

Bruder-Brasseur, Candace L

Subject: FW: October 20, 2022 FOIA request

Importance: High

From: Bruder-Brasseur, Candace L

Sent: Wednesday, November 2, 2022 6:16 PM

To: [REDACTED] >

Cc: Cartledge, Wendy B <Wendy.Cartledge@beaufort.k12.sc.us>; Matthews, Delores R <Delores.Matthews@beaufort.k12.sc.us>

Subject: October 20, 2022 FOIA request

Importance: High

Dear Mr. Hoagland:

We are in receipt of your October 20, 2022 FOIA request.

Much of the information requested can be found on the district website on the Finance department page: <https://www.beaufortschools.net/about-us/departments/finance>, such as recent audit information <https://www.beaufortschools.net/about-us/departments/finance/financial-reports> and monthly transactions <https://www.beaufortschools.net/about-us/departments/finance/transparency-reports>.

The Jaramillo Accounting Group (JAG) Forensic Audit can be found in Board Docs:

[https://go.boarddocs.com/sc/beau/Board.nsf/files/BV43F5069AF7/\\$file/JAG%20Consulting%20Report%20for%20BCSD%20\(11.10.2020\).pdf](https://go.boarddocs.com/sc/beau/Board.nsf/files/BV43F5069AF7/$file/JAG%20Consulting%20Report%20for%20BCSD%20(11.10.2020).pdf).

In accordance with S.C. Code Ann. 30-4-30(B), the public body may establish and collect reasonable fees not to exceed the actual cost of the search, retrieval, and redaction of records. Last FY we had over 35,000 transactions, 20,000 of which are p-card charges, allocated to the General Fund. Such a large request would take significant time to download all documents and transaction information. Among other things, you are requesting copies of receipts and invoices for \$290,000,000 worth of expenditures. In some instances the District does not have specific documents, such as school board members' resumes, that are responsive to your request.

The BCSD estimates search, retrieval, and redaction, if necessary, of public documents to respond to your request will require approximately 4,714.5 hours, for an estimated cost of \$100,061.29 (plus 6 cents per copy if printed). Costs may increase or decrease. A 25% deposit of the total reasonably anticipated cost is required before work will begin on your request. After you review the [voluminous financial information on the BCSD website](#), you may wish to consider narrowing your request in order to lower this cost.

Please make all checks out to the Beaufort County School District and send to my attention.

Sincerely,

Candace Bruder, Ed.D.
Director of Communications

From: Cc Hoagland <shoagland@me.com>

Sent: Thursday, October 20, 2022 5:54:19 PM

To: Joseph Castagnino <joe.castagnino@gmail.com>; Chris Hervochon CPA <chervochon@bcgov.net>
Cc: Stratos, Mary E <Mary.Stratos@beaufort.k12.sc.us>; Fidrych, Patricia <Patricia.Fidrych@beaufort.k12.sc.us>;
Rodriguez, Francisco <Francisco.Rodriguez@beaufort.k12.sc.us>; Robine, Cathy G <Cathy.Robine@beaufort.k12.sc.us>;
Middleton, Angela D <Angela.Middleton@beaufort.k12.sc.us>; Campbell, Earl <earl.campbell@beaufort.k12.sc.us>;
Smith, William C <William.Smith2@beaufort.k12.sc.us>; Geier, Richard P <Richard.Geier@beaufort.k12.sc.us>;
Wisniewski, Rachel K <Rachel.Wisniewski@beaufort.k12.sc.us>; Gwozdz, Christina S
<Christina.Gwozdz@beaufort.k12.sc.us>; Boatright, Ingrid D <Ingrid.Boatright@beaufort.k12.sc.us>; Campbell, Melvin P
<Melvin.Campbell@beaufort.k12.sc.us>

Subject: 296 million school district forensic audit mandatory. School Board member William Smith lied. Only one reason to not volunteer to this audit, lots to hide. Tax payers are fed up with non transparency of millions of their hard earned tax funds

Joe, thanks for keeping me educated. I have no knowledge or reason to dispute any of what you say is not completely true and factual. What I can say is ...it is shocking and if I had any children, I would be very concerned and fighting just like you are for answers and Foia compliance. This is why we have Foia laws so those who serve us, comply with full transparency, and officials certainly have rights to dispute what you, me or anyone says and claims.

Again I have no children, immensely care about the next generation, I am purely focused on illegal and non transparent use of all hard earned tax payers funds.

What I am doing is focusing on the 296k Beaufort school district tax funds and other school districts in SC, as well as all illegal use of millions of tax funds issued to non profit Chambers and even illegal criminal misuse and issue of millions by our local City and County Councils. These funds have been suspect for misuse and waste for many years Beaufort County. I am calling for a forensic audit and FBI investigation as soon as possible. Again please note again I helped facilitate the FBI raid on Berkeley School District that resulted in 1.3 million in embezzlement and prison. Google articles on School District and Chamber raid

Interesting board member William Smith made the comment after I left the school board meeting room yesterday, that the school district has undergone a forensic audit, trying to discredit my facts that it has not. Mr. Smith would only have several reasons to say this behind my back and basically call me a liar as a professional, he was asked to say this, corrupt, uneducated, or incompetent.

So now I ask under Foia for a copy of the following:

Per SC FOIA please provide the following:

1. Copy of the most recent audit;
2. Name of the accounting audit firm hired to do same;
3. Copy of invoice and paid receipt for same;
4. Copy of the directive, memorandum email or other, as to who selected and approved the hiring of the audit firm;
5. Copies of any bid, bid notification, and/or other methodology used to select the aforementioned audit firm;
6. Copy of any forensic audit done on the district, for any year; separate from the internal hired audit and name of firm and copy of receipts and invoices for this forensic audit..copy of results of the audit;
7. All receipts and invoices for expenditures pertaining to the most recent 296m budget;
8. All receipts and invoices for all credit card purchase, as they pertain to the 296m recent budget;

9. Copy of any board members resume, as it pertains to knowledge of school district audits, and/or any accounting, and/or a CPA education.
10. Names of any other CPAs or non CPAs that worked with Ms. Crosby on the 296m full accounting to provide to the audit firms over last 10 yrs.
11. List of all audit firms hired over last 10 yrs and how much paid to each. Interesting same audit firm hired for Beaufort County, also did Berkerly that resulted in prison. What does this tell you?

Just so everyone understands a forensic audit cost twice as much as a internal hired financial audit, conducted under GAAS / accounting standards. Even if a forensic audit cost 200k, that's a small price to pay to assure no corruption, waste exist for 296million.

Does Mr Rodriquez have any oversight in place to confirm proper accounting of 296m? Is he a CPA, any financial accounting background,or rely on any third party CPA oversight...versus all internal and zero oversight with Cpa Ms Crosby?

How long has Ms Crosby been the CFO/ head Cpa? Who assist Ms Crosby ?

I am also calling for the following accounting oversight structure in the future: read link introduction below.

Mr. Smith do you deny any of this? What is your background to challenge me or my facts or those of Dr Fusco below?

Only one way, if nothing to hide and that's form an independent FAC (Forensic Audit Committee) made up local retired and hired CPA volunteers with forensic audit experience. I ask nicely that Mr Rodriquez and this board volunteer to a fully independent forensic audit of the hired audit, accepting a hired internal audit under GAAS accounting that only shows the numbers Ms Crosby/ others furnished to be audited, and want us to see, is totally unacceptable. If you don't volunteer, then you will be forced, as this will be a big flag to tax payers and authorities. Chambers are even worse, blatantly saying they will not show how millions in tax funds were used, as its their secret sauce...does not get any worse.

Mr. Smith, I hope I am clear and you understand what you said is simply not true, nor do you have the knowledge or facts to make a statement like you did researching your background....seems you did file a lawsuit against the School District, and would understand if I did the same..

<https://yankeeinstitute.org/2007/12/01/ending-corruption-and-waste-in-your-public-school/>

INTRODUCTION

In order for school boards and their employees to protect, maximize and monitor school resources with due diligence, it is essential that all school operations and practices be reviewed and analyzed independently and constantly. The most effective way to begin and maintain such a process is to form a community-based Forensic Auditing Committee (FAC). One of its primary tasks would be to ask critical questions of the school board. The reason for asking the questions is to determine quickly and easily whether board policies and school practices are protecting and maximizing school resources effectively, efficiently, and ethically and that they are free from the ravishes of potential or actual corruption.

Fortunately, a trend toward the establishment of groups akin to forensic auditing committees (FACs) seems to be gaining momentum. School officials in Mesa, Arizona, have proposed creating a public school audit committee that would "independently review the district's books." Unlike audit committees formed by neighboring school districts, "Mesa's committee would be composed entirely of community volunteers with expertise in accounting and education." (Arizona Republic August 6, 2006) Also, the Arizona Tucson Unified School District's governing board is seeking people to join an audit committee to strengthen the school district's internal financial controls. (Arizona Daily Star, August 3, 2007)

The reality is that some degree of corruption is likely to be found in most school districts. However, it takes

critical questioning and diligent forensic review and analysis to determine whether corrupt acts have taken place, are taking place, or could be committed with relative ease. In this regard, it is vital to understand what is meant by the term “corruption”:

“breach of trust, bribery, crime, crookedness, deceit, deception, dishonesty, exploitation, evil, extortion, fraud, graft, malfeasance, nepotism, payoff, profiteering, tainted, unethical, untrustworthy and unscrupulousness”

Typically, boards will be defensive and deny that corruption is a malignant and institutionalized problem and will provide a reason that should never be accepted: *school accounts are audited regularly so there is no reason to be concerned about or suspect any wrongdoing*. Although it appears to be a very credible answer, it does not withstand verification because **routine school audits are not designed to uncover the three categories of corruption: cheating and deceit, waste and mismanagement, or even fraud and stealing.**

If the audit were conducted with generally accepted auditing standards (GAAS) — and therefore incorporated Standard #99 (Consideration of Fraud in Financial Statement Audits) — it still would not identify waste and mismanagement issues or cheating and deceitful practices.

The two major problems facing taxpayer advocates are (1) how to discover if there is school corruption and, if so, (2) how to prove corruption to the public. Only when corruption can be proven will practices and procedures be put into place to limit its cancerous impact on resources. This manual will provide the information, tools, and techniques that will assist taxpayer advocates in this critical endeavor.

Excuse typos and misspellings

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843-384-7260

- Stand up for 1st and 2nd Amendments.
- Stop SC Corruption- SCWatchDog.com

Excuse all typos and misspellings

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