

March 20, 2023

Joris Jabouin, Chief Auditor  
The School Board of Broward County, Florida



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### **CMAR Project Analysis**

This Statement of Work ("Statement of Work" or "SOW") dated March 20, 2023 is entered into by and between The School Board of Broward County, Florida ("Client," "SBBC," "you" or "your") and RSM US LLP, an Iowa limited liability partnership ("RSM," "we," "us" or "our") pursuant to the Construction Operational & IT Auditing Services Agreement dated September 4, 2019 (the "Agreement"), all of the terms of which are hereby incorporated herein by reference.

### **Objectives & Scope**

In conjunction with our quarterly internal audit procedures related to the District's administration of capital construction, RSM will perform a comparative analysis of the "School Deficiency Listings" developed as part of the 2014 Facility Needs Assessment, and the various scopes of work executed for Stranahan High School, Northeast High School, and Blanche Ely High School.

### **Approach**

Our approach to this work will include the following procedures:

- For the following schools, conduct a comparative analysis of the 2014 School Deficiency Listing, the executed scope of work, and the work performed by the Construction Manager, as applicable
  - Stranahan High School (GOB Renovations and Cafeteria Additions / Renovations)
  - Northeast High School (GOB Renovations and New Addition and Renovations to Bldg. 12)
  - Blanche Ely High School (GOB Renovations, Weight Room Renovations, and Bldg. 4 Reroof / Demo of Buildings)
- We anticipate performing the following procedures as a part of our work:
  - Conduct interviews with key stakeholders as available to obtain an understanding of each project's history. Key stakeholders may include, but are not limited to:
    - Select Board advisory committees
    - School administrators
    - Program Manager - Owner's Representative
    - Office of Capital Programs
    - Design and construction professionals
  - Review the 2014 School Deficiency Listings to obtain an understanding of needs identified prior to scope creation
  - Obtain an understanding of how project scope development was considered as part of District long-term planning
  - Determine what analysis (i.e., Castaldi Analysis / destructive testing) were performed or considered during scope creation for each project
  - Obtain and review the District's 5-year capital plan to gain an understanding of what projects and/or scope items were funded at program inception

- Review key contractual documents to obtain an understanding of project scope (i.e., professional services agreements, construction services agreements, guaranteed maximum price ("GMP") amendments, executed change orders, etc.)
- Review School Board meeting minutes and agendas and document Board approval of changes to the scope of work and budget
- Review Bond Oversight Committee ("BOC") meeting minutes and agendas
- Conduct visual inspection of scope items through on-site walkthroughs
- For each project, validate S/M/WBE goals are consistent with other SMART projects and perform testing to validate monitoring of contractor performance relative to goals
- Obtain an understanding of District processes and procedures for monitoring compliance with State Requirement for Educational Facilities ("SREF") and District design standards, and inquire of management whether potential or known instances of noncompliance exist.

The Parties acknowledge that the following terms and conditions may conflict with various provisions in the Agreement. To the extent there is a conflict between the terms and conditions in the Agreement and this Statement of Work, this Statement of Work will govern, but only with respect to the services provided under it.

The total aggregate liability of RSM and Client (and their respective partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, agents or representatives) arising out of, from, or related to this Statement of Work, the deliverables, or the services provided hereunder, including any liability relating to any claim or cause of action sounding in contract, tort or strict liability, will not exceed the total amount of the fees paid or payable to RSM by Client under this Statement of Work. Neither party will be liable to the other for special, incidental, exemplary, indirect, or economic consequential damages, or lost profits, business, value, revenue, goodwill, or anticipated savings. This limitation of liability will not apply to RSM's indemnification obligations under the Agreement.

Except as amended herein, the terms and conditions of the Agreement remain in full force and effect. By the signatures of their duly authorized representatives below, RSM and Client, intending to be legally bound, agree to all of the provisions of this Statement of Work.

**AGREED TO AND ACKNOWLEDGED BY:**

RSM US LLP

By:   
David L. Luker, Director

Date: March 20, 2023

The School Board of Broward County, Florida

By:   
Joris Jabouin, Chief Auditor

Date: 4/2/23