

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

850.837.3141 850.654.4619 (fax) CRIcpa.com

November 3, 2022

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

Re: Forensic Examination of Agreement 16-052N, Caps, Gowns, and Announcements

Dear Mr. Jabouin:

Our firm was engaged to perform an inquiry concerning the procurement and vendor compliance with Agreement 16-052N, Caps, Gowns, and Announcements. This inquiry was predicated on the allegations that certain graduating students/parents at Broward County Public Schools may have been overcharged. 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 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 report for information that comes to our attention after the date of this report.

Sincerely,

Carr, Riggs & Ingram, LLC
Certified Public Accountants

Can, Rigge & Ingram, L.L.C.

Broward County Public Schools Agreement 16-052N Caps, Gowns, and Announcements

Forensic Examination Report and Supplementary Information

November 3, 2022

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Table of Contents

Executive Summary	T
Forensic Examination Report	
Background	3
Scope	4
Approach	4
Expert Qualifications	5
Summary of Procedures Performed	6
Source Documentation	7
Procedure 1 – Procurement Policies and Procedures	7
Procedure 2 – Conflict of Interest Policies and Procedures	7
Procedure 3 – Understanding of Agreement 16-052N	8
Procedure 4 – Agreement 16-052N Procurement Analysis	10
Procedure 5 – Agreement 16-052N Supporting Documentation Analysis	13
Procedure 6 – Student Cap and Gown Sales Process	15
Procedure 7 – Vendor Compliance with Agreement 16-052N	15
Procedure 8 – Internal Control Override Analysis	27
Findings, Effects and Recommendations	31
Conclusion	40
Supplementary Information	
Schedule A – Summary of Agreement Overbilling	41
Schedule B – Summary of Honor Cord Overbilling	44
Schedule C – Summary of Possible Overbilling for Silver Cords	51

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Table of Contents

Schedule D – Summary of Possible Student/Parent Overbillings for Medallions	52
Schedule E – Summary of Estimated Student/Parent Package Overbillings	54
Schedule F – Summary of Student/Parent Late Fee Overbillings	56
Schedule G – Summary of Cap/Gown Packages for School Years 20-21 and 21-22	58
Schedule H – Summary of Announcement Overbillings	61
Appendix A – Expert Qualifications	
Appendix B – Source Documentation	
Appendix C – Summary of Applicable BCPS Employee Positions	

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Executive Summary

Executive Summary

Carr, Riggs & Ingram, LLC (CRI) was engaged to perform an inquiry concerning the procurement and vendor compliance with Agreement 16-052N, Caps, Gowns, and Announcements (Agreement 16-052N). The Office of the Chief Auditor expressed its objectives regarding the procurement process and vendor compliance for Agreement 16-052N based upon allegations that certain graduating students/parents at Broward County Public Schools may have been overcharged.

CRI performed certain procedures on Broward County Public Schools' (BCPS) books and records for January 1, 2016 through June 30, 2022 (review period). These procedures included, but were not limited to, interviews with key BCPS personnel, procurement analysis, graduation order analysis and supporting documentation analysis. Summaries of CRI's major findings, based on the investigative procedures performed, are listed below.

Vendor Noncompliance with Data Retention Requirements

Agreement 16-052N requires the awarded vendors to maintain their data for the duration of the agreement as well as for five years after the agreement termination. Chuck Puleri and Associates, Inc. did not maintain its data for the period July 2016 through July 2020 as required. Refer to the Scope section and Procedure 7 of this report.

Evaluation Committee Members Erroneously Utilized Personal Knowledge during the Evaluation Process

Evaluation committee members are required to evaluate information contained within a proposal. Evaluation committee members utilized personal knowledge for one of the respondents, Jostens, Inc./Fox-Mar, during the evaluation process. Refer to Procedure 4.

Lack of Communication regarding Available Vendor Options

Although Jostens, Inc. was an approved vendor for Agreement 16-052N, Jostens, Inc. was not utilized as a BCPS vendor for these goods/services. BCPS personnel indicated that they were not aware that Jostens, Inc. was an approved vendor and/or that they could choose to utilize a vendor other than Chuck Puleri and Associates, Inc. Refer to Procedures 3 through 5.

Potential Vendor Overbilling for Medallions

Chuck Puleri and Associates, Inc. agreed to provide the option of a free medallion with ribbon to students/parents or a custom medallion with ribbon at \$16 (subsequently lowered to \$15). Free medallions were not listed as an option for students/parents by Chuck Puleri and Associates, Inc. If the free medallions were required to be provided to students/parents, this would result in student/parent overbillings of \$114,015 for school year 2020-2021 only. Refer to Procedure 7.

Basic Cap and Gown Package Unavailability for Purchase/Rental

Due to COVID-19, the in-person ordering option that provided a rental or disposable gown, souvenir cap and tassel at the agreed-upon price was unavailable to parents/students and this option was not available online. Chuck Puleri and Associates, Inc. did not provide this as an option to students/parents as required. This resulted in estimated overbillings to students/parents totaling \$187,150 for school year 2020-2021 only. Refer to Procedure 7.

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Executive Summary

Honor Cord Overbillings

Chuck Puleri and Associates, Inc. incorrectly limited the no charge honor cords under Agreement 16-052N. BCPS personnel appeared unaware that this limitation was not accurate and appeared to lack an understanding of the agreement. This resulted in overbillings totaling \$134,268 during the review period. It is unclear whether or not silver cords are considered honor cords. If the silver cords are considered honor cords and designated as no charge honor cords, BCPS possibly overpaid Chuck Puleri and Associates, Inc. a total of \$85,724 for these silver cords during the review period. Refer to Procedures 3, 5 and 7.

Other Overbillings

Chuck Puleri and Associates, Inc. agreed to waive late fees for students/parents, but continued to charge late fees for students/parents. For school year 2020-2021 only, this resulted in approximately \$29,910 in overbillings to students/parents. Chuck Puleri and Associates, Inc. also overbilled BCPS for various items that had agreed-upon pricing or were to be provided to BCPS at no charge. This resulted in additional overbillings totaling \$11,497.17 (Agreement Overbillings plus Medallion Overbillings). Refer to Procedure 7.

Insufficient Review of Purchase Orders

PWS did not sufficiently review the purchase requisitions/orders for Agreement 16-052N prior to approving the purchase orders. Due to the numerous billing discrepancies, it is apparent that neither the schools nor PWS were comparing the purchase requisitions/vendor estimates to the agreement. Refer to Procedures 3, 4, 5 and 7.

Based upon the investigative procedures performed and the corresponding findings, BCPS provided ineffective management of both Agreement 16-052N and the vendor. This ineffective management in part led to substantial estimated overbillings to BCPS totaling \$231,489.17 during July 2016 through October 2021, which represents approximately \$46,298 in average annual overbillings. These estimated BCPS overbillings represent approximately 46% of the total BCPS expenditures during the same time period. It also led in part to substantial estimated overbillings to graduating students/parents by Chuck Puleri and Associates, Inc. totaling \$331,180.50 for school year 2020-2021 only. These estimated student/parent overbillings related to over 7,000 students/parents at 38 various BCPS high schools/centers. To improve BCPS' management of this agreement as well as the vendor, we recommend that BCPS consider implementing the 19 recommendations summarized in this report as soon as possible. BCPS should also consider reviewing additional years and other agreements affiliated with Chuck Puleri and Associates, Inc. for vendor compliance and potential overbillings. 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.

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 2nd largest school system in Florida and the 6th largest school system in the United States.¹ BCPS serves over 250,000 students and has well in excess of 15,000 graduating students annually. These students graduate from one of the thirty-eight BCPS high schools/centers or alternative schools.

To provide fixed pricing and qualified vendors for BCPS and BCPS graduating students/parents, BCPS has historically issued a request for proposals for caps, gowns and announcements. BCPS subsequently awards an agreement based on the requests for proposals and the related evaluation process. BCPS utilizes these agreements for purchasing certain items (i.e., graduation cords), but the graduating students/parents comprise the majority of the purchases under these agreements. These agreements have been historically issued to Chuck Puleri and Associates, Inc.²

In July 2016, Chuck Puleri and Associates, Inc. was awarded Agreement 16-052N, Caps, Gowns, and Announcements (Agreement 16-052N, Agreement or 16-052N) as part of a request for proposals process. In August 2017, Jostens, Inc. was added to Agreement 16-052N as part of a separate request for proposals process to provide an alternative provider for these services outside of the existing vendor, Chuck Puleri and Associates, Inc. BCPS did not utilize Jostens, Inc. for cap and gown related services under Agreement 16-052N. The agreement term including extensions for Agreement 16-052N was July 27, 2016 through October 31, 2021.

In or around June 2021, there were questions raised regarding the procurement process and Chuck Puleri and Associates, Inc.'s compliance with Agreement 16-052N as well as the Request for Proposal (RFP) FY22-031, Caps, Gowns & Announcements. In July 2021, BCPS recommended that the Board reject RFP FY22-031, Caps, Gowns & Announcements, and the Board approved that recommendation. BCPS subsequently issued RFP FY22-204, Caps, Gowns, Announcements and Diplomas in December 2021 and awarded this RFP to Herff Jones, LLC and Jostens, Inc. in January 2022.

On December 16, 2021, 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 and vendor compliance for Agreement 16-052N, Caps, Gowns, and Announcements and Agreement FY22-204, Caps, Gowns, Announcements and Diplomas. CRI was subsequently engaged on April 11, 2022 to provide the requested forensic accounting services for BCPS.

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

² Chuck Puleri and Associates, Inc. is an independent representative of Herff Jones, LLC and is sometimes referred to as Herff Jones.

Scope

Our investigation was for the period beginning January 1, 2016 through June 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. No additional interviews were deemed necessary by CRI.

As delineated within this report, there were three separate RFPs related to caps, gowns and announcements during the review period. CRI's scope included two of the RFPs: RFP 16-052N and RFP FY22-204. Per discussion with the Office of the Chief Auditor, a separate Forensic Examination Report related to Agreement FY22-204, Caps, Gowns, Announcements and Diplomas (Agreement FY22-204) was prepared and issued by CRI. As such, the procedures performed by CRI and the resulting findings related to Agreement FY22-204 are presented within the Forensic Examination Report for Agreement FY22-204 dated November 3, 2022. Since RFP FY22-031, Caps, Gowns & Announcements (RFP FY22-031) was not approved by the Board, CRI's scope did not include the procurement process for RFP FY22-031.

An initial interview was requested with Chuck Puleri and Associates, Inc. Due to Herff Jones, LLC being the responsible vendor for Agreement FY22-204, Herff Jones, LLC and Chuck Puleri and Associates, Inc. requested that our primary contact/interview be with Herff Jones, LLC. CRI subsequently requested an interview that included Chuck Puleri and Associates, Inc. Chuck Puleri and Associates, Inc. declined this request due to conflicting appointments/presentations. Our work was limited by Chuck Puleri and Associates, Inc. not producing certain documentation necessary for our review. The requested documentation included sales transaction data (i.e., online orders, paper orders, invoices, no-charge items, etc.) for Agreement 16-052N for July 2016 through July 2020. Chuck Puleri and Associates, Inc.'s basis for not producing this information is that all paper orders were shredded during the COVID-19 pandemic, and the online orders prior to August 2020 were no longer accessible. Agreement 16-052N required Chuck Puleri and Associates, Inc. to establish and maintain said documents for the later of five years after the termination of Agreement 16-052N or five years after the date of BCPS' final payment to Chuck Puleri and Associates, Inc. Agreement 16-052N was terminated/expired in 2021. It is likely that additional findings and/or overpayments would have been identified had these documents been maintained as required.

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 April 9, 2022. We also applied various commonly used forensic data mining techniques to the provided data to identify trends, patterns and overpayments in the data provided. These techniques and the identified trends/patterns/overpayments 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.

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.

Summary of Procedures Performed

- 1. Reviewed BCPS policies and procedures related to the procurement of Agreement 16-052N.
- 2. Reviewed BCPS conflict of interest policies and procedures.
- 3. Conducted interviews with BCPS key personnel and vendor personnel for an understanding of the procurement process, Agreement 16-052N, vendor selection process and BCPS policies and procedures:
 - a. Alan Strauss, Chief Human Resource and Equity Officer;
 - b. Andrew Checketts, EVP Strategy & Transformation, Herff Jones, LLC;
 - c. Angel Gomez, Principal of Piper High School;
 - d. Asmita Dhaya, Director of Internal Audit, Varsity Brands;
 - e. Craig Roberts, Eastern Area Manager, Jostens, Inc.;
 - f. Elizabeth Gallagher, Assistant Principal of Fort Lauderdale High School;
 - g. Jennifer Hamilton, Student Athletics Liaison;
 - h. Jill Samaroo, Assistant Principal of Pompano Beach High School;
 - i. Judy Lefort, Budget Support Specialist;
 - j. Karlene Grant, Purchasing Agent III;
 - k. Mary Coker, Director of Purchasing and Warehousing Services Department;
 - I. Patricia Brown, Principal of South Broward High School;
 - m. Shawn Cerra, Director of Athletics and Student Activities;
 - n. Stacey Richards, Sales RFP Manager, Herff Jones, LLC;
 - o. Teresa Hall, Director of Exceptional Student Learning Supports;
 - p. Thomas Rhodes III, Rhodes Graduation Services, independent representative for Jostens, Inc.; and,
 - q. Ty Thompson, Assistant Director, Athletics and Student Activities.

The below individuals are former BCPS personnel. Thus, these individuals were not interviewed.

- a. Carla Depperschmidt, former Purchasing Agent;
- b. Debra Stubbs, former Assistant Principal of Plantation High School;
- c. Priscilla Ribeiru; former Principal of Fort Lauderdale High School;
- d. Michael Roland; former Student Activities Liaison; and,
- e. Mayra Tobar, former Purchasing Agent.
- 4. Determined if Agreement 16-052N was procured in accordance with policies and procedures.
- 5. Analyzed supporting documentation including certain BCPS personnel's electronic data related to the vendor and Agreement 16-052N for compliance with the BCPS policies and procedures as well as Agreement 16-052N.
- 6. Obtained an understanding of the vendor sales process to BCPS graduating students/parents.
- 7. Determined vendor compliance with Agreement 16-052N including pricing and reporting requirements.
- 8. 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, request for proposal documents, invoices and policies and procedures.

Procedure 1

Procurement Policies and Procedures

The School Board of Broward County, Florida (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 Agreement 16-052N. 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 2

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. The Procurement and Warehousing Services Department (PWS) also requires the completion of a conflict of interest disclosure form if one is serving on an evaluation committee for a competitive solicitation.

Procedure 3

Understanding of Agreement 16-052N

The interviews provided us with an understanding of the procurement process, the vendor selection process, Agreement 16-052N and BCPS policies and procedures. The interviews also provided us with an understanding of the individuals involved in the procurement process for Agreement 16-052N.

Caps, gowns, announcements, etc. were provided for under a previous agreement (RFP 11-035V) with Chuck Puleri and Associates, Inc. After expiration of this previous agreement, BCPS issued a new request for proposals (RFP 16-052N) in or around February 2016. The Office of School Performance and Accountability (OSPA) was the responsible department for this request for proposal. OSPA worked in conjunction with PWS on the request for proposal process for RFP 16-052N. Alan Strauss was PWS' primary contact for RFP 16-052N and Mr. Strauss provided the recommendations for the evaluation committee members upon PWS' request.

There were two responsive bidders for RFP 16-052N: Chuck Puleri and Associates, Inc. (also known as Herff Jones) and Jostens, Inc./Fox-Mar. As discussed in greater detail in Procedure 4 of this report, Chuck Puleri and Associates, Inc. was awarded Agreement 16-052N. Jostens, Inc./Fox-Mar was not ranked high enough in the initial request for proposal evaluation process to be added/awarded to Agreement 16-052N. In August 2017, Jostens, Inc. was added to Agreement 16-052N as part of a separate request for proposals process to provide an alternative provider for these services outside of the existing vendor, Chuck Puleri and Associates, Inc. BCPS did not utilize Jostens, Inc. for cap and gown related services under Agreement 16-052N.

In or around August 2017, PWS distributed a Contract Award Details (or CAD) to BCPS personnel that reflected that Jostens, Inc. was added to Agreement 16-052N. This CAD also provided a side by side comparison of the rental/purchase prices for the graduation-related products that comprised Agreement 16-052N. As such, the CAD reflected that Jostens, Inc./Fox-Mar's prices were less than Chuck Puleri and Associates, Inc. Jostens, Inc./Fox-Mar's prices continued to be lower than Chuck Puleri and Associates, Inc.'s prices until the first amendment to Agreement 16-052N in April 2019. BCPS personnel may also review the list of current BCPS agreements/contracts online under the PWS section of the BCPS website. PWS also communicated with Mr. Strauss in July 2017 regarding the dissemination of Jostens, Inc./Fox-Mar being an added cap and gown vendor. In Mr. Strauss' response, he stated that "schools will have a committee comprised of staff, students and possibly parents to determine which of the vendors that they want to utilize; schools consider many factors including price into their decision.... our office [OSPA] will communicate to the schools that the new information as well as the process to use to select a vendor." It does not appear that this information was ever disseminated. It should also be noted that Jostens, Inc./Fox-Mar did not appear to reach out to high schools/centers regarding Jostens, Inc./Fox-Mar being a cap and gown vendor.

BCPS personnel interviewed routinely stated that they were unaware that Jostens, Inc. was an approved vendor and/or that they could choose to utilize a vendor other than Chuck Puleri and Associates, Inc. BCPS personnel indicated that they never questioned whether there was another

vendor. BCPS personnel also made statements; such as, "it worked", "[it was] just the way it was", "familiar [with Chuck Puleri and Associates, Inc.]", "sometimes you just go with what you know", etc. in response to questions why they were not aware of another vendor and why their schools continued to utilize Chuck Puleri and Associates, Inc. BCPS personnel further stated that they were never told to choose one vendor over another vendor (i.e., Chuck Puleri and Associates, Inc. versus Jostens, Inc.).

During the interviews, BCPS personnel indicated that they would receive general complaints in relation to the graduation process, but to the best of their recollection there were no significant complaints by students/parents, BCPS faculty members, etc. until the summer of 2021. Ms. Patricia Brown noted that there were some students/parents that were concerned that Chuck Puleri and Associates, Inc.'s website did not offer the base package (i.e., cap and gown only package). In these cases, Ms. Brown would tell these students/parents to call or visit Chuck Puleri and Associates, Inc.'s store to order the base package.

BCPS personnel stated that Chuck Puleri and Associates, Inc. would routinely provide free caps and gowns for three or four needy students/parents for each high school/center. In some cases, Chuck Puleri and Associates, Inc. would also provide more free caps and gowns if requested. They would also have additional caps and gowns at the graduations for students and have dedicated people at each graduation assisting with the graduation process.

With the exception of certain BCPS high schools/centers, BCPS does not purchase caps and gowns for needy students. Several BCPS personnel interviewed indicated that if their allotment of free caps and gowns from Chuck Puleri and Associates, Inc. were fully utilized, they (or another BCPS faculty member) would purchase the caps and gowns with their personal funds or one of the BCPS' club sponsors would purchase the caps and gowns. BCPS principals and assistant principals interviewed indicated that they would not typically verify that Chuck Puleri and Associates, Inc. were providing the caps and gowns at the agreed-upon pricing. Certain BCPS principals and assistant principals indicated that they were not aware of the prices charged and relied upon Chuck Puleri and Associates, Inc. to charge the agreed-upon pricing. Other BCPS principals and assistance principals could not recall the exact pricing, but knew that the prices did go up the closer it got to graduation. As such, they would encourage BCPS graduating students/parents to order as soon as possible.

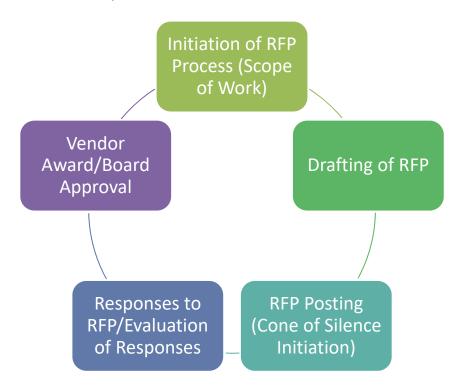
During the review period, Chuck Puleri and Associates, Inc. offered certain packages/goods to BCPS graduating students/parents online. Per discussion with corporate representatives at Herff Jones, LLC, Chuck Puleri and Associates, Inc. as an independent representative of Herff Jones does not utilize Herff Jones, LLC's website for providing goods/services to BCPS graduating students/parents. Instead, Chuck Puleri and Associates, Inc. maintains its own, independent website for providing goods/services to BCPS graduating students/parents.

BCPS personnel indicated that Chuck Puleri and Associates, Inc./Herff Jones provided other goods/services during the review period to BCPS albeit under other agreements. These goods/services/agreements included class rings, yearbooks, diplomas, etc. As these goods/services were not included as part of Agreement 16-052N, these goods/services were not within the scope of our review.

Procedure 4

Agreement 16-052N Procurement Analysis

Purchases in a total amount exceeding \$50,000 must be processed through a competitive solicitation process unless an authorized exception exists. These purchases must have Board approval as well. If an RFP process is utilized, the process is generally initiated by the user department in coordination with PWS. Policies and procedures indicate that there should be a collaborative process between the user department and PWS during this process. After the requisite solicitation period is ended, the pre-selected evaluation committee evaluates the submitted responses to the request for proposal and PWS finalizes the scorings/rankings. The respondents are notified of the agreement award and the agreement is sent to the Board for final approval. A high-level overview of this process is summarized in the below chart.



As previously indicated, OSPA was the responsible department for RFP 16-052N and worked in conjunction with PWS on the request for proposal process. Mr. Strauss was PWS' primary contact for RFP 16-052N and Mr. Strauss provided the recommendations for the evaluation committee members upon PWS' request. PWS accepted the recommendations and notified the applicable evaluation committee members. Mr. Strauss stated that no one attempted to influence his decisions/recommendations regarding the evaluation committee members. The solicitation for RFP 16-052N was released on February 29, 2016. The solicitation period ended on March 29, 2016.

The evaluation committee members were provided with an evaluation package via e-mail on April 5, 2016 that consisted of Chuck Puleri and Associates, Inc. and Jostens, Inc./Fox-Mar's responses to the RFP, a conflict of interest disclosure form and a memorandum detailed the evaluation committee's responsibilities. The e-mail did not contain RFP 16-052N, which contained the full evaluation criteria. Per internal BCPS communications, the purchasing agent did not attach RFP 16-052N as the file was too large to communicate via e-mail. It is unclear whether the evaluation committee members received a hard copy of RFP 16-052N.

Evaluation committee members are instructed to independently evaluate the responses prior to the scheduled meeting and were responsible for evaluating the experience and qualifications section and the scope of services section of the RFP. PWS was responsible for evaluating the cost of services section of the RFP. The evaluation committee met on April 14, 2016 and the evaluation committee members generally acknowledge that they had evaluated the responses prior to the meeting based on PWS' recording of the meeting. There were no vendor presentations as part of RFP 16-052N. Evaluation committee members are to "score each proposal based on the information that is submitted in the proposal" (emphasis added). PWS further instructed evaluation committee members of this requirement by stating that "you have to score them based on what's for review...not what you know...what they presented."

Several members of the evaluation committee were interviewed regarding this process. Two evaluation committee members could not recall serving on the evaluation committee. This was not deemed unusual due to the passage of six plus years. Other evaluation committee members indicated that they followed the RFP requirements and did not have any prior conversations regarding their scoring. Evaluation committee members did express some confusion regarding the evaluation process and how points should be awarded/deducted for each category. This confusion may be in part due to the apparent lack of disclosure of RFP 16-052N, which contained the full evaluation criteria.

Evaluation committee members interviewed could not fully recall the specific reasoning(s) for how they determined the awarded points for each vendor. However, Ty Thompson, then current principal at Marjory Stoneman Douglas High School, stated that Chuck Puleri and Associates, Inc. had more experience than Jostens, Inc./Fox-Mar and Chuck Puleri and Associates, Inc. took time to discuss what the experience was. Mr. Thompson further stated that Jostens, Inc./Fox-Mar was a photography company not a cap and gown company, but he could not recall if Jostens, Inc./Fox-Mar gave references for other school districts. It should be noted that Jostens, Inc./Fox-Mar's response to RFP 16-052N did not include any references to its experience as a photography company.

Mr. Strauss stated that he did not recall much from the RFP discussion, but he knew Chuck Puleri and Associates, Inc. from the historical graduation process and he also knew Fox-Mar from their photography business with BCPS. Mr. Strauss stated that he knew Jostens, Inc. was a national company, but they had zero experience in Broward County, Florida and deducted points accordingly. Mr. Strauss further stated that the local independent representative of Jostens, Inc. was Fox-Mar, but they were not experienced as a cap and gown company. Mr. Strauss further indicated that the points he awarded to Jostens, Inc./Fox-Mar was due to Fox-Mar being a photography company not a cap and gown company as he believed it was Fox-Mar's first foray into

caps and gowns. Mr. Strauss had questioned whether they could service that many BCPS schools and graduates. Again, it should be noted that Jostens, Inc./Fox-Mar's response to RFP 16-052N did not include any references to its experience as a photography company.

The evaluation committee for RFP 16-052N ultimately awarded an average of 91 points to Chuck Puleri and Associates, Inc. and 40 points to Jostens, Inc./Fox-Mar. Half of Jostens, Inc./Fox-Mar's awarded points resulted from the proposed costs of services, which was evaluated by PWS. Since Jostens, Inc./Fox-Mar's awarded points was less than the required 70 point minimum, Jostens, Inc./Fox-Mar was not awarded to the pool of vendors for Agreement 16-052N.

In an effort to obtain *additional* qualified cap and gown vendors for Agreement 16-052N, PWS re-released RFP 16-052N in April 2017. It is not fully clear on whether there were certain events or individuals that led to the re-release of RFP 16-052N. As delineated in subsequent sections of this report, there were various BCPS parent complaints regarding the caps and gowns around this time period. Ms. Coker also sent Donna Korn, a Board member, a memorandum around this time period detailing the justification for the re-release of RFP 16-052N.

At the instructions of Ms. Coker, PWS selected the evaluation committee members for the re-release of RFP 16-052N and Jostens, Inc./Fox-Mar was the only respondent to this RFP. A similar evaluation process occurred for the re-release of RFP 16-052N with the exception that the evaluation committee members were allowed to ask questions of Jostens, Inc./Fox-Mar, who had representatives at the evaluation committee meeting. The evaluation committee was also provided with RFP 16-052N, which contained the full evaluation criteria. The evaluation committee for the re-release of RFP 16-052N ultimately awarded Jostens, Inc./Fox-Mar an average of 86 points, which is substantially higher than the original awarded points in April 2016. This resulted in Jostens, Inc./Fox-Mar being added to Agreement 16-052N in August 2017. A comparison of the evaluation committee members individual scores are presented in the below table. A timeline of RFP 16-052N as well as the re-release of RFP 16-052 are presented below as well.

Original Evaluation:	Experience & Qualifications - Chuck Puleri and Associates, Inc. (Original)	Experience & Qualifications - Jostens, Inc. (Original)	Experience & Qualifications - Jostens, Inc. (Re- Release)	Scope of Services - Chuck Puleri and Associates, Inc. (Original)	Scope of Services - Jostens, Inc. (Original)	Scope of Services - Jostens, Inc. (Re-Release)
Michelle Kefford	35	0	N/A	35	5	N/A
Priscilla Ribiero	35	5	N/A	35	15	N/A
Ty Thompson	35	0	N/A	35	0	N/A
Alan Strauss	35	10	N/A	35	10	N/A
Mike Roland	35	5	N/A	35	20	N/A
Teresa Hall	35	15	N/A	35	25	N/A
Re-Release Evaluation:						
Teresa Hall	N/A	N/A	30	N/A	N/A	30
Debra Stubbs	N/A	N/A	35	N/A	N/A	35
Angel Gomez	N/A	N/A	25	N/A	N/A	30
Average	35	6	30	35	13	32

The above red highlighted average reflect the substantial increase in Jostens, Inc.'s evaluation score.



Based on the foregoing information, it appears that the evaluation committee members for the initial RFP 16-052N were not provided with the full evaluation criteria and did not receive prior generalized training regarding the RFP/evaluation process. Certain evaluation committee members also erroneously relied upon their personal knowledge of one of the respondents, Jostens, Inc./Fox-Mar during the evaluation process.

Procedure 5

Agreement 16-052N Supporting Documentation Analysis

Supporting documentation including certain BCPS personnel's electronic data related to Chuck Puleri and Associates, Inc. and Agreement 16-052N were reviewed for compliance with the BCPS policies and procedures as well as Agreement 16-052N. During the review period (i.e., agreement term for Agreement 16-052N), BCPS expended \$501,463.12 under Agreement 16-052N. These expenditures all related to Chuck Puleri and Associates, Inc. Per interviews with BCPS personnel, additional expenditures from the high schools/centers internal accounts are not reflected in this data and these expenditures were not included within our scope of review.

When Agreement 16-052N was awarded for an approximate 5-year term including extensions, the awarded amount was \$100,000. This was supposedly based upon BCPS expenditures during the preceding five years as well as a comparison of the updated pricing. PWS' analysis of these historical expenditures was flawed and insufficient. For example, PWS adjusted its analysis for a purported reduction in the cord pricing. However, PWS was comparing the pricing for double cords to the pricing for single cords. Based on prior BCPS expenditures for silver cords only, the initial budget was understated.

Due to the inaccurate budgeting, BCPS requested on several occasions that the Board approve increases to the award amount throughout the agreement term. Ultimately, the award amount increased to \$500,000. Based upon review of the financial analysis worksheets, BCPS incorrectly included various Chuck Puleri and Associates, Inc.'s expenditures that did not relate to Agreement 16-052N. For example, the financial analysis worksheet dated July 11, 2017 included \$48,949 in diploma purchases that related to a separate agreement with Chuck Puleri and Associates, Inc.

BCPS routinely charged/allocated items purchased from Chuck Puleri and Associates, Inc. to Agreement 16-052N that were not included in the agreement. These items include pins, diplomas, championship rings, "set up" fees, biliteracy seals, and school "branding." Some of these items were procured under other agreements with Chuck Puleri & Associates, Inc., but were incorrectly charged to Agreement 16-052N. In July 2021, in response to Board and public inquiry into these expenditures, PWS in conjunction with the Department of Athletics and Student Activities review the purchases under Agreement 16-052N for items that related to other agreements for Chuck Puleri and Associates, Inc. During this review, \$15,337.04 in purchases unrelated to Agreement 16-052N were reclassified to the correct agreements. CRI noted additional expenditures still allocated/charged to Agreement 16-052N that should have been classified to another agreement. CRI also noted several expenditures related to Agreement 16-052N that were charged to other agreements with Chuck Puleri and Associates, Inc.

Upon a school/department identifying a need for a good/service, the school/department will create a purchase requisition in SAP, which will be submitted along with any quotes received from the vendor to PWS. A PWS purchasing tech will review the purchase requisition against the appropriate criteria and approve a purchase order, if applicable. The purchase order is sent to the appropriate vendor and the vendor will subsequently provide the requested goods/services as well as an invoice to the requesting school/department. Schools/departments should not order any goods/services prior to receiving the approved purchase order from PWS. Despite this requirement, there were several instances where goods/services under Agreement 16-052N were ordered prior to obtaining the requisite purchase orders.

The purchase requisition in SAP is not automated and requires the appropriate personnel to manually enter the agreement, material codes, etc. PWS can setup material codes that will help populate agreed-upon pricing, but no material codes were setup for Agreement 16-052N due to the perception that BCPS graduating students/parents would be the predominate users of this agreement. The schools/departments are responsible for ensuring that the items listed in the purchase requisition agree to the applicable agreement. Per Ms. Coker, PWS expectation is that the purchasing tech compares the items/amounts reported on the purchase requisition to the applicable agreement. Ms. Coker stated that it is PWS responsibility to verify the pricing, but this does not always occur. Throughout the review period, CRI noted numerous purchase orders that did not agree to Agreement 16-052N. These exceptions are discussed in greater detail in Procedure 7 of this report.

In numerous cases, Chuck Puleri and Associates, Inc. provided lower pricing for certain items (i.e., silver cords, activity cords, etc.) than what was allowed under Agreement 16-052N. It is important to notate that certain pricing items in Agreement 16-052N were not clearly defined. For example, various cords were charged at \$8 each during the review period, but Agreement 16-052N reflects a pricing of \$5 for these cords. Per interviews with BCPS personnel as well as BCPS vendors, it is assumed that these cords were double cords and were charged at \$4 each. The vendor invoices and BCPS purchase orders typically do not reflect this fact. Agreement 16-052N also does not specify whether the "activity cords" pricing is for single cords, double cords, etc.

Procedure 6

Student Cap and Gown Sales Process

As the only utilized vendor under Agreement 16-052N, Chuck Puleri and Associates, Inc. would work with each high school/center regarding the sale/rental/distribution of the caps, gowns and other graduation regalia. This included Chuck Puleri and Associates, Inc. visiting the high schools/centers for lunches during the school week, parent nights, senior Saturdays, etc. and displaying its graduation related products. Chuck Puleri and Associates, Inc. would distribute sample flyers/catalogs to the graduating students/parents, which would detail the available packages for purchase.

Graduating students/parents could place an order for graduation-related products directly from Chuck Puleri and Associates, Inc. at one of these events. Orders could also be submitted at Chuck Puleri and Associates, Inc.'s office in Davie, Florida or online at www.hjbroward.com. Chuck Puleri and Associates, Inc. would subsequently ship the caps, gowns and tassels directly to each high school/center for distribution.

Procedure 7

Vendor Compliance with Agreement 16-052N

Both BCPS internal documentation and available vendor documentation were utilized to determine whether the awarded vendors complied with Agreement 16-052N. As previously indicated, Chuck Puleri and Associates, Inc. and Jostens, Inc. were awarded vendors under Agreement 16-052N. Jostens, Inc. was not requested and did not provide any goods/services to BCPS under Agreement 16-052N. As such, analysis of Jostens, Inc.'s compliance with Agreement 16-052N was not necessary. As the sole utilized vendor under Agreement 16-052N, Chuck Puleri and Associates, Inc.'s compliance with the applicable retention, reporting and pricing requirements were analyzed in the following sections of this report.

Chuck Puleri & Associates, Inc.'s Compliance with Retention Requirements

As previously indicated within this report, CRI requested certain documentation related to Agreement 16-052N from Herff Jones, LLC in June 2022. This documentation included sales transaction data for Agreement 16-052N; such as, online orders, papers orders, invoices, no-charge items, refunds, etc. Herff Jones, LLC advised that due to its agreement with its independent representative for Broward County, Florida (Chuck Puleri and Associates, Inc.), Herff Jones, LLC did not have access/visibility into the requested documentation. As such, Herff Jones, LLC attempted to obtain the requested documentation directly from Chuck Puleri and Associates, Inc.

In or around August 2022, Herff Jones, LLC provided CRI with the data that they obtained from Chuck Puleri and Associates, Inc. This data did not include any documentation prior to August 15, 2020. Per Chuck Puleri and Associates, Inc., all of its paper orders related to Agreement 16-052N were shredded during the COVID-19 pandemic and all of its online orders related to Agreement 16-052N prior to August 2020 were no longer accessible.

Agreement 16-052N between Chuck Puleri and Associates, Inc. and BCPS required Chuck Puleri and Associates, Inc. to "establish and maintain books, records and documents to reflect all income and expenditures of funds provided by SBBC" under this agreement. The agreement defines records as "any supporting documents that would substantiate, reconcile or refute any charges and/or expenditures" related to this agreement. The agreement further requires that said records/documents shall be available for the duration of the agreement and for the later of five years after the termination of the agreement or five years after the date of BCPS' final payment to Chuck Puleri and Associates, Inc. Agreement 16-052N was terminated/expired in 2021. Therefore, Chuck Puleri and Associates, Inc. did not comply with the documentation retention requirements for Agreement 16-052N.

Chuck Puleri & Associates, Inc.'s Compliance with Reporting Provisions

Section 4.4.2.7 of RFP 16-052N required companies submitting a response to RFP 16-052N to make a statement that the company "will provide a copy of the official receipt to the individual school's bookkeeper within 24 hours of any transactions (orders, payments, and delivery) made directly with students." Chuck Puleri and Associates, Inc. made this required statement in its response to RFP 16-052N. Based on the e-mail communications reviewed, Chuck Puleri and Associates, Inc. communicated regularly with BCPS regarding the graduating students/parents that had ordered, who had not ordered yet, who had paid, etc., but Chuck Puleri and Associates, Inc. did not provide official receipts as required. In response, Mr. Puleri stated that the "reports were to be sent to the individual schools. I have no reason that they were not other than institutional tradition. We had not sent reports in the past nor were they requested by the individual schools." There was no documented communication provided to us reflecting that BCPS requested this data or enforced this provision during the agreement term. Based on the available information, Chuck Puleri and Associates, Inc. did not comply with Agreement 16-052N's reporting provisions.

Chuck Puleri & Associates, Inc.'s Compliance with Pricing for BCPS Purchases

Per Agreement 16-052N, Chuck Puleri and Associates, Inc. agreed to provide at no charge all senior class officer and student government officer stoles and/or sashes as designated by the school principal. Chuck Puleri and Associates, Inc. also agreed to provide at no charge valedictorian and salutatorian medallions. There were no limitations listed in Agreement 16-052N regarding the number of students who were eligible for these no charge items. Based upon review of the e-mail communications, ordering forms, purchase orders and invoices, Chuck Puleri and Associates, Inc. limited the amount of senior class officer and student government officer stoles and/or sashes to 4 individuals. This is supported by the below excerpt from Chuck Puleri and Associates, Inc.'s ordering forms (the form was highlighted in yellow for emphasis).

Class Officers

Gold Stole w/ Royal Printing

Title	Quantity
President	
Vice President	
Secretary	
Treasurer	
Historian	
Parliamentarian	
Representative	
Senator	

*We donate 4 Class Officer stoles free of charge. Additional stoles are \$20/each and will require a PO# with this order.

of Additional Stoles _____ X \$20 = \$____ PO#____

SGA Officers

White Stole w/ Gold Printing

Title	Quantity
President	
Vice President	
Secretary	
Treasurer	
Historian	
Parliamentarian	
Representative	
Senator	

*We donate 4 SGA Officer stoles free of charge. Additional stoles are \$20/each and will require a PO# with this order.

# of Additional Stoles	X \$20 = \$	PO#	

It does not appear that the high schools/centers or PWS questioned this limitation. As such, BCPS was routinely charged for senior class officer and student government officer stoles and/or sashes that should have been provided for free. BCPS was also charged for valedictorian and salutatorian medallions that should have been provided for free.

BCPS was also charged higher unit pricing than the agreed-upon pricing for items; such as, caps and gowns, medallions, stoles, cords, etc. During the review period, Chuck Puleri and Associates, Inc. incorrectly charged BCPS a higher unit price for 1,471 items totaling \$7,647.17 in overbillings. A summary of these overbillings are presented in Schedule A of this report.

Chuck Puleri & Associates, Inc.'s Compliance with Pricing for Honor Cords

Chuck Puleri and Associates, Inc. agreed to provide at no charge honor cords for eligible students as designated by the school principal. Agreement 16-052N does not define honor cords and school principals did not appear to designate what constitutes the no charge honor cords. Per SBBC Policy 6000.1, honor cords shall be issued to (1) graduating students in the top 10% of the entire senior class; (2) graduating students who have earned a 3.75 weighted grade point average; (3) graduating students in the top 5% of the entire senior class should receive high honors; and, (4) graduating students in the top 2% of the entire senior class should receive highest honors.

BCPS personnel interviewed indicated that they would compare the pricing provided by Chuck Puleri and Associates, Inc. with Agreement 16-052N. These personnel also indicated that Agreement 16-052N limited the no charge honor cords to 10% of the entire senior class. There were no limitations listed in Agreement 16-052N regarding the number of students who were eligible for these no charge items. Based upon review of the e-mail communications, ordering forms, purchase orders and invoices, Chuck Puleri and Associates, Inc. limited the amount to 10% of the entire senior class. This is supported by the below excerpt from Chuck Puleri and Associates, Inc.'s ordering forms (the form was highlighted in yellow for emphasis).

PURCHASE ORDER #:
HONOR CORD QUANTITIES NEEDED GOLD CORDS
GOLD/MAROON CORDS
GOLD/WHITE CORDS
TOTAL minus 10% FREE = TO CHARGE @ \$8/EACH

It does not appear that the high schools/centers or PWS questioned this limitation. CRI inquired with Chuck Puleri and Associates, Inc. regarding this limitation and whether BCPS authorized this limitation. Chuck Puleri and Associates, Inc. responded that "[w]e were following the guidelines listed in Broward County Honor Categories listed in Broward County Policy 6000.1. I met with Karlene Grant [PWS Purchasing Agent] some time in 2020 and she asked me about it and I explained. She never mentioned there was a problem or that we were not in compliance." Due to this erroneous 10% limitation on honor cords, Chuck Puleri and Associates, Inc. overbilled BCPS a total of \$134,268 for honor cords during the review period. A summary of these honor cord overbillings are presented in Schedule B of this report.

Chuck Puleri & Associates, Inc.'s Compliance with Pricing for Silver Cords

As previously indicated, Agreement 16-052N states that Chuck Puleri and Associates, Inc. will provide at no charge honor cords for eligible students as designated by the school principal. Agreement 16-052N does not define honor cords and school principals did not appear to designate what constitutes the no charge honor cords. Per SBBC Policy 6000.1, graduating students who have earned 250 volunteer service hours will be issued silver cords for the graduation ceremony. BCPS personnel interviewed generally indicated that silver cords were not honor cords as honor cords were limited to the "gold honor cords." Other BCPS personnel stated that the silver cords may be classified as an activity cords/honors.

Beginning with SBBC Policy 6000.1 version dated December 8, 2015, silver cords are classified along with honor cords as a graduation recognition. Earlier versions of this policy reflect silver cords as honor cords. BCPS graduation programs typically do not refer to silver cords as honor cords, but there are instances of the silver cords being referred to as "silver honor cords" in materials sent to graduates. During our interviews with personnel within the Department of Athletics and Student Activities, the personnel indicated that its department had always funded/paid for the silver cords as part of its annual budget. This is supported by the reviewed e-mail communications that indicated the Department of Athletics and Student Activities ordered and paid for silver cords for several years prior to the review period when the silver cords were clearly denoted as honor cords in SBBC Policy 6000.1.

Based upon the foregoing information, it is unclear whether or not the silver cords are considered honor cords and whether they should have been designated as no charge honor cords. If the silver cords are considered honor cords and designated as no charge honor cords, BCPS possibly overpaid Chuck Puleri and Associates, Inc. a total of \$85,724 for these silver cords during the review period. A summary of these possible overpayments are presented in Schedule C of this report.

Chuck Puleri & Associates, Inc.'s Compliance with Pricing for Faculty Gowns/Hoods

Agreement 16-052N requires that Chuck Puleri and Associates, Inc. provide at no charge one faculty gown/hood for every ten graduates at the respective high school/center. During the review period, BCPS paid for a total of 489 faculty gowns/hoods or \$15,585.95. This included school faculty and administration personnel (i.e., superintendent of schools, Board members, etc.). The Chuck Puleri and Associates, Inc. invoices obtained from BCPS records reflect 103 faculty gowns/hoods were provided at no charge, but the invoices did not provide further details as to how the number of no charge faculty gowns/hoods were determined nor how many additional faculty gowns/hoods were provided at no charge. E-mail correspondence reviewed indicated that the number of faculty gowns/hoods provided by Chuck Puleri and Associates, Inc. at no charge was much higher than 103 faculty gowns/hoods. Due to lack of data maintained by Chuck Puleri and Associates, Inc., it is unclear whether Chuck Puleri and Associates, Inc. complied with the faculty gown/hood provision of Agreement 16-052N.

Faculty is not defined within Agreement 16-052N and it is not clear whether faculty includes administration personnel/faculty or not. BCPS personnel interviewed generally agreed that the faculty provision does not include administration personnel/faculty. Agreement 16-052N is also not

clear whether the faculty gowns/hoods that exceed the 10% limitation should be charged based on the proposal pricing sheet/cap and gown rental price. During the review period, Chuck Puleri and Associates, Inc. rate for faculty gowns/hoods varied above and below the cap and gown rental price listed on the proposal pricing sheet.

Chuck Puleri & Associates, Inc.'s Compliance with Student Medallion Pricing

Under Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included providing a rental or disposable gown, souvenir cap and tassel at \$34 to BCPS graduating students/parents. As part of the First Amendment to Agreement 16-052N effective April 30, 2019, Chuck Puleri and Associates, Inc. agreed to lower certain prices on the proposal pricing sheet. An excerpt of the original prices and the amended prices are presented below.

Rental Prices			
Item# 1A	Description Includes gown, souvenir cap and year-dated tassel (with student retaining the cap and tassel)	Old Price	New Price
	Sizes from regular cut to special cut to fit all students are offered	\$34.00	\$29.00
Purchase Price			
1 B	Disposable Cap and Gown (Student retains extra tassels)	\$34.00	\$29.00
1 C	Custom Tassel	Free	Free
1D	Medallion with Ribbon (Medallions for Valedictorian and Salutatorians will be provided at no charge)	Free	Free
1E	Custom Medallion with Ribbon	\$16.00	\$15.00
1 F	Custom 3-Color and 4 Color Stoles	\$2.00	\$2.00
1 G	Stoles	\$1.00	\$1.00
1H	Activity Cords	\$5.00	\$5.00

As noted in the above excerpt, there is an option for a free medallion with ribbon and a custom medallion with ribbon for \$16 (subsequently \$15). Agreement 16-052N does not provide clarification regarding what is considered the free medallion and what is considered the custom medallion. Based upon review of the e-mail communications, ordering forms, purchase orders and invoices, Chuck Puleri and Associates, Inc. charged BCPS and graduating students/parents \$50.00 (subsequently \$44.00) for the cap, gown, tassel and medallions.

Per discussion with Ms. Coker, BCPS' intention for the different medallion options was that the free medallion was for BCPS graduating students/parents regardless of the school's selection for different imprints/ribbons/etc. The custom medallion was for purchases at the school level. Per

communications between Chuck Puleri and Associates, Inc. and PWS, Chuck Puleri and Associates, Inc. considered the free medallion at as medallion with the school year only. Any changes to the medallion, such as, the school logo, etc. were considered custom medallions. Chuck Puleri and Associates, Inc.'s definition of the medallions resulted in there being no free medallions.

Mr. Puleri at Chuck Puleri and Associates, Inc. also stated that the "\$34.00 [gown, cap and tassel] did not include the price of the medallion...[the gown, cap, tassel and medallion] is the traditional school offering for at least the 30 years I have worked with Broward County High Schools." As previously indicated, there were no documented clarifications regarding free medallion and custom medallion during the term of Agreement 16-052N. In 2017, there were at least two complaints regarding the medallion issue that were brought to the attention of PWS. These complaints are summarized below.

March 6, 2017: E-mail exchanges between BCPS parent and Mary Coker Subject: Emailing: Scan0095

"Enclosed is the flyer that my daughter brought home from Plantation High School on the first day that Herff Jones came to speak with the seniors. It was definitely before the first of the year. I'd say it was probably in October of 2016. As you will note, there is no option for buying only a cap/gown/tassel/medallion unit. There are steps. First you have to order a package, then you can order the cap and gown as an "add on," and the lowest price the cap/gown/tassel/medallion was being offered at was \$50. As of January 1, this amount went up to \$65.

You will also note that the "packages" don't explicitly say that they include a cap and gown. So it actually looks like you need to order a package of things that you don't want and add on a cap and gown. I recall that I also went on the website to see how I could order just the cap/gown/tassel/medallion (without a package) and could not find any way to do that. I called Herff Jones at that point and was told that if I wanted to order just the cap/gown/tassel/medallion, I would need to come in to their location.

Per our telephone call, it is my understanding now that the cap/gown /tassel/medallion should have been offered at \$34 through the end of February and \$49 thereafter. Please look into this further as it appears a lot of parents have been overcharged and possibly tricked into buying packages that they never wanted."

March 24, 2017: E-mail exchanges between Parinaz Bristol (Planation High School Principal), Karlene Grant (Purchasing Agent III) and Jodi Hart (Purchasing Agent IV) Subject: None

Ms. Bristol: "Parent called upset, about RFP for Herff Jones about students being ripped off when it states caps and gowns are 34.00. [I] explained to her [that] the cost is 34.00 plus medallion she told me I was wrong. Procurement did not tell her that. That the forms must be approved by procurement. I told [her] all forms have been approved."

Ms. Grant: "I will get an update for you."

Ms. Hart: "I have already dealt with a couple of irate parents regarding this bid and also dealt with a couple of board members. I would be happy to discuss the progress we have made with the vendor and try to resolve this issue. If you could please either provide me with the contact information for the parent or give the parent my contact information, I would appreciate it."

It is unclear from the e-mail communications what PWS' actions were in relation to the above complaints. However, PWS re-released RFP 16-052N on March 15, 2017, which ultimately led to the addition of Jostens, Inc. as an awarded vendor under Agreement 16-052N. It is also unclear with PWS addressed the medallion issue with Chuck Puleri and Associates, Inc. prior to the expiration of Agreement 16-052N. It should be noted that the high schools/centers as well as PWS processed and approved multiple purchase requisitions/orders for the basic cap and gown package that included the rate for a customized medallion. CRI obtained and reviewed a copy of Chuck Puleri and Associates, Inc.'s paper ordering form. This paper order form is presented below and reflects the various package options that were made available to BCPS graduating students/parents.

CAP & GOWN PACKAGES	PRICE	TOTAL
#5 CELEBRITY GRADPAK (SAVE \$50	p \$253	
#4 IN THE BAG SPECIAL (SAVE \$35	D \$207	1
#3 HOODIE PAK (SAVE \$20	5149	
#2 PLAQUE PAK (SAVE \$15	594	
#1 BASIC GRADPAK (SAVE \$5	D \$69	
INDIVIDUAL ITEMS	PRICE	QTY TOTAL
CAP/GOWN/TASSEL/MEDALLION UNIT	\$44	
CUSTOM DIPLOMA PLAQUE PICK UP AT GRADUATION	\$40	
CLASS OF '22 HOODIE	\$30	
T-MUG (T-SHIRT W/PLASTIC MUG)	\$25	
SENIOR JOGGERS	\$25	
SENIOR LEGGINGS	\$25	
SENIOR SHORTS	\$25	
TASSEL PHOTO FRAME w/TASSEL	\$28	
SENIOR STAINLESS WATER BOTTLE	\$20	
SOUVENIR TASSEL	\$13	
2022 PENDANT NECKLACE	\$20	
2022 CHARM BRACELET	\$14	
SENIOR BEAD BRACELET	\$14	
2022 GRAD CAP NECKLACE	\$14	
CLASS OF '22 BACKPACK	\$12	
MINI GRAD PHOTO FRAMES (SET OF 2)	\$10	
CLASS OF '22 SPINNER KEY CHAIN	\$12	

It is important to notate that the above paper order form does not offer/provide an option for the free medallion. Per Agreement 16-052N, "prices offered in your proposal, if awarded, must be exactly the same prices shown in any price lists given out to the schools for distribution." Free medallions are not listed as an option for BCPS graduating students/parents by Chuck Puleri and Associates, Inc. on this paper order form. This resulted in Chuck Puleri and Associates, Inc. not complying with the medallion pricing options in Agreement 16-052N. If the free medallions were required to be provided to students/parents, this would result in BCPS graduating student/parent

overbillings of \$114,015 for school year 2020-2021 only.³ A summary of these calculations are presented in Schedules D and G of this report. Due to the lack of data maintained by Chuck Puleri and Associates, Inc., we were unable to determine how many BCPS graduating students/parents were charged for medallions for school years 2016-2017 through 2019-2020.

Chuck Puleri & Associates, Inc.'s Compliance with Student Cap and Gown Options

As part of Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included providing a rental or disposable gown, souvenir cap and tassel to BCPS graduating students/parents at an agreed-upon price. Although Chuck Puleri and Associates, Inc. agreed to provide online service capabilities (i.e., offer graduation packages online), Agreement 16-052N did not specify that the same pricing options had to be included/offered online. However, during our review of the BCPS e-mail communications, we notated relevant communications regarding the online services offering, which are summarized below.

August 4, 2016: Jodi Hart to Mary Coker

Subject: Caps and Gowns

"On 8/4/16 I met with Chuck Puleri from Herff Jones to discuss issues regarding pricing, communication to the district, standardization, and community involvement. Here are some bulleted points:

- Standardization
 - All prices for all schools are the same on their website and order forms for all schools district wide..." (emphasis added in bold).

Based on review of the e-mail communications, internet archives, etc., Chuck Puleri and Associates, Inc. did not include the option of the basic cap and gown (i.e., the agreed-upon pricing for the gown, souvenir cap and tassel) in its online offerings during the review period. Instead, the basic cap and gown option was only available in-person at Chuck Puleri and Associates, Inc.'s ordering events/office, via telephone or via mail. Due to the COVID-19 pandemic, the in-person ordering option was unavailable to BCPS graduating students/parents for the *normal* school year 2020-2021. This is supported by the 0% orders placed in school year 2020-2021 for the rental or disposable gown, souvenir cap and tassel as compared to 64.72% for the same option in school year 2021-2022.

³ It should be noted that Agreement 16-052N states that if an "audit conducted in accordance with this Section discloses overcharges or unauthorized charges to SBBC by VENDOR in excess of two percent (2%) of the total billings under this Agreement, the actual cost of SBBC's audit shall be paid by VENDOR. If the audit discloses billings or charges to which VENDOR is not contractually entitled, VENDOR shall pay said sum to SBBC within twenty (20) days of receipt of written demand unless otherwise agreed to in writing by both parties." RFP 16-052N further states in Section 6.5.2, "[a]II payments which cannot be documented as paid as required by the Agreement and found not to be in compliance with the provisions of this Agreement, shall be reimbursed to SBBC."

Mr. Puleri stated that the basic cap and gown option was utilized for 5% of the BCPS graduating students/parents for school year 2020-2021 and for 60% of the BCPS graduating students/parents for school year 2021-2022. The difference was due to COVID-19 and virtual graduations versus in-person graduations. However, the statistics provided by Chuck Puleri and Associates, Inc. do not provide a clear picture of the data. For example, if the 2021 summer graduation purchases were excluded from this analysis, it would result in 0% basic cap and gown purchases for school year 2020-2021. The first 2021 summer graduation purchase was dated June 16, 2021, which is approximately the time period in which the allegations of potential overbillings started becoming public.

The lack of the basic cap and gown option essentially caused BCPS graduating students/parents to purchase the next lowest tier of graduation packages, which at its base price was \$25 higher than the basic cap and gown option (including the customized medallion). This graduation tier was classified as "#1 Basic GradPAK" and included a spinner key chain and a sticker. As such, Chuck Puleri and Associates, Inc. did not offer/provide the basic cap and gown option to BCPS graduating students/parents as required by Agreement 16-052N. This resulted in estimated overbillings to BCPS graduating students/parents totaling \$187,150 for school year 2020-2021 only. A summary of these calculations are presented in Schedules E and G of this report.

Chuck Puleri & Associates, Inc.'s Compliance with Student Late Fee Pricing

Per the proposal pricing sheet for Agreement 16-052N, a \$15.00 late fee would be added as an additional charge for students that ordered past a certain date. During the July 26, 2016 Board meeting that approved Agreement 16-052N, the Board indicated that they had questions regarding the late fee implementation. Ms. Coker stated during this meeting that she had spoken with Mr. Chuck Puleri, the President/Owner of Chuck Puleri and Associates, Inc., via telephone and Mr. Puleri had agreed to waive/remove the late fees detailed on the proposal pricing sheet. It does not appear that the late fee removal/waiver was documented in Agreement 16-052N procurement files by PWS. During our review of the BCPS e-mail communications, we notated relevant communications regarding the late fees, which are summarized below.

August 4, 2016: Jodi Hart to Mary Coker

Subject: Caps and Gowns

"On 8/4/16 I met with Chuck Puleri from Herff Jones to discuss issues regarding pricing, communication to the district, standardization, and community involvement. Here are some bulleted points:

- Late Fee
 - As discussed there will be no late fee effective immediately. (In the past, only approximately 10% of the students were subject to the late fee anyway but there will be no late fee going forward)
 - There will now be a heavily advertised "Early Order Discount Program" for any purchases prior to 12/31/2016..." (emphasis added in bold).

August 9, 2016: Mr. Puleri to Alan Strauss, Michael Ramirez (BCPS), Estella Eckhardt (BCPS) and Jodi Hart

Subject: Caps and Gowns

"I had a very productive meeting on August 4, 2016 with Jodie Hart in Purchasing concerning caps and gowns. After our meeting she suggested I reach out to you and make you aware of some of the items discussed so you can make your Principals aware. The wording Late Fee will no longer apply to caps and gowns. All students who order on time will receive an Early Order Discount. The Early Order Discount will be from the initial orders in the fall including all Parent Nights and in school order days as well as the multiple make up dates all the way up to and including December 31. On January 1, the price will reflect a \$20.00 increase over the Early Order Discount price. This price will remain in place [through] graduations..." (emphasis added in bold).

Based upon the above correspondence, it appears that there were slightly different interpretations regarding the issue of late fees. However, it appears that no one further clarified these interpretation issues. Chuck Puleri and Associates, Inc.'s stated interpretation effectively led to late fees being charged to BCPS graduating students/parents and did not result in any substantive change from Chuck Puleri and Associates, Inc. historical practices. It should also be noted that charging an increased price would not be in compliance with the agreed-upon pricing under Agreement 16-052N and is contrary to the representations made at the July 2016 Board meeting. Based upon review of the e-mail communications, social media, orders, etc., Chuck Puleri and Associates, Inc. charged an effective \$15.00 late fee throughout the review period. This is supported by the following:

December 7, 2016: Herff Jones Broward (@HJBroward aka Chuck Puleri and Associates, Inc.) tweet replying to a Piper High School's tweet regarding cap and gown rental costs⁴

"Cap & Gown will not be increasing to \$100. It will be \$65 after December 31." (\$34 Cap and Gown rental + \$16 custom medallion + \$15 effective late fee = \$65).

May 10, 2017: Jennifer Hamilton to BCPS Graduation Coordinators

Subject: Summer Graduation

"Purchase a Summer Graduation cap and gown from Herff Jones, located at 8230 State Road 84, Davie, Florida (954-693-0006) prior to Thursday, July 20, 2017, at the **special School Board rate of \$50** (fully refundable if you are ineligible to participate in graduation). **After July 20th caps and gowns may be purchased at a higher**

price..." (emphasis added in bold).

⁴ This tweet occurred approximately four months after the July 2016 Board meeting.

May 28, 2020: Jennifer Hamilton to BCPS Graduation Coordinators

Subject: SUMMER Graduation

"IMPORTANT DATES:

Intent to Graduate Forms due: Wednesday, June 24, 2020 Cap and Gown purchase (\$44.00) due: Monday, July 06, 2020 Summer School Graduation List due: Thursday, July 09, 2020

Late Cap and Gown purchase (\$59.00) deadline: Thursday, July 23, 2020"

(emphasis added in bold).

Due to the lack of data maintained by Chuck Puleri and Associates, Inc., we were unable to determine how many graduating students/parents were charged late fees for school years 2016-2017 through 2019-2020. In school year 2020-2021, there were an estimated 1,994 graduating students/parents that were charged a late fee.⁵ This resulted in Chuck Puleri and Associates, Inc. overbilling graduating students/parents by approximately \$29,910 in school year 2020-2021. A summary of these calculations are presented in Schedules F and G of this report.

Chuck Puleri & Associates, Inc.'s Compliance with Announcement Pricing

Under Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included graduation announcements and personalized name cards for BCPS graduating students/parents to purchase. These prices remained the same for the entire duration of Agreement 16-052N. An excerpt of these prices is presented below.

ANNOUNCEMENTS WITH MATCHING ENVELOPES.

Based on ordering 10 each - Single Fold	\$each	Based on ordering 25 each – Single Fold \$each
Double Fold	\$35 each	Double Fold \$each
Triple Fold	\$1.25 each	Triple Fold \$1.25eac
PERSONAL NAME CARDS.		
Based on ordering <u>50</u> each - Flat Print	\$3.95 each	Based on ordering 100 each – Flat Print \$each
Raised Print	\$each	Raised Print \$each
Engraved	\$17.00each	Engraved \$19.00each
Picture Name Card	\$n/aeach	Picture Name Card \$each
With Foil Border Add	\$8.00each	with Foil Border Add \$each

⁵ Due to the lack of data maintained by Chuck Puleri and Associates, we were unable to provide an accurate estimation of the late fees paid by graduating students/parents in school years 2016-2017 through 2019-2020. If it is assumed that the same approximately number of graduating students/parents ordered late in these schools years as in school year 2020-2021, this would represent an additional \$89,730 in overbillings.

As noted in the above excerpt, triple fold announcements were listed as \$1.25 each for quantities over ten. Based upon review of the paper ordering forms and online orders for BCPS graduating students/parents, Chuck Puleri and Associates, Inc. charged BCPS graduating students/parents \$1.50 each for graduation announcements regardless of the quantity purchased. Due to the lack of data maintained by Chuck Puleri and Associates, Inc., we were unable to determine how many BCPS graduating students/parents were overcharged for announcements for school years 2016-2017 through 2019-2020. In school year 2020-2021, 21 BCPS graduating students/parents were overcharged for announcements totaling \$105.50 in overbillings. A summary of these calculations are presented in Schedule H of this report.

Procedure 8

<u>Internal Control Override Analysis</u>

Based upon interviews with BCPS personnel as well as review of the e-mail and Teams communications, various BCPS personnel were friends or self-defined "close friends" with Mr. Puleri, the owner of Chuck Puleri and Associates, Inc. These individuals included, but are not limited to, Shawn Cerra, Director of Athletics and Student Activities Department, and Mr. Strauss. These individuals noted during the interviews that their decisions, etc. were not biased/influenced by their friendship with Mr. Puleri. It should be noted that several members of the initial RFP 16-052N evaluation committee appeared as references on Chuck Puleri and Associates, Inc.'s response. However, Chuck Puleri and Associates, Inc. listed every principal and assistant principal as a reference on its response to this RFP.

Based upon our analysis of the supporting documentation and interviews with BCPS personnel, it does not appear that Mr. Cerra or the Department of Athletics and Student Activities were involved in relation to the procurement or oversight of Agreement 16–052N until school year 2019-2020. Prior to this school year and with the exception of the Department of Athletics and Student Activities (the Department) annual ordering and distribution of silver cords, the Department was not involved in the cap and gown process. Instead, the Department's role in the graduation process was related to finding/procuring graduation venues as well as procuring a limited number of caps and gowns for BCPS administrative personnel. The Department procured and issued the same amount of silver cords annually during the review period. Various schools noted that the amount of silver cords were not always sufficient and the Department directed the schools to directly procure any additional silver cords as the Department had a set amount of funding for these silver cords.

In school year 2019-2020, the COVID-19 pandemic severely impacted the graduation process for both school year 2019-2020 and 2020-2021. As such, additional measures, resources, criteria, etc. were necessary for these particular school years and the Department led this new process. Mr. Cerra and other Department members were highly involved in this process including identifying and distributing the graduation regalia (i.e., caps, gowns, cords, etc.) in a safe and efficient manner. Due to this new involvement, there were various e-mail communications where Mr. Puleri requested that Mr. Cerra or a member of the Department to help disseminate information amongst the various high school/center principals and graduation coordinators. A portion of these e-mail correspondences are provided below.

January 20, 2021: Mr. Puleri to Patricia Brown

Subject: Cap & Gown E-mail

"I hope you, your family and your school family are doing ok given our current circumstances. This sure has been a crazy year for schools, students, families, teachers and administrators. Honestly, it has also been a very strange and difficult year for business. I have not seen anything like this in my 40 plus years of working with schools. By this time in a traditional school year we would have met with your SENIORS and had a great Cap and Gown Class Meeting. We would have had a successful Parent Night as well. Many of the students and families would have ordered online and we would have had two main Order Days a week after the Class Meeting and then 7 days after that, two more makeup order days. All in all we normally would have been on your Campus for Senior Cap and Gowns a minimum of 6 days before Thanksgiving Break. Obviously none of that happened this year. By this time in a Traditional school year 70% of your Senior Class would have already ordered their Cap & Gowns before Winter Break. At the current time 25%-30% have ordered after the Senior Virtual Meeting we held with your students weeks ago. I am making a personal appeal to you to ask for your help in getting your Seniors to place their orders. We do not want 80% of the Class trying to order in the Spring of 2021. That could cause a number of issues and concerns for us. I am humbly asking that you please write a letter to the Students and Parents of the Class of 2021 to help this ordering process run as close to normal as possible.

SAMPLE LETTER FOR PARENTS AND STUDENTS- PLEASE ATTACH THE SENIOR CAP&GOWNORDER-Flyer21 included on this email to the email sent to Parents/Students. Thank you very much for your help.

Dear Parents and Seniors,

While this has not yet been the Senior Year we had all planned for, we are all hopeful that the new year will bring brighter and better days for all. As of right now we are on track for a more normal and traditional celebration of the Class of 2021 in June. We all have to do our part to prepare to celebrate the milestones of a Senior year. One of the most important things you will need to celebrate Graduation and your Commencement is your Cap, Gown, Tassel and custom Medallion from Herff Jones. While we were not able to have the Tradition Senior Meeting this fall, we already scheduled and completed a digital Senior Class assembly to go over all of the steps and processes for ordering your Senior Cap & Gown with Herff Jones. In any case where you or your child missed the meeting, I have included a digital flyer and links below to guide you on how to order your Senior Cap and Gown GradPaks. Some Seniors ordered after the virtual meeting but we need the rest of the class to jump on board to make sure everyone is ASSURED a graduation Cap & Gown in May of 2021. RIGHT NOW HERFF JONES IS EVEN OFFERING FREE SHIPPING TO YOUR HOME FOR A LIMITED TIME. We urge you to please take advantage of this accommodation and place your order before the price increases for all of this on January 30, 2021.

Our friends at Herff Jones of Broward County are committed to providing the same traditions other classes have experienced year after year. Ordering your students Cap & Gown GradPAK and receiving all of the Class of '21 gear is a milestone of Senior Year. If you still have not done so please view the Digital Cap/Gown GradPAK Catalog HERE www.hjsenior.com".

January 19, 2021: Caitlin Hanley (Chuck Puleri and Associates, Inc.) to Mr. Cerra

Subject: Cap & Gown E-mail

"Hi Shawn

Thank you again for sending this!

Caitlin

Dear Parent/Student,

While we have all faced significant challenges we are fast approaching a special day to CELEBRATE. The Class of 2021 treasures the support of families, friends and teachers to help reach this important milestone, GRADUATION. Part of the requirement of participating in Commencement is ordering a Cap and Gown. While many students have already ordered there are some students that have not yet done this. Please visit www.hjsenior.com to view the Class of 2021 Product Catalog and cap & gown order information while you can still enjoy the early bird pricing. The price will increase March 1.

Thank you,

Mr/Ms Principal"

March 30, 2021: Mr. Puleri to Mr. Cerra and Mr. Thompson

Subject: FW: Cap & Gown Orders Online w/ %

"Here is the current list of online order per school from Caitlin."

There may be a couple hundred in office orders that are not counted in this number. As you can see there 23 schools that have less than 50% of the students that have ordered. In most years we would have 80% plus of the total order in. I am not sure how you can impress this on the Principals.

I really mean it when I say you guys and your entire team pulled off the impossible. GREAT JOB."

April 20, 2021: Caitlin Cunningham, Chuck Puleri and Associates, Inc. to BCPS graduation coordinators

Subject: Herff Jones Gown Required to Enter Stadium

"We are looking forward to celebrating your students in person at Graduation this year! Per the instructions of Shawn Cerra please send out an email or communication reminding all students and parents that in order to enter Auto Nation Drive Pink Stadium they will be required to have a Herff Jones Rental Cap & Gown. This is for consistency and more importantly safety and security. Students wearing a non Herff Jones Rental Cap & Gown or gowns purchased somewhere else online will not be admitted to the stadium for graduation. Your students can

continue to purchase their Cap & Gown online at www.hjbroward.com. Thank you in advance and we look forward to graduation!"

In reference to the above April 20, 2021 e-mail correspondence, Mr. Cerra stated that he did not approve this e-mail and was not aware of it. This is in part supported by review of Mr. Cerra's e-mails, which did not include the above communication. Based upon review of the e-mail correspondence, these e-mails appeared intended to ensure that BCPS graduating students/parents were purchasing the required cap and gowns for graduation not necessarily promoting Chuck Puleri and Associates, Inc. This is further supported by the BCPS requirement that each school utilize one vendor/style of caps and gowns for students. This requirement was designed in part for security purposes to help avoid unauthorized individuals gaining entrance or "mingling" with the graduating students.

Mr. Cerra stated that he did participate on a call in or around April/May 2021 with graduation coordinators and questions did arise regarding the ordering of caps and gowns from other vendors. Mr. Cerra indicated that he stated on the call that they had to go through an approved vendor (i.e., Chuck Puleri and Associates, Inc.) and at that time he was not aware that Jostens, Inc./Fox-Mar was an approved vendor. Mr. Cerra also stated that he did appear before the Board to request additional funding for Agreement 16-052N due to "poor recordkeeping". This statement appeared to be supported by review of the e-mail correspondence and related supporting documentation.

Various BCPS personnel interviewed indicated that Chuck Puleri and Associates, Inc. would sponsor an annual after-hour appetizer/celebration event for those BCPS personnel involved in the graduation process. Various BCPS personnel would attend these events where Chuck Puleri and Associates, Inc. would provide the appetizers and BCPS personnel would be responsible for any drinks that they ordered. BCPS personnel indicated that this was an open invite to any BCPS personnel involved in the graduations and there were no formal invites/limitations on the invites. Per policies and procedures, BCPS personnel 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. It does not appear that the annual after-hour appetizer/celebration event exceeded the \$100 limitation per individual.

Various BCPS personnel interviewed also indicated that Chuck Puleri and Associates, Inc. would sponsor various charitable organizations affiliated with the schools, conferences, teams, student banquets, school events, etc. This occurs at the district level and the school level. These statements were confirmed by numerous e-mails between Mr. Puleri and BCPS personnel reflecting donations of varying amounts for the activities/organizations described by BCPS personnel. Per BCPS policies and procedures, 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. It is unclear whether BCPS personnel requested the appropriate approvals for these gifts/awards from Chuck Puleri and Associates, Inc. Based upon the foregoing findings as well as the available information delineated within this report, it does not appear that BCPS internal controls for Agreement 16-052N were overrode by BCPS personnel.

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. Exclusion of Full Evaluation Criteria to Evaluation Committee Members

Finding: Evaluation committee members did not appear to be provided RFP 16-052N that included the evaluation criteria. Per internal BCPS communications, this document was not provided to evaluation committee members as the file was too large to be attached.

Effect: The evaluation committee members may not properly evaluate the proposals.

Recommendation: BCPS should ensure that the Request for Proposals including the evaluation criteria is communicated to evaluation committee members.

Management Response (Responsive Departments include PWS):

PWS Response:

We agree, all evaluation criteria will be communicated to evaluation committee members.

2. Evaluation Committee Members Erroneously Utilized Personal Knowledge during the Evaluation Process

Finding: Evaluation committee members are instructed to "score each proposal based on the information that is **submitted in the proposal**" (emphasis added). It appears that evaluation committee members relied upon personal knowledge of one of the respondents, Jostens, Inc./Fox-Mar during the evaluation process.

Effect: Evaluation committee members may not have properly evaluated the respondents/bidders/proposers for RFP 16-052N.

Recommendation: BCPS should ensure that evaluation committee members are fully aware of the evaluation criteria and provide training for evaluation committee members.

Management Response (Responsive Departments include PWS):

PWS Response:

We agree. Refer to the responses for findings 1 and 19.

3. Lack of Communication regarding Available Vendor Options for Agreement 16-052N

Finding: Jostens, Inc. was added as an approved vendor option for caps, gowns and announcements as of August 8, 2017. This resulted in two approved vendor options, Jostens, Inc. and Chuck Puleri and Associates, Inc. for the remainder of the contract term including extensions for Agreement 16-052N. Jostens, Inc. was not utilized as a BCPS vendor for these goods/services. BCPS personnel interviewed indicated that they were not aware that Jostens, Inc. was an approved vendor and/or that they could choose to utilize a vendor other than Chuck Puleri and Associates, Inc.

Effect: High schools were not aware of the vendor options for this agreement and may have led to higher costs for BCPS and parents/students.

Recommendation: BCPS should ensure that vendor options for caps, gowns and announcements are clearly communicated/disseminated to the appropriate BCPS personnel.

Management Response (Responsive Departments include Teaching and Learning Division): <u>Teaching and Learning Division Response:</u>

The Teaching and Learning Division will work with the Procurement & Warehousing Services Department to schedule regular information sessions with school leaders who will utilize this contract. Additionally, the Regional/Associate Superintendents who attend monthly High School Principal Meetings will work with the Level Chair to include time on the monthly agenda for representatives from Procurement & Warehousing Services to provide regular updates to principals. Timeline: By November 11, 2022

4. Lack of Awareness and Understanding regarding Agreements

Finding: At the designation of the school principal, schools may receive certain goods, such as, honor cords, at no charge from the cap and gown vendors. There is no limitation on the amount of no charge items. Chuck Puleri and Associates, Inc. limited the no charge honor cords to 10% of the graduating seniors for Agreement 16-052N. As such, school personnel do not appear to be aware/understand the agreement terms for Agreement 16-052N.

Effect: BCPS paid for items (i.e., honor cords) that should have been designated as no charge.

Recommendation: BCPS should ensure that high schools fully understand the terms/provisions for caps, gowns and announcements and that these terms/provisions are clearly communicated/disseminated to the appropriate BCPS personnel.

Management Response (Responsive Departments include PWS and Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching & Learning Division will work with the Procurement & Warehousing Services Department to annually review the terms, provisions and pricing of items in this contract with schools and central office departments that utilize this contract. Timeline: By November 18, 2022.

PWS Response:

We agree to present the award information at the Principals meeting in addition to the notices we already sent out.

5. Potential Vendor Overbilling for Medallions in Agreement 16-052N

Finding: As part of Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included providing a rental or disposable gown, souvenir cap and tassel at \$34 (subsequently lowered to \$29) to BCPS graduating students/parents. Chuck Puleri and Associates, Inc. also agreed to provide a free medallion with ribbon to BCPS graduating students/parents or a custom medallion with ribbon at \$16 (subsequently lowered to \$15). Neither the request for proposal nor the proposals provided clarification regarding what is considered the free medallion and what is considered the custom medallion. Per Ms. Coker, BCPS' intention was that the free medallion was for BCPS students/parents regardless the school's selection for different graduating of imprints/ribbons/etc. and the custom medallion was for purchases at the school level. Per communications between Chuck Puleri and Associates, Inc. and PWS, Chuck Puleri and Associates, Inc. considered the free medallion at as medallion with the school year only. Any

changes to the medallion, such as, the school logo, etc. were considered custom medallions. Chuck Puleri and Associates, Inc.'s definition of the medallions resulted in there being no free medallions. Free medallions were also not listed as an option for BCPS graduating students/parents by Chuck Puleri and Associates, Inc.

Effect: BCPS graduating students/parents may have been overcharged by Chuck Puleri and Associates, Inc.

Recommendation: BCPS should verify at least annually that the caps, gowns and announcements vendors are complying with the pricing agreements for BCPS graduating students/parents.

Management Response (Responsive Departments include Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching & Learning Division will work with the Procurement & Warehousing Services Department to annually review the terms, provisions and pricing of items in this contract with schools and central office departments that utilize this contract. Timeline: By November 18, 2022.

6. Vendor Noncompliance with Agreement 16-052N Pricing

Finding: As part of Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included providing a rental or disposable gown, souvenir cap and tassel at \$34 to BCPS graduating students/parents. As part of the first amendment to Agreement 16-052N, Chuck Puleri and Associates, Inc. agreed to a lower price of \$29 for the rental or disposable gown, souvenir cap and tassel. Chuck Puleri and Associates, Inc. did not offer/provide this as an option to BCPS graduating students/parents as required.

Effect: BCPS graduating students/parents may have been overcharged by Chuck Puleri and Associates, Inc.

Recommendation: BCPS should verify at least annually that the caps, gowns and announcements vendors are complying with the pricing agreements for BCPS graduating students/parents.

 ${\it Management Response (Responsive Departments include Teaching and Learning Division):}$

Teaching and Learning Division Response:

The Teaching & Learning Division will work with the Procurement & Warehousing Services Department to annually review the terms, provisions and pricing of items in this contract with schools and central office departments that utilize this contract. Timeline: By November 18, 2022.

7. Online Basic Package Unavailability for Purchase/Rental for Agreement 16-052N

Finding: As part of Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included providing a rental or disposable gown, souvenir cap and tassel to BCPS graduating students/parents at an agreed-upon price. Due to the COVID-19 pandemic, the in-person ordering option was unavailable to parents/students for the normal school year 2020-2021. This is supported by the zero orders placed for the rental or disposable gown, souvenir cap and tassel as well as a comparison of the school year 2020-2021 purchases/rentals to the school year 2021-2022 purchases/rentals. Chuck Puleri and Associates, Inc. did not offer/provide this as an option to BCPS graduating students/parents as required.

Effect: BCPS graduating students/parents may have been overcharged by Chuck Puleri and Associates, Inc.

Recommendation: BCPS should verify at least annually that the caps, gowns and announcements vendors are complying with the pricing agreements for BCPS graduating students/parents.

Management Response (Responsive Departments include Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching & Learning Division will work with the Procurement & Warehousing Services Department to annually review the terms, provisions and pricing of items in this contract with schools and central office departments that utilize this contract. Timeline: By November 18, 2022.

8. Vendor Noncompliance with Reporting Requirements

Finding: Agreement 16-052N required that vendors provide a copy of the official receipt to the individual school's bookkeeper within 24 hours of any transactions (orders, payments, and delivery) made directly with the students. Chuck Puleri and Associates, Inc. communicated regularly with the schools regarding who had ordered, who had not, who had paid, etc., but Chuck Puleri and Associates, Inc. did not provide official receipts as required.

Effect: Chuck Puleri and Associates, Inc. was not in compliance with the reporting requirements. *Recommendation:* BCPS should ensure that the vendors are complying with the required reporting provisions.

Management Response (Responsive Departments include PWS):

PWS Response:

We agree with the recommendation. PWS looks forward to the implementation of Ariba, which will provide us a database of contract requirements. In the interim, we will review existing contracts for post award requirements.

9. Vendor Noncompliance with Data Retention Requirements for Agreement 16-052N

Finding: Agreement 16-052N require the awarded vendors to maintain its data for the duration of the agreement as well as for five years after the agreement termination. During performance of this engagement, Chuck Puleri and Associates, Inc. was requested to provide order history for the entire agreement period related to Agreement 16-052N. Chuck Puleri and Associates, Inc. was only able to provide records for the last school year (i.e., school year 2020-2021) under Agreement 16-052N. Chuck Puleri and Associates, Inc. was unable to produce the July 2016 through July 2020 data despite the data retention requirement.

Effect: Chuck Puleri and Associates, Inc. was not in compliance with the data retention requirements.

Recommendation: BCPS should ensure that the vendors are complying with the required data retention provisions.

Management Response (Responsive Departments include Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching and Learning Division will work with the Procurement & Warehousing Services Department to develop, implement and monitor a process to collect the data required in the contract on a semi-annual basis. The data will be archived in the Teaching & Learning Division.

Retention of the data will be consistent with the District's established records retention protocols. Timeline: By December 16, 2022.

10. Faculty Gowns/Hoods Compliance

Finding: Agreement 16-052N specify items that the vendor is to provide at no charge to BCPS. In Agreement 16-052N, the vendor was to provide at no charge stoles for all senior class officer and student government officers, valedictorian and salutatorian medallions, and one faculty gown/hood per ten paid student caps and gowns. Chuck Puleri and Associates, Inc. invoices obtained from BCPS records reflect that certain faculty gowns and hoods were paid for by BCPS from March 2017 through September 2019. Between March 2017 and September 2018, 103 faculty gowns/hoods were provided at no charge by Chuck Puleri and Associates, Inc. according to the invoices reviewed. The invoices do not provide further details as to how the number of free gowns/hoods was determined, nor how many free gowns/hoods were provided for other schools. Due to lack of data maintained by Chuck Puleri and Associates, Inc., it is unclear whether Chuck Puleri and Associates, Inc. complied with the faculty gown/hood provision.

Effect: BCPS may be overcharged by the vendors.

Recommendation: BCPS should ensure that the vendors are complying with the required data retention provisions. BCPS should also ensure that the vendors provide documentation supporting the calculations/invoices for faculty gowns/hoods.

Management Response (Responsive Departments include PWS and Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching and Learning Division will work with the Procurement & Warehousing Services Department to develop, implement and monitor a process to collect the data required in the contract on a semi-annual basis. The data will be archived in the Teaching & Learning Division. Retention of the data will be consistent with the District's established records retention protocols. Additionally, the Teaching & Learning Division will work with schools to ensure they have an annual process to determine and document pricing for faculty gowns and hoods with the selected vendor. Timeline: By December 16, 2022

PWS Response:

We agree. PWS is already scheduled to implement Ariba by next year.

11. Request for Proposal Scope Ambiguity

Finding: Due to the number of schools within BCPS, as well as the varying needs and desires of each school, the current and former agreements have broad provisions. RFP 16-052N required that the vendor provide a specific price for each item. Certain schools appear to choose a more economic option, while other schools appear to choose more customized options. For example, the vendors were asked to provide a cost for "activity cords" for each agreement. Neither the Request for Proposal, responses nor the agreements specify whether those "activity cords" are single cords, single color, double cords, multi-color or intertwined colors. In certain cases, the vendors are adding additional charges/costs for double cords, multi-colors, etc. Additional ambiguities include the medallions and gowns for administrative BCPS personnel.

Effect: BCPS may be overcharged by the vendors.

Recommendation: BCPS should ensure that proper clarification is provided and documented regarding ambiguities within its agreements.

Management Response (Responsive Departments include PWS and Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching & Learning Division will work with the Procurement & Warehousing Services Department to identify, clarify and document explanations of ambiguous items in the contract. The outcomes with reviewed with schools and central office departments that utilize this contract. Timeline: By November 18, 2022

PWS Response:

We agree and will provide clarity.

12. Purchase of Goods/Services prior to obtaining Purchase Orders for Agreement 16-052N

Finding: There were several instances where goods/services under Agreement 16-052N were ordered prior to obtaining the requisite purchase order.

Effect: Goods/services were not ordered in accordance with procurement policies and procedures.

Recommendation: BCPS should ensure that goods/services are not procured prior to obtaining a purchase order. Appropriate actions should be taken for individuals that repeatedly do not comply with procurement policies and procedures.

Management Response (Responsive Departments include PWS):

PWS Response:

We agree. PWS will resend the memos explaining procedures and policies. We will also include supervisors when we identify the violations.

13. Inaccurate Charges/Allocations to Agreement 16-052N

Finding: Items were purchased by the BCPS under Agreement 16-052N that were not included in the agreement. These items include pins, diplomas, championship rings, "set up" fees, biliteracy seals, and school "branding." Some of these items were procured under other agreements with Chuck Puleri & Associates, Inc., but were incorrectly charged to Agreement 16-052N.

Effect: Procurement policies and procedures may be bypassed. Items purchased by BCPS may not comply with the applicable agreement. Spend on the awarded contracts/agreements may not be appropriate.

Recommendation: BCPS should ensure that the spend is charged/allocated to the correct agreement.

Management Response (Responsive Departments include PWS and Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching & Learning Division will work with the Procurement & Warehousing Services Department to annually review the terms, provisions and pricing of items in this contract with schools and central office departments that utilize this contract. While the spend that is

charged/allocated to the correct agreement is managed by the Procurement & Warehousing Services Department, the Teaching and Learning Division will work with the schools and central office departments who utilize this contract to ensure their purchases are consistent with the provisions, terms and conditions of the appropriate approved contract. Timeline: By November 30, 2022

PWS Response:

We agree.

14. Inaccurate Budget Estimates

Finding: The budget estimate prepared for Agreement 16-052N included non-agreement expenditures, such as, diplomas that were covered under another agreement. The budgets were also underestimated. As such, the budget estimates were not prepared/estimated accurately.

Effect: Budget costs may not be accurate and budget amendments may be required.

Recommendation: BCPS should ensure that budgets do not include non-agreement expenditures and that the spend is calculated understood/correctly.

Management Response (Responsive Departments include PWS and Teaching and Learning Division):

Teaching and Learning Division Response:

While the budget estimate for a contract is calculated and managed by the Procurement & Warehousing Services Department, the Teaching and Learning Division will work with the schools and central office departments who utilize this contract to ensure their purchases aligned to appropriate approved contract. This will provide accurate data for the Procurement & Warehousing Services Department to determine anticipated spend authority. Timeline: By December 16, 2022

PWS Response:

We agree and will provide additional training to principals.

15. Insufficient Review of Purchase Orders

Finding: PWS did not sufficiently review the purchase requisitions/orders for Agreement 16-052N prior to approving the purchase orders. Due to the numerous billing discrepancies, it is apparent that neither the schools nor PWS were not comparing the purchase requisitions/vendor estimates to the applicable agreements.

Effect: Purchase orders may be approved that do not align with the applicable agreements/contracts. BCPS may be overcharged.

Recommendation: BCPS should take the necessary actions to ensure that purchase orders align with the applicable agreements/contracts prior to approval.

Management Response (Responsive Departments include PWS):

PWS Response:

We agree and will provide additional training to principals.

16. Honor Cord Overbillings

Finding: Vendors are required to provide honor cords at no charge for eligible students as designated by the school principal. Per SBBC Policy 6000.1.3, honor cords for graduates include gold honor cords for graduates that are in the top 10% of the entire senior class or graduates that earned a 3.75 weighted grade point average. It is not clear whether it includes silver cords for graduates that meet certain service hours/criteria. During our interviews with BCPS personnel, BCPS personnel indicated that honor cords are limited to the gold honor cords and the silver cords were viewed as activity cords/honors.

During Agreement 16-052N, Chuck Puleri and Associates, Inc. provided gold honor cords at no charge to BCPS. Chuck Puleri and Associates, Inc. limited these free gold honor cords to 10% of the graduating class at each school. Agreement 16-052N does not specify a limitation on the free honor cords and there was no documentation provided to us that supported the BCPS agreed to a 10% limitation. It appears that the schools were unaware that they could designate what honor cords should be provided at no charge. It also appear that neither the schools nor PWS sought clarification on this limitation.

Effect: BCPS may have been overcharged by Chuck Puleri and Associates, Inc.

Recommendation: BCPS should ensure that high schools fully understand the terms/provisions for caps, gowns and announcements and that these terms/provisions are clearly communicated/disseminated to the appropriate BCPS personnel.

Management Response (Responsive Departments include PWS and Teaching and Learning Division):

Teaching and Learning Division Response:

The Teaching & Learning Division will work with schools and the appropriate central office department to determine standard district definitions for honor cords and activity cords. Additionally, this item will be included in the regular updates Procurement & Warehousing Services will provide to principals during monthly principal meetings to better manage this contract. Timeline: By December 2, 2022

PWS Response:

We agree and will codify all requirements in a semi-annual memo to principals.

17. Ineffective Management of Agreements and Vendors

Finding: Based upon the preceding findings in this report, BCPS did not effectively manage Agreement 16-052N. This is supported by the lack of knowledge/understanding of the agreements and vendor options. It is also supported by the identified overbillings to BCPS and to BCPS graduating seniors/parents and vendor noncompliance.

Effect: Vendors may not be in compliance with the agreements. BCPS and/or BCPS graduating seniors/parents may be overcharged.

Recommendation: BCPS should take the necessary actions as detailed in this report and the preceding findings to ensure vendor compliance with the agreements as well as ensure the appropriate personnel are aware/understand the agreement options and pricing.

Management Response (Responsive Departments include Teaching and Learning Division): Teaching and Learning Division Response:

The Teaching and Learning Division will work with the Procurement & Warehousing Services Department to schedule regular information sessions with school leaders who will utilize this contract. Additionally, the Regional/Associate Superintendents who attend monthly High School Principal Meetings will work with the Level Chair to include time on the monthly agenda for representatives from Procurement & Warehousing Services to provide regular updates to principals. Lastly, the Teaching & Learning Division will collect and review the required data from awarded vendors on a semi-annual basis to ensure compliance with the terms, conditions and provisions of the contract. Timeline: By December 16, 2022

Other Recommendations:

18. Potential Lack of Disclosure of Conflicts of Interest by Selectors of Evaluation Committee Members

Observation: During a competitive procurement that utilizes a RFP process, PWS generally relies upon the user department to identify/select the evaluation committee members. PWS subsequently notifies the selected evaluation committee members of the selection and the evaluation process. As part of this evaluation process, evaluation committee members are required to complete a Conflict of Interest Disclosure Form. There is no similar requirement for the individuals within the user department that are identifying/selecting the committee members.

Effect: There may be a conflict of interest between the individual selecting the evaluation committee members and one of the respondents/bidders/proposers.

Recommendation: PWS should require the applicable individuals in the user departments that are identifying/selecting evaluation committee members to complete the Conflict of Interest Disclosure Form.

Management Response (Responsive Departments include PWS):

PWS Response:

PWS agrees, the individual selecting the evaluation committee will be required to complete a Conflict of Interest Disclosure Form.

19. Lack of Evaluation Committee Member Training

Observation: Evaluation committee members did not appear to fully understand the evaluation process, evaluation criteria, etc. for RFP 16-052N. BCPS does not provide training to evaluation committee members that are utilized during a request for proposal process.

Effect: Evaluation committee members may not fully understand and/or properly evaluate the proposals.

Recommendation: BCPS should provide training for evaluation committee members.

Management Response (Responsive Departments include PWS):

PWS Response:

We agree and commit to developing a training program by 3/30/23.

Conclusion

Based upon the foregoing information, BCPS ineffectively managed Agreement 16-052N, Caps, Gowns, and Announcements. BCPS also ineffectively managed its chosen vendor under this agreement, Chuck Puleri and Associates, Inc. This ineffective management has led in part to estimated BCPS overbillings totaling \$231,489.17 during July 2016 through October 2021. These estimated BCPS overbillings represent approximately 46% of the total BCPS expenditures during the same time period.

BCPS Overbillings for July 2016 through October 2021	
Agreement Overbilling (See Sch. A)	\$ 7,647.17
Honor Cord Overbilling (See Sch. B)	134,268.00
Possible Overbilling for Silver Cords (See Sch. C)	85,724.00
Possible Overbilling for Medallions (See Sch. D)	3,850.00
Total Estimated BCPS Overbillings	\$ 231,489.17
Estimated Average Annual BCPS Overbillings	\$ 46,298

The ineffective management has also led in part to estimated student/parent overbillings totaling \$331,180.50 for school year 2020-2021 only. These estimated student/parent overbillings related to over 7,000 students/parents at 38 various BCPS high schools/centers. Due to the lack of data maintained by Chuck Puleri and Associates, Inc., it is likely that additional student/parent overpayments would have been identified had these documents been maintained as required.

Student/Parent Overbillings for School Year 2020-2021	
Possible Student/Parent Medallion Overbilling (See Sch. D)	\$ 114,015.00
Estimated Student/Parent Graduation Package Overbilling (See Sch. E)	187,150.00
Estimated Student/Parent Late Fee Overbilling (See Sch. F)	29,910.00
Estimated Student/Parent Announcement Overbilling (See Sch. H)	105.50
Total Estimated Student/Parent Overbillings	\$ 331,180.50
	•

BCPS has made efforts to improve its process and oversight of the caps and gowns agreement. This has included changing the process in how the caps and gowns vendors are chosen each year. There are additional areas of improvement needed in BCPS' policies and procedures, training and documentation. To help further improve BCPS' management of this agreement as well as the vendor, we recommend that BCPS consider implementing the 19 recommendations summarized in this report as soon as possible. BCPS should also consider taking appropriate actions regarding the overbillings identified as well as reviewing additional years and other agreements affiliated with Chuck Puleri and Associates, Inc. for vendor compliance and potential overbillings.

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information

Supplementary Information

Invoice Date	Purchase Order Number	School/Department	Item Description	Unit Price Charged	Agreement Unit Price			Overbillings
			·				-	
04/06/17	4517018063	Cypress Bay High School	Silver Honor Cords	\$ 6.00		\$ 1.00	100	
04/06/17	4517018538	West Broward High School	Silver Honor Cords	6.00	5.00	1.00	200	200.00
04/07/17	4517019503	Deerfield Beach High School	Music Medals w red/gold ribbon	16.85	16.00	0.85	3	2.55
04/07/17	4517019503	Deerfield Beach High School	Scholastic Medals w/red/gold ribbon	16.85	16.00	0.85	14	11.90
04/07/17	4517019503	Deerfield Beach High School	Sports Medal w/red/gold ribbon	16.85	16.00	0.85	1	0.85
04/07/17	4517019503	Deerfield Beach High School	Vocational Tech Medals w/red/gold ribbon	16.85	16.00	0.85	4	3.40
04/18/17	7517017553	Fort Lauderdale High School	Stole	20.00	2.00	18.00	1	18.00
05/01/17	4517023389	Nova High School	Additional Stoles - Officer	20.00	-	20.00	1	20.00
05/01/17	4517020757	Stranahan High School	Additional Stoles - Officer	20.00	-	20.00	3	60.00
05/01/17	4517020757	Stranahan High School	Additional Stoles - SGA	20.00	-	20.00	4	80.00
01/31/18	4518019629	Juvenile Detention	Cap & Gown	35.00	34.00	1.00	50	50.00
03/22/18	4518026098	Deerfield Beach High School	Music Medals w/red/gold ribbon	16.85	16.00	0.85	3	2.55
03/22/18	4518026098	Deerfield Beach High School	Scholastic Medals w/red/gold ribbon	16.85	16.00	0.85	14	11.90
03/22/18	4518026098	Deerfield Beach High School	Sports Media w/red/gold ribbon	16.85	16.00	0.85	1	0.85
03/22/18	4518026098	Deerfield Beach High School	Vocational Tech Medals w/red/gold ribbon	16.85	16.00	0.85	4	3.40
04/05/18	4518026319	McFatter Technical High School	Class Officer Stole - Historian	20.00	-	20.00	1	20.00
04/05/18	4518026319	McFatter Technical High School	SGA Officer Stole - Historian	20.00	-	20.00	1	20.00
04/05/18	4518026244	Stranahan High School	SGA Officer Stoles	20.00	-	20.00	6	120.00
04/10/18	4518025456	Cross Creek School	Cap & Gown - Royal Blue	35.00	34.00	1.00	15	15.00
04/25/18	4518027329	Sheridan Technical High School	Salutatorian Medallion	15.00	-	15.00	1	15.00
04/25/18	4518027574	Coral Springs High School	Silver Honor Cords	6.00	5.00	1.00	100	100.00
04/25/18	4518027329	Sheridan Technical High School	Valedictorian Medallion	15.00	-	15.00	1	15.00
05/03/18	4518029137	McFatter Technical High School	SGA Officer Stole - Parliamentarian	20.00	-	20.00	3	60.00
05/03/18	4518029137	McFatter Technical High School	SGA Officer Stole - Treasurer	20.00	-	20.00	1	20.00
05/07/18	4518030716	Miramar High School	Additional Stoles - Class Officer	20.00	-	20.00	1	20.00
05/07/18	4518030716	Miramar High School	Additional Stoles - SGA	20.00	-	20.00	2	40.00
11/15/18	4519012890	Hollywood Hills High School	ELMA Stole	17.00	2.00	15.00	100	1,500.00
02/07/19	4519019556	Boyd Anderson High School	Stoles Red w/White Embroidery	20.00	2.00	18.00	4	72.00
03/20/19	4519022895	McFatter Technical High School	Class Officer Stoles	20.00	-	20.00	3	60.00
03/20/19	4519022895	McFatter Technical High School	SGA Officer Stoles	20.00	_	20.00	2	40.00
33, 23, 13	.515022055	accer recommed mgn sensor	23.12361 360163	20.00		20.00	_	

Invoice	Purchase			Unit Price	J			
Date	Order Number	School/Department	Item Description	Charged	Unit Price	Variance	Quantity	Overbillings
04/09/19	4519024418	Deerfield Beach High School	3030 Medals	17.20	16.00	1.20	2	2.40
04/09/19	4519024036	Dillard High 6-12	Silver Honor Cords	6.00	5.00	1.00	25	25.00
04/17/19	4519025339	Stranahan High School	Class Officer Stoles	20.00	-	20.00	4	80.00
04/25/19	4519024541	Miramar High School	Additional Stoles - Class Officer	20.00	-	20.00	2	40.00
04/29/19	4519023607	Fort Lauderdale High School	Additional Stoles - Class Officer	20.00	-	20.00	4	80.00
04/29/19	4519023607	Fort Lauderdale High School	Additional Stoles - SGA	20.00	-	20.00	3	60.00
05/07/19	4519027089	Blanche Ely High School	Silver Honor Cords	6.00	5.00	1.00	75	75.00
05/09/19	4519027810	The Quest Center	Cap Gown & Tassel	35.00	29.00	6.00	20	120.00
05/09/19	4519027907	Lauderhill 6-12	Stole	20.00	2.00	18.00	1	18.00
03/13/20	4520020122	McFatter Technical High School	Class Officer Stole - Parliamentarian	20.00	-	20.00	3	60.00
04/20/20	4521002210	Miramar High School	Additional Stoles - Class Officer	20.00	-	20.00	1	20.00
04/27/20	4520021072	Bright Horizons School	Cap & Gown	35.00	29.00	6.00	7	42.00
04/28/20	4520021030	College Academy at Broward CC	Red Scholar Stoles	25.00	2.00	23.00	2	46.00
04/28/20	4520021651	College Academy at Broward CC	Salutatorian Medallion	22.00	-	22.00	1	22.00
05/06/20	4520021091	Henry D. Perry Education Center	Cap & Gown	34.00	29.00	5.00	250	1,250.00
05/12/20	4520021058	Coconut Creek High School	Additional Stoles - SGA	20.00	-	20.00	4	80.00
05/13/20	4520021888	Deerfield Beach High School	Music Medal	17.20	15.00	2.20	2	4.40
05/13/20	4520021888	Deerfield Beach High School	Scholastic Medals	17.20	15.00	2.20	5	11.00
05/13/20	4520021888	Deerfield Beach High School	Sport Medals	17.20	15.00	2.20	1	2.20
05/13/20	4520021888	Deerfield Beach High School	Vocational Medals	17.20	15.00	2.20	6	13.20
11/16/20	4521005016	Hollywood Hills High School	ELMA Stole	17.00	2.00	15.00	49	735.00
02/05/21	4521009827	Bright Horizons School	Cap & Gown - Black	35.00	29.00	6.00	9	54.00
02/24/21	4521011320	McFatter Technical High School	Class Officer Stoles	20.00	-	20.00	3	60.00
02/24/21	4521011321	College Academy at Broward CC	Salutatorian Medallion	0.01	-	0.01	1	0.01
02/24/21	4521011320	McFatter Technical High School	SGA Officer Stoles	20.00	-	20.00	2	40.00
02/24/21	4521011321	College Academy at Broward CC	Stoles Red w/White Embroidery	25.00	2.00	23.00	4	92.00
02/24/21	4521011321	College Academy at Broward CC	Valedictorian Medallion	0.01	-	0.01	1	0.01
03/30/21	4521013770	Stranahan High School	Class Officer Stoles	20.00	-	20.00	4	80.00
04/21/21	4521015542	Dave Thomas Education Center	Cap & Gown	34.00	29.00	5.00	200	1,000.00
04/27/21	4521015939	McArthur High School	Stole	20.00	2.00	18.00	1	18.00

Invoice	Purchase			Unit Price	Agreement	Unit Price	Ordered	
Date	Order Number	School/Department	Item Description	Charged	Unit Price	Variance	Quantity	Overbillings
04/30/21	4521016253	Deerfield Beach High School	3030 Medals	17.20	15.00	2.20	6	13.20
04/30/21	4521016253	Deerfield Beach High School	3031 Medals	17.20	15.00	2.20	3	6.60
04/30/21	4521016253	Deerfield Beach High School	3056 Medals	17.20	15.00	2.20	6	13.20
04/30/21	4521016253	Deerfield Beach High School	5004 Medal	15.70	15.00	0.70	1	0.70
04/30/21	4521016253	Deerfield Beach High School	BRM5 Medal	16.85	15.00	1.85	1	1.85
05/05/21	4521016649	Cross Creek School	Cap & Gown - Royal Blue	35.00	29.00	6.00	6	36.00
06/23/21	4521021789	Deerfield Beach High School	Additional Stoles	20.00	2.00	18.00	4	72.00
09/13/21	4522004188	Fort Lauderdale High School	SGA/Class Officer Stole	20.00	-	20.00	3	60.00
09/29/21	4522005222	College Academy at Broward CC	Stoles Red w/White Embroidery	25.00	2.00	23.00	4	92.00
Total Agre	ement Overbilli	ng to BCPS under Agreement 16-05	2N					\$ 7,108.17
A		detects Accessed 4C 0F2 Decemb	advantas Others Assessments					
·	•	elated to Agreement 16-052 Record	•					
05/18/17	4517026153	Deerfield Beach High School	Cap and Gown Rentals	\$ 50.00	\$ 34.00	\$ 16.00	1	\$ 16.00
10/03/19	4520007394	College Academy at Broward CC	Stoles Red w/White Embroidery	25.00	2.00	23.00	8	184.00
03/23/20	4520020543	Coral Glades High School	Silver Cords	6.00	5.00	1.00	79	79.00
05/01/20	4520021094	Stranahan High School	SGA Stoles	20.00	-	20.00	13	260.00
Total Agre	ement Overbilli	ng to BCPS		·				\$ 7,647.17

Continued

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule B - Summary of Honor Cord Overbillings

Invoice	Purchase			Unit Price	Agreement	Unit Price	Ordered	
Date	Order Number	School	Item Description	Charged	Unit Price	Variance	Quantity	Overbillings
09/28/16	4517003912	Pompano Beach High School	Gold Honor Cords	\$ 8.00	\$ -	\$ 8.00	223	\$ 1,784.00
09/28/16	4517003912	Pompano Beach High School	Gold Honor Cords	8.00	-	8.00	27	216.00
03/10/17	4517018543	Marjorie Stoneman Douglas High School	Gold Honor Cords	8.00	-	8.00	300	2,400.00
04/06/17	4517018063	Cypress Bay High School	Gold Honor Cords	8.00	-	8.00	586	4,688.00
04/06/17	4517018538	West Broward High School	Gold Honor Cords	8.00	-	8.00	336	2,688.00
04/07/17	4517019503	Deerfield Beach High School	Gold Honor Cords	8.00	-	8.00	75	600.00
04/07/17	7517016811	McArthur High School	Gold Honor Cords	8.00	-	8.00	140	1,120.00
04/14/17	4517020455	Broward Virtual Education	Gold Honor Cords	8.00	-	8.00	40	320.00
04/14/17	4517021078	Lauderhill 6-12	Gold Honor Cords	8.00	-	8.00	13	104.00
04/18/17	7517017553	Fort Lauderdale High School	Single Gold Honor Cords	4.00	-	4.00	104	416.00
04/18/17	4517021453	Nova High School	Gold Honor Cords	8.00	-	8.00	146	1,168.00
05/01/17	4517022506	College Academy at Broward CC	Gold Honor Cords	8.00	-	8.00	255	2,040.00
05/15/17	4517025162	Stranahan High School	Gold Honor Cords	8.00	-	8.00	50	400.00
05/16/17	4517025648	McFatter Technical High School	Gold Honor Cords	8.00	-	8.00	114	912.00
03/22/18	4518026098	Deerfield Beach High School	Gold Honor Cords	8.00	-	8.00	52	416.00
03/23/18	4518025440	Marjorie Stoneman Douglas High School	Gold Honor Cords	8.00	-	8.00	318	2,544.00
03/23/18	4518025440	Marjorie Stoneman Douglas High School	Gold/Maroon Honor Cords	8.00	-	8.00	35	280.00
03/23/18	4518025440	Marjorie Stoneman Douglas High School	Gold/White Honor Cords	8.00	-	8.00	30	240.00
04/03/18	4518018045	Pompano Beach High School	Gold Honor Cords	8.00	-	8.00	150	1,200.00
04/03/18	4518018045	Pompano Beach High School	Gold/Maroon Honor Cords	8.00	-	8.00	20	160.00
04/03/18	4518018045	Pompano Beach High School	Gold/White Honor Cords	8.00	-	8.00	10	80.00
04/05/18	4518025447	Coral Springs High School	Gold Honor Cords	8.00	-	8.00	300	2,400.00
04/05/18	4518025447	Coral Springs High School	Gold/Maroon Honor Cords	8.00	-	8.00	12	96.00
04/05/18	4518025447	Coral Springs High School	Gold/White Honor Cords	8.00	-	8.00	30	240.00
04/05/18	4518022240	Cypress Bay High School	Gold Honor Cords	8.00	-	8.00	462	3,696.00
04/05/18	4518022240	Cypress Bay High School	Gold/Maroon Honor Cords	8.00	-	8.00	75	600.00
04/05/18	4518022240	Cypress Bay High School	Gold/White Honor Cords	8.00	-	8.00	35	280.00
04/05/18	4518025482	Flanagan High School	Gold Honor Cords	8.00	-	8.00	152	1,216.00
04/05/18	4518025482	Flanagan High School	Gold/Maroon Honor Cords	8.00	-	8.00	50	400.00
04/05/18	4518025482	Flanagan High School	Gold/White Honor Cords	8.00	-	8.00	25	200.00
04/05/18	4518024566	South Plantation High School	Honor Cords	8.00	-	8.00	22	176.00

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
04/05/18	4518026266	Stranahan High School	Gold Honor Cords	8.00	-	8.00	100	800.00
04/05/18	4518026266	Stranahan High School	Gold/White Honor Cords	8.00	-	8.00	25	200.00
04/05/18	4518026266	Stranahan High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
04/05/18	4518026319	McFatter Technical High School	Gold Honor Cords	8.00	-	8.00	108	864.00
04/05/18	4518026319	McFatter Technical High School	Gold/White Honor Cords	8.00	-	8.00	3	24.00
04/05/18	4518026319	McFatter Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	6	48.00
04/17/18	4518025828	Everglades High School	Gold Honor Cords	8.00	-	8.00	194	1,552.00
04/17/18	4518025828	Everglades High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
04/17/18	4518025828	Everglades High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
04/23/18	4518027388	Lauderdale Manors Early Learning & Family	Gold/White Honor Cords	8.00	-	8.00	60	480.00
04/24/18	4518027631	Atlantic Technical High School	Gold Honor Cords	8.00	-	8.00	58	464.00
04/24/18	4518027631	Atlantic Technical High School	Gold/White Honor Cords	8.00	-	8.00	2	16.00
04/24/18	4518027631	Atlantic Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	6	48.00
04/24/18	7518007756	Miramar High School	Honor Cords	8.00	-	8.00	135	1,080.00
04/25/18	4518027211	Dillard High 6-12	Honor Cords	8.00	-	8.00	66	528.00
04/25/18	4518027329	Sheridan Technical Center	Honor Cords	8.00	-	8.00	108	864.00
05/03/18	4518028986	Blanche Ely High School	Gold Honor Cords	8.00	-	8.00	94	752.00
05/07/18	4518027833	Boyd Anderson High School	Gold Honor Cords	8.00	-	8.00	22	176.00
05/07/18	4518029082	Hallandale High School	Honor Cords	8.00	-	8.00	23	184.00
05/24/18	4519000614	Henry D. Perry Education Center	Gold/White Honor Cords	8.00	-	8.00	25	200.00
05/24/18	4519000614	Henry D. Perry Education Center	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
05/24/18	4519000614	Henry D. Perry Education Center	Gold Honor Cords	8.00	-	8.00	25	200.00
05/31/18	4519010585	Deerfield Beach High School	Gold Honor Cords	8.00	-	8.00	30	240.00
09/25/18	4519007852	Miramar High School	Honor Cords	8.00	-	8.00	40	320.00
09/25/18	4519007852	Miramar High School	Honor Cords	8.00	-	8.00	137	1,096.00
03/04/19	4519021566	Cypress Bay High School	Gold Honor Cords	8.00	-	8.00	714	5,712.00
03/12/19	4519022268	Cypress Bay High School	Gold/White Honor Cords	8.00	-	8.00	26	208.00
03/12/19	4519022268	Cypress Bay High School	Gold/Maroon Honor Cords	8.00	-	8.00	62	496.00
03/18/19	4519021540	Dillard High 6-12	Senior Honor Cords	8.00	-	8.00	112	896.00
03/18/19	4519018043	Pompano Beach High School	Gold Honor Cords	8.00	-	8.00	150	1,200.00
03/18/19	4519018043	Pompano Beach High School	Gold/Maroon Honor Cords	8.00	-	8.00	20	160.00

Invoice	Purchase			Unit Price	Agreement	Unit Price	Ordered	
Date	Order Number	School	Item Description	Charged	Unit Price	Variance	Quantity	Overbillings
03/18/19	4519018043	Pompano Beach High School	Gold/White Honor Cords	8.00	-	8.00	10	80.00
03/19/19	4519022867	McArthur High School	Gold/White Honor Cords	8.00	-	8.00	100	800.00
03/19/19	4519022867	McArthur High School	Gold/Maroon Honor Cords	8.00	-	8.00	100	800.00
03/19/19	4519022867	McArthur High School	Gold Honor Cords	8.00	-	8.00	200	1,600.00
03/20/19	4519022895	McFatter Technical High School	Gold Honor Cords	8.00	-	8.00	98	784.00
03/20/19	4519022895	McFatter Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	6	48.00
03/20/19	4519022895	McFatter Technical High School	Gold/White Honor Cords	8.00	-	8.00	2	16.00
03/22/19	4519022685	Marjorie Stoneman Douglas High School	Gold Honor Cords	8.00	-	8.00	414	3,312.00
03/22/19	4519022685	Marjorie Stoneman Douglas High School	Gold/Maroon Honor Cords	8.00	-	8.00	35	280.00
03/22/19	4519022685	Marjorie Stoneman Douglas High School	Gold/White Honor Cords	8.00	-	8.00	25	200.00
04/03/19	4519024237	Boyd Anderson High School	Gold Honor Cords	8.00	-	8.00	45	360.00
04/03/19	4519024237	Boyd Anderson High School	Gold/Maroon Honor Cords	8.00	-	8.00	20	160.00
04/03/19	4519024237	Boyd Anderson High School	Gold/White Honor Cords	8.00	-	8.00	10	80.00
04/09/19	4519024418	Deerfield Beach High School	Gold Honor Cords	8.00	-	8.00	101	808.00
04/09/19	4519024418	Deerfield Beach High School	Gold/Maroon Honor Cords	8.00	-	8.00	19	152.00
04/09/19	4519024418	Deerfield Beach High School	Gold/White Honor Cords	8.00	-	8.00	16	128.00
04/09/19	4519024271	Miramar High School	Gold Honor Cords	8.00	-	8.00	180	1,440.00
04/09/19	4519024271	Miramar High School	Gold/Maroon Honor Cords	8.00	-	8.00	22	176.00
04/09/19	4519024271	Miramar High School	Gold/White Honor Cords	8.00	-	8.00	14	112.00
04/12/19	4519024809	Henry D. Perry Education Center	Gold Honor Cords	8.00	-	8.00	20	160.00
04/12/19	4519024809	Henry D. Perry Education Center	Gold/Maroon Honor Cords	8.00	-	8.00	20	160.00
04/12/19	4519024809	Henry D. Perry Education Center	Gold/White Honor Cords	8.00	-	8.00	20	160.00
04/15/19	4519024967	Nova High School	Gold Honor Cords	8.00	-	8.00	250	2,000.00
04/17/19	4519025247	Atlantic Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	4	32.00
04/17/19	4519025247	Atlantic Technical High School	Gold Honor Cords	8.00	-	8.00	82	656.00
04/17/19	4519025247	Atlantic Technical High School	Gold/White Honor Cords	8.00	-	8.00	3	24.00
04/24/19	4519025688	Stranahan High School	Gold Honor Cords	8.00	-	8.00	150	1,200.00
04/24/19	4519025688	Stranahan High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
04/24/19	4519025688	Stranahan High School	Gold/Maroon Honor Cords	8.00	-	8.00	40	320.00
05/07/19	4519027089	Blanche Ely High School	Gold Honor Cords	8.00	-	8.00	56	448.00
05/07/19	4519027089	Blanche Ely High School	Gold/Maroon Honor Cords	8.00	-	8.00	15	120.00

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
			·		Ollit Frice			
05/07/19	4519027089	Blanche Ely High School	Gold/White Honor Cords	8.00	-	8.00	12	96.00
05/09/19	4519027907	Lauderhill 6-12	Gold Honor Cords	8.00	-	8.00	21.5	172.00
05/09/19	4519027907	Lauderhill 6-12	Gold/Maroon Honor Cords	8.00	-	8.00	2	16.00
05/09/19	4519027907	Lauderhill 6-12	Gold/White Honor Cords	8.00	-	8.00	1	8.00
05/13/19	4519028476	Fort Lauderdale High School	Gold Honor Cords	8.00	-	8.00	176	1,408.00
05/13/19	4519028476	Fort Lauderdale High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
05/13/19	4519028476	Fort Lauderdale High School	Gold/White Honor Cords	8.00	-	8.00	12	96.00
11/20/19	4520011306	Wingate Oaks Center School	Gold/Maroon Honor Cords	8.00	-	8.00	3	24.00
02/14/20	4520013998	Pompano Beach High School	Gold Honor Cords	8.00	-	8.00	150	1,200.00
02/14/20	4520013998	Pompano Beach High School	Gold/Maroon Honor Cords	8.00	-	8.00	10	80.00
02/14/20	4520013998	Pompano Beach High School	Gold/White Honor Cords	8.00	-	8.00	10	80.00
03/13/20	4520020124	Cypress Bay High School	Gold Honor Cords	8.00	-	8.00	826	6,608.00
03/13/20	4520020124	Cypress Bay High School	Gold/White Honor Cords	8.00	-	8.00	25	200.00
03/13/20	4520020124	Cypress Bay High School	Gold/Maroon Honor Cords	8.00	-	8.00	30	240.00
03/13/20	4520020122	McFatter Technical High School	Gold Honor Cords	8.00	-	8.00	110	880.00
03/13/20	4520020122	McFatter Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	5	40.00
03/13/20	4520020122	McFatter Technical High School	Gold/White Honor Cords	8.00	-	8.00	3	24.00
03/17/20	4520020125	West Broward High School	Gold Honor Cords	8.00	-	8.00	300	2,400.00
03/17/20	4520020125	West Broward High School	Gold/Maroon Honor Cords	8.00	-	8.00	40	320.00
03/17/20	4520020125	West Broward High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
04/07/20	4520020639	Marjorie Stoneman Douglas High School	Gold Honor Cords	8.00	-	8.00	422	3,376.00
04/07/20	4520020639	Marjorie Stoneman Douglas High School	Gold/Maroon Honor Cords	8.00	-	8.00	30	240.00
04/07/20	4520020639	Marjorie Stoneman Douglas High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
04/13/20	4520021317	Fort Lauderdale High School	Gold Honor Cords	8.00	-	8.00	225	1,800.00
04/13/20	4520021317	Fort Lauderdale High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
04/13/20	4520021317	Fort Lauderdale High School	Gold/White Honor Cords	8.00	-	8.00	7	56.00
04/13/20	4520021179	Miramar High School	Gold Honor Cords	8.00	-	8.00	51	408.00
04/13/20	4520021179	Miramar High School	Gold/Maroon Honor Cords	8.00	-	8.00	28	224.00
04/13/20	4520021179	Miramar High School	Gold/White Honor Cords	8.00	-	8.00	11	88.00
04/28/20	4520020921	Flanagan High School	Gold Honor Cords	8.00	-	8.00	224	1,792.00
04/28/20	4520020921	Flanagan High School	Gold/Maroon Honor Cords	8.00	-	8.00	17	136.00

Invoice	Purchase			Unit Price	Agreement	Unit Price	Ordered	
Date	Order Number	School	Item Description	Charged	Unit Price	Variance	Quantity	Overbillings
04/28/20	4520020921	Flanagan High School	Gold/White Honor Cords	8.00	_	8.00	12	96.00
05/01/20	4520021093	Nova High School	Gold Honor Cords	8.00	-	8.00	168	1,344.00
05/01/20	4520021093	Nova High School	Gold Honor Cords	8.00	-	8.00	20	160.00
05/01/20	4520021093	Nova High School	Gold Honor Cords	8.00	-	8.00	15	120.00
05/13/20	4520021888	Deerfield Beach High School	Gold Honor Cords	8.00	-	8.00	90	720.00
05/13/20	4520021888	Deerfield Beach High School	Gold/Maroon Honor Cords	8.00	-	8.00	20	160.00
05/13/20	4520021888	Deerfield Beach High School	Gold/White Honor Cords	8.00	-	8.00	17	136.00
05/13/20	4520021426	Lauderhill 6-12	Gold Honor Cords	8.00	-	8.00	29	232.00
05/13/20	4520021426	Lauderhill 6-12	Gold/Maroon Honor Cords	8.00	-	8.00	2	16.00
05/13/20	4520021426	Lauderhill 6-12	Gold/White Honor Cords	8.00	-	8.00	1	8.00
05/15/20	4520021777	Atlantic Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	5	40.00
05/15/20	4520021777	Atlantic Technical High School	Gold/White Honor Cords	8.00	-	8.00	3	24.00
05/15/20	4520021777	Atlantic Technical High School	Gold Honor Cords	8.00	-	8.00	97	776.00
05/15/20	4520021496	Coconut Creek High School	Gold Honor Cords	8.00	-	8.00	43	344.00
05/15/20	4520021496	Coconut Creek High School	Gold Honor Cords	8.00	-	8.00	35	280.00
05/15/20	4520021496	Coconut Creek High School	Gold/Maroon Honor Cords	8.00	-	8.00	10	80.00
05/15/20	4520021496	Coconut Creek High School	Gold/White Honor Cords	8.00	-	8.00	8	64.00
05/15/20	4520021317	Fort Lauderdale High School	Gold/White Honor Cords	8.00	-	8.00	7	56.00
05/21/20	4520021145	Blanche Ely High School	Gold Honor Cords	8.00	-	8.00	41	328.00
05/21/20	4520021145	Blanche Ely High School	Gold/Maroon Honor Cords	8.00	-	8.00	22	176.00
05/21/20	4520021145	Blanche Ely High School	Gold/White Honor Cords	8.00	-	8.00	9	72.00
02/24/21	4521011321	College Academy at Broward CC	Gold/White Honor Cords	8.00	-	8.00	8	64.00
02/24/21	4521011321	College Academy at Broward CC	Gold Honor Cords	8.00	-	8.00	180	1,440.00
02/24/21	4521011320	McFatter Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	5	40.00
02/24/21	4521011320	McFatter Technical High School	Gold/White Honor Cords	8.00	-	8.00	2	16.00
03/02/21	4521011771	Hollywood Hills High School	Gold/Maroon Honor Cords	8.00	-	8.00	20	160.00
03/02/21	4521011771	Hollywood Hills High School	Gold/White Honor Cords	8.00	-	8.00	9	72.00
03/16/21	4521012896	Marjorie Stoneman Douglas High School	Gold/Maroon Honor Cords	8.00	-	8.00	30	240.00
03/16/21	4521012896	Marjorie Stoneman Douglas High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
03/16/21	4521012896	Marjorie Stoneman Douglas High School	Gold Honor Cords	8.00	-	8.00	498	3,984.00
03/23/21	4521013314	Cypress Bay High School	Gold/Maroon Honor Cords	8.00	-	8.00	34	272.00

Invoice	Purchase	Colored	Have Daniel !	Unit Price	Agreement	Unit Price	Ordered	On a substitute of
Date	Order Number	School	Item Description	Charged	Unit Price	Variance	Quantity	Overbillings
03/23/21	4521013314	Cypress Bay High School	Gold/White Honor Cords	8.00	-	8.00	28	224.00
03/23/21	4521013314	Cypress Bay High School	Gold Honor Cords	8.00	-	8.00	579	4,632.00
04/22/21	4521015654	Pompano Beach High School	Gold Honor Cords	8.00	-	8.00	225	1,800.00
04/30/21	4521016253	Deerfield Beach High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
04/30/21	4521016253	Deerfield Beach High School	Gold/White Honor Cords	8.00	-	8.00	11	88.00
04/30/21	4521016253	Deerfield Beach High School	Gold Honor Cords	8.00	-	8.00	75	600.00
05/05/21	4521016629	Blanche Ely High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
05/05/21	4521016629	Blanche Ely High School	Gold/White Honor Cords	8.00	-	8.00	10	80.00
05/05/21	4521016629	Blanche Ely High School	Gold Honor Cords	8.00	-	8.00	32	256.00
05/05/21	4521016587	Nova High School	Gold/Maroon Honor Cords	8.00	-	8.00	17	136.00
05/05/21	4521016587	Nova High School	Gold/White Honor Cords	8.00	-	8.00	13	104.00
05/05/21	4521016587	Nova High School	Gold Honor Cords	8.00	-	8.00	153	1,224.00
05/07/21	4521016866	J.P. Taravella High School	Gold Honor Cords	8.00	-	8.00	260	2,080.00
05/07/21	4521016866	J.P. Taravella High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
05/07/21	4521016866	J.P. Taravella High School	Gold/White Honor Cords	8.00	-	8.00	15	120.00
05/10/21	4521017084	West Broward High School	Gold/Maroon Honor Cords	8.00	-	8.00	40	320.00
05/10/21	4521017084	West Broward High School	Gold/White Honor Cords	8.00	-	8.00	20	160.00
05/10/21	4521017084	West Broward High School	Gold Honor Cords	8.00	-	8.00	300	2,400.00
05/17/21	4521017880	Coral Glades High School	Gold/White Honor Cords	8.00	-	8.00	16	128.00
05/17/21	4521017880	Coral Glades High School	Gold/Maroon Honor Cords	8.00	-	8.00	16	128.00
05/17/21	4521017880	Coral Glades High School	Gold Honor Cords	8.00	-	8.00	164	1,312.00
05/17/21	4521017880	Coral Glades High School	Gold Honor Cords	8.00	-	8.00	23	184.00
05/24/21	4521018948	Lauderhill 6-12	Gold Honor Cords	8.00	-	8.00	27	216.00
05/24/21	4521018948	Lauderhill 6-12	Gold/Maroon Honor Cords	8.00	-	8.00	2	16.00
05/24/21	4521018948	Lauderhill 6-12	Gold/White Honor Cords	8.00	-	8.00	1	8.00
05/27/21	4521019929	Atlantic Technical High School	Gold Honor Cords	8.00	-	8.00	105	840.00
05/27/21	4521019929	Atlantic Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	4	32.00
05/27/21	4521019929	Atlantic Technical High School	Gold/White Honor Cords	8.00	-	8.00	3	24.00
09/13/21	4522004188	Fort Lauderdale High School	Gold Honor Cords	8.00	-	8.00	230	1,840.00
09/13/21	4522004188	Fort Lauderdale High School	Gold/Maroon Honor Cords	8.00	-	8.00	25	200.00
09/13/21	4522004188	Fort Lauderdale High School	Gold/White Honor Cords	8.00	-	8.00	12	96.00
		· ·	,					

Invoice Date	Purchase Order Number	School	Item Description	t Price arged	Agreement Unit Price	Unit Varia	Price ance	Ordered Quantity	Overbillings
09/29/21	4522005222	College Academy at Broward CC	Gold/White Honor Cords	8.00	-		8.00	8	64.00
09/29/21	4522005222	College Academy at Broward CC	Gold Honor Cords	8.00	-		8.00	180	1,440.00
Total BCPS I	Honor Cord Ove	rbilling under Agreement 16-052N							\$ 125,148.00
Honor Cord	Overbillings rel	ated to Agreement 16-052 Recorded ur	nder Other Agreements						
02/28/17	4517017726	Piper High School	Gold Honor Cords	\$ 8.00	-	\$	8.00	159	\$ 1,272.00
03/13/18	4518024107	West Broward High School	Gold Honor Cords	8.00	-		8.00	234	1,872.00
03/13/18	4518024107	West Broward High School	Gold/Maroon Honor Cords	8.00	-		8.00	50	400.00
03/13/18	4518024107	West Broward High School	Gold/White Honor Cords	8.00	-		8.00	50	400.00
03/20/18	4518025031	Nova High	Honor Cord	8.00	-		8.00	194	1,552.00
10/03/19	4520007394	College Academy @ BCC Central	Gold/White Honor Cords	8.00	-		8.00	5	40.00
10/03/19	4520007394	College Academy @ BCC Central	Gold/Maroon Honor Cords	8.00	-		8.00	11	88.00
10/03/19	4520007394	College Academy @ BCC Central	Gold Honor Cords	8.00	-		8.00	210	1,680.00
03/23/20	4520020543	Coral Glades High	Gold Honor Cords	8.00	-		8.00	195	1,560.00
03/23/20	4520020543	Coral Glades High	Gold/White Honor Cords	8.00	-		8.00	16	128.00
03/23/20	4520020543	Coral Glades High	Gold/Maroon Honor Cords	8.00	-		8.00	16	128.00
Total BCPS I	Honor Cord Ove	rbilling							\$ 134,268.00

Invoice	Purchase Order							Possible
Date	Number	School/Department	Item Description	Pric	e Each	Quantity	0	verbillings
04/06/17	4517018063	Cypress Bay High School	Silver Cords	\$	5.00	100	\$	500.00
04/06/17	4517018538	West Broward High School	Silver Cords		5.00	200		1,000.00
01/24/18	4518018777	Athletics and Student Activities Department Silver Cords 3.85 5,025			19,346.25			
03/23/18	4518025440	Marjorie Stoneman Douglas High School	Silver Cords		8.00	25		200.00
04/05/18	4518022240	Cypress Bay High School	Silver Cords		8.00	60		480.00
04/23/18	4518026722	Piper High School	Silver Cords		8.00	75		600.00
04/25/18	4518027574	Coral Springs High School	Silver Cords		5.00	100		500.00
05/03/18	4518027917	Fort Lauderdale High School	Silver Cords		4.00	170		680.00
05/14/18	4518027211	Dillard High 6-12	Silver Cords		8.00	25		200.00
01/14/19	4519017270	Athletics and Student Activities Department	Silver Cords		3.85	5,025		19,346.25
04/09/19	4519024036	Dillard High 6-12	Silver Cords		5.00	25		125.00
04/15/19	4519024967	Nova High School	Silver Cords		6.00	50		300.00
05/07/19	4519027089	Blanche Ely High School	Silver Cords		5.00	75		375.00
02/25/20	4520017952	Athletics and Student Activities Department	Silver Cords		3.85	4,155		15,996.75
04/03/20	4520020707	Cypress Bay High School	Silver Cords		8.00	200		1,600.00
04/08/20	4520020836	Athletics and Student Activities Department	Silver Cords		3.85	870		3,349.50
05/15/20	4520021777	Atlantic Technical High School	Silver Cords		8.00	10		80.00
02/24/21	4521011327	Student Athletics	Silver Cords		3.85	5,025		19,346.25
05/07/21	4521016866	J.P. Taravella High School	Silver Cords		8.00	80		640.00
05/17/21	4521017880	Coral Glades High School	Silver Cords		8.00	83		664.00
Total BCPS P	ossible Overbi	illings for Silver Cords under Agreement 16-05	52N				\$	85,329.00
Possible Ove	rbillings relate	ed to Agreement 16-052 Recorded under Othe	er Agreements					
03/23/20	4520020543	Coral Glades High School	Silver Cords	\$	5.00	79	\$	395.00
Total BCPS P	ossible Overbi	Illings for Silver Cords	·				\$	85,724.00

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule D - Summary of Possible Student/Parent Overbilling for Medallions

School	Percentage of Cap and Gown Only Purchases for School Year 2021-2022*	Percentage of Cap and Gown Only Purchases for School Year 2020-2021	Estimated Percentage of Students/Parents that would Purchase Cap and Gown Only Option	Number of Packages Including Caps and Gowns for School Year 2020-2021	Estimated Number of Students/ Parents Overcharged	Customized Medallion Unit Price	Possible Overbillings
Atlantic Technical High School	59.09%	0.00%	59.09%	133	79	\$ 15.00	\$ 1,185.00
Blanche Ely High School	58.77%	0.00%	58.77%	275	162	15.00	2,430.00
Boyd Anderson High School	73.28%	0.00%	73.28%	241	177	15.00	2,655.00
Broward Virtual Education	83.59%	0.00%	83.59%	65	54	15.00	810.00
Coconut Creek High School	71.38%	0.00%	71.38%	230	164	15.00	2,460.00
College Academy at Broward CC	68.10%	0.00%	68.10%	197	134	15.00	2,010.00
Cooper City High School	68.68%	0.00%	68.68%	468	321	15.00	4,815.00
Coral Glades High School	48.59%	0.00%	48.59%	436	212	15.00	3,180.00
Coral Springs High School	61.01%	0.00%	61.01%	465	284	15.00	4,260.00
Cypress Bay High School	75.18%	0.00%	75.18%	856	644	15.00	9,660.00
Dave Thomas Education Center	76.92%	0.00%	76.92%	1	1	15.00	15.00
Deerfield Beach High School	51.27%	0.00%	51.27%	374	192	15.00	2,880.00
Dillard High 6-12	57.81%	0.00%	57.81%	314	182	15.00	2,730.00
Everglades High School	42.01%	0.00%	42.01%	434	182	15.00	2,730.00
Flanagan High School	54.81%	0.00%	54.81%	443	243	15.00	3,645.00
Fort Lauderdale High School	64.72%	0.00%	64.72%	339	219	15.00	3,285.00
Hallandale High School	73.55%	0.00%	73.55%	183	135	15.00	2,025.00
Hollywood Hills High School	56.38%	0.00%	56.38%	265	149	15.00	2,235.00
J.P. Taravella High School	46.95%	0.00%	46.95%	495	232	15.00	3,480.00
Marjorie Stoneman Douglas High School	71.41%	0.00%	71.41%	690	493	15.00	7,395.00
McArthur High School	73.07%	0.00%	73.07%	394	288	15.00	4,320.00
McFatter Technical High School	45.13%	0.00%	45.13%	107	48	15.00	720.00
Millennium 6-12 Collegiate Academy	72.22%	0.00%	72.22%	59	43	15.00	645.00
Miramar High School	67.24%	0.00%	67.24%	331	223	15.00	3,345.00
Monarch High School	68.42%	0.00%	68.42%	409	280	15.00	4,200.00

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule D - Summary of Possible Student/Parent Overbilling for Medallions

School	Percentage of Cap and Gown Only Purchases for School Year 2021-2022*	Percentage of Cap and Gown Only Purchases for School Year 2020-2021	Estimated Percentage of Students/Parents that would Purchase Cap and Gown Only Option	Number of Packages Including Caps and Gowns for School Year 2020-2021	Estimated Number of Students/ Parents Overcharged	Customized Medallion Unit Price	Possible Overbillings
Northeast High School	63.82%	0.00%	63.82%	233	149	15.00	2,235.00
Nova High School	62.96%	0.00%	62.96%	421	265	15.00	3,975.00
Piper High School	69.89%	0.00%	69.89%	370	259	15.00	3,885.00
Plantation High School	84.31%	0.00%	84.31%	316	266	15.00	3,990.00
Pompano Beach High School	65.83%	0.00%	65.83%	248	163	15.00	2,445.00
Sheridan Technical High School	47.62%	0.00%	47.62%	80	38	15.00	570.00
South Broward High School	47.97%	0.00%	47.97%	387	186	15.00	2,790.00
South Plantation High School	74.65%	0.00%	74.65%	384	287	15.00	4,305.00
Stranahan High School	73.76%	0.00%	73.76%	186	137	15.00	2,055.00
West Broward High School	49.36%	0.00%	49.36%	488	241	15.00	3,615.00
Western High School	64.76%	0.00%	64.76%	545	353	15.00	5,295.00
Whiddon-Rogers Education Center	N/A	N/A	N/A	12	12	15.00	180.00
Summer School Cap/Gown Purchases	N/A	N/A	N/A	104	104	15.00	1,560.00
Total Possible Student/Parent Overbilling	for Medallions						\$ 114,015.00
Possible BCPS Overbilling for Medallions	_						
Deerfield Beach High School	N/A	N/A	N/A	1	1	\$ 10.00	\$ 10.00
School S W & A	N/A	N/A	N/A	125	125	15.00	1,875.00
Lauderdale Manors Early Learning	N/A	N/A	N/A	125	125	15.00	1,875.00
Deerfield Beach High School	N/A	N/A	N/A	6	6	15.00	90.00
Total Possible BCPS Overbilling for Medal	lions						\$ 3,850.00

^{*}Refer to Schedule G of this report.

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule E - Summary of Estimated Student/Parent Package Overbillings

School	Percentage of Cap and Gown Only Purchases for School Year 2021-2022*	Percentage of Cap and Gown Only Purchases for School Year 2020-2021	Estimated Percentage of Students/ Parents that would Purchase Cap and Gown Only Option	Number of Packages Including Caps and Gowns for School Year 2020-2021	Estimated Number of Students/ Parents Overcharged	Increased Rate**	Overbillings
Atlantic Technical High School	59.09%	0.00%	59.09%	133	79	\$ 25.00	\$ 1,975.00
Blanche Ely High School	58.77%	0.00%	58.77%	275	162	25.00	4,050.00
Boyd Anderson High School	73.28%	0.00%	73.28%	241	177	25.00	4,425.00
Broward Virtual Education	83.59%	0.00%	83.59%	65	54	25.00	1,350.00
Coconut Creek High School	71.38%	0.00%	71.38%	230	164	25.00	4,100.00
College Academy at Broward CC	68.10%	0.00%	68.10%	197	134	25.00	3,350.00
Cooper City High School	68.68%	0.00%	68.68%	468	321	25.00	8,025.00
Coral Glades High School	48.59%	0.00%	48.59%	436	212	25.00	5,300.00
Coral Springs High School	61.01%	0.00%	61.01%	465	284	25.00	7,100.00
Cypress Bay High School	75.18%	0.00%	75.18%	856	644	25.00	16,100.00
Dave Thomas Education Center	76.92%	0.00%	76.92%	1	1	25.00	25.00
Deerfield Beach High School	51.27%	0.00%	51.27%	374	192	25.00	4,800.00
Dillard High 6-12	57.81%	0.00%	57.81%	314	182	25.00	4,550.00
Everglades High School	42.01%	0.00%	42.01%	434	182	25.00	4,550.00
Flanagan High School	54.81%	0.00%	54.81%	443	243	25.00	6,075.00
Fort Lauderdale High School	64.72%	0.00%	64.72%	339	219	25.00	5,475.00
Hallandale High School	73.55%	0.00%	73.55%	183	135	25.00	3,375.00
Hollywood Hills High School	56.38%	0.00%	56.38%	265	149	25.00	3,725.00
J.P. Taravella High School	46.95%	0.00%	46.95%	495	232	25.00	5,800.00
Marjorie Stoneman Douglas High School	71.41%	0.00%	71.41%	690	493	25.00	12,325.00
McArthur High School	73.07%	0.00%	73.07%	394	288	25.00	7,200.00
McFatter Technical High School	45.13%	0.00%	45.13%	107	48	25.00	1,200.00
Millennium 6-12 Collegiate Academy	72.22%	0.00%	72.22%	59	43	25.00	1,075.00
Miramar High School	67.24%	0.00%	67.24%	331	223	25.00	5,575.00
Monarch High School	68.42%	0.00%	68.42%	409	280	25.00	7,000.00
Northeast High School	63.82%	0.00%	63.82%	233	149	25.00	3,725.00
Nova High School	62.96%	0.00%	62.96%	421	265	25.00	6,625.00
Piper High School	69.89%	0.00%	69.89%	370	259	25.00	6,475.00
Plantation High School	84.31%	0.00%	84.31%	316	266	25.00	6,650.00
Pompano Beach High School	65.83%	0.00%	65.83%	248	163	25.00	4,075.00
Sheridan Technical High School	47.62%	0.00%	47.62%	80	38	25.00	950.00

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule E - Summary of Estimated Student/Parent Package Overbillings

School	Percentage of Cap and Gown Only Purchases for School Year 2021-2022*	Percentage of Cap and Gown Only Purchases for School Year 2020-2021	Estimated Percentage of Students/ Parents that would Purchase Cap and Gown Only Option	Number of Packages Including Caps and Gowns for School Year 2020-2021	Estimated Number of Students/ Parents Overcharged	Increased Rate**	Overbillings
South Broward High School	47.97%	0.00%	47.97%	387	186	25.00	4,650.00
South Plantation High School	74.65%	0.00%	74.65%	384	287	25.00	7,175.00
Stranahan High School	73.76%	0.00%	73.76%	186	137	25.00	3,425.00
West Broward High School	49.36%	0.00%	49.36%	488	241	25.00	6,025.00
Western High School	64.76%	0.00%	64.76%	545	353	25.00	8,825.00
Whiddon-Rogers Education Center***	100.00%	92.31%	7.69%	13	1	25.00	25.00
Total Estimated Student/Parent Package Overbillings \$ 187,1							

^{*}Refer to Schedule G of this report.

Continued

^{**}Increased rate calculated as the \$69 #1 Basic GradPAK rate minus the \$44 basic cap and gown rate.

^{***}The Whiddon-Rogers Education Center purchases were predominately BCPS purchases not BCPS graduating students/parents.

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule F - Summary of Student/Parent Late Fee Overbillings

School	Percentage of Cap and Gown Only Purchases for School Year 2021-2022*	Percentage of Cap and Gown Only Purchases for School Year 2020-2021	Estimated Percentage of Students/ Parents that would Purchase Cap and Gown Only Option	Number of #1 Basic GradPAK with Late Fees**	Estimated Number of Students Overcharged***	Late Fee	Estimated Overbillings
Atlantic Technical High School	59.09%	0.00%	59.09%	29	17	\$ 15.00	\$ 255.00
Blanche Ely High School	58.77%	0.00%	58.77%	47	28	15.00	420.00
Boyd Anderson High School	73.28%	0.00%	73.28%	121	89	15.00	1,335.00
Broward Virtual Education	83.59%	0.00%	83.59%	54	45	15.00	675.00
Coconut Creek High School	71.38%	0.00%	71.38%	48	34	15.00	510.00
College Academy at Broward CC	68.10%	0.00%	68.10%	41	28	15.00	420.00
Cooper City High School	68.68%	0.00%	68.68%	60	41	15.00	615.00
Coral Glades High School	48.59%	0.00%	48.59%	90	44	15.00	660.00
Coral Springs High School	61.01%	0.00%	61.01%	80	49	15.00	735.00
Cypress Bay High School	75.18%	0.00%	75.18%	223	168	15.00	2,520.00
Deerfield Beach High School	51.27%	0.00%	51.27%	99	51	15.00	765.00
Dillard High 6-12	57.81%	0.00%	57.81%	81	47	15.00	705.00
Everglades High School	42.01%	0.00%	42.01%	107	45	15.00	675.00
Flanagan High School	54.81%	0.00%	54.81%	128	70	15.00	1,050.00
Fort Lauderdale High School	64.72%	0.00%	64.72%	110	71	15.00	1,065.00
Hallandale High School	73.55%	0.00%	73.55%	46	34	15.00	510.00
Hollywood Hills High School	56.38%	0.00%	56.38%	61	34	15.00	510.00
J.P. Taravella High School	46.95%	0.00%	46.95%	112	53	15.00	795.00
Marjorie Stoneman Douglas High School	71.41%	0.00%	71.41%	110	79	15.00	1,185.00
McArthur High School	73.07%	0.00%	73.07%	103	75	15.00	1,125.00
McFatter Technical High School	45.13%	0.00%	45.13%	25	11	15.00	165.00
Millennium 6-12 Collegiate Academy	72.22%	0.00%	72.22%	14	10	15.00	150.00
Miramar High School	67.24%	0.00%	67.24%	89	60	15.00	900.00
Monarch High School	68.42%	0.00%	68.42%	141	96	15.00	1,440.00
Northeast High School	63.82%	0.00%	63.82%	71	45	15.00	675.00

School	Percentage of Cap and Gown Only Purchases for School Year 2021-2022*	Percentage of Cap and Gown Only Purchases for School Year 2020-2021	Estimated Percentage of Students/ Parents that would Purchase Cap and Gown Only Option	Number of #1 Basic GradPAK with Late Fees**	Estimated Number of Students Overcharged***	Late Fee	Estimated Overbillings
Nova High School	62.96%	0.00%	62.96%	64	40	15.00	600.00
Piper High School	69.89%	0.00%	69.89%	117	82	15.00	1,230.00
Plantation High School	84.31%	0.00%	84.31%	91	77	15.00	1,155.00
Pompano Beach High School	65.83%	0.00%	65.83%	53	35	15.00	525.00
Sheridan Technical High School	47.62%	0.00%	47.62%	28	13	15.00	195.00
South Broward High School	47.97%	0.00%	47.97%	173	83	15.00	1,245.00
South Plantation High School	74.65%	0.00%	74.65%	74	55	15.00	825.00
Stranahan High School	73.76%	0.00%	73.76%	46	34	15.00	510.00
West Broward High School	49.36%	0.00%	49.36%	130	64	15.00	960.00
Western High School	64.76%	0.00%	64.76%	110	71	15.00	1,065.00
Whiddon-Rogers Education Center	N/A	N/A	N/A	12	12	15.00	180.00
Summer School Cap/Gown Purchases	N/A	N/A	N/A	104	104	15.00	1,560.00
Total Student/Parent Estimated Late Fee Overbilling for School Year 2020-2021 \$ 29,9							

^{*}Refer to Schedule G of this report.

^{**}The number of graduating students/parents paying late fees was based on the number of graduating students/parents that paid \$84 for the #1 Basic GradPAK item versus the original \$69 for the same package earlier in the school year.

^{***}Estimated Percentage of Students/ Parents that would Purchase Cap and Gown Only Option times Number of #1 Basic GradPAK with Late Fees.

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule G - Summary of Purchased Cap and Gown Packages for School Years 20-21 and 21-22

School	Basic Cap/Gown	Lowest Tier Package	Highest Tier Package	Basic Cap/Gown	Lowest Tier Package	Highest Tier Package
Atlantic Technical High School 2020-2021	-	59	74	0.0%	44.4%	55.6%
Atlantic Technical High School 2021-2022	78	11	43	59.1%	8.3%	32.6%
Blanche Ely High School 2020-2021	-	83	192	0.0%	30.2%	69.8%
Blanche Ely High School 2021-2022	181	47	80	58.8%	15.3%	26.0%
Boyd Anderson High School 2020-2021	-	130	111	0.0%	53.9%	46.1%
Boyd Anderson High School 2021-2022	181	27	39	73.3%	10.9%	15.8%
Broward Virtual Education 2020-2021	-	65	-	0.0%	100.0%	0.0%
Broward Virtual Education 2021-2022	107	14	7	83.6%	10.9%	5.5%
Coconut Creek High School 2020-2021	-	95	135	0.0%	41.3%	58.7%
Coconut Creek High School 2021-2022	192	14	63	71.4%	5.2%	23.4%
Coconut Creek High School Summer Graduation	4	-	-	100.0%	0.0%	0.0%
College Academy at Broward CC 2020-2021	-	141	56	0.0%	71.6%	28.5%
College Academy at Broward CC 2021-2022	143	22	45	68.1%	10.5%	21.4%
College Academy at Broward CC Summer Graduation	3	-	2	60.0%	0.0%	40.0%
Cooper City High School 2020-2021	-	289	179	0.0%	61.8%	38.3%
Cooper City High School 2021-2022	364	60	106	68.7%	11.3%	20.0%
Cooper City High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
Coral Glades High School 2020-2021	-	210	226	0.0%	48.2%	51.8%
Coral Glades High School 2021-2022	242	100	156	48.6%	20.1%	31.3%
Coral Glades High School Summer Graduation	12	-	-	100.0%	0.0%	0.0%
Coral Springs High School 2020-2021	-	224	241	0.0%	48.2%	51.8%
Coral Springs High School 2021-2022	302	36	157	61.0%	7.3%	31.7%
Coral Springs High School Summer Graduation	5	-	-	100.0%	0.0%	0.0%
Cypress Bay High School 2020-2021	-	562	294	0.0%	65.7%	34.4%
Cypress Bay High School 2021-2022	842	98	180	75.2%	8.8%	16.1%
Cypress Bay High School Summer Graduation	4	-	-	100.0%	0.0%	0.0%
Dave Thomas Education Center 2020-2021	-	1	-	0.0%	100.0%	0.0%
Dave Thomas Education Center 2021-2022	10	-	3	76.9%	0.0%	23.1%
Dave Thomas Education Center Summer Graduation	28	-	-	100.0%	0.0%	0.0%
Deerfield Beach High School 2020-2021	-	172	202	0.0%	46.0%	54.0%
Deerfield Beach High School 2021-2022	202	48	144	51.3%	12.2%	36.6%
Deerfield Beach High School Summer Graduation	2	-	-	100.0%	0.0%	0.0%
Dillard High 6-12 2020-2021	-	120	194	0.0%	38.2%	61.8%
Dillard High 6-12 2021-2022	174	24	103	57.8%	8.0%	34.2%
Dillard High 6-12 Summer Graduation	2	-	-	100.0%	0.0%	0.0%
Everglades High School 2020-2021	-	219	215	0.0%	50.5%	49.5%

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule G - Summary of Purchased Cap and Gown Packages for School Years 20-21 and 21-22

Everglades High School 2021-2022 Everglades High School Summer Graduation Flanagan High School 2020-2021	192 1 - 296 2	102 - 239	163 -	42.0% 100.0%	22.3% 0.0%	35.7%
	- 296		-	100.0%	0.00/	
Flanagan High School 2020-2021		239			0.0%	0.0%
			204	0.0%	54.0%	46.1%
Flanagan High School 2021-2022	2	83	161	54.8%	15.4%	29.8%
Flanagan High School Summer Graduation		-	-	100.0%	0.0%	0.0%
Hallandale High School 2020-2021	-	81	102	0.0%	44.3%	55.7%
Hallandale High School 2021-2022	114	8	33	73.6%	5.2%	21.3%
Hollywood Hills High School 2020-2021	-	128	137	0.0%	51.7%	48.3%
Hollywood Hills High School 2021-2022	159	44	79	56.4%	15.6%	28.0%
Hollywood Hills High School Summer Graduation	4	-	-	100.0%	0.0%	0.0%
J.P. Taravella High School 2020-2021	-	241	254	0.0%	48.7%	51.3%
J.P. Taravella High School 2021-2022	231	87	174	47.0%	17.7%	35.4%
J.P. Taravella High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
Marjorie Stoneman Douglas High School 2020-2021	-	413	277	0.0%	59.9%	40.1%
Marjorie Stoneman Douglas High School 2021-2022	552	87	134	71.4%	11.3%	17.3%
Marjorie Stoneman Douglas High School Summer Gradua	t 2	-	-	100.0%	0.0%	0.0%
McArthur High School 2020-2021	-	179	215	0.0%	45.4%	54.6%
McArthur High School 2021-2022	255	27	67	73.1%	7.7%	19.2%
McArthur High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
McFatter Technical High School 2020-2021	-	72	35	0.0%	67.3%	32.7%
McFatter Technical High School 2021-2022	51	25	37	45.1%	22.1%	32.7%
McFatter Technical High School Summer Graduation	-	6	9	0.0%	40.0%	60.0%
Millennium 6-12 Collegiate Academy 2020-2021	-	26	33	0.0%	55.9%	44.1%
Millennium 6-12 Collegiate Academy 2021-2022	39	5	10	72.2%	9.3%	18.5%
Miramar High School 2020-2021	-	158	173	0.0%	47.7%	52.3%
Miramar High School 2021-2022	236	25	90	67.2%	7.1%	25.6%
Miramar High School Summer Graduation	3	-	-	100.0%	0.0%	0.0%
Monarch High School 2020-2021	-	242	167	0.0%	59.2%	40.8%
Monarch High School 2021-2022	338	7	149	68.4%	1.4%	30.2%
Monarch High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
Northeast High School 2020-2021	-	113	120	0.0%	48.5%	51.5%
Northeast High School 2021-2022	157	30	59	63.8%	12.2%	24.0%
Northeast High School Summer Graduation	5	-	-	100.0%	0.0%	0.0%
Nova High School 2020-2021	-	195	226	0.0%	46.3%	53.7%
Nova High School 2021-2022	289	43	127	63.0%	9.4%	27.7%
Nova High School Summer Graduation	5	-	-	100.0%	0.0%	0.0%
Piper High School 2020-2021	-	149	221	0.0%	40.3%	59.7%

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule G - Summary of Purchased Cap and Gown Packages for School Years 20-21 and 21-22

School	Basic Cap/Gown	Lowest Tier Package	Highest Tier Package	Basic Cap/Gown	Lowest Tier Package	Highest Tier Package
Piper High School 2021-2022	325	5	135	69.9%	1.1%	29.0%
Plantation High School 2020-2021	-	153	163	0.0%	48.4%	51.6%
Plantation High School 2021-2022	301	2	54	84.3%	0.6%	15.1%
Plantation High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
Pompano Beach High School 2020-2021	-	154	94	0.0%	62.1%	37.9%
Pompano Beach High School 2021-2022	183	42	53	65.8%	15.1%	19.1%
Pompano Beach High School Summer Graduation	2	-	-	100.0%	0.0%	0.0%
Sheridan Technical High School 2020-2021	-	44	36	0.0%	55.0%	45.0%
Sheridan Technical High School 2021-2022	60	16	50	47.6%	12.7%	39.7%
Sheridan Technical High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
South Broward High School 2020-2021	-	224	163	0.0%	57.9%	42.1%
South Broward High School 2021-2022	236	81	175	48.0%	16.5%	35.6%
South Broward High School Summer Graduation	1	-	1	50.0%	0.0%	50.0%
South Plantation High School 2020-2021	-	184	200	0.0%	47.9%	52.1%
South Plantation High School 2021-2022	318	37	71	74.7%	8.7%	16.7%
South Plantation High School Summer Graduation	2	-	-	100.0%	0.0%	0.0%
Stranahan High School 2020-2021	-	57	129	0.0%	30.7%	69.4%
Stranahan High School 2021-2022	163	1	57	73.8%	0.5%	25.8%
Stranahan High School Summer Graduation	1	-	-	100.0%	0.0%	0.0%
West Broward High School 2020-2021	-	284	204	0.0%	58.2%	41.8%
West Broward High School 2021-2022	272	138	141	49.4%	25.1%	25.6%
West Broward High School Summer Graduation	2	-	-	100.0%	0.0%	0.0%
Western High School 2020-2021	-	368	177	0.0%	67.5%	32.5%
Western High School 2021-2022	487	121	144	64.8%	16.1%	19.2%
Western High School Summer Graduation	3	-	-	100.0%	0.0%	0.0%
Whiddon-Rogers Education Center 2020-2021	12	-	1	92.3%	0.0%	7.7%
Whiddon-Rogers Education Center 2021-2022	65	-	-	100.0%	0.0%	0.0%
Whiddon-Rogers Education Center Summer Graduation	5	-	-	100.0%	0.0%	0.0%

Broward County Public Schools
Agreement 16-052N, Caps, Gowns, and Announcements
Forensic Examination Supplementary Information
Schedule H - Summary of Announcement Overbillings

Order Date	Order Number	School	Item Description	Price	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
09/25/20	649075	Marjorie Stoneman Douglas High School	Custom Graduation Announcement	\$ 1.50	\$ 1.25	\$ 0.25	10	\$ 2.50
10/10/20	649907	Flanagan High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
11/10/20	652209	West Broward High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
11/13/20	652537	Stranahan High School	Custom Graduation Announcement	1.50	1.25	0.25	25	6.25
12/09/20	655023	Pompano Beach High School	Custom Graduation Announcement	1.50	1.25	0.25	25	6.25
12/12/20	655333	McFatter Technical High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
12/29/20	656701	Coral Glades High School	Custom Graduation Announcement	1.50	1.25	0.25	15	3.75
12/30/20	656848	West Broward High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
01/09/21	658350	Blanche Ely High School	Custom Graduation Announcement	1.50	1.25	0.25	12	3.00
01/10/21	658526	Coral Springs High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
01/12/21	658731	Cooper City High School	Custom Graduation Announcement	1.50	1.25	0.25	35	8.75
01/14/21	659043	Marjorie Stoneman Douglas High School	Custom Graduation Announcement	1.50	1.25	0.25	60	15.00
01/15/21	659279	Marjorie Stoneman Douglas High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
01/15/21	659318	Cooper City High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
01/22/21	660237	Cooper City High School	Custom Graduation Announcement	1.50	1.25	0.25	25	6.25
01/25/21	660535	Western High School	Custom Graduation Announcement	1.50	1.25	0.25	20	5.00
01/31/21	662182	West Broward High School	Custom Graduation Announcement	1.50	1.25	0.25	25	6.25
01/31/21	662186	West Broward High School	Custom Graduation Announcement	1.50	1.25	0.25	50	12.50
10/11/21	687220	Western High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
10/12/21	687381	Coral Glades High School	Custom Graduation Announcement	1.50	1.25	0.25	10	2.50
10/18/21	687888	Pompano Beach High School	Custom Graduation Announcement	1.50	1.25	0.25	30	7.50
Total Student	t/Parent An	noucement Overbillings						\$ 105.50

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements 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@CRIcpa.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 loses, 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 Agreement 16-052N, Caps, Gowns, and Announcements 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;
- RFP 16-052N Caps, Gowns, and Announcements;
- RFP 16-052N Evaluation Package for Committee;
- Chuck Puleri and Associates, LLC Response to RFP 16-052N;
- Jostens Response to RFP 16-052N;
- RFP 16-052N Conflict of Interest Disclosures;
- Agreement dated July 20, 2016 for RFP 16-052N;
- Agreement dated August 8, 2017 for RFP 16-052N;
- SBBC Agenda Request Forms, Executive Summaries, Tabulation Forms, Financial Analysis Worksheets, Renewal Letters and Surveys;
- First Amendments to Agreement for RFP 16-052N;
- Second Amendments to Agreement for RFP 16-052N;
- SBBC Meeting Agendas, Minutes and Videos related to Agreement 16-052N;
- SBBC 2021-2022 Organizational Chart dated March 8, 2022;
- SBBC Policy 6000.1, Student Progression Plan;
- BCPS E-mail Correspondence during the Review Period for the following BCPS personnel/Board members:
 - Alan Strauss;
 - Carla Depperschmidt;
 - Deborah Stubbs;
 - Donna Korn;
 - Jennifer Hamilton;
 - Karlene Grante;
 - Mary Coker;
 - Mayra Tobar;
 - Michael Roland;
 - Michelle Kefford;
 - Angel Gomez;
 - Patricia Brown;
 - Priscilla Ribeiro;

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Forensic Examination Supplementary Information Appendix B – Source Documentation

- Shawn Cerra;
- Teresa Hall; and,
- Ty Thompson.
- BCPS Teams Chats during the Review Period for the following BCPS personnel/Board members:
 - Alan Strauss;
 - Donna Korn;
 - Mary Coker; and,
 - Shawn Cerra.
- Invoices for Herff Jones/Chuck Puleri and Associates, Inc. within BCPS records;
- Agreement 16-052N Bid Spend Data including purchase requisitions and purchase orders;
- BCPS graduating students during the review period; and,
- Available Chuck Puleri and Associates, Inc. paper orders and online orders for the review period.

Cell Phones:

CRI forensically obtained the cell phone data maintained on Ms. Coker's BCPS-provided cell phone for further analysis. Certain selected BCPS personnel (i.e., Alan Strauss and Shawn Cerra) 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 (i.e., Ms. Coker). For BCPS personnel 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.

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.

The Office of the Chief Auditor requested that Mr. Cerra allow CRI to conduct a review of Mr. Cerra's personal cell phone as described above. Mr. Cerra via his legal counsel declined this request.

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Forensic Examination Supplementary Information Appendix C – Summary of Applicable BCPS Employee Positions

The following BCPS personnel were involved in different capacities in relation to Agreement 16-052N. A general overview of their roles, their positions during Agreement 16-052N as well as their current positions are summarized below.

General Overview of 2016 Positions and Roles

Key BCPS Individuals Related to		
16-052N	January 2016 Position	2016 Role
Alan Strauss	Director, School Performance and Accountability	Evaluation Committee, Original and Agreement Contact Until School Year 2019-2020
Angel Gomez	Principal of Piper High School	Evaluation Committee, Re-Release
Carla Depperschmidt	Purchasing Agent I	Purchasing Agent, Original
Debra Stubbs	Assistant Principal of Plantation High School	Evaluation Committee, Re-Release
Jennifer Hamilton	Teacher Magnet Coordinator Stranahan High School	Student Athletics Liaison
Karlene Grant	Purchasing Agent III	Purchasing Agent, Re-Release
Leslie Brown	Chief of Portfolio Services	N/A
Mary Coker	Director, PWS (beginning in February 2016)	Director, PWS
Mayra Tobar	Purchasing Agent	Purchasing Agent
Michelle Kefford	Principal of Flanagan High School	Evaluation Committee, Original
Michael Roland	Student Athletics Liaison	Evaluation Committee, Original
Priscilla Ribiero	Principal of Fort Lauderdale High School	Evaluation Committee, Original
Robert Runcie	Superintendent of Schools	Superintendent of Schools
Shawn Cerra	Principal of JP Travallea High School	N/A
Teresa Hall	Principal of West Broward High School	Evaluation Committee, Original and Re-Release
Ty Thompson	Principal of Stoneman Douglas High School	Evaluation Committee, Original
Dr. Valarie Wanza	Chief School Performance & Accountability Officer	Chief School Performance & Accountability Officer
Dr. Vickie Cartwright	N/A	N/A

General Overview of 2021 Positions and Roles

Key BCPS Individuals Related to		
16-052N	December 2021 Position	2021 Role
Alan Strauss	Chief Human Resource and Equity Officer	N/A
Angel Gomez	Coordinator, Governmental Affairs	N/A
Carla Depperschmidt	Budget Support Specialist	N/A
Debra Stubbs	N/A	N/A
Jennifer Hamilton	Student Athletics Liaison	Student Athletics Liaison
Karlene Grant	Purchasing Agent III	Purchasing Agent III
Leslie Brown	N/A	N/A
Mary Coker	Director, PWS	Director, PWS
Mayra Tobar	Purchasing Agent	Purchasing Agent
Michelle Kefford	Principal of Stoneman Douglas High School	N/A
Michael Roland	N/A	N/A
Priscilla Ribiero	Director, School Performance and Accountability	N/A
Robert Runcie	N/A	N/A
Shawn Cerra	Director of Athletics and Student Services	Agreement Contact for School Year 2019-2020 and 2020-2021
Teresa Hall	Director of Exceptional Student Learning Support	N/A
Ty Thompson	Task Principal, School Performance & Accountability	N/A
Dr. Valarie Wanza	Chief School Performance & Accountability Officer	Chief School Performance & Accountability Officer
Dr. Vickie Cartwright	Superintendent of Schools	Superintendent of Schools

Broward County Public Schools Agreement 16-052N, Caps, Gowns, and Announcements Forensic Examination Supplementary Information Appendix C – Summary of Applicable BCPS Employee Positions

General Overview of June 2022 Positions and Roles

Key BCPS Individuals Related to		
16-052N	June 2022 Position	June 2022 Role
Alan Strauss	Chief Human Resource and Equity Officer	N/A
Angel Gomez	Coordinator, Governmental Affairs	N/A
Carla Depperschmidt	N/A	N/A
Debra Stubbs	N/A	N/A
Jennifer Hamilton	Student Athletics Liaison	Student Athletics Liaison
Karlene Grant	Purchasing Agent III	Purchasing Agent III
Leslie Brown	N/A	N/A
Mary Coker	Director, PWS	Director, PWS
Mayra Tobar	N/A	N/A
Michelle Kefford	Principal of Stoneman Douglas High School	N/A
Michael Roland	N/A	N/A
Priscilla Ribiero	N/A	N/A
Robert Runcie	N/A	N/A
Shawn Cerra	Director of Athletics and Student Services	N/A
Teresa Hall	Director of Exceptional Student Learning Support	N/A
Ty Thompson	Task Principal, School Performance & Accountability	N/A
Dr. Valarie Wanza	Chief School Performance & Accountability Officer	Chief School Performance & Accountability Officer
Dr. Vickie Cartwright	Superintendent of Schools	Superintendent of Schools

General Overview of July 2022 Positions and Roles

Key BCPS Individuals Related to		
16-052N	July 2022 Position	July 2022 Role
Alan Strauss	Regional Superintendent - South Region	N/A
Angel Gomez	N/A	N/A
Carla Depperschmidt	N/A	N/A
Debra Stubbs	N/A	N/A
Jennifer Hamilton	Student Athletics Liaison	Student Athletics Liaison
Karlene Grant	Purchasing Agent III	Purchasing Agent III
Leslie Brown	N/A	N/A
Mary Coker	Director, PWS	Director, PWS
Mayra Tobar	N/A	N/A
Michelle Kefford	Principal of Stoneman Douglas High School	N/A
Michael Roland	N/A	N/A
Priscilla Ribiero	N/A	N/A
Robert Runcie	N/A	N/A
Shawn Cerra	Director of Athletics and Student Services	N/A
Teresa Hall	Director, Seconday Schools - South Region	N/A
Ty Thompson	Task Assigned Principal - Non-Traditional Schools	N/A
Dr. Valarie Wanza	Associate Superintendent - Non-Traditional Schools	Associate Superintendent - Non-Traditional Schools
Dr. Vickie Cartwright	Superintendent of Schools	Superintendent of Schools