

From: Crosby, Tonya V
Sent: Tuesday, September 19, 2017 12:49 PM
To: fran bisi; John Dowling; jerry at the beach
Cc: Kinton, Geraldine C; Orischak, Josephine A; Striebinger, David R; Gwozdz, Christina S; Campbell, Earl; Dunkle, Joseph R; Cordray, Mary M; Payne, Wilbur M; Staff; John Crangle; Windrunnerstables Info; Don Brashears; Jim Bequette; Alden Bauer; Auditor; Stern Allan; Ami Franklin; Michael Rivers; Marilyn Bullard; Sled Paul Grant Sled Paul Grant; Jiaco; Joan Deery; David Lauderdale; Liz Farrell; Thenerve.org Rick; Shannon Erickson; Richard Eckstrom; Frank Schumpert; Deann Komaneky; Kelly Meyerhofer; Giles Hall; Richard Gregory; mkeel@sled.sc.gov; Jeff Bradley; Steven Hamm; CC Hoagland; Jerry Stewart; Covert Michael; rick caporale; s. rodman; s. fobes; g. dawson; brian flewelling; Staton, Jennifer A; Yinger, Kaylee M; Attorney General Alan Wilson Attorney General Allan Wilson; Mark Sanford; Tom Davis; Tim Scott; Moss, Jeffrey C
Subject: RE: Fw: B of A credit card

Ms. Bisi,

The information you cite in your e-mail was pulled from our monthly "Billing Statement" for July, not the transparency report. The billing statement provides a complete listing of all P-Card transactions and is a new posting requirement of the SC Department of Education. The July transparency report provides the details you are seeking (including check numbers) and is posted in the Transparency section of our website under the FY 2018 folder. Additional time was needed this month to make the necessary edits to the Transparency Report formats in order to provide more details to our citizens. I commend our Finance Department for the exceptional work they continue to do with regard to Transparency and all other financial matters.

Below (in red) are responses to the comments on specific transactions:

TXN00195390 07/12/2017 \$2,160.00 PAYPAL EDDIE (who's Eddie and why is BCSD TRANSPORTATION paying him over \$2K? -

7/13/2017 PAYPAL EDDIE BUS RIDER ID TAGS TXN00195390 \$2,160.00 10025501-541000 GENERAL FUND DISTRICT OFFICE

TXN00195439 07/12/2017 \$936.50 SUN CITY HILTON HEAD (Board of Ed charge - reason?)

7/14/2017 SUN CITY HILTON HEAD SUN CITY BALLROOM RENTAL FOR STATE OF THE SCHOOLS EVENT TXN00195439 \$936.50 10023101-532500 GENERAL FUND BOARD OF EDUCATION

TXN00194876 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR

7/3/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00194876 \$129.68 10027196-566000 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00194890 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR

7/3/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00194890 \$129.68 10027196-566000 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00194904 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR

7/3/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00194904 \$129.68 10027196-566000 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00194914 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR

7/3/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00194914 \$129.68 10027196-566000 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00194995 07/03/2017 \$219.96 ENTERPRISE RENT-A-CAR

7/4/2017 ENTERPRISE RENT-A-CAR POST SEASON ATHLETIC TRAVEL TXN00194995 \$219.96 10027196-566000-92900 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00195180 07/07/2017 \$64.84 ENTERPRISE RENT-A-CAR

7/10/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00195180 \$64.84 10027196-566000 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00195624 07/17/2017 \$150.00 ENTERPRISE RENT-A-CAR

7/18/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00195624 \$150.00 10027196-566000 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00195637 07/17/2017 \$317.43 ENTERPRISE RENT-A-CAR

7/18/2017 ENTERPRISE RENT-A-CAR HIGH SCHOOLS THAT WORK CONFERENCE IN NASHVILLE, TN TXN00195637 \$317.43 37811496-533203-90017 EIA FUNDS HILTON HEAD ISLAND HIGH SCHOOL

TXN00195867 07/19/2017 \$50.00 ENTERPRISE RENT-A-CAR

7/20/2017 ENTERPRISE RENT-A-CAR ATHLETIC TRAVEL TXN00195867 \$50.00 10027196-533202 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00195964 07/19/2017 \$150.00 HAIG POINT GRILL ROOM

7/21/2017 HAIG POINT GRILL ROOM PROFESSIONAL DEVELOPMENT LEADERSHIP TXN00195964 \$150.00 10023396-539900 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00195966 07/19/2017 \$500.00 HAIG POINT LODGING

7/21/2017 HAIG POINT LODGING VENUE FOR PROFESSIONAL DEVELOPMENT TXN00195966 \$500.00 10023396-539900 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00196253 07/25/2017 \$320.92 HYATT HOTELS

7/27/2017 HYATT HOTELS SC HIGH SCHOOL LEAGUE/SC COACHES ASSOC SUMMER CONFERENCE TXN00196253 \$320.92 10027196-533202 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00196362 07/26/2017 \$160.46 HYATT HOTELS

7/28/2017 HYATT HOTELS SC HIGH SCHOOL LEAGUE/SC COACHES ASSOC SUMMER CONFERENCE TXN00196362 \$160.46 10027196-533202 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

TXN00196363 07/26/2017 \$481.38 HYATT HOTELS

7/28/2017 HYATT HOTELS SC HIGH SCHOOL LEAGUE/SC COACHES ASSOC SUMMER CONFERENCE TXN00196363 \$481.38 10027196-533202 GENERAL FUND HILTON HEAD ISLAND HIGH SCHOOL

These are just some of the charges under HH High School that have either no location or reason-all comments and locations are indicated in the Transparency Report.

And where is the section that lists the checks written for the month?

Checks are listed in the Transparency report.

Sincerely,

Tonya V. Crosby, CPA

Chief Finance and Operations Officer
Beaufort County School District
P.O. Drawer 309
Beaufort, SC 29901
(843) 322-2397

From: fran bisì [mailto:eyelandart@yahoo.com]

Sent: Tuesday, September 19, 2017 10:38 AM

To: John Dowling <dowlingjohn287@gmail.com>; jerry at the beach <gringoviejotwo@yahoo.com>

Cc: Kinton, Geraldine C <Geraldine.Kinton@beaufort.k12.sc.us>; Orischak, Josephine A <Josephine.Orischak@beaufort.k12.sc.us>; Striebinger, David R <David.Striebinger@beaufort.k12.sc.us>; Gwozdz, Christina S <Christina.Gwozdz@beaufort.k12.sc.us>; Campbell, Earl <earl.campbell@beaufort.k12.sc.us>; Dunkle, Joseph R <Joseph.Dunkle@beaufort.k12.sc.us>; Cordray, Mary M <Mary.Cordray@beaufort.k12.sc.us>; Payne, Wilbur M <Wilbur.Payne@beaufort.k12.sc.us>; Staff <contact@beaufortwatchdog.org>; John Crangle <johncrangle2@gmail.com>; Windrunnerstables Info <info@windrunnerstables.com>; Don Brashears <tmbdab@aol.com>; Jim Bequette <jwbterp@aol.com>; Alden Bauer <aldenbauer706@gmail.com>; Auditor <auditor@bcgov.net>; Stern Allan <spiker149@hargray.com>; Ami Franklin <ami@ethics.sc.gov>; Michael Rivers <michaelrivers@schouse.gov>; Marilyn Bullard <bullardpiwko@aol.com>; Sled Paul Grant Sled Paul Grant <pgrant@sled.sc.gov>; Jiaco <jiaco@bellsouth.net>; Joan Deery <jdpc@hargray.com>; David Lauderdale <dlauderdale@islandpacket.com>; Liz Farrell <efarrell@islandpacket.com>; Thenerve.org Rick <rbrundrett@islandpacket.com>; Shannon Erickson <shannonerickson@schouse.org>; Richard Eckstrom <reckstrom@cg.sc.gov>; Frank Schumpert <fschumpert@ethics.sc.gov>; Deann Komanecky

<deann.komanecy@blufftontoday.com>; Kelly Meyerhofer <kmeyerhofer@islandpacket.com>; Giles Hall <usn1066@gmail.com>; Richard Gregory <rgregory@sled.sc.gov>; mkeel@sled.sc.gov; Jeff Bradley <jeffbradley@schouse.gov>; Steven Hamm <shamm@ethics.sc.gov>; CC Hoagland <skiphoagland@yahoo.com>; Jerry Stewart <jstewart@bcgov.net>; Covert Michael <mcovert@bcgov.net>; rick caporale <rcaporale@bcgov.net>; s. rodman <srodman@bcgov.net>; s. fobes <sfobes@bcgov.net>; g. dawson <gdawson@bcgov.net>; brian flewelling <brianf@bcgov.net>; Crosby, Tonya V <Tonya.Crosby@beaufort.k12.sc.us>; Staton, Jennifer A <Jennifer.Staton@beaufort.k12.sc.us>; Yinger, Kaylee M <Kaylee.Yinger@beaufort.k12.sc.us>; Attorney General Alan Wilson Attorney General Allan Wilson <awilson@scag.gov>; Mark Sanford <marksanford99@gmail.com>; Tom Davis <tom@senatortomdavis.com>; Tim Scott <joe_mckeown@scott.senate.gov>

Subject: Re: Fw: B of A credit card

The Finance Dept. as a whole is showing incompetence. Take a look at the July Transparency Report that was put up yesterday at around 11 a.m. after I asked about it. It's a report that should have been posted at least a month ago.

T. Crosby went to great lengths this past summer to list all of the Funds and their #'s so the that public could know exactly who made a charge on their credit card. Now the Dept. has decided not to do that so we are left to wonder about charges like:

TXN00195390 07/12/2017 \$2,160.00 PAYPAL EDDIE (who's Eddie and why is BCSD TRANSPORTATION paying him over \$2K?

TXN00195439 07/12/2017 \$936.50 SUN CITY HILTON HEAD (Board of Ed charge - reason?)

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TXN00194890 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR
TXN00194904 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR
TXN00194914 06/30/2017 \$129.68 ENTERPRISE RENT-A-CAR

TXN00194995 07/03/2017 \$219.96 ENTERPRISE RENT-A-CAR

TXN00195180 07/07/2017 \$64.84 ENTERPRISE RENT-A-CAR

TXN00195624 07/17/2017 \$150.00 ENTERPRISE RENT-A-CAR
TXN00195637 07/17/2017 \$317.43 ENTERPRISE RENT-A-CAR

TXN00195867 07/19/2017 \$50.00 ENTERPRISE RENT-A-CAR

TXN00195964 07/19/2017 \$150.00 HAIG POINT GRILL ROOM
TXN00195966 07/19/2017 \$500.00 HAIG POINT LODGING

TXN00196253 07/25/2017 \$320.92 HYATT HOTELS

TXN00196362 07/26/2017 \$160.46 HYATT HOTELS
TXN00196363 07/26/2017 \$481.38 HYATT HOTELS These are just some of the charges under HH High School that have either no location or reason

This is obviously a quick look to illustrate a giant step backward in Transparency

And where is the section that lists the checks written for the month?

fran bisi

On Tuesday, September 19, 2017 8:45 AM, John Dowling <dowlingjohn287@gmail.com> wrote:

When you have to remind people that they can't use an account number simply because there is money in that account, you are telling the world that you have insufficient controls, and that the culture is "do what it takes to make it look OK". This is Leadership at its worst. Financial Oversight by the Board would have picked up on that long ago, rather than have to have had it discovered by a conscientious private citizen. A comprehensive, in-depth audit is called for not simply to verify that there is no fraud, but also to see if there really is what seems to be an array of less than desirable practises in the Department Protocol.

On Tue, Sep 19, 2017 at 7:53 AM, jerry at the beach <gringoviejotwo@yahoo.com> wrote:

Regarding: *staff use professional judgement to determine the appropriateness of purchases.*

It is my understanding that our elected school district trustees make policy. They hire a superintendent to IMPLEMENT their policies. I view Dr. Moss and Company to be at the implementation level. Is that not correct?

Dr. Moss and Co. are at the implementation level. Am I wrong? Anyone?

G.A. Smith

Well represented in Dist. 11

On Monday, September 18, 2017, 4:24:09 PM EDT, fran bisi <eyelandart@yahoo.com> wrote:

Here is her response. Very interesting. The "staff" determines what is appropriate by using their "professional judgement". Now that explains why the bookkeepers have been told ""**Rules Often Change in Mid-Stream**".

I'd certainly like to hear what the Board members have to say about that.

fran

On Monday, September 18, 2017 3:59 PM, "Crosby, Tonya V" <Tonya.Crosby@beaufort.k12.sc.us> wrote

Ms. Bisi,

I have provided responses to your inquiries below in **red** font.

Sincerely,

Tonya V. Crosby, CPA
Chief Finance and Operations Officer
Beaufort County School District
P.O. Drawer 309
Beaufort, SC 29901
[\(843\) 322-2397](tel:8433222397)

From: fran bisi [<mailto:eyelandart@yahoo.com>]
Sent: Monday, September 18, 2017 8:22 AM
To: Crosby, Tonya V <Tonya.Crosby@beaufort.k12.sc.us>
Cc: Kelly Meyerhofer <kmeyerhofer@islandpacket.com> ; Kinton, Geraldine C <Geraldine.Kinton@beaufort.k12.sc.us>; Orischak, Josephine A <Josephine.Orischak@beaufort.k12.sc.us>; Striebinger, David R <David.Striebinger@beaufort.k12.sc.us>; Gwozdz, Christina S <Christina.Gwozdz@beaufort.k12.sc.us>; Campbell, Earl <earl.campbell@beaufort.k12.sc.us>; Dunkle, Joseph R <Joseph.Dunkle@beaufort.k12.sc.us>; Cordray, Mary M <Mary.Cordray@beaufort.k12.sc.us>; Payne, Wilbur M <Wilbur.Payne@beaufort.k12.sc.us>; John Dowling <dowlingjohn287@gmail.com>; Windrunnerstables Info <info@windrunnerstables.com>; Jerry at the Beach <gringoviejotwo@yahoo.com>; Staff <contact@beaufortwatchdog.org> ; Don Brashears <tmbdab@aol.com>; Jim Bequette <jwbterp@aol.com>; Alden Bauer <aldenbauer706@gmail.com>; Auditor <auditor@bcgov.net>; Amsler, Sandra <Sandra.Amsler@beaufort.k12.sc.us>; Stern Allan <spiker149@hargray.com>; Staton, Jennifer A <Jennifer.Staton@beaufort.k12.sc.us>; Jerry Stewart <jstewart@bcgov.net>; Covert Michael <mcovert@bcgov.net>; rick caporale <rcaporale@bcgov.net>; s. rodman <srodman@bcgov.net>; s. fobes <sfobes@bcgov.net>; g. dawson <gdawson@bcgov.net>; brian flewelling <brianf@bcgov.net>; Yinger, Kaylee M <Kaylee.Yinger@beaufort.k12.sc.us>; Mock, Lori N <Lori.Mock@beaufort.k12.sc.us> ; TheNerve.org Rick <rbrundrett@islandpacket.com>; John Crangle <johncrangle2@gmail.com>; Giles Hall <usn1066@gmail.com>; Jiaco <jiaco@bellsouth.net>; Liz Farrell <efarrell@islandpacket.com>; Joan Deery <jdpc@hargray.com>; Ami Franklin <ami@ethics.sc.gov>; Frank Schumpert <fschumpert@ethics.sc.gov>; Marilyn Bullard <bullardpiwko@aol.com>; Deann Komanecky <deann.komanecky@bluffontoday.com>; Richard Eckstrom <reckstrom@cg.sc.gov>; Shannon Erickson <shannonerickson@schouse.org>; Steven Hamm <shamm@ethics.sc.gov>; Jeff Bradley <jeffbradley@schouse.gov>; David Lauderdale <dlauderdale@islandpacket.com> ; Michael Rivers <michaelrivers@schouse.gov>
Subject: B of A credit card

Please provide me with a complete and accurate list of all Prohibited Uses of the BCSD P-Card for Fiscal Year 2017. Please include all categories that would fall under the disclaimer used at the end of the P-Card Policy which reads:

"Any and all other purchases that are not authorized or allowed by District Policies or State Statute.

In my 9/14/17 response to your request for this information, I provided the following: "The complete list compiled by the Procurement Office is found on pages 6 and 7 of the Procurement Card Program Policies and Procedures Manual. While this is a comprehensive list of (unauthorized) blocked and prohibited P-card purchases, it is not an exhaustive list."

No other list exists. Beyond the items found in the aforementioned list and other state and federal guidance, staff use professional judgement to determine the appropriateness of purchases.

Discrepancies in several documents need to be clarified. They include:

- 1.) The "Internal Controls over the Purchasing Card dated June 30, 2017 lists clothing and entertainment as prohibited.
- 2.) The "Bookkeeper Refresher Training" document includes caterers.
- 3.) The 2013 P-Card Policy lists Sports Tickets but not clothing and caterers.

Current BCSD manuals are under review for uniformity.

Clothing, entertainment, catering and sports tickets were all charged to the P-Card in FY2017.

I would also like the same information for FY2018. You provided me with the up-dated version of the list on Sept.14th, claiming it was "comprehensive", but then stated it was not "exhaustive". Sounds like bureaucratic double speak to me. There's no room for that when dealing with finances of over \$300M. So, I am now asking for a complete, thorough, and exhaustive list of Prohibited Uses of the Bank of America credit card used by Beaufort County School District employees for FY 2018, including any and all items that would be included in "purchases that are not authorized or allowed by District Policies or State Statute".

In my 9/14/17 response to your request for this information, I provided the following: "The complete list compiled by the Procurement Office is found on pages 6 and 7 of the Procurement Card Program Policies and Procedures Manual. While this is a comprehensive list of (unauthorized) blocked and prohibited P-card purchases, it is not an exhaustive list."

No other list exists. Beyond the items found in the aforementioned list and other state and federal guidance, staff use professional judgement to determine the appropriateness of purchases.

Also, why isn't the July 2017 Transparency Report posted?

After a final review of the revised report format which includes all account codes for each transaction, the July 2017 Transparency Report has been posted to the District's website.

thank you

fran bisi