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November 3, 2022

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

Re: Forensic Examination of Agreement FY22-204 - Caps, Gowns, Announcements & Diplomas

Dear Mr. Jabouin:

Our firm was engaged to perform an inquiry concerning the procurement and vendor compliance with Agreement FY22-204, Caps, Gowns, Announcements & Diplomas. 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*

Carr, Riggs & Ingram, LLC  
Certified Public Accountants



**Broward County Public Schools  
Agreement FY22-204  
Caps, Gowns, Announcements & Diplomas**

**Forensic Examination Report and  
Supplementary Information**

**November 3, 2022**



**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
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## Broward County Public Schools

### Agreement FY22-204, Caps, Gowns, Announcements & Diplomas

#### Executive Summary

#### Executive Summary

Carr, Riggs & Ingram, LLC (CRI) was engaged to perform an inquiry concerning the procurement and vendor compliance with Agreement FY22-204, Caps, Gowns, Announcements & Diplomas (Agreement FY22-204). The Office of the Chief Auditor expressed its objectives regarding the procurement process and vendor compliance for Agreement FY22-204 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 December 1, 2021 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.

- **Honor Cord Overbillings**

Herff Jones, LLC incorrectly limited the no charge honor cords under Agreement FY22-204. BCPS personnel appeared unaware that this limitation was not accurate and appeared to lack an understanding of the agreement. This resulted in overbillings totaling \$24,370.44 under Agreement FY22-204. 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 Herff Jones, LLC an additional total of \$25,125 for these silver cords during the review period. Jostens, Inc. only provided no charge honor cords to one school. The lack of understanding of the agreement resulted in possible overbillings related to Jostens, Inc. totaling \$5,124 under Agreement FY22-204. Refer to Procedures 3, 5 and 7.

- **Other Overbillings**

Herff Jones, LLC 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 \$13,565.66. Jostens, Inc. 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 \$240. Refer to Procedure 7.

- **Insufficient Review of Purchase Orders**

PWS did not sufficiently review the purchase requisitions/orders for Agreement FY22-204 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 FY22-204 and the vendors Herff Jones, LLC and Jostens, Inc. **This ineffective management in part led to estimated overbillings to BCPS totaling \$68,425.10.** Of this amount, estimated overbillings related to Herff Jones, LLC totaled \$63,061.10. The remaining amount totaling \$5,265 related to Jostens, Inc. There were minimal student/parent overbillings for Agreement FY22-204, which have already been addressed/refunded by the vendors.



**Broward County Public Schools  
Agreement FY22-204, Caps, Gowns, Announcements & Diplomas  
Executive Summary**

To improve BCPS's management of this agreement as well as the vendors, we recommend that BCPS consider implementing the 12 recommendations summarized in this report as soon as possible. BCPS should also consider reviewing additional years and other agreements affiliated with Herff Jones, LLC and their independent representative 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.



## **Broward County Public Schools Agreement FY22-204, Caps, Gowns, Announcements & Diplomas Forensic Examination Report**

### **Background**

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

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. The agreement term for Agreement FY22-204 was January 26, 2022 through December 31, 2024.

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.

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

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



## **Broward County Public Schools** **Agreement FY22-204, Caps, Gowns, Announcements & Diplomas** **Forensic Examination Report**

### **Scope**

Our investigation was for the period beginning December 1, 2021 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 16-052N, Caps, Gowns, and Announcements (Agreement 16-052N) was prepared and issued by CRI. As such, the procedures performed by CRI and the resulting findings related to Agreement 16-052N are presented within the Forensic Examination Report for Agreement 16-052N 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.

### **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 as delineated below. 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.



## Broward County Public Schools Agreement FY22-204, Caps, Gowns, Announcements & Diplomas Forensic Examination Report

### 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.

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Report**

**Summary of Procedures Performed**

1. Reviewed BCPS policies and procedures related to the procurement of Agreement FY22-204.
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 FY22-204, 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;
  - l. 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 FY22-204 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 FY22-204 for compliance with the BCPS policies and procedures as well as Agreement FY22-204.
6. Obtained an understanding of the vendor sales process to BCPS graduating students/parents.
7. Determined vendor compliance with Agreement FY22-204 including pricing and reporting requirements.
8. Determined whether the BCPS internal controls were overrode by BCPS personnel.



## Broward County Public Schools

### Agreement FY22-204, Caps, Gowns, Announcements & Diplomas

### Forensic Examination Report

#### 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 FY22-204. 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.



## Broward County Public Schools Agreement FY22-204, Caps, Gowns, Announcements & Diplomas Forensic Examination Report

### Procedure 3

#### Understanding of Agreement FY22-204

The interviews provided us with an understanding of the procurement process, the vendor selection process, Agreement FY22-204 and BCPS policies and procedures. The interviews also provided us with an understanding of the individuals involved in the procurement process for Agreement FY22-204.

Caps, gowns, announcements, etc. were provided for under a previous agreement (Agreement 16-052N) with Chuck Puleri and Associates, Inc. as well as Jostens, Inc. After expiration of this previous agreement, BCPS issued a new request for proposals (RFP FY22-204) in or around December 2021. 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 FY22-204.

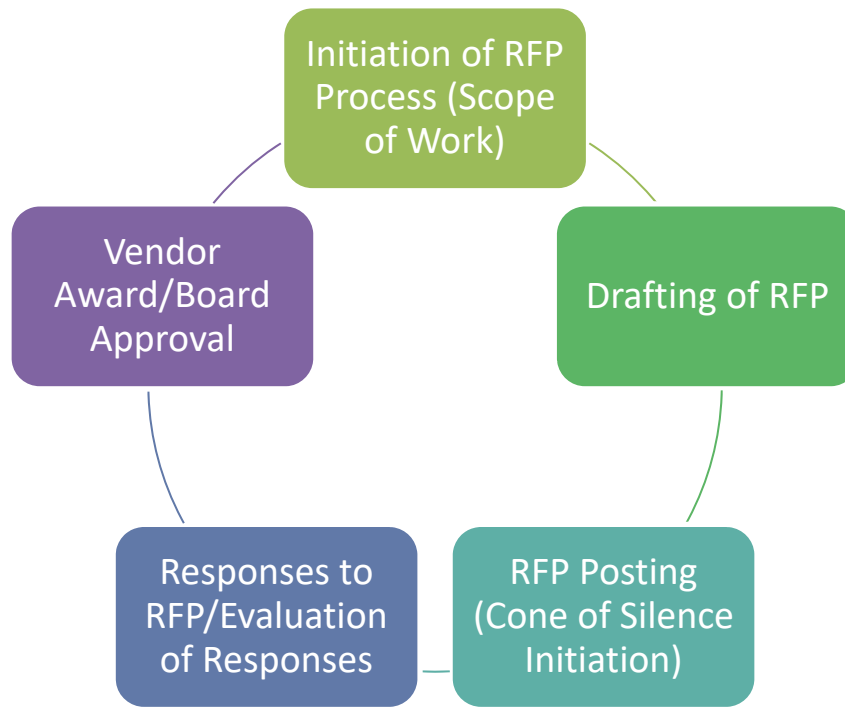
There were two responsive bidders for RFP FY22-204: Herff Jones, LLC and Jostens, Inc. Both vendors were recommended for the award, as they both scored high enough during the evaluation process to be awarded as a potential vendor choice for each school. For the diplomas portion of the RFP, Herff Jones, LLC was chosen as primary awardee, and Jostens, Inc. was chosen as an alternate awardee.

### Procedure 4

#### Agreement FY22-204 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.

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As previously indicated, OSPA was the responsible department for RFP FY22-204 and worked in conjunction with PWS on the request for proposal process.<sup>3</sup> The solicitation for RFP FY22-204 was released on December 16, 2021. The solicitation period ended on January 7, 2022. As previously mentioned, both respondents were awarded to Agreement FY22-204 and each school was given the opportunity to choose between Herff Jones, LLC (Chuck Puleri and Associates, Inc.) and Jostens, Inc. Herff Jones was awarded as the primary vendor for Diplomas. No irregularities were noted in the evaluation committee process for RFP FY22-204.

## **Procedure 5**

### **Agreement FY22-204 Supporting Documentation Analysis**

Supporting documentation including certain BCPS personnel's electronic data related to Herff Jones, LLC, Jostens, Inc. and Agreement FY22-204 were reviewed for compliance with the BCPS policies and procedures as well as Agreement FY22-204. During the review period (i.e., agreement term for Agreement FY22-204), BCPS expended \$140,879.23 under Agreement FY22-204. Of these expenditures, \$123,428.08 related to Herff Jones, LLC and \$17,288 related to Jostens, Inc. Additionally, \$163.15 in expenditures was erroneously charged to Agreement FY22-204 for purchases from Oriental Trading, 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.

<sup>3</sup> Due to changes in the BCPS departmental structure, OSPA is no longer a department. The responsible department is now the Department of Teaching and Learning.

## **Broward County Public Schools Agreement FY22-204, Caps, Gowns, Announcements & Diplomas Forensic Examination Report**

When Agreement FY22-204 was awarded for a 3-year term including extensions, the awarded amount was \$300,000. This was 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, Agreement 16-052N was only for Caps, Gowns, and Announcements. Agreement FY22-204 added Diplomas to the RFP, but the historical cost of diplomas was not factored into the budget. Due to the inaccurate budgeting, as of June 30, 2022, BCPS has expended approximately 47% of the funds requested under Agreement FY22-204 with 83% of the agreement period still remaining.

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 FY22-204 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 FY22-204 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 FY22-204. These exceptions are discussed in greater detail in Procedure 7 of this report.

In several cases, Herff Jones, LLC and Jostens, Inc. provided lower pricing for certain items (i.e., double activity cords, etc.) than what was allowed under Agreement FY22-204. It is important to notate that certain pricing items in Agreement FY22-204 were not clearly defined. For example, some Jostens, Inc. invoices stated double cords were charged at \$4 each, but most other double cords were charged at \$8 each during the review period. Additionally, Herff Jones, LLC charged \$8 for one group of double cords, but all other times charged \$10 for double cords, as they had bid \$5 for each activity cord under Agreement FY22-204. Per interviews with BCPS personnel as well as BCPS vendors, it is assumed that these cords were double cords and were charged at \$4 or \$5 each depending on the vendor. The vendor invoices and BCPS purchase orders typically do not reflect this fact. Agreement FY22-204 also does not specify whether the "activity cords" pricing is for single cords, double cords, etc.

## Broward County Public Schools Agreement FY22-204, Caps, Gowns, Announcements & Diplomas Forensic Examination Report

### Procedure 6

#### Student Cap and Gown Sales Process

Under Agreement FY22-204, each school was given the opportunity to have their own vendor selection process among the awarded vendors, allowing each vendor to present within their school to a representative body including parents, students, principals, etc. The representative body would make their own independent choice between the two available vendors. During the 2021-2022 school year, 11 schools selected Jostens, Inc., and 27 schools/centers selected Herff Jones, LLC via their independent representative Chuck Puleri and Associates, Inc. Once the vendor was chosen at the school level, the vendor would work with each high school/center regarding the sale/rental/distribution of the caps, gowns and other graduation regalia. This included the vendor visiting the high schools/centers for lunches during the school week, parent nights, senior Saturdays, etc. and displaying its graduation-related products. The vendor 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 the vendor at one of these events. For schools who utilized Herff Jones, LLC, orders could also be submitted at Chuck Puleri and Associates, Inc.'s office in Davie, Florida or online at [www.hjbroward.com](http://www.hjbroward.com). For schools who utilized Jostens, Inc., orders could be submitted directly to their website which varied between schools. The vendors would subsequently ship the caps, gowns and tassels directly to each high school/center for distribution.

### Procedure 7

#### Vendor Compliance with Agreement FY22-204

Both BCPS internal documentation and available vendor documentation were utilized to determine whether the awarded vendors complied with Agreement FY22-204.

#### Herff Jones, LLC and Jostens, Inc.'s Compliance with Reporting Provisions

Section 4.2.12 of RFP FY22-204 required companies submitting a response to RFP FY22-204 to make a statement that the company will "provide timely quarterly reports of all goods and services purchased by schools and parent/guardians." It continues to state, **"Failure to send these reports by the 15<sup>th</sup> of the following month may result in default of agreement with SBBC."** Both Herff Jones, LLC and Jostens, Inc. made this required statement in their responses to RFP FY22-204. Based on the e-mail communications reviewed, both Herff Jones, LLC's independent representative Chuck Puleri and Associates, Inc. and Jostens, Inc. communicated regularly with BCPS regarding the graduating students/parents that had ordered, who had not ordered yet, who had paid, etc., but neither vendor provided quarterly reports to BCPS as required. PWS did request that Herff Jones, LLC provide this data in the first quarter of 2022, which they complied with. However, there was no other documented communication provided to us reflecting that BCPS requested this data or enforced this provision during the agreement term. PWS does not have a formal tracking process/system for contract reporting requirements that would enable efficient and timely tracking of contract reporting



## **Broward County Public Schools Agreement FY22-204, Caps, Gowns, Announcements & Diplomas Forensic Examination Report**

requirements. Based on the available information, neither Herff Jones, LLC nor Jostens, Inc. complied with Agreement FY22-204's reporting provisions. It should be noted that after Herff Jones, LLC was made aware of this requirement Herff Jones, LLC stated that they submitted this data after the date of our inquiry.

### **Herff Jones, LLC and Jostens, Inc.'s Compliance with Pricing for BCPS Purchases**

Per Agreement FY22-204, both Herff Jones, LLC and Jostens, 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. Both vendors also agreed to provide at no charge valedictorian and salutatorian medallions. There were no limitations listed in Agreement FY22-204 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, Jostens, Inc. limited the amount of senior class officer and student government officer stoles and/or sashes. Jostens, Inc. also overcharged BCPS for activity cords during the review period. In total, Jostens, Inc. overcharged BCPS for 50 items with a total overcharge of \$240. A summary of these overbillings are presented in Schedule B of this report.

BCPS was also charged higher unit pricing by Herff Jones, LLC than the agreed-upon pricing for items; such as, caps and gowns, medallions (i.e., medals), stoles, etc. During the review period, Chuck Puleri and Associates, Inc. incorrectly charged BCPS a higher unit price for 2,033 items totaling \$13,565.66 in overbillings. A summary of these overbillings are presented in Schedule A of this report.

### **Herff Jones, LLC and Jostens, Inc.'s Compliance with Pricing for Honor Cords**

Both vendors agreed to provide at no charge honor cords for eligible students as designated by the school principal. Agreement FY22-204 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 Herff Jones, LLC and Jostens, Inc. with Agreement FY22-204. These personnel also indicated that Agreement FY22-204 limited the no charge honor cords to 10% of the entire senior class. There were no limitations listed in Agreement FY22-204 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, Herff Jones, LLC 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).

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**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, Herff Jones, LLC overbilled BCPS a total of \$24,370.44 for honor cords under Agreement FY22-204. A summary of these honor cord overbillings are presented in Schedule C of this report.

Under Agreement FY22-204, Jostens, Inc. was selected to provide graduation regalia to 11 schools for school year 2021-2022. Of these 11 schools, only one school reached out to Jostens, Inc. and requested that Jostens, Inc. provided free gold honor cords for 10% of the graduating class as Chuck Puleri and Associates, Inc. had done in the past. Due to this, Jostens, Inc. potentially overbilled BCPS a total of \$5,124 for honor cords under Agreement FY22-204. Jostens, Inc. stated that these honor cords were never designated as no charge honor cords by the principals in accordance with the Agreement. A summary of these honor cord overbillings are presented in Schedule D of this report.

**Herff Jones, LLC’s Compliance with Pricing for Silver Cords**

As previously indicated, Agreement FY22-204 states that vendors will provide at no charge honor cords for eligible students as designated by the school principal. Agreement FY22-204 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.

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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 Herff Jones LLC a total of \$25,125 for these silver cords under Agreement FY22-204. A summary of these possible overpayments are presented in Schedule E of this report.<sup>4</sup>

### *Herff Jones, LLC’s Compliance with Pricing for Faculty Gowns/Hoods*

Agreement FY22-204 requires that the vendors 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 23 faculty gowns/hoods or \$690. This included school faculty and administration personnel (i.e., superintendent of schools, Board members, etc.). The Herff Jones, LLC invoices obtained from BCPS records reflect 163 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 Herff Jones, LLC at no charge was much higher than 163 faculty gowns/hoods. Due to the lack of information provided regarding free and purchased faculty gowns/hoods, it is unclear whether Herff Jones, LLC complied with the faculty gown/hood provision of Agreement FY22-204.

Faculty is not defined within Agreement FY22-204, 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 FY22-204 is also not clear whether the faculty gowns/hoods that exceed the 10% limitation should be charged based on

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<sup>4</sup> It should be noted that Agreement FY22-204 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 FY22-204 further states in Section 6.4.2, “[a]ll 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.”



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the proposal pricing sheet/cap and gown rental price. During the review period, Herff Jones, LLC's rate for faculty gowns/hoods was the same as the student cap and gown rental price listed on the proposal pricing sheet. Jostens, Inc. complied with the faculty gowns/hoods provision of this agreement.

**Herff Jones, LLC and Jostens, Inc.'s Compliance with Student Cap and Gown Options**

Under Agreement FY22-204, both vendors proposed and agreed to certain pricing lists for the requested goods/services. This included graduation cap/gown/tassel/medallions to be purchased by graduating students/parents. Based upon our review of orders for BCPS graduating students/parents, both vendors honored the cap/gown/tassel/medallion pricing under Agreement FY22-204 without exception.

It should be noted that one school serviced by Jostens, Inc. was erroneously charged additional handling fees which resulted in graduating students/parents paying more than the cap of \$30 for the basic package. Jostens, Inc. previously identified this error in early 2022 and preemptively issued refunds to all affected parties prior to our engagement with BCPS. Additional overcharges of \$1 per cap and gown were noted for two BCPS graduating students/parents during our review. In response, Jostens, Inc. stated that they would issue a refund to the affected individuals.

**Herff Jones, LLC and Jostens, Inc.'s Compliance with Announcement Pricing**

Under Agreement FY22-204, both vendors 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. Based upon our review of orders for BCPS graduating students/parents, both vendors complied with the Announcement pricing under Agreement FY22-204 without exception.

**Procedure 8**

**Internal Control Override Analysis**

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.

Based upon our analysis of the supporting documentation and interviews with BCPS personnel, Mr. Cerra took on additional responsibilities within graduation due to the after-effects of the COVID-19 pandemic and the need for additional assistance with coordinating a post-pandemic graduation. Additionally, the primary involvement of the Department of Athletics and Student Activities (the Department) with graduation was the 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



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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.

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 FY22-204 were overrode by BCPS personnel.<sup>5</sup>

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<sup>5</sup> Agreement FY22-204 states that products/services to be provided at no charge are to “benefit the student body ONLY and not to be any type of gifts to staff or administrators, travel, or sponsorships and or monies given to the schools for food and or events.” After our review period, allegations were made that vendors for Agreement FY22-204 provided funds to schools that were unallowable based on the above mandate. Due to this, a survey was sent to all principals whose schools utilize Agreement FY22-204 asking their school received any token of appreciation (monetary or otherwise) during either the 2021-2022 or 2022-2023 school year. Of the 62 respondents, 31 answered No, and 31 answered Yes. Those who answered yes disclosed “gifts” donated by Herff Jones, LLC including funds donated to the senior class internal fund account, calendars for office staff, gift cards for teacher appreciation events, etc. Two respondents noted that they received “gifts” from Jostens, Inc. including donuts for staff appreciation, a donation for a Ring Contribution, and funds to be used for a Senior Awards Banquet.

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**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. Lack of Awareness and Understanding regarding Agreement**

*Finding:* At the designation of the school principal, schools may receive certain goods, such as, honor cords, at no charge from the caps, gowns and announcements vendors. There is no limitation on the amount of no charge items. It appears that Chuck Puleri & Associates, Inc. and subsequently Herff Jones, LLC limited the no charge honor cords to 10% of the graduating seniors for Agreement 22-204. Out of the eleven high schools utilizing Jostens, Inc. as a vendor under Agreement 22-204, only one high school requested that Jostens, Inc. provide no charge honor cords. This request was based on the high schools prior interactions with Chuck Puleri and Associates, Inc. As such, school personnel do not appear to be aware/understand the agreement terms for Agreement 22-204.

*Effect:* BCPS paid for honor cords that could have been designated as no charge/free.

*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:*

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.

**2. Vendor Noncompliance with Reporting Requirements**

*Finding:* Agreement 22-204 requires that vendors provide timely quarterly reports for all goods and services purchased by schools and parents/guardians. The agreement also indicates that failure to send the reports by the 15<sup>th</sup> of the following month may result in default of agreement with BCPS. Neither Herff Jones, LLC nor Jostens, Inc. have provided quarterly reports as required.

*Effect:* Vendors are not in compliance with the reporting requirements.

*Recommendation:* BCPS should ensure that the vendors are complying with the required reporting provisions.

*Management Response:*

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.

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**3. PWS does not adequately track Contract Reporting Requirements**

*Finding:* Agreement 22-204 requires that vendors provide timely quarterly reports for all goods and services purchased by schools and parents/guardians. The agreement also indicates that failure to send the reports by the 15<sup>th</sup> of the following month may result in default of agreement with BCPS. Neither Herff Jones, LLC nor Jostens, Inc. have provided quarterly reports as required. PWS did not follow-up in a timely manner with the vendors regarding the reporting requirements and/or enforce the reporting requirements. PWS does not have a formal tracking process/system for contract reporting requirements that would enable efficient and timely tracking of contract reporting requirements.

*Effect:* Vendors may not in compliance with mandatory reporting requirements.

*Recommendation:* BCPS should implement a formal tracking process/system for contract reporting requirements and take appropriate actions when the vendor does not comply with the mandatory reporting requirements.

*Management Response:*

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.

**4. Faculty Gowns/Hoods Compliance**

*Finding:* Agreement 22-204 specify items that the vendor is to provide at no charge to BCPS. The invoices for Herff Jones, LLC 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 Herff Jones, LLC, it is unclear whether Herff Jones, LLC 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:*

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.

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**5. 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. Request for Proposal FY22-204 required that the vendors 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:*

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 will be reviewed with schools and central office departments that utilize this contract. Timeline: By November 18, 2022

PWS Response:

We agree and will provide clarity.

**6. Purchase of Goods/Services prior to obtaining Purchase Orders for Agreement FY22-204**

*Finding:* There were several instances where goods/services under Agreement FY22-204 were ordered prior to obtaining the requisite purchase order. However, PWS has implemented a form that must be signed by the appropriate principal if it is found that the goods were ordered prior to obtaining a 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:*

PWS Response:

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

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**7. Inaccurate Charges/Allocations to Agreement FY22-204**

*Finding:* Items were ordered by the BCPS under Agreement FY22-204 that were not included in the agreement. These items include pins and Kindergarten certificates/diplomas from a vendor not approved under Agreement FY22-204.

*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:*

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.

**8. 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.

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**9. Insufficient Review of Purchase Orders**

*Finding:* PWS did not sufficiently review the purchase requisitions/orders for Agreement FY22-204 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 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:*

PWS Response:

We agree and will provide additional training to principals.

**10. 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 also 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.

Under Agreement FY22-204, Herff Jones, LLC limited the free gold honor cords to 10% of the graduating class at each school. Jostens, Inc. was selected to provide graduation regalia to 11 schools for school year 2021-2022. Of these 11 schools, only one school reached out to Jostens, Inc. and requested that Jostens, Inc. provided free gold honor cords for 10% of the graduating class as Chuck Puleri and Associates, Inc. had done in the past.

*Effect:* BCPS may have been overcharged by Herff Jones, LLC and Jostens, 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:*

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

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**11. Ineffective Management of Agreements and Vendors**

*Finding:* Based upon the preceding findings in this report, BCPS did not effectively manage Agreement 22-204. 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:*

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:*

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

*Finding:* During a competitive procurement that utilizes a Request for Proposals 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:*

PWS Response:

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

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**Conclusion**

Based upon the foregoing information, BCPS ineffectively managed Agreement FY22-204, Caps, Gowns, Announcements & Diplomas. BCPS also ineffectively managed its chosen vendors under this agreement, Herff Jones, LLC and Jostens, Inc. This ineffective management has led in part to estimated BCPS overbillings totaling \$68,425.10 for January 1, 2022 through June 30, 2022, which primarily represents school year 2021-2022.

<b>Jostens, Inc. Overbillings to BCPS for January through June 2022</b>	
Jostens, Inc. Agreement Overbilling (See Sch. B)	\$ 240.00
Jostens, Inc. Honor Cord Overbilling (See Sch. D)	5,124.00
<b>Total Estimated BCPS Overbillings - Jostens, Inc.</b>	<b>\$ 5,364.00</b>

<b>Herff Jones, LLC Overbillings to BCPS for January through June 2022</b>	
Herff Jones, LLC Agreement Overbilling (See Sch. A)	\$ 13,565.66
Herff Jones, LLC Honor Cord Overbilling (See Sch. C)	24,370.44
Herff Jones, LLC Possible Overbilling for Silver Cords (See Sch. E)	25,125.00
<b>Total Estimated BCPS Overbillings - Herff Jones, LLC</b>	<b>\$ 63,061.10</b>
<b>Total Estimated BCPS Overbillings for January through June 2022</b>	<b>\$ 68,425.10</b>

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. This has led in part to minimal student/parent overbillings for Agreement FY22-204, which have already been addressed/refunded by the vendors. 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 vendors, we recommend that BCPS consider implementing the 12 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 Herff Jones, LLC and their independent representative Chuck Puleri and Associates, Inc. for vendor compliance and potential overbillings.

## **Supplementary Information**

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**Schedule A – Summary of Herff Jones, LLC Agreement Overbilling**

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
03/07/22	4522017487	Coral Glades High School	Cambridge Medallions	\$ 15.00	\$ -	\$ 15.00	70	\$ 1,050.00
03/10/22	4522018060	Student Athletics	Service Medals	6.95	-	6.95	50	347.50
03/21/22	4522018960	Cypress Bay High School	Biliteracy Medals - Gold	5.00	-	5.00	490	2,450.00
03/21/22	4522018944	Stranahan High School	Biliteracy Medals - Gold	5.00	-	5.00	15	75.00
03/21/22	4522018944	Stranahan High School	Biliteracy Medals - Silver	5.00	-	5.00	10	50.00
03/21/22	4522018960	Cypress Bay High School	Biliteracy Medals - Silver	5.00	-	5.00	200	1,000.00
03/21/22	4522018960	Cypress Bay High School	Cambridge Medallions	15.00	-	15.00	200	3,000.00
03/29/22	4522019343	Whiddon-Rogers Education Center	Cap & Gown Units	44.00	30.00	14.00	75	1,050.00
04/12/22	4522020516	Pompano Beach High School	Biliteracy Medals - Gold	5.00	-	5.00	25	125.00
04/12/22	4522020516	Pompano Beach High School	Biliteracy Medals - Silver	5.00	-	5.00	10	50.00
04/13/22	4522020674	McFatter Technical High School	Biliteracy Medals - Gold	5.00	-	5.00	34	170.00
04/13/22	4522020674	McFatter Technical High School	Biliteracy Medals - Silver	5.00	-	5.00	18	90.00
04/14/22	4522020857	J.P. Taravella High School	Biliteracy Medals - Gold	5.00	-	5.00	50	250.00
04/14/22	4522020857	J.P. Taravella High School	Biliteracy Medals - Silver	5.00	-	5.00	50	250.00
04/14/22	4522020857	J.P. Taravella High School	Faculty Gown/Hood	0.01	-	0.01	67	0.67
04/19/22	4522021136	McArthur High School	AICE Gold Stoles	17.00	5.00	12.00	25	300.00
04/20/22	4522021316	Miramar High School	Biliteracy Medals - Gold	5.00	-	5.00	25	125.00
04/20/22	4522021316	Miramar High School	Biliteracy Medals - Silver	5.00	-	5.00	6	30.00
04/29/22	4522022352	Blanche Ely High School	Faculty Gown/Hood	0.01	-	0.01	44	0.44
05/04/22	4522022820	Hollywood Hills High School	Biliteracy Medals - Gold	5.00	-	5.00	8	40.00
05/04/22	4522022820	Hollywood Hills High School	Biliteracy Medals - Silver	5.00	-	5.00	2	10.00
05/04/22	4522022774	Deerfield Beach High School	Biliteracy Medals - Gold	5.00	-	5.00	25	125.00
05/04/22	4522022774	Deerfield Beach High School	Biliteracy Medals - Silver	5.00	-	5.00	10	50.00
05/05/22	4522022990	Coral Glades High School	Gold Medal	5.00	-	5.00	35	175.00
05/05/22	4522022990	Coral Glades High School	Silver Medal	5.00	-	5.00	50	250.00
05/09/22	4522023169	Deerfield Beach High School	3010 Top Ten Medals	14.90	-	14.90	10	149.00
05/09/22	4522023169	Deerfield Beach High School	3030 Scholastic Medal red/gold ribbon	17.20	-	17.20	12	206.40
05/09/22	4522023169	Deerfield Beach High School	3031 Music Medals red/gold ribbon	17.20	-	17.20	2	34.40
05/09/22	4522023169	Deerfield Beach High School	30322 Sports Medal red/gold ribbon	17.20	-	17.20	1	17.20
05/09/22	4522023169	Deerfield Beach High School	3056 Vocational Medal red/gold ribbon	17.20	-	17.20	1	17.20
05/09/22	4522023169	Deerfield Beach High School	3059 Honor Medal red/gold ribbon	13.15	-	13.15	1	13.15
05/09/22	4522023169	Deerfield Beach High School	BRM5 Bronze Glo with red/gold ribbon	19.70	10.00	9.70	1	9.70

*See Forensic Examination Report.*

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Schedule A – Summary of Herff Jones, LLC Agreement Overbilling**

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
05/11/22	4522023379	Broward Virtual Education	Biliteracy Medals - Gold	5.00	-	5.00	10	50.00
05/11/22	4522023379	Broward Virtual Education	Biliteracy Medals - Silver	5.00	-	5.00	1	5.00
05/12/22	4522023538	Nova High School	Biliteracy Medals - Gold	5.00	-	5.00	35	175.00
05/12/22	4522023538	Nova High School	Biliteracy Medals - Silver	5.00	-	5.00	10	50.00
05/18/22	4522024186	South Plantation High School	Biliteracy Medals - Gold	5.00	-	5.00	25	125.00
05/18/22	4522024186	South Plantation High School	Biliteracy Medals - Silver	5.00	-	5.00	25	125.00
08/03/22	4523001177	Student Athletics	Outstanding Senior Leadership Medals	5.00	-	5.00	155	775.00
08/03/22	4523001187	Student Athletics	Scholar Athlete Medals	5.00	-	5.00	150	750.00
<b>Total Herff Jones, LLC Agreement Overbilling</b>								<b>\$ 13,565.66</b>

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Schedule B – Summary of Jostens, Inc. Agreement Overbilling**

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
06/01/22	4522026730	Lauderhill 6-12	Class Officer Stoles - Historian	\$ 20.00	\$ -	\$ 20.00	2	\$ 40.00
06/01/22	4522026730	Lauderhill 6-12	Class Officer Stoles - President	20.00	-	20.00	2	40.00
06/01/22	4522026730	Lauderhill 6-12	Class Officer Stoles - Secretary	20.00	-	20.00	2	40.00
06/01/22	4522026730	Lauderhill 6-12	Class Officer Stoles - Treasurer	20.00	-	20.00	2	40.00
06/01/22	4522026730	Lauderhill 6-12	Class Officer Stoles - VP	20.00	-	20.00	2	40.00
07/26/22	4523000706	Cooper City High School	Honor Cords - Light Blue/white	5.00	4.00	1.00	15	15.00
08/22/22	4523002867	Cooper City High School	Double Honor Cords - Light Blue	5.00	4.00	1.00	25	25.00
<b>Total Jostens, Inc. Agreement Overbilling</b>								<b>\$ 240.00</b>

See Forensic Examination Report.

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Schedule C – Summary of Herff Jones, LLC Honor Cord Overbilling**

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
03/21/22	4522018960	Cypress Bay High School	Gold Honor Cords	\$ 10.00	\$ -	\$ 10.00	650	\$ 6,500.00
03/21/22	4522018960	Cypress Bay High School	Gold/Maroon Honor Cords	10.00	-	10.00	95	950.00
03/21/22	4522018960	Cypress Bay High School	Gold/White Honor Cords	10.00	-	10.00	55	550.00
04/05/22	4522019917	Dillard High 6-12	Gold/Maroon Honor Cords	10.00	-	10.00	15	150.00
04/05/22	4522019917	Dillard High 6-12	Gold/White Honor Cords	10.00	-	10.00	10	100.00
04/12/22	4522020515	Pompano Beach High School	Gold Honor Cords	5.00	-	5.00	287	1,435.00
04/12/22	4522020515	Pompano Beach High School	Gold/Maroon Honor Cords	5.00	-	5.00	16	80.00
04/12/22	4522020515	Pompano Beach High School	Gold/White Honor Cords	5.00	-	5.00	7	35.00
04/13/22	4522020674	McFatter Technical High School	Gold Honor Cords	10.00	-	10.00	111	1,110.00
04/13/22	4522020674	McFatter Technical High School	Gold/Maroon Honor Cords	10.00	-	10.00	7	70.00
04/13/22	4522020674	McFatter Technical High School	Gold/White Honor Cords	10.00	-	10.00	3	30.00
04/14/22	4522020857	J.P. Taravella High School	Gold Honor Cords	10.00	-	10.00	200	2,000.00
04/14/22	4522020857	J.P. Taravella High School	Gold/Maroon Honor Cords	10.00	-	10.00	20	200.00
04/14/22	4522020857	J.P. Taravella High School	Gold/White Honor Cords	10.00	-	10.00	15	150.00
04/20/22	4522021316	Miramar High School	Gold Honor Cords	10.00	-	10.00	75	750.00
04/20/22	4522021316	Miramar High School	Gold/Maroon Honor Cords	10.00	-	10.00	15	150.00
04/20/22	4522021316	Miramar High School	Gold/White Honor Cords	10.00	-	10.00	11	110.00
04/29/22	4522022352	Blanche Ely High School	Gold Honor Cords	10.00	-	10.00	25	250.00
04/29/22	4522022352	Blanche Ely High School	Gold Honor Cords	0.01	-	0.01	44	0.44
04/29/22	4522022352	Blanche Ely High School	Gold/White Honor Cords	10.00	-	10.00	5	50.00
05/04/22	4522022820	Hollywood Hills High School	Gold Honor Cords	10.00	-	10.00	28	280.00
05/04/22	4522022820	Hollywood Hills High School	Gold/Maroon Honor Cords	10.00	-	10.00	9	90.00
05/04/22	4522022820	Hollywood Hills High School	Gold/White Honor Cords	10.00	-	10.00	7	70.00
05/04/22	4522022774	Deerfield Beach High School	Gold Honor Cords	10.00	-	10.00	75	750.00
05/04/22	4522022774	Deerfield Beach High School	Gold/White Honor Cords	10.00	-	10.00	10	100.00
05/04/22	4522022774	Deerfield Beach High School	Gold/Maroon Honor Cords	10.00	-	10.00	15	150.00
05/05/22	4522022990	Coral Glades High School	Gold Honor Cords	10.00	-	10.00	201	2,010.00
05/05/22	4522022990	Coral Glades High School	Gold/Maroon Honor Cords	10.00	-	10.00	25	250.00
05/05/22	4522022990	Coral Glades High School	Gold/White Honor Cords	10.00	-	10.00	15	150.00
05/11/22	4522023379	Broward Virtual Education	Gold Honor Cords	10.00	-	10.00	50	500.00
05/11/22	4522023379	Broward Virtual Education	Gold/Maroon Honor Cords	10.00	-	10.00	10	100.00
05/11/22	4522023379	Broward Virtual Education	Gold/White Honor Cords	10.00	-	10.00	10	100.00

*See Forensic Examination Report.*

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Schedule C – Summary of Herff Jones, LLC Honor Cord Overbilling**

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
05/12/22	4522023538	Nova High School	Gold Honor Cords	10.00	-	10.00	210	2,100.00
05/12/22	4522023538	Nova High School	Gold/Maroon Honor Cords	10.00	-	10.00	20	200.00
05/12/22	4522023538	Nova High School	Gold/White Honor Cords	10.00	-	10.00	15	150.00
05/18/22	4522024186	South Plantation High School	Gold Honor Cords	10.00	-	10.00	175	1,750.00
05/18/22	4522024186	South Plantation High School	Gold/Maroon Honor Cords	10.00	-	10.00	30	300.00
05/18/22	4522024186	South Plantation High School	Gold/White Honor Cords	10.00	-	10.00	20	200.00
05/31/22	4522026091	Deerfield Beach High School	Gold Honor Cords	10.00	-	10.00	20	200.00
06/01/22	4522026543	Dillard High 6-12	Gold/Maroon Honor Cords	10.00	-	10.00	15	150.00
06/01/22	4522026543	Dillard High 6-12	Gold/White Honor Cords	10.00	-	10.00	10	100.00
<b>Total Herff Jones, LLC Honor Cord Overbilling</b>								<b>\$ 24,370.44</b>

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Schedule D – Summary of Jostens, Inc. Honor Cord Overbilling**

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
04/19/22	4522021118	College Academy at Broward CC	Gold Honor Cords	\$ 4.00	\$ -	\$ 4.00	444	\$ 1,776.00
04/19/22	4522021118	College Academy at Broward CC	Gold/Maroon Honor Cords	4.00	-	4.00	26	104.00
04/19/22	4522021118	College Academy at Broward CC	Gold/White Honor Cords	4.00	-	4.00	12	48.00
05/11/22	4522023430	Stranahan High School	Gold/Maroon Honor Cords	8.00	-	8.00	15	120.00
05/11/22	4522023430	Stranahan High School	Gold/White Honor Cords	8.00	-	8.00	10	80.00
05/13/22	4522023686	Atlantic Technical High School	Gold Honor Cords	4.00	-	4.00	100	400.00
05/13/22	4522023686	Atlantic Technical High School	Gold/Maroon Honor Cords	8.00	-	8.00	7	56.00
05/13/22	4522023686	Atlantic Technical High School	Gold/White Honor Cords	8.00	-	8.00	3	24.00
05/18/22	4522024228	Fort Lauderdale High School	Gold Honor Cords	4.00	-	4.00	250	1,000.00
05/18/22	4522024228	Fort Lauderdale High School	Gold/White Honor Cords	8.00	-	8.00	15	120.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	4.00	-	4.00	31	124.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	1	8.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	2	16.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	10	80.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	11	88.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	3	24.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	18	144.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	4	32.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	4	32.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	4	32.00
06/01/22	4522026730	Lauderhill 6-12	Double Honor Cords	8.00	-	8.00	7	56.00
06/08/22	4522027506	Piper High School	Gold Honor Cords	4.00	-	4.00	150	600.00
06/08/22	4522027506	Piper High School	Gold Honor Cords	8.00	-	8.00	20	160.00
<b>Total Jostens, Inc. Potential Honor Cord Overbilling</b>								<b>\$ 5,124.00</b>

*See Forensic Examination Report.*

Broward County Public Schools  
 Agreement FY22-204, Caps, Gowns, Announcements & Diplomas  
 Forensic Examination Supplementary Information  
 Schedule E – Summary of Possible Overbilling for Silver Cords by Herff Jones, LLC

Invoice Date	Purchase Order Number	School	Item Description	Unit Price Charged	Agreement Unit Price	Unit Price Variance	Ordered Quantity	Overbillings
03/01/22	4522017009	Student Athletics	Silver Honor Cords	\$ 5.00	\$ -	\$ 5.00	5,025.00	\$ 25,125.00
<b>Total Possible Overbilling for Silver Cords</b>								<b>\$ 25,125.00</b>

See Forensic Examination Report.

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Appendix A – Expert Qualifications**

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

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#### Experience

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

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

#### Education, Licenses & Certifications

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

#### Professional Affiliations/Awards

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

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**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 FY22-204 – Caps, Gowns, Announcements & Diplomas;
- Herff Jones, LLC Response to RFP FY22-204;
- Jostens, Inc. Response to RFP FY22-204;
- RFP FY22-204 Conflict of Interest Disclosures;
- Agreement dated January 19, 2022 for RFP FY22-204 with Herff Jones, LLC;
- Agreement dated January 19, 2022 for RFP FY22-204 with Jostens, Inc.;
- Student/Parent Purchase Invoices from Herff Jones, LLC and Jostens, Inc.;
- BCPS Bid Spend Documentation Charged to RFP FY22-204;
- SBBC Agenda Request Forms, Executive Summaries, Tabulation Forms, Financial Analysis Worksheets, Renewal Letters and Surveys;
- SBBC Meeting Agendas, Minutes and Videos related to Agreement FY22-204;
- Available Herff Jones, LLC paper orders and online orders for the review period.
- Available Jostens, Inc. paper orders and online orders for the review period.
- SBBC 2021-2022 Organizational Chart dated March 8, 2022; and,
- SBBC Policy 6000.1, Student Progression Plan.

*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



**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**  
**Appendix B – Source Documentation**

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 in consultation with his legal counsel declined this request.

**Broward County Public Schools**  
**Agreement FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**

**Appendix C – Summary of Applicable BCPS Employee Positions Related to Agreement 16-052N**

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 FY22-204, Caps, Gowns, Announcements & Diplomas**  
**Forensic Examination Supplementary Information**

**Appendix C – Summary of Applicable BCPS Employee Positions Related to Agreement 16-052N**

**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, Secondary 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

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**Appendix D – Summary of Applicable BCPS Employee Positions Related to Agreement FY22-204**

The following BCPS personnel were involved in different capacities in relation to Agreement FY22-204. A general overview of their roles, their positions during Agreement FY22-204 as well as their current positions are summarized below.

**General Overview of 2021 Positions and Roles**

Key BCPS Individuals Related to FY22-204	December 2021 Position	2021 Role
Amanda Williams	Teacher, Plantation High School	Evaluation Committee
Andrea Johnson	Teacher, Blanche Ely High School	Evaluation Committee
Anne Marie Richards	Advocacy and Compliance Coordinator	Evaluation Committee
Bardetta Haygood	Principal of College Academy	Evaluation Committee
Brittany Meinsen	Assistant Principal of McArthur High School	Evaluation Committee
Carletha Shaw-Rolle	Director, School Performance and Accountability	Evaluation Committee
Christa Parisi	Teacher, Fort Lauderdale High School	Evaluation Committee
Danielle Driscoll	Teacher, Stoneman Douglas High School	Evaluation Committee
Debra Hubert	Assistant Principal of Cypress Bay High School	Evaluation Committee
Dr. Valarie Wanza	Chief School Performance & Accountability Officer	Chief School Performance & Accountability Officer
Dr. Vickie Cartwright	Superintendent of Schools	Superintendent of Schools
Jennifer Hamilton	Student Athletics Liaison	Student Athletics Liaison
Karen Syrocki	Teacher, West Broward High School	Evaluation Committee
Karlene Grant	Purchasing Agent III	Purchasing Agent III
Mary Coker	Director, PWS	Director, PWS
Mayra Tobar	Purchasing Agent	Purchasing Agent
Tamika Fussell	Teacher, McFatter Technical High School	Evaluation Committee

**General Overview of June 2022 Positions and Roles**

Key BCPS Individuals Related to FY22-204	June 2022 Position	June 2022 Role
Amanda Williams	Teacher, Plantation High School	Evaluation Committee
Andrea Johnson	Teacher, Blanche Ely High School	Evaluation Committee
Anne Marie Richards	Advocacy and Compliance Coordinator	Evaluation Committee
Bardetta Haygood	Principal of College Academy	Evaluation Committee
Brittany Meinsen	Assistant Principal of McArthur High School	Evaluation Committee
Carletha Shaw-Rolle	Director, School Performance and Accountability	Evaluation Committee
Christa Parisi	Teacher, Fort Lauderdale High School	Evaluation Committee
Danielle Driscoll	Teacher, Stoneman Douglas High School	Evaluation Committee
Debra Hubert	Assistant Principal of Cypress Bay High School	Evaluation Committee
Dr. Valarie Wanza	Chief School Performance & Accountability Officer	Chief School Performance & Accountability Officer
Dr. Vickie Cartwright	Superintendent of Schools	Superintendent of Schools
Jennifer Hamilton	Student Athletics Liaison	Student Athletics Liaison
Karen Syrocki	Teacher, West Broward High School	Evaluation Committee
Karlene Grant	Purchasing Agent III	Purchasing Agent III
Mary Coker	Director, PWS	Director, PWS
Mayra Tobar	Purchasing Agent	Purchasing Agent
Tamika Fussell	Teacher, McFatter Technical High School	Evaluation Committee

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**Appendix D – Summary of Applicable BCPS Employee Positions Related to Agreement FY22-204**

**General Overview of July 2022 Positions and Roles**

<b>Key BCPS Individuals Related to FY22-204</b>	<b>July 2022 Position</b>	<b>July 2022 Role</b>
Amanda Williams	Teacher, Plantation High School	Evaluation Committee
Andrea Johnson	Teacher, Blanche Ely High School	Evaluation Committee
Anne Marie Richards	Advocacy and Compliance Coordinator	Evaluation Committee
Bardetta Haygood	Principal of College Academy	Evaluation Committee
Brittany Meinsen	Assistant Principal of McArthur High School	Evaluation Committee
Carletha Shaw-Rolle	Principal of Lanier James Educational Center	Evaluation Committee
Christa Parisi	Teacher, Fort Lauderdale High School	Evaluation Committee
Danielle Driscoll	Teacher, Stoneman Douglas High School	Evaluation Committee
Debra Hubert	Assistant Principal of Cypress Bay High School	Evaluation Committee
Dr. Valarie Wanza	Associate Superintendent - Non-Traditional Schools	Associate Superintendent - Non-Traditional Schools
Dr. Vickie Cartwright	Superintendent of Schools	Superintendent of Schools
Jennifer Hamilton	Student Athletics Liaison	Student Athletics Liaison
Karen Syrocki	Teacher, West Broward High School	Evaluation Committee
Karlene Grant	Purchasing Agent III	Purchasing Agent III
Mary Coker	Director, PWS	Director, PWS
Mayra Tobar	Purchasing Agent	Purchasing Agent
Tamika Fussell	Teacher, McFatter Technical High School	Evaluation Committee

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**Appendix E – Summary of Vendors Selected by Schools for School Year 2021-2022**

Presented below are the schools/centers that selected Herff Jones, LLC and Jostens, Inc., respectively, as their vendor for school year 2021-2022.

- Herff Jones, LLC
  - Blanche Ely High School;
  - Boyd Anderson High School;
  - Broward Virtual Education;
  - College Academy at Broward CC;
  - Coral Glades High School;
  - Coral Springs High School;
  - Cypress Bay High School;
  - Deerfield Beach High School;
  - Dillard High 6-12;
  - Everglades High School;
  - Flanagan High School;
  - Fort Lauderdale High School;
  - Hallandale High School;
  - Hollywood Hills High School;
  - J.P. Taravella High School;
  - Marjorie Stoneman Douglas High School;
  - McArthur High School;
  - McFatter Technical High School;
  - Millennium 6-12 Collegiate Academy;
  - Miramar High School;
  - Northeast High School;
  - Nova High School;
  - Pompano Beach High School;
  - Sheridan Technical High School;
  - South Broward High School;

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**Appendix E – Summary of Vendors Selected by Schools for School Year 2021-2022**

- South Plantation High School;
- West Broward High School; and,
- Whiddon-Rogers Education Center.
- Jostens, Inc.
  - Atlantic Technical High School;
  - Coconut Creek High School;
  - College Academy at Broward CC;
  - Cooper City High School;
  - Dave Thomas Education Center;
  - Monarch High School;
  - Piper High School;
  - Plantation High School;
  - Seagull Alternative High School;
  - Stranahan High School; and,
  - Western High School.