period. Within the review period, there were two filed lobbying activity reports related to PCG. One report was filed by Ms. Korn related to a meeting with Ms. Haring on January 18, 2022. The second report was filed by Ms. Levinson related to a meeting with Ms. Haring on August 30, 2021. During the review period, no other lobbying activity reports related to PCG were notated on BCPS' website.

CRI noted various text message communications between Ms. Haring/Ms. Alhadeff and Ms. Haring/Ms. Levinson that CRI could not locate lobbying activity reports for on BCPS' website. The text messages primarily related to meeting requests and meeting arrangements. Based on the text messages, the purpose of the meetings were unclear. It appears that Ms. Haring initiated the majority of these communications and several of Ms. Haring's communications were not responded too.

As such, CRI inquired further with Ms. Alhadeff regarding these communications. Ms. Alhadeff indicated that lobbying activity reports were filed when applicable and Ms. Alhadeff provided documentation reflecting two timely filed lobbying activity reports related to Ms. Haring/PCG that were not posted to BCPS' website. In regards to the other text communications with Ms. Haring, Ms. Alhadeff indicated that these text communications and/or meetings were of a personal nature and no BCPS business was discussed. As such, Ms. Alhadeff indicated that no filing requirement was necessary.

CRI also inquired further with Ms. Levinson regarding these communications. As indicated above, Ms. Levinson filed a lobbying activity report for a meeting with Ms. Haring in August 2021. Ms. Haring initiated several text messages to Ms. Levinson. CRI did not note any communications in responses to Ms. Haring's text messages. Per Ms. Levinson, lobbying activity reports were not filed for these text communications as there was no response by Ms. Levinson to these text communications. Thus, there was no discussion that would require filing a lobbying activity report.

Conclusion

Based on the foregoing information as well as the Report, it does not appear that the additional information obtained and reviewed after issuance of the Report substantively affects the findings, recommendations and conclusions contained within the Report.



Restrictions

This memorandum is intended solely for the use of the Broward County Public Schools 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 memorandum for information that comes to our attention after the date of this report.

Sincerely,

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram, LLC
Certified Public Accountants

Appendix A – Summary of Selected Paid Invoices

Table 1 – Invoices Related to the Improper Backdating of the Spending Authority Date

Invoice	Invoice Date	Service Period	Invoice Line Item	Line Item Descriptions	Spending Authority	Start of Spending Authority	Amount Invoiced	Invoice Addressed To:	Invoice Approver	Approval Date
220607	8/3/2021	May 1, 2021 - June 30, 2022	4.7	Program Design, Coordination & Management Services - Part 1 of 2	Agreement	May 1, 2021	\$ 180,849.00	Susan Cantrick	Susan Cantrick	October 15, 2021
220764	8/17/2021	May 1, 2021 - June 30, 2022	4.7	Program Design, Coordination & Management Services - Part 2 of 2	Agreement	May 1, 2021	\$ 180,849.00	Susan Cantrick	Susan Cantrick	October 15, 2021
222076	11/9/2021	May 1, 2021 - October 15, 2021	4.8	Interoperability Services - Education Recovery Center of Operations	Agreement	May 1, 2021	\$ 515,250.00	Susan Cantrick	Susan Cantrick	November 18, 2021
220606	8/8/2021	May 1, 2021 - July 22, 2022	4.9	Bank of Services	Agreement	May 1, 2021	\$ 7,593.75	Susan Cantrick	Susan Cantrick	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	Agreement	May 1, 2021	\$ 18,396.00	Susan Cantrick	Susan Cantrick	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	Teresa Hall	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	Teresa Hall	November 17, 2021
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	Teresa Hall	November 17, 2021
						Total	\$ 1,464,703.24			
Source: SAP via BCPS Management										

*Although service period started July 1, 2021, PCG billed the entire maintenance and support annual amount for the FY 2022 in early November 2021.

Note: The “Start of Spending Authority” was improperly backdated prior to the effective date of the FY22-001 Agreement (effective July 1, 2021). Refer to Finding 5 of the Report and the related memorandum section above.

Appendix A – Summary of Selected Paid Invoices
Table 2 – Invoices Improperly Billed FY22-001 Agreement

Invoice	Invoice Date	Service Period	Invoice Line Item	Line Item Descriptions	Spending Authority	Start of Spending Authority	Amount Invoiced*	Invoice Addressed To:	Invoice Approver	Approval Date
211448	11/8/2020	July 2020 - September 2020		EdPlan: Behavioral Threat Assessment Module Quarter 1 Subscription	not included in the Agreement		\$ 73,543.00	Daniel F. Gohl	None Noted	None noted
212715	1/8/2021	October 2020 - December 2020		EdPlan: Behavioral Threat Assessment Module Quarter 2 Subscription	not included in the Agreement		\$ 73,543.00	Daniel F. Gohl	None Noted	None noted
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	Teresa Hall	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	Teresa Hall	None noted
						Total	\$ 278,354.25			

Source: SAP via BCPS Management

- Invoices 211448, 21275, 212010 were related to services performed under previous PCG agreements, but were improperly invoiced and paid under the FY22-001 Agreement.
- Documented approvals, including dates, were subsequently obtained for Invoices 211448, 212715 and 2120210 and the invoice approver was Teresa Hall, Director of Support Services.

Appendix B – Summary of BCPS Communications

The tables presented in Appendix B are not intended to stand alone without the additional context included within the Report and this memorandum. Due to the lack of context regarding the below communications, conclusions should not be drawn based on this data alone.

BCPS Personnel with Correspondence with Ms. Haring during July 2021-September 2022	BCPS Device*	Personal Device	BCPS E-mails to Ms. Haring during PCG Tenure	Ms. Haring E-mails to BCPS during PCG Tenure	Ms. Haring Texts to BCPS during PCG Tenure	BCPS Texts to Ms. Haring during PCG Tenure	Ms. Haring Calls to BCPS Cell Phones during PCG Tenure
Lori Alhadeff	Forensically Examined	Reviewed by CRI	0	0	70	34	0
Mary Coker	Forensically Examined	Reviewed by CRI	10	11	0	0	0
Nora Rupert	Forensically Examined	Reviewed by CRI	0	0	0	0	0
Debra Hixon	Forensically Examined	Reviewed by CRI	0	3	0	0	0
Dr. Josiah Phillips	Forensically Examined	Not Utilized for BCPS	2	6	14	24	0
Dr. Nicole Mancini	Forensically Examined	Not Utilized for BCPS	259	302	8	11	0
Dr. Vickie Cartwright	Forensically Examined	Not Utilized for BCPS	6	31	0	6	0
Jaime Alberti	Forensically Examined	Not Utilized for BCPS	9	4	1	2	0
Jermain Fleming	Forensically Examined	Not Utilized for BCPS	0	0	0	0	0
Judith Marte	Forensically Examined	Not Utilized for BCPS	0	7	0	0	0
Laurie Rich Levinson	Forensically Examined	Not Utilized for BCPS	1	5	4	2	0
Patricia Good	Forensically Examined	Not Utilized for BCPS	0	0	0	0	0
Sarah Leonardi	Forensically Examined	Not Utilized for BCPS	0	0	0	0	0
Alan Strauss	Not Utilized	Reviewed by CRI	0	0	0	0	0
Jeffrey Moquin	Not Utilized	Reviewed by CRI	0	2	0	0	0
Dr. Valerie Wanza	Not Utilized	Reviewed by CRI	12	33	0	0	0
Donna Korn	Not Utilized	Reviewed by Attorney	3	6	0	0	0
Dr. Phillip Dunn	Not Available	Unknown	8	18	0	0	0
Daniel Gohl	Not Available	Unknown	35	36	0	0	0
Tara Rodger	Not Available	Unknown	36	26	0	0	0
Robert Runcie	Not Available	Unknown	0	0	1	0	0
Dr. Rosalind Osgood	Not Available	Unknown	0	0	0	0	0
Ann Murray	No Usable Data	Not Utilized for BCPS	0	0	0	0	0
Dr. Marilyn Doyle	Not Necessary for Review	Not Necessary for Review	0	0	N/A	N/A	N/A
Erum Motiwala	Not Necessary for Review	Not Necessary for Review	0	0	N/A	N/A	N/A
Daniel P. Foganholi	Not Necessary for Review	Not Necessary for Review	0	0	N/A	N/A	N/A

*With the exception of Ms. Rupert, the BCPS devices were forensically examined on September 6, 2022. As such, CRI's analysis of the BCPS cell phone data did not consider any communications subsequent to this date. Ms. Rupert's BCPS device was forensically examined on October 4, 2022 as Ms. Rupert was previously out of the country.

Items reflecting N/A represent "Not Applicable". These individual's cell phones were not considered relevant to forensically examine. This is further supported by the lack of communications recorded on the BCPS cell phone bills between these individuals and Ms. Haring.

Appendix B – Summary of BCPS Communications

BCPS Personnel with Correspondence with Ms. Haring during July 2021-September 2022	BCPS Device	Personal Device	Ms. Haring Texts to BCPS during BTU Tenure	BCPS Texts to Ms. Haring during BTU Tenure	Ms. Haring Calls with BCPS Cell Phones during BTU Tenure
Lori Alhadeff	Forensically Examined	Reviewed by CRI	0	0	0
Mary Coker	Forensically Examined	Reviewed by CRI	0	0	0
Nora Rupert	Forensically Examined	Reviewed by CRI	7	6	0
Debra Hixon	Forensically Examined	Reviewed by CRI	0	0	0
Dr. Josiah Phillips	Forensically Examined	Not Utilized for BCPS	0	0	0
Dr. Nicole Mancini	Forensically Examined	Not Utilized for BCPS	0	0	0
Dr. Vickie Cartwright	Forensically Examined	Not Utilized for BCPS	0	0	0
Jaime Alberti	Forensically Examined	Not Utilized for BCPS	0	0	0
Jermain Fleming	Forensically Examined	Not Utilized for BCPS	0	0	0
Judith Marte	Forensically Examined	Not Utilized for BCPS	4	2	1; 12 min.
Laurie Rich Levinson	Forensically Examined	Not Utilized for BCPS	0	0	0
Patricia Good	Forensically Examined	Not Utilized for BCPS	0	0	0
Sarah Leonardi	Forensically Examined	Not Utilized for BCPS	0	0	0
Alan Strauss	Not Utilized	Reviewed by CRI	151	97	0
Jeffrey Moquin	Not Utilized	Reviewed by CRI	0	0	0
Dr. Valerie Wanza	Not Utilized	Reviewed by CRI	30	27	0
Donna Korn	Not Utilized	Reviewed by Attorney	Unknown	Unknown	Unknown
Dr. Phillip Dunn	Not Available	Unknown	0	0	0
Daniel Gohl	Not Available	Unknown	45	25	19; 189 min.
Tara Rodger	Not Available	Unknown	0	0	0
Robert Runcie	Not Available	Unknown	341	161	19; 145 min.
Dr. Rosalind Osgood	Not Available	Unknown	Unknown	Unknown	Unknown
Ann Murray	No Usable Data	Not Utilized for BCPS	0	0	0
Dr. Marilyn Doyle	Not Necessary for Review	Not Necessary for Review	N/A	N/A	N/A
Erum Motiwala	Not Necessary for Review	Not Necessary for Review	N/A	N/A	N/A
Daniel P. Foganholi	Not Necessary for Review	Not Necessary for Review	N/A	N/A	N/A

Appendix B – Summary of BCPS Communications

Other BCPS Personnel with E-mail Correspondence with Ms. Haring during July 2021-September 2022	Number of E-mail Correspondence Referencing jharing@pcgus.com
Angela Fulton	10
Angela Lublin	3
Ann Marie Evans	15
Antoine Hickman	26
Ascellia Arenas	4
Asha McGlashan	1
Becky McMahan	4
Carmen Balgobin	4
Carolina Padron	6
Cathy Dupuis	4
Celia Jimenez Garrido	1
Christ Bolden	1
Christenia Williams-Rachel	1
Christie McGowen	1
Christine Henschel	6
Christine Semisch	6
Christine Semisch	38
Danielle Russ	4
Danny Tritto	37
David Watkins	17
Dildra Ogburn	7
Donna Flores	25
Donna Haynes	3
Fabian Cone	9
Farrah Wilson	25
Georgina Parker	15
Heather Parente	1
Jacquelyn Haywood	1
Jason Greenberg	7
Jeff Stanley	41
Joanne Fritz	1
John Murray	1
John Sullivan	2
Jose Perez	30
Joseph Luechauer	3
Kara Kearns	1
Kathelyn Jacques-Adams	39
Lavina Robinson	8
Leo Nesmith	1
Lina Palacios	8
Lisa Milenkovic	4
Lisett Garcia	2
Lora Boltz	4
Maria Perez	16
Marie Garrido	13
Marie Martin	1

Appendix B – Summary of BCPS Communications

Other BCPS Personnel with E-mail Correspondence with Ms. Haring during July 2021-September 2022	Number of E-mail Correspondence Referencing jharing@pcgus.com
Marisa Kinney	29
Mark Strauss	2
Mary Cordova	2
Marylin Batista	9
Maureen Brodie	4
Megan Lyttle	3
Melissa Hill	9
Melissa Pariaug	1
Michael Walker	2
Michelle Wilcox	27
Mildred Grimaldo	1
Mindy Borchardt	7
Nadia Clarke	14
Oleg Gorokhovskiy	8
Oshekia Day	2
Patriia Transue	5
Peter Eschenbrenner	12
Priscilla Ribeiro	32
Rachel Kusher	2
Ralph Aiello	161
Randy Scott	1
Requel Bell	1
Richard Baum	21
Ronald Ziccardi	5
Ryan Smith	3
Saemone Luis	27
Sandra Lyons	6
Sandra Shipman	19
Sarah Decotis	2
Scott Jarvis	1
Sharonda Bailey	1
Shawn Allen	4
Shedrick Dukes	5
Sherri Wilson	6
Susan Benak	1
Susan Cantrick	101
Susan Leon	2
Tauri Eligon	1
Teresa Hall	5
Teresa Lupo	2
Teresa Macri	3
Theresa Silva	8
Tina Bowden	2
Tina Dorries	1
Todd Lapace	2
Todd Sussman	5
Tom Albano	1
Tracy De Blasio	1
Veda Hudge	15
Victoria B. Saldala	15
Vincent Vinueza	21
Yeni Y. Flores Ortiz	21