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March 4, 2024

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

Re: Forensic Examination of 58-132E – Electronic Management System Computer Software

Dear Mr. Jabouin:

Our firm was engaged to review the procurement related to Education Case Management Software Agreement (PCG 58-132E) between the Public Consulting Group and the School Board of Broward County, Florida. This was predicated on a request by the School Board related to the outcome of our Forensic Examination Report of FY22-001 – Education Management Software issued on November 3, 2022. 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 Broward County Public Schools (BCPS) and should not be used for any other purpose without prior permission from CRI. We have no obligation, but reserve the right, to update this report for information that comes to our attention after the date of this report.

Sincerely,

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

Carr, Riggs & Ingram, LLC
Certified Public Accountants



PCG Contract 58-132E
Electronic Management System Computer
Software

**Forensic Examination Report and
Supplementary Information**

March 4, 2024

PCG Contract 58-132E
EMS Computer Software
Table of Contents



Executive Summary	1
Forensic Examination Report	
Background	4
Scope	8
Approach	8
Expert Qualifications	8
Summary of Procedures Performed	9
Source Documentation	10
Procedure 1 – Procurement Policies and Procedures	10
Procedure 2 – Conflict of Interest Policies and Procedures	10
Procedure 3 – Agreement Understanding	11
Procedure 4 – Agreement Analysis	11
Procedure 5 – Invoice Review	13
Procedure 6 – Funding Mechanism Review	14
Procedure 7 – Supporting Documentation Analysis	14
Procedure 8 – Internal Control Override Analysis	15
Findings, Effects and Recommendations	18
Conclusion	20
Supplementary Information	21
Appendix A – Expert Qualifications	
Appendix B – Source Documentation	



Executive Summary

Carr, Riggs & Ingram, LLC (CRI) was engaged to review the procurement of Internet-based Electronic Management system (“EMS computer software”). This was predicated on a request by the School Board related to the findings of our Forensic Examination Report of FY22-001 – Education Management Software issued on November 3, 2022.

During the June 28, 2016 School Board of Broward County, Florida (School Board, SBBC or Board) meeting, the Board approved a new five-year agreement (Agreement, 58-132E Agreement or PCG Contract 58-132E) with Public Consulting Group LLC (PCG), which is a public sector management consulting and operations improvement firm. The five-year agreement was directly negotiated by BCPS management and approved by the Board during the June 28, 2016 Board meeting without competitive solicitations. Upon execution, the five-year agreement had a fixed annual price of \$569,000 for a total contracted price of \$2,845,000 – four amendments were added during the contract period that all included software enhancement and/or new software development by PCG.

BCPS management presented no explanation or support for directly negotiating the contract with PCG in the executive summary presented to the School Board; however, the Agreement itself included the following for exempting this procurement from the competitive solicitation process:

Pursuant to School Board Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 11(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, the requirement for requesting competitive solicitation for commodities’ or contractual services from three or more sources is hereby waived as for the SBBC’s purchase of computer software.

Computer software in general is not exempt from the competitive solicitation process. Vendor copyrighted, fully developed computer software is exempt as noted in the full quotation of Rule 6A-1012,(11)(b):

The purchase by district school boards of educational services and any type of copyrighted materials including, without limitation... computer software...where such materials are purchased directly from the producer or publisher, the owner of the copyright, an exclusive agent within the state, a governmental agency or a recognized educational institution.

The four subsequent amendments to the Agreement in particular included software development, whether enhancement of existing the PCG software or development of new software:

- First Amendment – enhancements to the Gifted Educational Plan; development of the Student Impacts Information (SII) Application
- Second Amendment – developed EDPlan Connect – a secure parent portal
- Third Amendment – partnered with BCPS management to develop and deploy the Student Threat/Behavioral Threat Assessment module
- Fourth Amendment – addition of Suicide Risk Assessment to the Behavioral Threat Assessment module

PCG Contract 58-132E
Electronic Management System Computer Software
Executive Summary



CRI performed certain procedures on BCPS' books and records for June 28, 2016 through June 30, 2021 (review period). These procedures included, but were not limited to, interviews with key BCPS personnel, procurement analysis, communication analysis and review of supporting documentation.

Summaries of CRI's findings, including the perceived Risk to the District, based on the investigative procedures performed, are listed below.

Rating	Description
High	Items are of immediate concern and could cause significant financial issues if not addressed soon.
Medium	Items should be addressed as soon as possible, as they either pose a financial and/or budgeting risk to the District or the risk of reoccurrence is likely.
Low	Items could escalate into financial issues but can be addressed through the normal course of conducting business; risk of reoccurrence is low.

Observation	Risk To District
1. Compliance with the Procurement Rules and Standards in Claiming an Exemption in the Purchase of Goods/Services without Competitive Solicitation - The 58-132 Agreement was directly negotiated by BCPS management and approved by the School Board during the June 28, 2016 School Board meeting without competitive solicitations. Based on our review of the 58-132 Agreement and subsequent amendments, and interviews of various BCPS personnel, the Agreement included various goods/services that did not qualify as copyrighted materials, including software and various consulting services, as documented by BCPS, in claiming this exemption from the competitive solicitations requirement when the School Board approved the Agreement. The Agreement and subsequent amendments each included costs for undeveloped software to augment existing software applications or create wholly new software/applications, which are not exempt from competitive solicitation under the procurement standards cited by BPCS management – including “Development Bank” hours. Refer to Procedure 4.	High
2. Lack of Proper Support and Review for Products/Services Billed - During our invoice testing and interviews, CRI noted that there was no documented evidence that the designated department invoice approvers verified that the amounts billed were compared to the contracted pricing for the original agreement and related amendments for accuracy. CRI identified one instance where the service period was not documented on the PCG invoice (Invoice No. 203487 in the amount of \$91,000). No other exceptions were noted. Refer to Procedure 5.	Medium

PCG Contract 58-132E
Electronic Management System Computer Software
Executive Summary



Observation	Risk To District
3. Lack of Accurate Financial Impact Presented to the School Board - The total financial impact and associated spending authority requested by BCPS management for the five-year Agreement approved by the School Board on June 28, 2016 did not match the total contract amount in the Agreement. BCPS management did not present the correct financial impact and associated spending authority request until 18 months later, which was presented and approved at the December 19, 2017 School Board meeting. Refer to Procedure 7.	Low
4. Noncompliance with BCPS Travel and Reimbursement Policy - BCPS policies and procedures do not allow the acceptance of travel related expenses by a BCPS vendor or potential vendor. If a trip is deemed necessary/approved, the travel related expenses are to be paid by BCPS and the BCPS vendor or potential vendor may reimburse BCPS for said travel related expenses. PCG directly paid Mr. Gohl for travel expenses related to a conference that Mr. Gohl served as a PCG panelist. This is contrary to BCPS policies and procedures. Refer to Procedure 8.	Low

Based upon the investigative procedures performed and the corresponding findings, there were certain areas of noncompliance with BCPS policies and procedures. However, it does not appear that there was an override of BCPS' internal controls regarding the procurement of the Agreement. Responsible party and estimated completion dates are not included since current BCPS management has taken certain actions detailed below and as documented in the *Follow-up Consulting Assessment Regarding the Findings within the Forensic Examination Report of FY22-001 – Education Case Management Software* dated March 4, 2024. Most notably, the Chief Information Officer, Office of Information of Technology, is currently formally included in the review and approval process for PCG and other IT deliverables. 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.

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Report



Background

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

Timeline

- July 12, 2022 – CRI engaged to performed an inquiry concerning procurement for FY22-001
- November 3, 2022 – CRI issued a Forensic Examination Report of FY22-001.
- December 13, 2022 – FY22-001 Agreement was terminated by the School Board.
- December 20, 2022 – FY23-256 (new effective 1/14/23) Agreement was approved by the School Board.
- May 16, 2023 – CRI was engaged to conduct a forensic examination of PCG Contract 58-132E and issue a report. Concurrently, CRI was engaged to conduct a follow-up analysis for PCG FY22-001, including the new agreement (Agreement PCG FY23-256), and to review funding mechanisms for both pursuant to request by the School Board (issued as separate report).

During the June 28, 2016 School Board meeting, the Board approved a new five-year agreement with Public Consulting Group LLC (PCG), which is a public sector management consulting and operations improvement firm. The five-year agreement was directly negotiated by BCPS management and approved by the Board during the June 28, 2016 (effective July 1, 2016 – June 30, 2021) Board meeting without competitive solicitation.²

The following table includes excerpts from the Executive Summary recommending approval of the Agreement, Additional Spend Authority, and four subsequent amendments to the Agreement submitted by BCPS management to the Board for approval respectively:

Document	Board Approved	Description Summary
PCG Agreement 58-132E	June 28, 2016	<p>PCG is to provide Internet-based Electronic Management system (“EMS computer software”) for individual Education Plans, Gifted Education Plans and Service Plans for Private School Students, to assist administrators and teachers with the reporting requirements of IDEA, and to renew license to access PCG’s related proprietary systems and documentation including, but not necessarily limited to EasyFax, SmartScan, the Gifted Module, PaperClip, Advanced Reporting and Behavior Plus.</p> <p><u>Contract Fixed Cost/Fees:</u> \$569,000 annually for five years.</p> <p>Included 200 development and 500 consulting hours, plus 125 development hours each year.</p>

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

² BCPS procured the services of PCG through the competitive solicitation process as RFP 23-031E, Exceptional Student Education (ESE) Electronic Management System dated April 25, 2002.

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Report



		<u>Financial Impact:</u> \$569,000; from Medicaid Reimbursement funds.
Additional Spend Authority	December 19, 2017	Increase spending authority for the remaining 4 years (July 1, 2017 thru June 30, 2021) of the 5 year PCG contract totaling \$2,276,000 paid out of Medicaid funds. Yearly funding is \$569,000 per year. This request is being made to accurately reflect the financial impact of this item. Last year when the item was presented and approved at the June 28, 2016 Special School Board Meeting (Item No. 8), the Financial Impact statement read, "There is a financial impact of \$569,000 paid for with Medicaid Reimbursement funds." It should have stated, "\$569,000 per year for five years", totaling \$2,845,000 for the 5 year contract.

Document	Board Approved	Description Summary
First Amendment	May 8, 2018	<p>PCG to provide enhancements to the Gifted Educational Plan (GEP) through the development of an Interim EP, similar to the Interim EP already in the system and to develop the Student Impacts Information (SII) Application.</p> <p><u>Procurement Method:</u> not stated in First Amendment or Agenda item.</p> <p><u>Contract Fixed Cost/Fees:</u> \$269,000</p> <p><u>Financial Impact:</u> Added \$269,000 [\$44,000 (GEP enhancement) from the Innovative Learning (IL) Budget; \$225,000 from the Digital Classroom Plan Budget (SII development)].</p>
Second Amendment	October 16, 2018	<p>PCG to enhance EMS Computer Software by adding (provide/develop) a secure parent portal (EDPlan Connect) for parents to access their child's records in EDPlan and included accommodations to align with Information Technology (IT) Security.</p> <p><u>Procurement Method:</u> not stated in Second Amendment or Agenda item.</p> <p><u>Contract Fixed Cost/Fees:</u> \$166,250 (quarterly installments of \$41,562.50) for three years: FY2018 – 2021.</p> <p><u>Financial Impact:</u> added \$598,750 from Digital Classroom Plan budget. This amount included additional funding spending request of \$100,000.</p>
Third Amendment	February 20, 2019	<p>PGG to partner with the District to develop and deploy the Student Threat/Behavioral Threat Assessment module, including the necessary licensing, data integration and uploading of documents.</p> <p><u>Procurement Method:</u> Direct negotiation performed in accordance with Purchasing Policy 3320, VI (C)(S)(c), and Section 6A-1.012(14), F.A.C., permit the acquisitions of Information & Technology as defined in Section 282.0041(14), Florida Statutes (included in Agenda package).</p>

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Report



		<u>Financial Impact:</u> added \$606,000 from IT Division Budget.
Fourth Amendment	December 10, 2019	<p>Addition of Suicide Risk Assessment to the Behavioral Threat Assessment Module, which is the final phase of the TECC/SEPA module to add five hundred four (504) accommodations, gifted and English Speakers of Other Language strategies integration into the Teacher's classes in Canvas.</p> <p><u>Procurement Method:</u> Citation same as above.</p> <p><u>Financial Impact:</u> estimate of \$983,515; funded from CTACE and general fund; represents estimated contract value NTE \$5,302,265.</p>

Financial Impact Table Overview – Spending Authority (excerpted from Agenda Packages)

Action	Approval Date	Amount
Original Spending authority request	06/28/2016	\$2,845,000
1 st Amendment + additional spending authority	05/08/2018	\$269,000
2 nd Amendment + additional spending authority	10/16/2018	\$598,750
3 rd Amendment + additional spending authority	02/20/2019	\$606,000
4 th Amendment + additional spending authority	12/10/2019	\$983,515
Total spending authority*		\$5,302,265

Contract amounts vs. Amounts Paid

Action	Approval Date	Total Contract Amount**	Amount Paid***
Original Agreement – EMS subscription	06/28/2016	\$2,845,000	\$2,845,000
1 st Amendment – GEP and SII	05/08/2018	\$269,000	\$269,000
2 nd Amendment – EDPlan Connect	10/16/2018	\$488,750	\$447,293
3 rd Amendment – STA	02/20/2019	\$309,000	\$309,000
4 th Amendment - BTA	12/10/2019	\$834,218	\$766,710
Total*		\$4,755,968	\$4,637,003

*The spending authority included in the agenda packages represented the not-to-exceed requested spending amount for funding purposes. For the contract amount compared to the amount paid, certain services were not performed which reduced the amount paid.

** Excerpted from Original Agreement and Amendments.

***Amounts tested by CRI. See Procedure 5.

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Report



The following represents a comparison summary of the three PCG contracts reviewed by CRI:

PCG Contract Contract Period	58-132E (July 1, 2016 – June 30, 2021)	FY22-001* (July 1, 2021 – June 30, 2024)	FY23-256 (FY22-001 Follow-up)* (January 14, 2023 – June 30, 2024)
Good/Services Description	Software Subscription and Software Development	Software Subscription, Software Development, Tutoring Services, Education Recovery Services, Project Management, and Various Consulting Services	Software Subscription and Software Development
Procurement Method	Pursuant to School Board Policy 3320, Section II, H, and the Department of Education, Rule 6A-1.012, (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, the requirement for requesting competitive solicitation for commodities or contractual services' from three or more sources is hereby waived as for the SBBC's purchase of computer software.	Rule 6A-1.012, 11(b), and 14, Florida Administrative Code and School Board Policy 3320, Section II.H, authorizes the purchase of any type of copyrighted materials, instructional materials and computer software without competitive solicitations.	Rule 6A-1.012, (11)(b), and 14, Florida Administrative Code and School Board Policy 3320, Section II H, the requirement for requesting competitive solicitations for commodities or contractual services from three or more sources is hereby waived as authorized by Section 1010.04(4)(a), Florida Statutes for computer software.
Contract Amount/Spending Authority	\$5,302,265	\$16,299,502	\$4,480,981
Funding Types (excluding general fund)	None	ESSER: Elementary and Secondary School Emergency Relief Fund, CRRSA ESSER II, ARP ESSER III, Title II, Part A: Supporting Effective Instruction, & Title IV, Part A - Student Support and Academic Enrichment	None
Funding Amount (excluding general fund)	\$3,492,790	\$5,544,255	None
Number of Invoices	43	54	12
Disbursement Total	\$4,637,003	\$9,986,213	\$1,442,040
Review Period	June 2016 – June 2021	January 2020 – September 2022	October 2022 – June 2023

*The School Board cancelled the PCG FY22-001 contract without cause during the December 13, 2022 board meeting and approved the PCG FY23-256 at the December 20, 2022 board meeting effective January 14, 2023.



Scope

Our investigation was for the period beginning June 2016 through July 2021 (review period). Our work was limited to those specific areas identified by the Office of the Chief Auditor. Had additional documents been provided to CRI or additional individuals interviewed, additional information may have been discovered that could impact the findings in this report.

Approach

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

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

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

Expert Qualifications

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

Rob Broline, CPA

Rob Broline has over 25 years of proven skills and experience in public accounting. Mr. Broline provides a variety of consulting and internal control services for governments, construction firms and other organizations. These services include entity-wide risk assessments, process risk/control assessments, internal audits, operational audits, construction cost audits and forensic reviews.

Mr. Broline is a Certified Public Accountant, which is the premier designation in the accounting industry. The Certified Public Accountant license is regarded as a symbol that an accountant has



mastered the vital elements of the accounting profession and is a high standard that is globally recognized as an assurance of skill, dedication and quality. Mr. Broline speaks regularly on internal controls and related topics for a variety of construction and governmental organizations. A summary of Mr. Broline's résumé and qualifications is included in Appendix A of this report.

Ben Kincaid, CPA, CFE, CVA, CFF

Ben Kincaid has over 11 years of experience in public accounting and in providing a variety of forensic accounting services. These forensic accounting services include litigation support, financial fraud investigations, business valuations, lost profit calculations, etc. Mr. Kincaid has served as a consultant for several state, county and other local law enforcement agencies/governments and serves on the Florida Institute of Certified Public Accountant's Valuation, Forensic Accounting and Litigation Committee.

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

Summary of Procedures Performed

1. Reviewed BCPS policies and procedures related to the procurement of the Agreement.
2. Reviewed BCPS conflict of interest policies and procedures.
3. Conducted interviews with BCPS key personnel for an understanding of the procurement process, the Agreement and BCPS policies and procedures:
 - a. Director of Procurement and Warehousing Services (PWS);
 - b. Chief Information Officer (CIO);
 - c. Chief Academic Officer;
 - d. Director of Exceptional Student Services;
 - e. Medicaid Coordinator.
4. Reviewed the Agreement for compliance with BCPS policies and procedures as well as State statutes and rules on solicitations and exemptions and determined whether the Agreement was procured in accordance with BCPS policies and procedures and applicable State statutes and rules.
5. Analyzed the PCG invoices related to the PCG agreement for compliance with the PCG 58-132E Agreement and Amendments 1 – 4.
6. Reviewed the funding mechanism for the PCG 58-132E Agreement.



7. Analyzed supporting documentation including certain BCPS personnel's electronic data related (including email) related to the vendor and the Agreement for compliance with the BCPS policies and procedures as well as the Agreement. Identify whether former or current BCPS personnel attempted to influence the procurement process in respect to the subject contract.
8. Determined whether the BCPS internal controls were overrode by BCPS personnel.

Source Documentation

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

Procedure 1

Procurement Policies and Procedures

The School Board of Broward County, Florida (School Board, SBBC or Board) has adopted various policies related to the purchasing/procurement aspects of BCPS. BCPS has also adopted internal policies and procedures (or standard operating procedures) related to purchasing/procurement (herein collectively referred to as policies and procedures).

We reviewed BCPS procurement standards and policies and procedures applicable to the Agreement which included SBBC Board Policy 3320 and Rule 6A-1012 (11)(b), Florida Administration Code as authorized by Section 1010.04(4)(a) Florida Statutes. 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. Purchases in a total amount exceeding \$50,000 are subject to a competitive solicitation process unless an authorized exemption exists. These purchases must have Board approval as cited below pursuant to Board Purchasing Policy 3320, II. H.

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

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. PWS also requires the completion of a conflict of interest disclosure form if one is serving on an evaluation committee for a competitive solicitation.

Procedure 3

Agreement Understanding

We reviewed documentation and performed interviews which provided us with an understanding of the procurement process, spending authorities, contract obligations/amounts, internal terminology/tools, competitive solicitation exemption requirements, the Agreement, First Amendment, Second Amendment, Third Amendment and Fourth Amendment and BCPS policies and procedures. The interviews also provided us with an understanding of the individuals involved in the procurement process for the Agreement and related amendments. Our review included the following documents:

- 58-132E Original Agreement between PCG and SBBC & Executive Summary
- Amendment 1 to the 58-132E Agreement & Executive Summary
- Amendment 2 to the 58-132E Agreement & Executive Summary
- Amendment 3 to the 58-132E Agreement & Executive Summary
- Amendment 4 to the 58-132E Agreement & Executive Summary
- Board Minutes – June 26, 2016, December 19, 2017, May 8, 2018, October 16, 2018, February 20, 2019 and December 10^h, 2019

This understanding and specific policies and procedures are addressed further in subsequent sections of this report.

Procedure 4

Agreement Analysis

Purchases in a total amount exceeding \$50,000 must be processed through a competitive solicitation process unless an authorized exemption exists. These purchases must have Board approval as well. The 58-132E – Education Case Management Software Agreement (58-132E Agreement or Agreement) was directly negotiated by BCPS management without a competitive solicitation process.



The Agreement was approved by the Board during the June 28, 2016 Board meeting. BCPS' documented basis for claiming an exemption to the competitive solicitation process was that these goods/services were computer software. Therefore, the Agreement was purportedly exempt from the requirement of requesting competitive solicitations pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes. CRI reviewed the Agreement and its procurement process for compliance with BCPS policies and procedures as well as State statutes and rules.

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

During the June 28, 2016 School Board meeting, the Board approved a new five-year agreement with Public Consulting Group LLC (PCG), which is a public sector management consulting and operations improvement firm. The five-year agreement was directly negotiated by BCPS management and approved by the Board during the June 28, 2016 Board meeting without competitive solicitations. Upon execution, the five-year agreement had a fixed annual price of \$569,000 for a total contracted price of \$2,845,000. The goods/services listed in the original agreement were "to assist administrators and teachers with the reporting requirements of IDEA, and to renew license to access PCG's related proprietary systems and documentation including, but not necessarily limited to EasyFax, SmartScan, the Gifted Module, PaperClip, Advanced Reporting and Behavior Plus."

BCPS management presented no explanation or support for **directly negotiating the contract** with PCG in the executive summary presented to the School Board; however, the Agreement itself included the following for exempting this procurement from the competitive solicitation process:

Pursuant to School Board Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 11(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes, the requirement for requesting competitive solicitation for commodities' or contractual services from three or more sources is hereby waived as for the SBBC's purchase of computer software.

Computer software in general is not exempt from the competitive solicitation process. Vendor copyrighted, fully developed computer software may be exempted from competitive solicitation as noted in the full quotation of Rule 6A-1012,(11)(b):

The purchase by district school boards of educational services and any type of copyrighted materials including, without limitation... computer software...where such materials are purchased directly from the producer or publisher, the owner of the copyright, an exclusive agent within the state, a governmental agency or a recognized educational institution.

Further, Rule 6A-1.102, 14 **also does not apply to the development of computer software** in this case since it speaks of purchased or leased software etc.



14) A district school board, when acquiring, whether by purchase, lease, lease with option to purchase, rental or otherwise, information technology, as defined in Section 282.004(11), F.S., may make any acquisition through the competitive solicitation process as described herein or by direct negotiation and contract with a vendor or supplier, as best fits the needs of the school district as determined by the district school board.

The four subsequent amendments to the PCG 58-132E Agreement clearly included software development, whether enhancement of existing PCG software or development of new software:

- First Amendment – enhancements to the Gifted Educational Plan; development of the Student Impacts Information (SII) Application
- Second Amendment – developed EDPlan Connect – a secure parent portal
- Third Amendment – partnered with BCPS management to develop and deploy the Student Threat/Behavioral Threat Assessment module
- Fourth Amendment – addition of Suicide Risk Assessment to the Behavioral Threat Assessment module

During interviews with the current CIO, he confirmed that these goods/services were not exempt from the competitive solicitation process since they did not qualify as copyrighted computer software under the procurement standards. See Background section for further details regarding the Board approval dates, goods/services descriptions, procurement method (if applicable), and financial impact of the Agreement and subsequent four amendments. The CIO also indicated that there was no project charter or inventory of PCG software related to past agreements or the Agreement that identified PCG copyrighted software, including software developed by PCG in previous contracts.

Based on our review of the Agreement and subsequent amendments, BCPS executive summaries, School Board minutes, recordings of School Board meetings, and interviews of various BCPS personnel, the Agreement included various goods/services that do not qualify as copyrighted software, in claiming this exemption from the competitive solicitation requirement. The Agreement and subsequent amendments each included various consulting and developmental costs to augment existing software applications or create wholly new software/applications, which are not exempt from competitive solicitation under the procurement standards cited by BPCS management.

Procedure 5

PCG Invoice Review

CRI reviewed PCG purchase orders and related vender invoices billed and paid under the Agreement and Amendments for the period of July 1, 2016 through June 30, 2021 consisting of 45 invoices totaling \$4,637,003 that included the following testing attributes:

- Invoice was approved by the appropriate personnel as evidenced by approver signature/initials and date approved documented on the invoice.
- Invoice included period of service and was within effective period of the agreement.
- Invoice period of service matched period of service in the agreement.
- Invoice description matched the purchase order description.
- Purchase order documented on the invoice matched the purchase order in SAP.



Lack of Proper Support and Review for Products/Services Billed

There was no documented evidence that the designated department/user invoice approvers verified that the amounts billed were compared to the contracted pricing for the original agreement and related amendments for accuracy. CRI identified one invoice approved by the designated department user approver where the service period was not included nor was there any documentation included as evidence that the products/services were delivered/rendered (Invoice No. 203487 in the amount of \$91,000). Further, given the highly technical nature of software, CRI noted that the IT department should have been included in the invoice review and approval process.

Procedure 6

Funding Mechanisms Review

In conjunction with our invoice testing in Procedure 6, CRI reviewed the funds utilized by BCPS to pay the PCG invoices under the Agreement and four related amendments. Invoices billed and paid under the Agreement and Amendments for the period of July 1, 2016 through June 30, 2021 consisted of 45 invoices totaling \$4,637,003. During our testing, CRI noted that all payments to PCG were paid out of the general fund and that no separate federal or state grant funds were utilized. Florida Medicaid School District Administrative Claiming (SDAC) reimbursement funds were received into the general fund and used to pay \$3,492,790 (approximately 75%) of the PCG invoiced amounts. In her response to one of our queries regarding the general Medicaid SDAC reimbursement process and PCG funding in particular, the Medicaid Coordinator responded as follows:

*The Functional Area (*69106*) category assignment for Medicaid – Administrative Outreach falls under the Medicaid School District Administrative Claiming (SDAC) Program. The School-Based Medicaid SDAC Program is a Federal and State partnership that allows Florida school districts to be reimbursed for a percentage of allowable cost that have already been expensed [incurred] by the school district. The determination of how the funds are utilized is aligned with district procurement policies and procedures and the expenditures for the PCG - Electronic Individualized Educational Plan Management (IEP) system were proper and efficient under the School-Based Medicaid SDAC Program. PCG provides an Electronic Individualized Educational Plan Management (IEP) system that allows the district to maintain Medicaid compliance for the administration of the Medicaid Fee for Service Program which includes, but is not limited to obtaining and maintaining Medicaid Parental Consent (IDEA regulations), IEP data for the student, and Plan of care data for the student.*

Based on our interviews with the BCPS Medicaid Coordinator, review of the Medicaid Program SDAC guidance, PCG contract documents, purchase order and invoices paid from the general fund, CRI determined that the Medicaid SDAC reimbursement funds were utilized for eligible costs as described above.

Procedure 7

Supporting Documentation Analysis

Supporting documentation including certain BCPS personnel's electronic data related to PCG and the Agreement were reviewed for compliance with the BCPS policies and procedures as well as the Agreement. During the review period, there were other related and non-related agreements with



PCG. Any PCG agreements outside of Agreement 58-132E and the related Amendments One through Four were not included within our scope of review and were not reviewed further.

Improper Financial Impact/Spending Authority

BCPS management incorrectly presented the financial impact and associated spending authority request to the School Board as a total of \$569,000 for the total five-year contract; however, the \$569,000 was the annual financial impact so that the total financial impact was \$2,845,000. Management did eventually request additional spending authority 18 months later which was presented and approved at the December 19, 2017 School Board meeting as cited below from BCPS executive summary/description presented to the School Board:

Increase spending authority for the remaining 4 years (July 1, 2017 thru June 30, 2021) of the 5 year Public Consulting Group (PCG) contract totaling \$2,276,000 paid out of Medicaid funds. Yearly funding is \$569,000 per year. This request is being made to accurately reflect the financial impact of this item. Last year when the item was presented and approved at the June 28, 2016 Special School Board Meeting (Item No. 8), the Financial Impact statement read, "There is a financial impact of \$569,000 paid for with Medicaid Reimbursement funds." It should have stated, "\$569,000 per year for five years", totaling \$2,845,000 for the 5 year contract.

Procedure 8

Internal Control Override Analysis

At CRI's request, BCPS provided CRI with all BCPS e-mail communications for select BCPS personnel for the review period. The BCPS personnel were selected based on the findings within the *Forensic Examination of FY22-001 – Education Case Management Software*, Agreement 58-132E, executive summaries, financial analysis worksheets and other summary documentation related to Agreement 58-132E. The selected BCPS personnel are presented below.

- Mary Claire Mucenic, Ph.d, former Director Support Services;
- Tara Rodgers, Electronic Management System Manager;
- Deneen Gorassini, Medicaid Coordinator;
- Daniel Gohl, former Chief Academic Officer;
- Dr. Daryl Diamond, Director of Innovative Learning;
- Mary Coker, Director of Procurement & Warehousing Services;;
- Saemone Hollingsworth, Chief Academic Officer;
- Bessy Rojas, Technical Support Analyst III;
- Winston Pierre, former Assistant Director IT Business Operations;
- Antoine Hickman, ESLS Executive Director;
- Jeff Stanley, former Director of Infrastructure Services;
- Kathelyn Jacques-Adams, Office of the General Counsel;
- Robert Runcie, former Superintendent of Schools; and,
- Vanessa Lauchaire, Strategic Sourcing Manager.

This selection resulted in over 778GB of e-mail communications consisting of hundreds of thousands of e-mails, attachments, etc. Due to the historical nature of the review period as well as the findings

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Report



in *Forensic Examination of FY22-001 – Education Case Management Software*, BCPS Teams chat data as well as BCPS cell phone data were not analyzed as part of this analysis. CRI employed keyword searches, date filters, etc. on the obtained e-mail communications. These searches included, but were not limited to, PCG, Public Consulting Group, known PCG e-mails, agreement numbers and amendments, invoice numbers, etc.

Based on our analysis of the resulting e-mail communications, Agreement 58-132E was initiated due to the expiration of a prior PCG agreement in 2016. This is supported by an e-mail from Ms. Vanessa Lauchaire, former Director of Support Services, to PWS on June 2, 2016 that states: “PCG is the vendor for EASY IEP, our district-wide database for ESE student's IEPs and their associated legal documents. The current contract ends 6/30/16. This new contract will bring us forward beginning 7/1/16.” Similar to the findings in *Forensic Examination of FY22-001 – Education Case Management Software*, Mr. Daniel Gohl and Ms. Tara Rodger were PCG’s primary points of contact related to Agreement 58-132E, the subsequent amendments and work performed by PCG.

PWS was not involved in the negotiation or sourcing of the initial Agreement 58-132E. This is supported by an e-mail from PWS dated June 4, 2016 to Ms. Rodger and Ms. Mary Claire Mucenic, which stated:

“Please find attached signed form. It is important to note that the Procurement and Warehousing Department has not been involved or was responsible for sourcing, negotiating or buying this item, therefore the purpose of the signed form is to ensure compliance with Policy 3320 (please see our note on the bottom of the form - this agreement was negotiated based on Policy 3320 Section H). Attached is a copy of Policy 3320 for your reference. Moving forward it would be good idea for us to discuss the process and how Procurement can best assist you from get to on these purchases as we try to avoid any delays that can affect operations and the kids.”

Based on available e-mails, BCPS’ IT division was not involved in the initial Agreement 58-132E either. This did not occur purportedly due to the initial Agreement 58-132E being a continuation of prior services from an expiring PCG agreement. In later communications, PWS and IT phrased subsequent amendments (specifically the fourth amendment) as “another” amendment and complained about being “included so late in the game” in relation to these amendments. The available e-mail communications reflected that the negotiation of the amendments with PCG were primarily completed by Mr. Gohl and/or his team including Ms. Rodger.

Similar to the findings in *Forensic Examination of FY22-001 – Education Case Management Software*, both Mr. Gohl and Ms. Rodger provided various references/recommendations for PCG during the review period. Mr. Gohl and Ms. Rodger also appear to have assisted PCG in apparent business development efforts related to PCG expanding their clientele to other school districts in the United States.

In November 2019, Ms. Rodger served as a panelist for a conference in Kentucky along with PCG per PCG’s request. It appears that Ms. Rodger paid for the travel costs personally and Mr. Gohl was made aware of this trip. Mr. Gohl also served as a panelist for PCG in Philadelphia in October 2019 per PCG’s request. It appears that PCG booked/paid for Mr. Gohl’s flight at minimum. BCPS policies and

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Report



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. Both trips coincide with the timing of the fourth amendment to Agreement 58-132E.

Based on our review of the available communications as well as the related supporting documentation, it does not appear that BCPS' internal controls in relation to Agreement 58-132E or subsequent amendments were overridden by BCPS personnel. Certain BCPS personnel's actions or interactions with regards to PCG were not in compliance with BCPS policies and procedures in regards to travel paid by a BCPS vendor.



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

Finding: The 58-132 Agreement was directly negotiated by BCPS management and approved by the School Board during the June 28, 2016 School Board meeting without competitive solicitations. BCPS' documented basis for claiming this waiver was that these goods/services were copyrighted materials, including software and instruction materials, and therefore exempt from the requirement of requesting competitive solicitations pursuant to Purchasing Policy 3320, Section II H, and the Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code as authorized by Section 1010.04(4)(a), Florida Statutes. Based on our review of the 58-132 Agreement including Amendments One through Four, and interviews of various BCPS personnel, the Agreement and related Amendments included various goods/services that do not qualify as copyrighted materials, including software development and various consulting services, as documented by BCPS, in claiming this exemption from the competitive solicitations requirement when the School Board approved the Agreement.

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

Resolution/Recommendations: CRI had the same finding in the *Forensic Examination of FY22-001 – Education Case Management Software* report issued on November 3, 2022 (Finding 1a.) This finding is addressed as part of the follow-up engagement related to Agreement FY22-001 and the execution of Agreement FY23-256 that was entered into in the December 20, 2022 Board Meeting. See disposition therein and management's updated responses in the *Follow-up Consulting Assessment Regarding the Findings within the Forensic Examination Report of FY22-001 – Education Case Management Software* dated March 4, 2024.

2. Lack of Proper Support and Review for Products/Services Billed

Finding: There was no documented evidence that the designated department/user invoice approvers verified that the amounts billed were compared to the contracted pricing for the original agreement and related amendments for accuracy. CRI identified one instance where the service period was not documented on the PCG invoice (Invoice No. 203487 in the amount of \$91,000). No other exceptions were noted. Further, given the highly technical nature of software, CRI noted that the IT department should have been included in the invoice review and approval process.



Effect: BCPS could have paid an inaccurate price for products/services billed by PCG, or paid for the same products/services twice, or for goods/services not delivered/rendered.

Resolution/Recommendations: BCPS should require the inclusion of appropriate documentation as evidence that the designated invoice approver matches the invoice billings to the pricing in the contract documents to mitigate the risk that BCPS pays the wrong price for goods/services delivered/provided. BCPS should also require the IT Department to be part of the invoice review and approval process whenever software related goods/services are included. CRI had similar findings in the Forensic Examination of FY22-001 – Education Case Management Software report issued on November 3, 2022 (Findings 4 and 5). This finding is addressed as part of the follow-up engagement related to Agreement FY22-001 and the execution of Agreement FY23-256 that was entered into in the December 20, 2022 Board Meeting.

As part of the FY22-001 Follow-up Consulting engagement, CRI inspected PCG FY23-256 Agreement that was effective January 14, 2023 noting that BCPS management utilized various departments including the IT CIO to develop the new contract with clear pricing, invoicing and payment terms. Additionally, CRI inspected PCG invoices paid under Agreement FY23-256, noting that BCPS put a process in place, for the CIO and designees, to review the PCG invoices for accuracy prior to payment. See disposition and management's updated responses in the Follow-up Consulting Assessment Regarding the Findings within the Forensic Examination Report of FY22-001 – Education Case Management Software dated March 4, 2024.

3. Improper Financial Impact/Spending Authority

Finding: The total financial impact and associate spending authority requested by BCPS management for the five-year Agreement approved by the School Board on June 28, 2016 did not match the total contract amount in the Agreement. BCPS management did not present the correct financial impact and associated spending authority request until 18 months later which was presented and approved at the December 19, 2017 School Board meeting.

Effect: BCPS management incorrectly presented the financial impact of the Agreement and associated spending authority request to the School Board as a total of \$569,000 for the total five-year contract; however; this was the annual amount, the total contract amount was \$2,845,000.

Resolution/Resolution: As noted in the Finding above, BCPS management did make this correction subsequently at the December 19, 2017 School Board meeting. Further, the financial impact and associated spending authorities in the subsequent amendments approved were accurately presented. CRI had similar findings in the Forensic Examination of FY22-001 – Education Case Management Software report issued on November 3, 2022 (Findings 4 and 6). These findings are addressed as part of the follow-up engagement related to Agreement FY22-001 and the execution of Agreement FY23-256 that was entered into in the December 20, 2022 Board Meeting.



As part of the FY22-001 Follow-up Consulting engagement, CRI inspected PCG FY23-256 Agreement noting that BCPS management properly presented the financial impact. See disposition and management's updated responses in the Follow-up Consulting Assessment Regarding the Findings within the Forensic Examination Report of FY22-001 – Education Case Management Software dated March 4, 2024.

4. Noncompliance with BCPS Travel Reimbursement Policy Finding:

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

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

Recommendation: As the subject employee is no longer employed with BCPS, BCPS should ensure that employees receive adequate training and reminders of BCPS policies and procedures related to vendors and travel arrangements.

Management Response (Responsive Departments include Human Resources Department):

Human Resources Department Response:

As Business Practice Bulletin No. A-435 is available to all employees. Each department uses it at the time of Temporary Duty Authorization (TDA) planning. We include this information in the annual trainings and any updates to it. The last annual training was held on November 30, 2023.

Conclusion

BCPS did not fully comply with its policies and procedures in relation to the procurement of the PCG Agreement and related amendments. Specifically, the PCG Agreement and its related amendments did not qualify as exempt from the competitive solicitation process although BCPS management claimed exemption from the competitive solicitation process. There was a lack of appropriate invoice review and BCPS potentially paid for goods/services not fully delivered/performed. There was also a lack of compliance with BCPS Travel and Reimbursement Policy.

BCPS has subsequently taken certain actions as described above and as documented in the *Follow-up Consulting Assessment Regarding the Findings within the Forensic Examination Report of FY22-001 – Education Case Management Software* dated March 4, 2024. Most notably, the Office of Information of Technology was formally included in the approval process for PCG deliverables.

Supplementary Information

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Supplementary Information
Appendix A – Expert Qualifications



Ben Kincaid, CPA, CFE, CFF, CVA
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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
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PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Supplementary Information
Appendix A – Expert Qualifications



Rob Broline, CPA, CCA

Partner in the Forensic, Litigation and Valuation Services Group

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Experience

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

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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

PCG Contract 58-132E
Electronic Management System Computer Software
Forensic Examination Supplementary Information
Appendix B – Source Documentation



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

- SBBC Policy 1007, Ethics Code for School Board Members;
- SBBC Purchasing Policy 3320;
- SBBC Policy 5202, Gifts: Solicitation and Receipt;
- SBBC Ethics Outlines, Office of the General Counsel;
- PWS Department Directory and Commodity List;
- PWS Standard Work Definitions;
- PWS Contract Renewal Standard Operating Procedure;
- PWS RFP Standard Operating Procedures;
- PWS Procurement Overview Standard Operating Procedure;
- PWS Procurement Operational Procedures;
- PCG 58-132E Agreement;
- SBBC Agenda Request Forms, Executive Summaries, Tabulation Forms, Financial Analysis Worksheets, Renewal Letters;
- First Amendment to Agreement;
- Second Amendment to Agreement;
- Third Amendment to Agreement;
- Fourth Amendment to Agreement;
- SBBC Meeting Agendas, Minutes and Videos related to PCG 58-132E Agreement
- SBBC 2015-2016 Organizational Chart dated May 8, 2015;
- SBBC 2016-2017 Organizational Chart – Draft dated May 3, 2016;
- Department of Education, Rule 6A-1.012 (11)(b), Florida Administrative Code;
- BCPS E-mail Correspondence during the Review Period Related to PCG.