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January 17, 2024

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

Re: Vendor Performance Survey and Follow-up Forensic Analysis of Agreement FY22-204 (Caps, Gowns, Announcements & Diplomas) for School Year 2022-2023

Dear Mr. Jabouin:

Our firm was engaged to conduct a follow-up regarding the nineteen (19) findings identified within the Forensic Examination Report of Agreement 16-052N, Caps, Gowns, and Announcements and the twelve (12) findings identified within the Forensic Examination Report of Agreement FY22-204, Caps, Gowns, Announcements & Diplomas and determine whether or not the findings have been resolved and the recommendations implemented by Broward County Public Schools (BCPS) management. Attached is Carr, Riggs & Ingram, LLC's Follow-up Forensic Analysis 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 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
Agreements 16-052N and FY22-204
Caps, Gowns, Announcements and Diplomas**

**Follow-up Forensic Analysis Report
and Supplementary Information**

January 17, 2024



**Broward County Public Schools
Agreements 16-052N and FY22-204
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**Broward County Public Schools
Agreements 16-052N and FY22-204
Executive Summary**

Executive Summary

Carr, Riggs & Ingram, LLC (CRI) was engaged to conduct a follow-up regarding the nineteen (19) findings identified within the Forensic Examination Report of Agreement 16-052N, Caps, Gowns, and Announcements and the twelve (12) findings identified within the Forensic Examination Report of Agreement FY22-204, Caps, Gowns, Announcements & Diplomas and determine whether or not the findings have been resolved and the recommendations implemented by Broward County Public Schools (BCPS) management.

CRI performed certain procedures on Broward County Public Schools (BCPS) books and records for September 1, 2022 through September 30, 2023 (review period). These procedures included, but were not limited to, interviews with key BCPS personnel, procurement analysis, graduation order analysis and supporting documentation analysis.

Although the specific nature and details of the findings related to Agreement 16-052N and Agreement FY22-204 varied, 11 of the 12 findings/recommendations related to Agreement FY22-204 were substantively similar to certain findings/recommendations related to Agreement 16-052N. To avoid redundancy, the findings/recommendations under Agreement 16-052N and Agreement FY22-204 were consolidated and were restated as 20 overall findings/recommendations. This consolidation as well as the overall corresponding status of these findings are presented below.

	Agreement 16-052N	Agreement FY22-204	Total
Findings	19	12	20
Resolved ✓	15	8	16
Not Resolved ✗	4	4	4

A detailed summary of CRI’s original findings and the corresponding status of these findings based on the additional analysis performed are listed below. In the heading for each finding, the agreement(s) that the findings/recommendations relate to are reflected in parenthesis.

Original Observations	Status
1. Exclusion of Full Evaluation Criteria to Evaluation Committee Members (Agreement 16-052N)	Resolved ✓
2. Evaluation Committee Members Erroneously Utilized Personal Knowledge during the Evaluation Process (Agreement 16-052N)	Resolved ✓
3. Lack of Communication regarding Available Vendor Options (Agreement 16-052N)	Resolved ✓
4. Lack of Awareness and Understanding (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
5. Potential Vendor Overbilling for Medallions (Agreement 16-052N)	Resolved ✓

Broward County Public Schools
Agreements 16-052N and FY22-204
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Original Observations	Status
7. Online Basic Package Unavailability for Purchase/Rental (Agreement 16-052N)	Resolved ✓
8. Vendor Noncompliance with Reporting Requirements (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
9. Vendor Noncompliance with Data Retention Requirements (Agreement 16-052N)	Resolved ✓
10. PWS does not adequately track Contract Reporting Requirements (Agreement FY22-204)	Resolved ✓
11. Faculty Gowns/Hoods Compliance (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
12. Request for Proposal Scope Ambiguity (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
13. Purchase of Goods/Services prior to obtaining Purchase Orders (Agreement 16-052N and Agreement FY22-204)	Not Resolved ✗
14. Inaccurate Charges/Allocations (Agreement 16-052N and Agreement FY22-204)	Not Resolved ✗
15. Inaccurate Spending Authority Estimates (Agreement 16-052N and Agreement FY22-204)	Not Resolved ✗
16. Insufficient Review of Purchase Orders (Agreement 16-052N and Agreement FY22-204)	Not Resolved ✗
17. Honor Cord Overbillings (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
18. Ineffective Management of Agreements and Vendors (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
19. Potential Lack of Disclosure of Conflicts of Interest by Selectors of Evaluation Committee Members (Agreement 16-052N and Agreement FY22-204)	Resolved ✓
20. Lack of Evaluation Committee Member Training (Agreement 16-052N)	Resolved ✓

**Broward County Public Schools
Agreements 16-052N and FY22-204
Executive Summary**

Summaries of CRI’s major findings for school year 2022-2023, based on the follow-up analysis procedures performed, are listed below.

Observation	Responsible Party	Estimated Completion Date
<p>1. <i>Insufficient Review of Purchase Orders (Continued – Pg. 34)</i> – At the designation of the school principal, schools may receive certain goods at no charge from the cap and gown vendors. In Agreement FY22-204, the vendor was to provide at no charge all senior class officer and student government officer stoles and/or sashes. BCPS generated a purchase order that included details erroneously indicating that certain stoles should have been provided at no charge and yet included a corresponding purchase order amount. Another purchase order erroneously included shipping costs.</p>	PWS	November 2024
<p>2. <i>Inaccurate Charges/Allocations for Goods under Agreement FY22-204 (Continued – Pg. 30)</i> – Numerous items contracted under Agreement FY22-204 were allocated by BCPS to the General Purchase Code 60-001 instead of Agreement FY22-204. These items included activity cords, diplomas, diploma covers, medallions, etc. The inaccurately allocated purchases totaled \$21,933.92.</p>	Academics/PWS	November 2024
<p>3. <i>Inaccurate Spend Authority Estimates (Continued – Pg. 32)</i> – The spending authority prepared for Agreement FY22-204 was based on Agreement 16-052N, which did not include diplomas as part of the agreement. During the review period, BCPS did not prepare a spending authority amendment to address this finding, and the spending authority related to Agreement FY22-204 is substantially utilized.</p>	Academics/PWS	December 2023

**Broward County Public Schools
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Observation	Responsible Party	Estimated Completion Date
<p>4. Excessive Late Payment of Vendor Invoices (New – Pg. 27) – Payments were approved and disbursed by BCPS to Herff Jones, LLC substantially after the invoice date. These payments included invoices related to Agreement 16-052N (the prior cap and gown agreement) and Agreement 17-040B (the prior diploma agreement). Payments in excess of one-year from the invoice date totaled \$19,302.91.</p>	<p>Academics/PWS/Finance</p>	<p>November 2024</p>
<p>5. Purchasing/Receiving of Goods/Services prior to obtaining Purchase Orders (Continued – Pg. 27) – There were several instances where goods/services related to Agreement FY22-204 were ordered and received prior to obtaining the requisite purchase order. These goods/services are currently not reflected in BCPS’ purchasing data as the purchase requisitions have yet to be submitted.</p>	<p>Academics</p>	<p>December 2023</p>

Broward County Public Schools Agreements 16-052N and FY22-204 Executive Summary

CRI disseminated a 10-question survey to the principals of all BCPS traditional high schools and non-traditional high schools. This survey solicited feedback related to each school’s experience with Jostens, Inc. for school year 2022-2023. The survey also solicited feedback related to any training/communications that each school may have received from BCPS. The survey results are presented in the below table.

Survey Question	Positive Response	Negative Response
School attended meeting with PWS regarding cap and gown contract	75%	25%
BCPS provided clear cap and gown contract pricing	83%	17%
School received adequate communication from BCPS regarding no-charge items	78%	22%
BCPS provided more communication regarding cap and gown contract compared to prior years	75%	25%
BCPS provided adequate training regarding cap and gown contract compared to prior years	75%	25%
School was satisfied with the products provided by Jostens, Inc.	83%	17%
School was satisfied with the service provided by Jostens, Inc.	83%	17%
School received free honor cords from Jostens, Inc.	83%	17%
School was overall satisfied with Jostens, Inc. performance compared to prior years	69%	31%

Based upon the foregoing information, BCPS has made significant improvements in their processes, training and communication and effectively managed Agreement FY22-204 for school year 2022-2023. No overbillings were identified related to student/parent purchases for school year 2022-2023. The BCPS overbillings in the prior Forensic Examination Reports were related to Chuck Puleri and Associates, Inc., Herff Jones, LLC and Jostens, Inc. Per BCPS, the status of these overbillings is outlined below.

- Chuck Puleri and Associates, Inc. – BCPS Overbillings – BCPS has issued a demand letter to Chuck Puleri and Associates, Inc. related to the identified BCPS overbillings. BCPS indicated that Chuck Puleri and Associates, Inc. is no longer in operation and recuperation of the overbillings may not be likely.
- Chuck Puleri and Associates, Inc. – Parents/Students Overbillings – BCPS indicated that it does not have legal standing related to the parents/students overbillings by Chuck Puleri and Associates, Inc.
- Jostens, Inc. – BCPS Overbillings – Jostens, Inc. has remitted funds to BCPS for the amount of its overbillings.
- Herff Jones, LLC – BCPS Overbillings – BCPS has issued a demand letter to Herff Jones, LLC related to the identified BCPS overbillings. BCPS is engaged in discussions with Herff Jones, LLC for a resolution.

BCPS should consider implementing additional processes/controls related to the above continued or additional findings within this report. The follow-up analysis procedures performed by CRI and the resulting findings are discussed in greater detail within the Follow-up Forensic Analysis Report. This executive summary is not intended to stand alone without the additional context included within the Follow-up Forensic Analysis Report.

Broward County Public Schools Agreements 16-052N and FY22-204 Follow-Up Forensic Analysis Report

Background

The Broward County Public Schools (BCPS) was established in 1915. It is governed by nine elected board members (Board), who appoint a Superintendent of Schools to supervise the daily operations of BCPS. BCPS is the 2nd largest school system in Florida and the 6th largest school system in the United States.¹ BCPS serves over 250,000 students and has well in excess of 15,000 graduating students annually. These students graduate from one of the thirty-eight BCPS high schools/centers or alternative schools.

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


In July 2016, Chuck Puleri and Associates, Inc. was awarded Agreement 16-052N, Caps, Gowns, and Announcements (Agreement 16-052N) as part of a request for proposals process.² 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 (Agreement FY22-204) 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 April 11, 2022, CRI was engaged to provide certain forensic accounting services for BCPS. These forensic accounting services included a forensic examination of the procurement process and vendor compliance for Agreement 16-052N and Agreement FY22-204. On November 3, 2022, CRI issued a Forensic Examination Report of Agreement 16-052N with 19 associated findings, as well as a Forensic Examination Report of Agreement FY22-204 with 12 associated findings. CRI also identified BCPS overbillings related to Jostens, Inc. for \$5,364; BCPS overbillings related to Herff Jones, LLC for \$16,326; BCPS overbillings related to Chuck Puleri and Associates, Inc. for \$231,489; and, student/parent overbillings by Chuck Puleri and Associates, Inc. totaling \$331,181.

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

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



Broward County Public Schools Agreements 16-052N and FY22-204 Follow-Up Forensic Analysis Report

During the November 14, 2022 regular board meeting, the Board considered and deferred a decision regarding the potential termination of Herff Jones, LLC as a vendor for Agreement FY22-204. During the February 7, 2023 special board meeting, the Board approved a request for authorization to send a notice of termination for convenience to Herff Jones, LLC. As such, Herff Jones, LLC was subsequently terminated as a vendor for Agreement FY22-204. This made Jostens, Inc. the sole vendor for Agreement FY22-204.

After the Board approved termination of Herff Jones, LLC, schools that had previously selected Herff Jones, LLC as its caps and gown vendor for school year 2022-2023 through their school's vendor selection committee were advised to utilize Jostens, Inc. for all cap and gown related services for the school year 2022-2023.

CRI was subsequently engaged on May 16, 2023 to provide additional forensic accounting services for BCPS. The purpose of these additional forensic accounting services was to conduct a follow-up analysis regarding the nineteen (19) findings identified within the Forensic Examination Report of Agreement 16-052N and the twelve (12) findings identified within the Forensic Examination Report of Agreement FY22-204 and determine whether or not the findings have been resolved, the recommendations implemented by BCPS management and the vendor's performance was acceptable.

Scope

Our investigation was for period beginning September 1, 2022 through September 30, 2023 (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.

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.

Broward County Public Schools Agreements 16-052N and FY22-204 Follow-Up Forensic Analysis Report

As indicated by the SSFS, “forensic accounting services generally involve the application of specialized knowledge and investigative skills by a member to collect, analyze, and evaluate certain evidential matter and to interpret and communicate findings.” Due to the nature of the concerns involved, CRI was required by professional standards to conduct this engagement under SSFS. It should not be construed that attest standards (i.e., audit related engagements under the professional standards) would be more applicable to the subject engagement or yield a different/more reliable result. It should be noted that auditors conducting financial statement audits consider fraud, specifically as to whether it would result in a material misstatement of the financial statements.³ It is an organization’s management that is responsible for the design, implementation of programs and controls to prevent, deter and detect fraud.⁴ The SSFS requires that practitioners “obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations.” CRI obtained such sufficient relevant data to support the basis for its conclusions and recommendations.

We confirm that the authors 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.

Using the data provided to us, we performed the procedures enumerated in our engagement letter dated May 16, 2023 as delineated below. We also applied various commonly used forensic data mining techniques to the provided data to identify trends, patterns and areas of noncompliance in the data provided. These techniques and the identified trends/patterns/noncompliance are outlined below.

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 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 has served on the Florida Institute of Certified Public Accountant’s Valuation, Forensic Accounting and Litigation Committee.

³ AU Section 316, *Consideration of Fraud in a Financial Statement Audit*.

⁴ Ibid.



Broward County Public Schools Agreements 16-052N and FY22-204 Follow-Up Forensic Analysis Report

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.

Donna Melillo, CPA, CFE

Donna Melillo has over six years of experience in accounting and consulting services. She specializes in forensic accounting, fraud detection and fraud prevention. Ms. Melillo has extensive experience performing forensic investigation and consulting services for a wide variety of clients including for-profit, nonprofit and local governments. She has also provided internal control consulting to clients.

Additionally, Ms. Melillo 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. Ms. Melillo has also received the Certified Fraud Examiner designation. This forensic accountant designation is considered to be one of the most valuable forensic certifications. Holders of this forensic accountant designation are required to demonstrate a high level of knowledge and competence within the field of forensic accounting. A summary of Ms. Melillo's résumé and qualifications is included in Appendix A of this report.

Summary of Procedures Performed

1. Reviewed the updated management responses related to the findings and recommendations identified within Forensic Examination Report of Agreement 16-052N and the Forensic Examination Report of Agreement FY22-204.
2. Determined the current sole vendor's, Jostens, Inc., compliance with Agreement FY22-204 including BCPS pricing, student pricing, student package offerings and reporting.
3. Reviewed the funding mechanisms for Agreement FY22-204.

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4. Analyzed supporting documentation as needed, such as: relevant policies and procedures, internal controls/processes, training, purchase requisitions, purchase orders, vendor contracts, vendor invoices related to the management responses. CRI conducted interviews with the following BCPS personnel and conducted a survey to obtain an understanding of the procurement process, BCPS policies and procedures, Agreement FY22-204 and related supporting documentation.
 - a. Assistant Principal of Blanche Ely High School;
 - b. Assistant Principal of West Broward High School;
 - c. Assistant Principal of Marjory Stoneman Douglas High School;
 - d. Assistant Principal of J.P. Taravella High School;
 - e. Assistant Principal of Fort Lauderdale High School;
 - f. Assistant Principal of Western High School;
 - g. Assistant Principal of Cooper City High School;
 - h. Assistant Principal of Cypress Bay High School;
 - i. Director of Accounting and Financial Reporting;
 - j. Manager of Accounts Payable for Department of Accounting and Financial Reporting;
 - k. South Regional Superintendent for Teaching & Learning;
 - l. Director of Business Support Center;
 - m. Business Analyst for the Business Support Center;
 - n. Executive Director of Operations for Economic Development & Diversity Compliance;
 - o. Director of Bilingual/ESOL Department;
 - p. Director of Procurement and Warehousing Services; and,
 - q. Director of Career, Technical, Adult & Community Education.

5. Determined whether or not the updated management responses adequately resolved the findings and whether or not the recommendations have been adequately implemented.

Source Documentation

We reviewed and relied upon the documentation listed in Appendix B of this report during our analysis. These documents included, but were not limited to, BCPS spend reports, invoices and management responses.

Detailed Procedures, Analysis and Results

As previously indicated, on November 3, 2022, CRI issued a Forensic Examination Report of Agreement 16-052N, Caps, Gowns, and Announcements with 19 findings and corresponding recommendations, as well as a separate Forensic Examination Report of Agreement FY22-204, Caps, Gowns, Announcements & Diplomas with 12 findings and corresponding recommendations. As part of the follow-up analysis, CRI requested and obtained updated management responses related to the original findings and corresponding recommendations. In the following sections of this report, both the original and updated management responses are presented and identified accordingly. CRI

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also obtained documentation from BCPS and Jostens, Inc. related to school year 2022-2023 for further analysis and testing. The documentation of the specific procedures, analysis and corresponding results are presented under the corresponding original findings/recommendations.

Although the specific nature and details of the findings related to Agreement 16-052N and Agreement FY22-204 varied, 11 of the 12 findings/recommendations related to Agreement FY22-204 were substantively similar to certain findings/recommendations related to Agreement 16-052N. To avoid redundancy, the findings/recommendations under Agreement 16-052N and Agreement FY22-204 were condensed and were restated as 20 overall findings/recommendations. In the heading for each finding, the agreement(s) that the findings/recommendations relate to are reflected in parenthesis.

1. Exclusion of Full Evaluation Criteria to Evaluation Committee Members (Agreement 16-052N)
<i>Finding Status:</i> Resolved ✓
<i>Finding:</i> Evaluation committee members did not appear to be provided RFP 16-052N that included the evaluation criteria. Per internal BCPS communications, this document was not provided to evaluation committee members as the file was too large to be attached.
<i>Effect:</i> The evaluation committee members may not properly evaluate the proposals.
<i>Recommendation:</i> BCPS should ensure that the Request for Proposals including the evaluation criteria is communicated to evaluation committee members.
<i>Original Management Response (Responsive Departments include Procurement & Warehousing Services (PWS)):</i> We agree, all evaluation criteria will be communicated to evaluation committee members.
<i>Updated Management Response (Responsive Departments include PWS):</i> The RFP committee members are trained when they receive a document entitled "Direction To Committee Members." The instructions and considerations that must be considered are provided to each evaluation committee member before the evaluation. The current contract RFP FY22-204 does not have the same issue as found in the prior contract. In addition, the instructions required for evaluation committees are provided for each Request for Proposal issued by PWS.
<i>Follow-Up Analysis:</i> CRI confirmed during the forensic examination of Agreement FY22-204 that evaluation committee members were provided the requisite evaluation criteria. PWS also provided documentation regarding the evaluation process including "Directions for Committee Members," as well as "Evaluation Committee Communication and Training." These documents sufficiently outline the evaluation committee evaluation process, as well as the policies and procedures surrounding being an evaluation committee member. Similar documentation was provided to the evaluation committee members for Agreement FY22-204.

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2. Evaluation Committee Members Erroneously Utilized Personal Knowledge during the Evaluation Process (Agreement 16-052N)
<i>Finding Status:</i> Resolved ✓
<i>Finding:</i> Evaluation committee members are instructed to “score each proposal based on the information that is submitted in the proposal ” (emphasis added). It appears that evaluation committee members relied upon personal knowledge of one of the respondents, Jostens, Inc./Fox-Mar during the evaluation process.
<i>Effect:</i> Evaluation committee members may not have properly evaluated the respondents/bidders/proposers for RFP 16-052N.
<i>Recommendation:</i> BCPS should ensure that evaluation committee members are fully aware of the evaluation criteria and provide training for evaluation committee members.
<i>Original Management Response (Responsive Departments include PWS):</i> We agree. Refer to the responses for findings 1 and 20.
<i>Updated Management Response (Responsive Departments include PWS):</i> Refer to the updated responses for findings 1 and 20.
<i>Follow-Up Analysis:</i> CRI confirmed during the forensic examination of Agreement FY22-204 that evaluation committee members properly evaluated the respondents for RFP FY22-204. PWS also provided documentation regarding the evaluation process including “Directions for Committee Members,” as well as “Evaluation Committee Communication and Training.” These documents sufficiently outline the evaluation committee evaluation process, as well as the policies and procedures surrounding being an evaluation committee member. Similar documentation was provided to the evaluation committee members for Agreement FY22-204.

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

Finding Status: Resolved ✓

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

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

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

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

Updated Management Response (Responsive Departments include Teaching and Learning Division): The Teaching and Learning Division worked with the Procurement & Warehousing Department, and they attended the monthly High School Principal meetings during the 2022-2023 school year (starting in December 2022) to provide information and updates to the principals. At the start of the 2022-2023 school year, each school went through a selection process to select a vendor. However, in December 2022, the Board delayed the decision to approve the Cap & Gown agenda item and a final decision did not occur until February 2023. The final Board decision was to approve Jostens as the only approved vendor. Therefore, all schools were only allowed to utilize Jostens. If in the future there are more than one vendor, then each school will be made aware of the vendor options and go through a selection process to select a vendor.

Follow-Up Analysis: CRI conducted interviews with various school personnel responsible for the cap, gown and diploma graduation process for school year 2022-2023. BCPS personnel interviewed indicated that they were aware of the two vendor options for caps and gowns, and the schools were able to select a vendor through their own procurement committee process. Upon BCPS' termination of Herff Jones, LLC as an approved vendor for Agreement FY22-204, the schools were appropriately notified and provided sufficient information to proceed with ordering their graduation items from Jostens, Inc. CRI also obtained and reviewed the monthly high school principal meeting agendas. These agendas noted PWS' attendance at these meetings as well as PWS presentations regarding procurement and Agreement FY22-204.

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4. Lack of Awareness and Understanding (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

Finding: At the designation of the school principal, schools may receive certain goods, such as honor cords, at no charge from the cap and gown vendors. There is no limitation on the amount of no charge items. Chuck Puleri and Associates, Inc. limited the no charge honor cords to 10% of the graduating seniors for Agreement 16-052N. Out of the eleven high schools utilizing Jostens, Inc. as a vendor under Agreement FY22-204, only one high school requested that Jostens, Inc. provide no charge honor cords. This request was based on the high school’s prior interactions with Chuck Puleri and Associates, Inc. As such, school personnel do not appear to be aware/understand the agreement terms for Agreement 16-052N and Agreement FY22-204.

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

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

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

Original 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.

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

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

Updated Teaching and Learning Division Response: The Teaching and Learning Division worked with the Procurement & Warehousing Department in November 2022 to review the terms, provisions, and pricing of items to be presented to principals at the monthly High School Principal meetings during the 2022-2023 school year to provide pricing information and updates to the principals. However, in December 2022, the Board delayed the decision to approve the Cap & Gown agenda item and a final decision did not occur until February 2023. The final Board decision was to approve Jostens as the only approved vendor. At the March 2023 high school principal meeting, we ensured that the principals understood the details of the agreement, including honor cords.

Updated PWS Response: In March 2023, PWS provided a Pivot memo with revised Contract Award Details (CAD) to Principals to share with their staff the free allocations included in the agreement, such as the 10% honor cord billings. In addition, the CAD is communicated via Procurements Notifications.

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Follow-Up Analysis: Both the Teaching and Learning Division and PWS confirmed that they met in school year 2022-2023 to review the terms, provisions and pricing related to Agreement FY22-204. Jostens, Inc. also confirmed that BCPS provided clarification regarding the terms, provisions and pricing related to Agreement FY22-204.

As previously indicated, CRI obtained and reviewed the agendas for the monthly high school principals’ meeting. Per the agendas, PWS attended the monthly high school principals’ meeting beginning in December 2022. The agendas specifically mention the discussion of caps and gowns for both the December 2022 and January 2023 meetings. While the remaining months do not specifically mention caps and gowns, PWS was present for each remaining month’s meeting and provided procurement training and updates to the principals. This confirms that the Teaching and Learning Division provided the necessary training and information to the user departments/schools regarding Agreement FY22-204.

PWS provided Finance Department Training materials related to a BCPS training in February 2023 that included a PWS presentation regarding the procurement process. This training outlined the services that PWS offers to user departments, provided the general process to obtaining goods, outlined the purchasing policies and thresholds, etc. This training also explained the process of obtaining an item/service that requires formal bids, as well as detailed information regarding how to locate bid information if BCPS already has a vendor agreement for that good or service. This confirms that PWS provided the necessary training and information to the user departments/schools regarding procurement processes/procedures.

CRI obtained and reviewed the Pivot memo/CAD distributed by PWS in March 2023 detailing the updated information for Agreement FY22-204. The CAD notified the user departments/schools that Jostens, Inc. was the only approved vendor for Agreement FY22-204. The CAD also advised the user departments/schools that a new form to request items free of charge from Jostens, Inc. was available online, and additional details regarding Agreement FY22-204 were available on BCPS’ Contracts webpage. Presented below is an excerpt from the aforementioned memo.




PROCUREMENT & WAREHOUSING SERVICES

To: All School Principals
 From: Procurement & Warehousing Services
 Subject: **(Notification) FY22-204 – Caps, Gowns, Announcements and Diplomas**

Please see below for important changes regarding to FY22-204

WHAT...	<p>WHAT will be affected by this change?</p> <ul style="list-style-type: none"> Jostens Inc. is now the only approved Vendor for this bid. Therefore, all orders for Caps, Gowns, Announcements, and Diplomas <u>should be placed</u> with them. The form to request the being provided free of charge is now included on our website. This <u>should be completed and submitted to the Vendor</u>.
WHERE...	<p>WHERE can I find more information?</p> <ul style="list-style-type: none"> The Contract Award Detail (CAD) <u>is posted</u> on our District Contracts site. Contract Term: January 26, 2022 – December 1, 2024, Two Additional One-Year Renewal Options.



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uncertain of the parameters surrounding no charge items. Most interviewees did note that they received a pricing sheet from BCPS, but most of them referred to the student/parent pricing sheet for caps/gowns, not the pricing sheet related to BCPS purchases. Based on the aforementioned information, the Teaching and Learning Division and PWS have created sufficient training documentation to assist user departments/schools to understand not only the process to obtain goods and/or services, but also the specifications regarding Agreement FY22-204.

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

Finding Status: Resolved ✓

Finding: As part of Agreement 16-052N, Chuck Puleri and Associates, Inc. proposed and agreed to certain pricing lists for the requested goods/services. This included providing a rental or disposable gown, souvenir cap and tassel at \$34 (subsequently lowered to \$29) to BCPS graduating students/parents. Chuck Puleri and Associates, Inc. also agreed to provide a free medallion with ribbon to BCPS graduating students/parents or a custom medallion with ribbon at \$16 (subsequently lowered to \$15). Neither the request for proposal nor the proposals provided clarification regarding what is considered the free medallion and what is considered the custom medallion. Per Ms. Coker, BCPS' intention was that the free medallion was for BCPS graduating students/parents regardless of the school's selection for different imprints/ribbons/etc. and the custom medallion was for purchases at the school level. Per communications between Chuck Puleri and Associates, Inc. and PWS, Chuck Puleri and Associates, Inc. considered the free medallion as a medallion with the school year only. Any changes to the medallion, such as, the school logo, etc. were considered custom medallions. Chuck Puleri and Associates, Inc.'s definition of the medallions resulted in there being no free medallions. Free medallions were also not listed as an option for BCPS graduating students/parents by Chuck Puleri and Associates, Inc.

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

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

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

Updated Management Response (Responsive Departments include Teaching and Learning Division): The Teaching and Learning Division worked with the Procurement & Warehousing Department in November 2022 to review the terms, provisions, and pricing of items to be presented to principals at the monthly High School Principal meetings during the 2022-2023 school year to provide pricing information and updates to the principals. In December 2022, the Board delayed the decision to approve the Cap & Gown agenda item and a final decision did not occur until February 2023. The final Board decision was to approve Jostens as the only approved vendor. It was confirmed by Procurement that the medallion was part of the basic package price.

Follow-Up Analysis: Jostens, Inc. agreed to provide regalia for graduating students, which includes a graduation cap, gown, tassel and medallion for \$30 including tax. Each school has the option of choosing higher quality rental gowns or keepsake gowns that the students can keep. Regardless of the gown chosen, each student retains his/her cap, tassel and medallion. CRI analyzed the data provided by Jostens, Inc. for student/parent purchases for school year 2022-2023. Based upon this analysis, Jostens, Inc. complied with the student/parent pricing under Agreement FY22-204 without exception. Interviewees indicated that they verified the student/parent pricing during school year 2022-2023, and no exceptions were noted.

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6. Vendor Noncompliance with Pricing (Agreement 16-052N)

Finding Status: Resolved ✓

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

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

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

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

Updated Management Response (Responsive Departments include Teaching and Learning Division): The Teaching and Learning Division worked with the Procurement & Warehousing Department in November 2022 to review the terms, provisions, and pricing of items to be presented to principals at the monthly High School Principal meetings during the 2022-23 school year to provide pricing information and updates to the principals. However, in December 2022, the Board delayed the decision to approve the Cap & Gown agenda item and a final decision did not occur until February 2023. The final Board decision was to approve Jostens as the only approved vendor. After the Board decision, Procurement ensured that the pricing from Jostens complied with the agreement.

Follow-Up Analysis: Jostens, Inc. agreed to provide regalia for graduating students, which includes a graduation cap, gown, tassel and medallion for \$30 including tax. Each school has the option of choosing higher quality rental gowns or keepsake gowns that the students can keep. Regardless of the gown chosen, each student retains his/her cap, tassel and medallion. CRI analyzed the data provided by Jostens, Inc. for student/parent purchases for school year 2022-2023. Based upon this analysis, Jostens, Inc. complied with the student/parent pricing under Agreement FY22-204 without exception. Interviewees indicated that they verified the student/parent pricing during school year 2022-2023, and no exceptions were noted. CRI separately confirmed that Jostens, Inc. complied with the online pricing requirements for student/parent purchases for caps, gowns, and announcements. This is further supported by the student/parent purchase data provided by Jostens, Inc., indicating that 83% of students/parents selected the basic cap, gown, tassel and medallion package.

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

Finding Status: Resolved ✓

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

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

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

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

Updated Management Response (Responsive Departments include Teaching and Learning Division): The Teaching and Learning Division worked with the Procurement & Warehousing Department to ensure the approved vendor has an online basic package available for purchase at the appropriate price. Staff verified this by going on the Jostens website and searched under numerous schools to confirm that the basic package was available.

Follow-Up Analysis: As indicated in Findings 6 and 7's follow-up analysis within this report, CRI confirmed that Jostens, Inc. complied with the pricing requirements for student/parent purchases for caps, gowns, and announcements and that these pricing options were available online for school year 2022-2023. BCPS personnel also indicated that they verified Jostens, Inc.'s online pricing and no exceptions were noted. BCPS personnel did not retain documentation reflecting this confirmation. CRI advised BCPS personnel that they should retain this documentation going forward.

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8. Vendor Noncompliance with Reporting Requirements (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

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

Agreement FY22-204 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 15th 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: The vendors for Agreement 16-052N and Agreement FY22-204 were not in compliance with the reporting requirements.

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

Original Management Response (Responsive Departments include PWS): 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.

Updated Management Response (Responsive Departments include PWS): PWS has received all quarterly sales reports from the only active vendor through June 30, 2023. The vendor currently complies with the reporting requirements.

Follow-Up Analysis: CRI obtained copies of correspondence between Jostens, Inc. and PWS regarding the quarterly reporting of student purchases. CRI confirmed that Jostens, Inc. provided the requisite reports within 15 days following the end of the quarter as required by Agreement FY22-204 with the exception of the 2nd quarter report, which was submitted five days late. Jostens, Inc. also resubmitted the 2023 quarterly data in a timely manner in after a separate PWS request for the data in July 2023. Overall, Jostens, Inc. complied with Agreement FY22-204’s reporting provisions.

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9. Vendor Noncompliance with Data Retention Requirements (Agreement 16-052N)
<i>Finding Status:</i> Resolved ✓
<i>Finding:</i> Agreement 16-052N required the awarded vendors to maintain its data for the duration of the agreement as well as for five years after the agreement termination. During performance of this engagement, Chuck Puleri and Associates, Inc. was requested to provide order history for the entire agreement period related to Agreement 16-052N. Chuck Puleri and Associates, Inc. was only able to provide records for the last school year (i.e., school year 2020-2021) under Agreement 16-052N. Chuck Puleri and Associates, Inc. was unable to produce the July 2016 through July 2020 data despite the data retention requirement.
<i>Effect:</i> Chuck Puleri and Associates, Inc. was not in compliance with the data retention requirements.
<i>Recommendation:</i> BCPS should ensure that the vendors are complying with the required data retention provisions.
<i>Original Management Response (Responsive Departments include Teaching and Learning Division):</i> The Teaching and Learning Division will work with the Procurement & Warehousing Services Department to develop, implement and monitor a process to collect the data required in the contract on a semi-annual basis. The data will be archived in the Teaching & Learning Division. Retention of the data will be consistent with the District's established records retention protocols. Timeline: By December 16, 2022.
<i>Updated Management Response (Responsive Departments include Teaching and Learning Division):</i> With the District only having one vendor, as of the 2022-23 school year, the Teaching and Learning Division worked with the Procurement & Warehousing Department to ensure compliance with required data retention provisions. Our division will work with Procurement to determine what additional checks and balances may be implemented to ensure compliance. For instance, Procurement might send a memo to the vendor each year for the vendor to sign off that they are retaining the required data.
<i>Follow-Up Analysis:</i> As indicated in Finding 8's follow-up analysis within this report, Jostens, Inc. provided the quarterly reports as required by Agreement FY22-204. Jostens, Inc. also provided CRI with the requested supporting documentation related to school year 2022-2023. This indicates that Jostens, Inc. is currently complying with the data retention requirements. BCPS should continue to monitor the vendor and send annual memos to remind and confirm that the vendor is in compliance with the data retention requirements.

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10. PWS does not adequately track Contract Reporting Requirements (Agreement FY22-204)
<i>Finding Status:</i> Resolved ✓
<i>Finding:</i> Agreement FY22-204 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 15th 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.
<i>Effect:</i> Vendors may not in compliance with mandatory reporting requirements.
<i>Recommendation:</i> 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.
<i>Original Management Response (Responsive Departments include PWS):</i> 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.
<i>Updated Management Response (Responsive Departments include PWS):</i> An agreement with Ariba will be brought to the School Board in September 2023, and the full implementation will begin immediately after School Board approval. Although SAP has no automated contract management visibility, PWS, while waiting for Ariba to be implemented, has taken the initiative to ensure the sourcing is actively monitored manually. PWS continues to train the User Departments to follow the contracts and their responsibilities within the agreement.
<i>Follow-Up Analysis:</i> As indicated in Finding 8's follow-up analysis within this report, Jostens, Inc. provided the quarterly reports as required by Agreement FY22-204. PWS also requested the resubmission of the 2023 quarterly data in July 2023, which indicates that PWS is monitoring the reporting data. Ariba was approved by the Board on October 17, 2023, and Ariba is scheduled to be fully implemented by December 2024, with modules being implemented along the way.

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11. Faculty Gowns/Hoods Compliance (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

Finding: Agreement 16-052N and Agreement FY22-204 specify items that the vendor is to provide at no charge to BCPS. In Agreement 16-052N, the vendor was to provide at no charge stoles for all senior class officer and student government officers, valedictorian and salutatorian medallions, and one faculty gown/hood per ten paid student caps and gowns. Chuck Puleri and Associates, Inc. invoices obtained from BCPS records reflect that certain faculty gowns and hoods were paid for by BCPS from March 2017 through September 2019. The invoices do not provide further details as to how the number of free gowns/hoods was determined, nor how many free gowns/hoods were provided for other schools. Due to lack of data maintained by Chuck Puleri and Associates, Inc., it is unclear whether Chuck Puleri and Associates, Inc. complied with the faculty gown/hood provision. 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.

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


Original 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.

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

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

Updated Teaching and Learning Division Response: In December 2022, the Board delayed the decision to approve the Cap & Gown agenda item and a final decision did not occur until February 2023. The final Board decision was to approve Jostens as the only approved vendor. The Teaching & Learning Division worked with the Procurement & Warehousing Services Department to ensure that Jostens followed the agreement regarding the faculty gowns and hoods being at no charge.

Updated PWS Response: Herff Jones has not provided products or services for FY23. PWS is not aware of any current vendor non-compliance. PWS has participated in various meetings with the principals where they have been instructed to communicate with PWS any issues with the vendor. User Departments must notify PWS of any vendor non-compliance so that PWS can notify the vendor.



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Follow-Up Analysis: As indicated in Findings 3 and 4's follow-up analysis within this report, CRI confirmed that both the Teaching and Learning Division and PWS created sufficient training documentation to assist user departments/schools to understand not only the process to obtain goods and/or services, but also the specifications regarding Agreement FY22-204 including faculty gowns and hoods. CRI confirmed that BCPS' purchasing data and Jostens, Inc.'s invoices did not reflect purchases for faculty gowns and hoods during school year 2022-2023. Jostens, Inc. separately confirmed that due to the short turnaround time for school year 2022-2023 and the tracking requirements involved, Jostens, Inc. did not and would not be billing BCPS for faculty gowns and hoods for school year 2022-2023.

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12. Request for Proposal Scope Ambiguity (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

Finding: Due to the number of schools within BCPS, as well as the varying needs and desires of each school, the current and former agreements have broad provisions. RFP 16-052N and FY22-204 required that the vendor provide a specific price for each item. Certain schools appear to choose a more economic option, while other schools appear to choose more customized options. For example, the vendors were asked to provide a cost for “activity cords” for each agreement. Neither the Request for Proposal, responses nor the agreements specify whether those “activity cords” are single cords, single color, double cords, multi-color or intertwined colors. In certain cases, the vendors are adding additional charges/costs for double cords, multi-colors, etc. Additional ambiguities include the medallions and gowns for administrative BCPS personnel.

Effect: BCPS may be overcharged by the vendors.

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

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

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

Original PWS Response: We agree and will provide clarity.

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

Updated Teaching and Learning Division Response: During the 2022-2023 school year, the Teaching & Learning Division worked with the Procurement & Warehousing Services Department to clarify the pricing of items with the schools and the approved vendor to prevent overcharging. In addition, in future agreements, the contract language will be clarified for honor cords versus activity cords.

Updated PWS Response: Later this year, when PWS, alongside the User Department, reviews the scope of services and the specific requirements for the use and needs of this service, will revise the competitive solicitation documents to be more specific and remove the ambiguities referenced in this audit.

Follow-Up Analysis: Both the Teaching and Learning Division and PWS confirmed that they met in school year 2022-2023 to review the terms, provisions and pricing related to Agreement FY22-204. Jostens, Inc. also confirmed that BCPS provided clarification regarding the terms, provisions and pricing related to Agreement FY22-204. This clarification was documented in the Pivot Memo/CAD issued by PWS.

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13. Purchase of Goods/Services prior to obtaining Purchase Orders (Agreement 16-052N and Agreement FY22-204)

Finding Status: **Not Resolved X**

Finding: There were several instances where goods/services under Agreement 16-052N and FY22-204 were ordered prior to obtaining the requisite purchase order. 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.

Original Management Response (Responsive Departments include PWS): We agree. PWS will resend the memos explaining procedures and policies. We will also include supervisors when we identify the violations.

Updated Management Response (Responsive Departments include PWS): Purchase Specialists are instructed to ensure quotes are attached and match the purchase requisition when creating a purchase order. When there are discrepancies or deviations between the quote and purchase requisition, the Purchasing Specialist blocks the transaction and provides instructions to the person requesting the purchase.

Follow-Up Analysis:

Stale Invoices

CRI obtained and analyzed BCPS payments issued to Herff Jones, LLC and Jostens, Inc. during school year 2022-2023. During this analysis, CRI identified BCPS payments to Herff Jones, LLC that were approved and disbursed substantially after the invoice date. A total of 27 invoices were paid more than one year (365 days) after the invoice date. Three of these invoices were approximately six years old. These 27 invoices related to items procured under Agreement FY22-204 and Agreement 17-040B (the prior diploma agreement). Payments in excess of one year from the invoice date totaled \$19,302.91.

Number of Invoices	Year Invoice Originated	Average Number of Days to Payment	Total Payments
3	2017	2,101	\$ 2,405.82
14	2020	973	7,976.13
7	2021	613	4,832.64
3	2022	385	4,088.32
Total Herff Jones, LLC Invoices paid over 365 days late			\$ 19,302.91

CRI identified seven schools/user departments that these stale dated invoices related to. Per BCPS personnel interviewed, if goods/services are procured prior to obtaining a purchase order, the responsible requisitioner's department head/director is required to complete a "Post PR/PO Determination Non-Compliance Acknowledgement" form (non-compliance form), which delineates the reason(s) that procurement policies and procedures were not followed.⁶

⁶ In late 2022, PWS changed the non-compliance form to require the approval of a chief/cabinet member.

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PWS does not require the user department to submit additional information (other than the quote or invoice) to confirm that the goods/services were received/rendered. The Accounting and Financial Reporting Department (AFRD) also does not require that the user department submit additional information.

CRI received non-compliance forms for 21 of the 27 aforementioned invoices. This indicates that six of the aforementioned purchase orders/invoices were processed by the user department, PWS and AFRD without the requisite non-compliance forms. Two separate schools/user departments submitted these stale dated invoices.

The non-compliance forms generally indicated that the schools/user departments had not been provided a copy of the invoice previously, and the schools/user departments submitted the purchase requisitions/invoices upon receipt of the invoices. AFRD indicated that any invoices received by AFRD without a purchase order would have been sent to the appropriate schools/user departments. Several non-compliance forms indicated that the non-compliance was related to the impacts of the COVID-19 pandemic on BCPS' processes. Other non-compliance forms did not state a reason/explanation for the stale dated invoices.

CRI interviewed various BCPS personnel that approved these stale dated invoices. The schools/user departments generally indicated that they ordered the goods/services and did not submit a purchase requisition for the goods/services. Interviewees also indicated that they could not recall whether or not they reviewed prior purchase orders/invoices to ensure there was not duplicate billings. Interviewees appeared to indicate that they relied upon the memory of the requisitioner and did not conduct further research for verification purposes. Neither PWS nor AFRD questioned these stale dated invoices.

These stale dated invoices were issued by Herff Jones, LLC not Chuck Puleri and Associates, Inc. Chuck Puleri and Associates, Inc. was identified as the "Sales Representative" on the Herff Jones, LLC invoices. With three exceptions, these invoices were related to Agreement 17-040B. The three other invoices related to Agreement FY22-204.

BCPS has not implemented policies and procedures regarding processing of invoices in excess of one year old. Instead, BCPS' normal policies and procedures are followed. Excessively late invoices may lead to duplicate payments or payments for goods/services either not received/rendered or may no longer be due to the vendor.

Orders in Excess of Purchase Order Quantities

Additionally, purchase order quantities related to the FY22-204 Agreement did not agree to the quantities billed by Jostens, Inc. Nine purchase orders were identified where the quantity invoiced was higher than the quantity approved on the purchase order. For example, Purchase Order 37695294 reflected diploma/completion certificate quantities of 316; whereas, the invoice

Previously, no other approvals outside the school principal/user department head were necessary.

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related to this purchase order had diploma/completion certificate quantities of 319. Per Jostens, Inc., they received a purchase order from BCPS for a specific quantity and then received a list of names for BCPS that had a higher quantity than the purchase order. Due to the timing constraints, Jostens, Inc. provided the quantity of goods listed separately by BCPS. The schools/user departments did not initiate a new purchase requisition for the items ordered in excess of the purchase order quantities. As such, these goods were not ordered in accordance with procurement policies and procedures.

Goods/Services Ordered/Received/Invoiced without a Purchase Order

Jostens, Inc. provided all of its invoices issued to BCPS for school year 2022-2023. During review of these invoices, CRI noted invoices that were not included in BCPS' purchasing data for Agreement FY22-204 and/or Jostens, Inc. Per BCPS personnel, schools may order certain goods/services from Jostens, Inc. from their respective internal funds. These goods/services may relate to club purchases for activity cords, medallions, etc. These internal fund purchases would not be reflected in BCPS' purchasing data.


CRI obtained and compared certain high school's internal fund purchases for school year 2022-2023 related to Jostens, Inc. to the provided Jostens, Inc. invoices that were not reflected in BCPS' purchasing data. After reconciling the Jostens, Inc. invoices to the BCPS purchasing data and the high school's internal fund purchases, CRI identified over 40 invoices related to over 25 schools that were not included in this data. These invoices related to diplomas, diploma covers, certificates of completion, activity cords, etc. and totaled \$13,291.87. A large portion of these invoices appeared related to internal fund purchases and were marked as unpaid by Jostens, Inc. As such, this indicates that schools/user departments (including internal fund purchases) are continuing to order goods/services without first obtaining the requisite purchase order.

Purchase of Goods with Internal Funds instead of BCPS Funds

In limited instances, CRI identified where Jostens, Inc. had marked an apparent internal fund invoice as being paid, but this purchase was not reflected in the internal fund purchase data provided. CRI also identified that three schools/user departments purchased diplomas, diploma covers or certificates of completion with internal funds. These purchases totaled \$3,942.50. Per BCPS personnel, these items should have been purchased with BCPS funds, not internal funds.

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14. Inaccurate Charges/Allocations (Agreement 16-052N and Agreement FY22-204)
<i>Finding Status: Not Resolved X</i>
<i>Finding:</i> Items were purchased by the BCPS under Agreements 16-052N and FY22-204 that were not included in the agreements. Under Agreement 16-052N, these items include pins, diplomas, championship rings, “set up” fees, biliteracy seals, and school “branding.” Some of these items were procured under other agreements with Chuck Puleri and Associates, Inc., but were incorrectly charged to Agreement 16-052N. Under Agreement FY22-204, these items include pins and Kindergarten certificates/diplomas from a vendor not approved under Agreement FY22-204.
<i>Effect:</i> 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.
<i>Recommendation:</i> BCPS should ensure that the spend is charged/allocated to the correct agreement.
<i>Original Management Response (Responsive Departments include PWS and Teaching and Learning Division):</i> <i>Original Teaching and Learning Division Response:</i> 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 <i>Original PWS Response:</i> We agree.
<i>Updated Management Response (Responsive Departments include PWS and Teaching and Learning Division):</i> <i>Updated Teaching and Learning Division Response:</i> The Teaching & Learning Division worked with the Procurement & Warehousing Services Department to inform the schools and central office departments to ensure the purchases were consistent with the approved contract and appropriately allocated to the correct agreement. In addition, Procurement offers Purchase Requisitioner trainings for the schools and departments. <i>Updated PWS Response:</i> In May 2023, the purchases previously allocated to FY22-204 have been reviewed and reallocated to the proper agreement or classification. PWS continues to train the User Departments via the Purchase Requisitioner training on appropriate allocations.
<i>Follow-Up Analysis:</i> As indicated in Findings 3 and 4’s follow-up analysis within this report, CRI confirmed that both the Teaching and Learning Division and PWS created sufficient training documentation to assist user departments/schools to understand not only the process to obtain goods and/or services, but also the specifications regarding Agreement FY22-204. CRI analyzed the BCPS purchase orders related to Herff Jones, LLC and Jostens, Inc. for school year 2022-2023. CRI identified 47 items purchased from these vendors that were incorrectly allocated to the General Purchase Code 60-001 instead of Agreement FY22-204. These items included activity cords, diplomas, diploma covers, medallions, etc. Per PWS’ policies and procedures, General




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Purchase Code 60-001 is to be used for purchases less than \$5,000 where *there is no Bid ID assigned for the item(s) being ordered*. Since these items are all part of Agreement FY22-204, the purchase orders should have been designated under Agreement FY22-204, not the General Purchase Code 60-001. The inaccurately allocated purchases totaled \$21,933.92.

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15. Inaccurate Spending Authority Estimates (Agreement 16-052N and Agreement FY22-204)
Finding Status: Not Resolved X
<i>Finding:</i> The spending authority calculations prepared for Agreement 16-052N and Agreement FY22-204 included non-agreement expenditures, such as, diplomas that were covered under another agreement. The spending authority for Agreement FY22-204 was also underestimated by not including the diploma purchases that were previously included in a separate agreement. As such, the spending authority estimates were not prepared/estimated accurately.
<i>Effect:</i> Spending authority estimates may not be accurate and spending authority amendments may be required.
<i>Recommendation:</i> BCPS should ensure that the spend does not include non-agreement expenditures and that the spending authority is calculated more accurately.
<i>Original Management Response (Responsive Departments include PWS and Teaching and Learning Division):</i> <i>Original Teaching and Learning Division Response:</i> 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 <i>Original PWS Response:</i> We agree and will provide additional training to principals.
<i>Updated Management Response (Responsive Departments include PWS and Teaching and Learning Division):</i> <i>Updated Teaching and Learning Division Response:</i> The Teaching & Learning Division worked with the Procurement & Warehousing Services Department to ensure accurate purchasing data is being reported by schools and central office departments and that they do not exceed the spend limit while also ensuring that the appropriate purchases are allocated to the correct agreement. In the future, we will work with Procurement to ensure that the spend authority is consistent with the usage to prevent any overages. <i>Updated PWS Response:</i> In February 2023, the District received training from the Finance Division, including a presentation from PWS. That training was subsequently made available through LAB. In addition, in May 2023, spending on that bid was reallocated to the appropriate contracts or spend classifications. Lastly, PWS continuously provides departments with their historical spending through the Financial Analysis worksheet when creating a new competitive solicitation.
<i>Follow-Up Analysis:</i> In or around January 2022, the Board approved Agreement FY22-204, which was awarded for a 3-year term with spend authority of \$300,000. The spend authority was calculated by PWS based upon BCPS's 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 & 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 had already expended approximately 47% of the funds requested under Agreement FY22-204 with 83% of the agreement period still remaining.



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Subsequent to the issuance of the Forensic Examination Report of Agreement FY22-204, BCPS did not undertake any action to reevaluate the spend authority for Agreement FY22-204. As of the date of this report, no additional spend authority has been requested yet by BCPS. For the 2022-2023 school year, BCPS expended over \$120,000 for items under Agreement FY22-204. This does not include the inaccurately allocated purchases of \$21,933.92 that were related to Agreement FY22-204. Per PWS, as of October 5, 2023, BCPS has already expended approximately 99.90% (or \$299,689) of the spend authority requested under Agreement FY22-204 with 43% of the initial agreement period still remaining. This 99.90% does not include the above referenced inaccurately allocated purchases or purchase order items that have not been invoiced by the vendor yet. If the above referenced inaccurately allocated purchases were correctly allocated to Agreement FY22-204, BCPS would have exceeded the spend authority for this agreement.

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16. Insufficient Review of Purchase Orders (Agreement 16-052N and Agreement FY22-204)
<i>Finding Status: Not Resolved</i> ✘
<i>Finding:</i> PWS did not sufficiently review the purchase requisitions/orders for Agreements 16-052N and 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.
<i>Effect:</i> Purchase orders may be approved that do not align with the applicable agreements/contracts. BCPS may be overcharged.
<i>Recommendation:</i> BCPS should take the necessary actions to ensure that purchase orders align with the applicable agreements/contracts prior to approval.
<i>Original Management Response (Responsive Departments include PWS):</i> We agree and will provide additional training to principals.
<i>Updated Management Response (Responsive Departments include PWS):</i> Purchase Specialists are instructed to ensure quotes are attached and match the purchase requisition when creating a purchase order. When there are discrepancies or deviations between the quote and purchase requisition, the Purchasing Specialist blocks the transaction and provides instructions to the person requesting the purchase.
<i>Follow-Up Analysis:</i> Per Agreement FY22-204, 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. Jostens, Inc. 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 purchase orders, Jostens, Inc. charged BCPS for 10 student government and class officer stoles totaling \$230. Per Jostens, Inc., these student government and class officer stoles were customized stoles and were charged in accordance with Agreement FY22-204. BCPS' distributed CAD defined student government and class officer stoles as gold/white stoles with royal/gold printing. Jostens, Inc. and BCPS provided additional documentation to support that these stoles were customized and charged in accordance with the Agreement. These details were not contained in the approved purchase requisition/purchase order. The purchase order reflects details that erroneously indicate that these stoles should have been provided at no charge and yet include a corresponding purchase order amount.
Per Agreement FY22-204, prices submitted to BCPS by Jostens, Inc. must include any applicable taxes, shipping, handling, and delivery of product. During school year 2022-2023, a purchase order was issued for items including shipping costs, which should not have been included. Jostens, Inc. issued an invoice to BCPS related to this purchase and then subsequently issued a credit related to the shipping costs. Thus, PWS did not sufficiently review these purchase requisitions/orders.

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17. Honor Cord Overbillings (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

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

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

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 Chuck Puleri and Associates, Inc., 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.

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

Original 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.

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

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

Updated Teaching and Learning Division Response: The Teaching & Learning Division worked with PWS along with schools and the appropriate central office department to determine standard district definitions for honor cords and activity cords.

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Updated PWS Response: In March 2023, PWS provided a Pivot memo with revised Contract Award Details (CAD) to Principals to share with their staff the free allocations included in the agreement, such as the 10% honor cord billings. In addition, the CAD is communicated via Procurements Notifications.

Follow-Up Analysis: Both the Teaching and Learning Division and PWS confirmed that they met in school year 2022-2023 to review the terms, provisions and pricing related to Agreement FY22-204. Jostens, Inc. also confirmed that BCPS provided clarification regarding the terms, provisions and pricing related to Agreement FY22-204. This included clarification regarding the no charge honor cords provided by Jostens, Inc. CRI also confirmed that these clarifications were included in the CAD disseminated by BCPS.

CRI analyzed the data provided by Jostens, Inc. for BCPS purchases for school year 2022-2023 as well as the BCPS purchase order data for school year 2022-2023. Based upon this analysis, no 10% limitations were imposed by Jostens, Inc. related to the honor cord purchases. In total, Jostens, Inc. provided at no charge 14,428 honor cords (or 7,214 double honor cords), which had a value totaling \$57,712. In its clarification of the terms, provisions and pricing related to Agreement FY22-204, BCPS did not consider the silver cords related to volunteer service as honor cords. BCPS ordered these silver cords from Jostens, Inc. at a reduced price of \$2.50 per cord, which totaled \$21,125. Based on the foregoing information, there were no honor cord overbillings associated with school year 2022-2023.

As previously indicated, CRI identified in the prior Forensic Examination Reports BCPS overbillings related to Jostens, Inc. for \$5,364; BCPS overbillings related to Herff Jones, LLC for \$16,326; and, BCPS overbillings related to Chuck Puleri and Associates, Inc. for \$231,489. Per BCPS, the status of these overbillings is outlined below.

- Chuck Puleri and Associates, Inc. – BCPS Overbillings – BCPS has issued a demand letter to Chuck Puleri and Associates, Inc. related to the identified BCPS overbillings. BCPS indicated that Chuck Puleri and Associates, Inc. is no longer in operation and recuperation of the overbillings may not be likely.
- Chuck Puleri and Associates, Inc. – Parents/Students Overbillings – BCPS indicated that it does not have legal standing related to the parents/students overbillings by Chuck Puleri and Associates, Inc.
- Jostens, Inc. – BCPS Overbillings – Jostens, Inc. has remitted funds to BCPS for the amount of its overbillings.
- Herff Jones, LLC – BCPS Overbillings – BCPS has issued a demand letter to Herff Jones, LLC related to the identified BCPS overbillings. BCPS is engaged in discussions with Herff Jones, LLC for a resolution.

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18. Ineffective Management of Agreements and Vendors (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

Finding: Based upon the findings, BCPS did not effectively manage Agreements 16-052N and FY22-204. 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.

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

Updated Management Response (Responsive Departments include Teaching and Learning Division): The Teaching and Learning Division worked with the Procurement & Warehousing Services Department to include them on monthly High School Principal meetings during the 2022-23 school year to provide updated information with school leaders who utilize this contract.

Follow-Up Analysis: As indicated in the various findings' follow-up analysis within this report, CRI confirmed that both the Teaching and Learning Division and PWS created sufficient training documentation to assist user departments/schools to understand not only the process to obtain goods and/or services, but also the specifications regarding Agreement FY22-204. CRI also confirmed that Jostens, Inc. complied with the reporting requirements and pricing requirements for both BCPS and student/parent purchases.

As previously indicated, CRI conducted interviews with eight high school assistant principals who oversee the graduation and/or cap and gown process at their respective schools. The interviews provided an understanding of each school's experience with Jostens, Inc. for school year 2022-2023. The interviews also provided an understanding related to any training/communications that each school may have received from the District.

BCPS personnel interviewed indicated that Jostens, Inc. had certain delays or challenges in providing the goods/services. The interviewees indicated that these delays/challenges were primarily related to the delay associated with the Board's decision to terminate Herff Jones, LLC as a vendor. BCPS personnel indicated there were issues with the color of the gowns, sizing

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issues, receiving double orders, etc. However, BCPS personnel indicated that Jostens, Inc. addressed the issues and rectified the issues as soon as possible. BCPS personnel stated the transition between Herff Jones, LLC and Jostens, Inc. mid-year did cause some confusion, but Jostens, Inc. appeared to do their best to fulfil all the orders in a timely and efficient manner. Interviewees also mentioned that Jostens provided good customer service and appeared to be invested in their service to BCPS.

CRI also disseminated a 10-question survey to the principals of all BCPS traditional high schools and non-traditional high schools. This survey solicited feedback related to each school’s experience with Jostens, Inc. for school year 2022-2023. The survey also solicited feedback related to any training/communications that each school may have received from BCPS.

The survey received an overall 80% response rate. Of the 31 traditional high schools, 26 (or 84%) responded to the survey. Of the 14 non-traditional high schools, 10 (or 71%) responded. A high-level summary of the survey results is presented below.

Survey Question	Positive Response	Negative Response
School attended meeting with PWS regarding cap and gown contract	75%	25%
BCPS provided clear cap and gown contract pricing	83%	17%
School received adequate communication from BCPS regarding no-charge items	78%	22%
BCPS provided more communication regarding cap and gown contract compared to prior years	75%	25%
BCPS provided adequate training regarding cap and gown contract compared to prior years	75%	25%
School was satisfied with the products provided by Jostens, Inc.	83%	17%
School was satisfied with the service provided by Jostens, Inc.	83%	17%
School received free honor cords from Jostens, Inc.	83%	17%
School was overall satisfied with Jostens, Inc. performance compared to prior years	69%	31%

Overall, the school feedback regarding Jostens, Inc. as a vendor was generally positive. Many survey respondents indicated that the change from two cap and gown vendors to one cap and gown vendor in January 2023 was challenging and that many of the issues that arose appeared to be related to this change. Certain schools indicated that there were deficiencies in the expected performance, but that these deficiencies were corrected after discussions with Jostens, Inc. Limited schools indicated that there were quality issues with the products or with the shipment of the wrong products to schools. Schools also noted that there was conflicting information provided by PWS.

Based on the foregoing information, BCPS has made significant improvements in ensuring vendor compliance with Agreement FY22-204 as well as ensuring appropriate personnel are aware/understand the agreement options and pricing. As a result, BCPS effectively managed Agreement FY22-204 for school year 2022-2023.

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19. Potential Lack of Disclosure of Conflicts of Interest by Selectors of Evaluation Committee Members (Agreement 16-052N and Agreement FY22-204)

Finding Status: Resolved ✓

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

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

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

Original Management Response (Responsive Departments include PWS): PWS agrees, the individual selecting the evaluation committee will be required to complete a Conflict of Interest Disclosure Form.

Updated Management Response (Responsive Departments include PWS): PWS currently requires the person(s) selecting the evaluation committee members and the evaluation committee members to complete the conflict-of-interest form.

Follow-Up Analysis: PWS now requires a conflict of interest disclosure form to be completed by the individuals selecting the evaluation committee members. CRI obtained and reviewed a copy of the Conflict of Interest Disclosure Form that is to be completed by these individuals.

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20. Lack of Evaluation Committee Member Training (Agreement 16-052N)
<i>Finding Status:</i> Resolved ✓
<i>Observation:</i> Evaluation committee members did not appear to fully understand the evaluation process, evaluation criteria, etc. for RFP 16-052N. BCPS does not provide training to evaluation committee members that are utilized during a request for proposal process.
<i>Effect:</i> Evaluation committee members may not fully understand and/or properly evaluate the proposals.
<i>Recommendation:</i> BCPS should provide training for evaluation committee members.
<i>Original Management Response (Responsive Departments include PWS):</i> We agree and commit to developing a training program by 3/30/23.
<i>Updated Management Response (Responsive Departments include PWS):</i> The RFP committee members are trained when they receive a document entitled "Direction To Committee Members." The instructions and considerations that must be considered are provided to each evaluation committee member before the evaluation. The current contract RFP FY22-204 does not have the same issue as found in the prior contract. In addition, the instructions required for evaluation committees are provided for each Request for Proposal issued by PWS.
<i>Follow-Up Analysis:</i> CRI confirmed during the forensic examination of Agreement FY22-204 that evaluation committee members properly evaluated the respondents for RFP FY22-204. PWS also provided documentation regarding the evaluation process including "Directions for Committee Members," as well as "Evaluation Committee Communication and Training." These documents sufficiently outline the evaluation committee evaluation process, as well as the policies and procedures surrounding being an evaluation committee member. Similar documentation was provided to the evaluation committee members for Agreement FY22-204.

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Additional and/or Continued 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. Insufficient Review of Purchase Orders (Continued Finding – Finding 16 (page 34))

Finding: At the designation of the school principal, schools may receive certain goods at no charge from the cap and gown vendors. In Agreement FY22-204, the vendor was to provide at no charge all senior class officer and student government officer stoles and/or sashes. BCPS approved a purchase order that included details erroneously indicating that certain stoles should have been provided at no charge and yet included a corresponding purchase order amount. Another purchase order was approved that erroneously included shipping costs.

Effect: BCPS approved purchase orders that included erroneous details and/or amounts for items that should have been provided at no charge.

Recommendation: BCPS personnel should implement additional controls to ensure that items provided at no charge are not being ordered and subsequently invoiced/paid.

Management Response (Responsive Departments include PWS):

PWS Response:

Procurement Warehouse Services (PWS) has vastly improved its process in educating PWS staff and stakeholders, which has limited the finding to one invoice out of all the invoices reviewed by auditors. The next improvement in internal controls will follow with the implementation of SAP Ariba, where all items will be purchased using material numbers, vendor and price information will be fixed, and the system will automatically notify instances of price disparities on an item-by-item level.

2. Inaccurate Charges/Allocations for Goods under Agreement FY22-204 (Continued Finding – Finding 14 (page 30))

Finding: Numerous items contracted under Agreement FY22-204 were allocated by BCPS to the General Purchase Code 60-001 instead of Agreement FY22-204. These items included activity cords, diplomas, diploma covers, medallions, etc. The inaccurately allocated purchases totaled \$21,933.92.

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

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

Management Response (Responsive Departments include Academics and PWS):

Academics Response:

The Teaching and Learning Division will address this topic with all principals at the December 13, 2023, High School Level Principal meeting. In addition, we will directly address the schools/departments that did not follow proper procedures to order the items through a TEAMS meeting prior to the winter break.

PWS Response:

The Purchase Orders were appropriately coded as purchases made under the agreement as appropriate controls were in place. The operational decision was to reallocate purchase orders

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with items such as honor cords (which should have been provided at no cost). The next improvement in internal controls will follow with the implementation of SAP Ariba, where all items will be purchased using material numbers, vendors, agreements, and price information will be fixed, and the system will automatically allocate purchases under the appropriate agreement.

Auditor Follow-up Response to PWS:

In its management response to this finding, PWS states that certain honor cords were reallocated due to insufficient funding and that all purchases were correctly coded to Agreement FY22-204. It should be noted that only 9% of the inaccurately coded/allocated goods were related to honor cords. As such, PWS' disagreement with this finding is not well supported. It should be further noted that Board Policy 3320, Purchasing Policies, states "before the contract expenditures reach the approved award amount, the contract will be brought back for Board approval to increase the award amount." Thus, PWS' reallocation of these goods is not in accordance with BCPS policies and procedures and directly circumvents the Board's authority to increase or not increase the award amounts.

3. Inaccurate Spend Authority Estimates (Continued Finding – Finding 15 (page 32))

Finding: The spending authority prepared for Agreement FY22-204 was based on Agreement 16-052N, which did not include diplomas as part of the agreement. During the review period, BCPS did not prepare a spending authority amendment to address this finding, and the spend authority related Agreement FY22-204 is substantially utilized.

Effect: The spending authority may not be accurate, and spending authority amendments may be required.

Recommendation: BCPS should ensure that spending authority include all items to be purchased under the agreement and that the spend is calculated correctly.

Management Response (Responsive Departments include Academics and PWS):

Academics Response:

The Teaching and Learning Division will work with Procurement Warehousing Services to ensure that the spending authority requested in the next agreement for cap & gowns will account for all items to be purchased under the agreement. In addition, there is a board item coming to the 12/12/23 RSBM to request an increase in spend authority for the FY22-204 agreement to ensure that there is not an overspend of the agreement.

PWS Response:

The current agreement FY22-204 includes all spending on Caps, Gowns, Announcements, and Diplomas. As a result, the Financial Analysis Worksheet PWS will create from the current agreement will provide the Department with an accurate reflection of past spending to help the Department determine the spending authority they will request from the School Board.

4. Excessive Late Payment of Vendor Invoices (Additional Finding – Finding 13 (page 27))

Finding: Payments were approved and disbursed by BCPS to Herff Jones, LLC substantially after the invoice date. These payments included invoices related to Agreement 16-052N (the prior cap and gown agreement) and Agreement 17-040B (the prior diploma agreement). Payments in excess of one-year from the invoice date totaled \$19,302.91.

**Broward County Public Schools
Agreements 16-052N and FY22-204
Follow-Up Forensic Analysis Report**

Effect: Excessively late payments may lead to duplicate payments or payments for goods/services either not received/rendered or may no longer be due to the vendor.

Recommendation: BCPS should ensure that vendor invoices and payments are approved and/or rejected in a timely manner.

Management Response (Responsive Departments include Finance, PWS and Academics):

Finance Response:

Invoices are entered in SAP based on the vendor invoice date and invoice number combination to avoid duplication. As for the late approvals/submissions, some of the invoices shown, were reflective of the COVID19 pandemic period, which added more complexities for the vendor and the approvers. With the implementation of SAP ARIBA, the timely routing and approval of invoice processing is expected to be automated and will be significantly improved.

Academics Response:

The Teaching and Learning Division will address this topic with all principals at the December 13, 2023, High School Level Principal meeting. In addition, we will directly address the schools/departments that did not follow proper procedures to order the items through a TEAMS meeting prior to the winter break.

PWS Response:

The PWS process begins once the school issues a purchase requisition and reviews the attachments placed with it. If the supporting documentation is a quote for products on the bid, then the purchase order is processed. PWS does not have the ability to apply invoices to Purchase Orders, therefore, PWS does not review invoices. PWS procures to order. When the school processes a purchase requisition to pay for services or goods that have already been received, PWS requires them to fill out a Post PR determination, which documents the non-compliance of the order. Although the excessively late payments are due to the processes falling outside the scope of duties of PWS, the subsequent improvement in internal controls will follow with the implementation of SAP Ariba, where vendors will be able to see the active status of their orders and will be able to correct discrepancies actively. The estimated implementation date of Ariba will be November 2024.

5. Purchasing/Receiving of Goods/Services prior to obtaining Purchase Orders (Continued Finding – Finding 13 (page 27))

Finding: There were several instances where goods/services related to Agreement FY22-204 were ordered and received prior to obtaining the requisite purchase order. These goods/services are currently not reflected in BCPS' purchasing data as the purchase requisitions have yet to be submitted.

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

Recommendation: BCPS should implement additional controls to 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.

Broward County Public Schools Agreements 16-052N and FY22-204 Follow-Up Forensic Analysis Report

Management Response (Responsive Departments include Academics):

Academics Response:

The Teaching and Learning Division will address this topic with all principals at the December 13, 2023, High School Level Principal meeting. In addition, we will directly address the schools/departments that did not follow proper procedures to order the items through a TEAMS meeting prior to the winter break.

Conclusion

Based upon the foregoing information, BCPS has made significant improvements in its processes, training and communication regarding Agreement FY22-204. No overbillings were identified related to student/parent purchases. No BCPS overbillings were identified for school year 2022-2023. As previously indicated, CRI identified in the prior Forensic Examination Reports BCPS overbillings related to Jostens, Inc. for \$5,364; BCPS overbillings related to Herff Jones, LLC for \$16,326; and, BCPS overbillings related to Chuck Puleri and Associates, Inc. for \$231,489. BCPS received a check from Jostens, Inc. related to its overbillings. BCPS has not received repayment from Herff Jones, LLC or Chuck Puleri and Associates, Inc. related to their respective BCPS overbillings. BCPS issued demand letters to both of these vendors related to the BCPS overbillings. BCPS indicated that it does not have legal standing related to the parents/students overbillings by Chuck Puleri and Associates, Inc. BCPS should consider implementing additional processes/controls related to the five continued or additional findings within this report. This includes findings related to the issuance of purchase orders, the allocation of goods/services to the proper agreement and accurately calculating the spend authority for its agreements. Overall, BCPS effectively managed Agreement FY22-204 for school year 2022-2023.



**Broward County Public Schools
Agreements 16-052N and FY22-204
Follow-up Forensic Analysis Supplementary Information**

Supplementary Information

**Broward County Public Schools
Agreements 16-052N and FY22-204
Follow-up Forensic Analysis Supplementary Information
Appendix A – Expert Qualifications**



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

Experience

Known for his data analytics and translating the data into defensible, investigative results, Ben Kincaid has over 11 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 has served 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
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Appendix A – Expert Qualifications**



Donna Melillo, CPA, CFE

Manager in the Forensic, Litigation and Valuation Services Group
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DMelillo@CRlcpa.com

Experience

Donna Melillo has over six years of experience in forensic accounting and consulting services. Her forensic experience includes investigating employee malfeasance, breach of contract claims, grant compliance, digital forensic investigations, business valuations and divorce litigation assistance.

Donna specializes in forensic accounting, fraud detection, and fraud prevention. She has extensive experience performing forensic investigation and consulting services for a wide variety of clients including for-profit, nonprofit, and local governments. She has also provided internal control consulting to clients.

Education, Licenses & Certifications

- BS, Accounting, University of West Florida
- BS, Mathematics Education, Pensacola Christian College
- BS, Business Education, Pensacola Christian College
- Certified Public Accountant (CPA) - Florida
- Certified Fraud Examiner (CFE)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)

Broward County Public Schools
Agreements 16-052N and FY22-204
Follow-up Forensic Analysis Supplementary Information
Appendix B – Source Documentation

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

- BCPS Purchasing Policy 3320;
- 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;
- PWS SAP Procurement Training Manual updated February 2020;
- RFP 16-052N – Caps, Gowns, and Announcements;
- Agreement dated July 20, 2016 for RFP 16-052N;
- Agreement dated August 8, 2017 for RFP 16-052N;
- First Amendments to Agreement for RFP 16-052N;
- Second Amendments to Agreement for RFP 16-052N;
- BCPS Meeting Agendas, Minutes and Videos related to Agreement 16-052N and FY22-204;
- BCPS Agenda Request Forms, Executive Summaries and Termination Letter;
- Invoices for Herff Jones, LLC and Jostens, Inc. processed by BCPS during the review period;
- BCPS graduating students during the review period;
- RFP FY22-204 – Caps, Gowns, Announcements & Diplomas;
- Jostens, Inc. Response to RFP FY22-204;
- Agreement dated January 19, 2022 for RFP FY22-204 with Jostens, Inc.;
- Student/Parent Orders, Receipts and Reports from Jostens, Inc.;
- BCPS Purchase Orders related Agreement FY22-204 during the review period;
- BCPS Internal Fund Purchases related to Jostens, Inc. and Herff Jones, LLC during the review period;
- BCPS Internal Funds Accounting Standard Practice Bulletin;
- BCPS Purchase Orders related to Jostens, Inc. and Herff Jones, LLC during the review period;
- BCPS payment data related to Jostens, Inc. and Herff Jones, LLC during the review period;
- Documentation supporting updated management responses;
- CRI Forensic Examination Report of Agreement 16-052N;
- CRI Forensic Examination Report of Agreement FY22-204; and,
- Supplemental Memorandum regarding Agreement FY22-204.

**Agreements 16-052N and FY22-204
Follow-up Forensic Analysis Supplementary Information
Appendix C – BCPS Memo Addressing Audit Findings
for CRI Forensic Examination Reports**



INFORMATION & TECHNOLOGY DIVISION

**DR. JOSIAH J. PHILLIPS
CHIEF INFORMATION OFFICER**

January 5, 2024

TO: Joris Jabouin, Chief Auditor
Chief Auditor Office

FROM: Dr. Josiah J. Phillips, Chief Information Officer *DJP*
Chief Information Office

SUBJECT: ADDRESSING AUDIT FINDINGS FOR CRI FORENSIC EXAMINATION REPORTS

My office was assigned the responsibility for the follow up issue related to the outstanding billings noted to the forensic examination reports prepared by CRI dated November 3, 2022, and the supplemental memorandum dated January 23, 2023. The following serves as an update to those audits.

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

Chuck Puleri and Associates overbilling to SBBC:

The District issued a demand letter dated [redacted] to Chuck Puleri and Associates for \$[redacted]. However, our understanding is that the business is no longer in operation. Therefore, the recuperation of funds may not be likely.

Chuck Puleri and Associates to Parents and Students:

Our Office of General Counsel has deemed that the District does not have legal standing on the amounts billed to students and parents [redacted].

**Forensic Examination of Agreement FY22-204 - Caps, Gowns, Announcements & Diplomas/
Supplemental Memorandum regarding Agreement FY22-204 – Caps, Gowns, Announcements &
Diplomas**

Jostens overbilling to SBBC:

The district is in receipt of the of the funds which were overbilled.

Herff Jones overbilling to SBBC:

The district is currently conducting ongoing discussions with Herff Jones leadership to come to a resolution of these amounts.

JJP:dc