OFFICE OF THE CHIEF AUDITOR

INTERNAL AUDIT REPORT

Review of Technical Staffing & Consulting Services (ITB FY23-045)

Established 1915
BROWARD
County Public Schools

To be presented to the:

Audit Committee
On August 13, 2026

The School Board of Broward County, Florida
September 15, 2026

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TABLE OF CONTENTS

Transmittal Letter 1

Executive Summary 2

Objectives 9

Background 10

Scope and Methodology 12

Findings & Observations:

- Finding 1 14
- Finding 2 15
- Finding 3 16
- Finding 4 18
- Finding 5 20
- Finding 6 23
- Finding 7 26
- Finding 8 29
- Finding 9 31
- Finding 10 33
- Finding 11 36
- Finding 12 39

Finding 13 42

Finding 14 43

Observation 1 and 2 45

Observation 3 46

Appendices:

APPENDIX A – District Cabinet Responses 47

APPENDIX B – Population and Sample Selection 53

APPENDIX C – Consultant Utilization Analysis 55

APPENDIX D – Financial and Data Analysis 58

APPENDIX E – Detailed Procurement Testing Results 65

APPENDIX F – Detailed Invoice and Payment Testing Results 70

TRANSMITTAL LETTER

August 6, 2026

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Dr. Howard Hepburn, Superintendent of Schools

At its December 16, 2025, Regular School Board Meeting, the School Board of Broward County, Florida ("SBBC" or "District") directed the Office of the Chief Auditor ("OCA") to conduct an internal audit of Invitation to Bid ("ITB") FY23-045 – Technical Staffing and Consulting Services. The audit covered the period from January 2025 through September 2025 and evaluated contract renewal, consultant utilization and oversight, procurement and contract administration, invoice validation, timekeeping and payment controls in response to concerns raised by the School Board regarding the administration of the contract.

Our report is organized into the following sections:

Executive Summary	Summary of the audit, scope, methodology, key results, and overall conclusion.
Objectives	Goals for the audit and the areas evaluated.
Background	Overview of ITB FY23-045, contract history, key approvals, and District responsibilities.
Scope and Methodology	Audit scope, approach, procedures, and the responsibilities of the OCA and District Management.
Findings & Observations	Findings and observations noted during the audit, recommendations, responsible parties, and management responses.
Appendices	Supplemental documents

We would like to thank all those who assisted the OCA in this performance audit.

Respectfully submitted,

Mark Magli, Chief Auditor
Office of the Chief Auditor

EXECUTIVE SUMMARY

At its December 16, 2025, Regular School Board Meeting, the School Board of Broward County (“SBBC”) directed the Office of the Chief Auditor (“OCA”) to conduct an audit of ITB FY23-045 – Technical Staffing and Consulting Services. The audit was initiated in response to concerns regarding contract renewal and funding oversight, consultant utilization, procurement and contract administration practices, consultant classifications, invoice validation, timekeeping, payment controls, and whether consultant services duplicated functions that could potentially be performed by District staff.

The audit covered activities from January 2025 through September 2025. OCA reviewed contract renewal documentation, purchase orders, Statements of Work ("SOWs"), consultant engagements, invoices, timesheets, approval records, and SAP procurement and expenditure data. From a population of seventeen (17) purchase orders totaling approximately $1.3 million across five (5) vendors, OCA tested eleven (11) purchase orders across four (4) vendors and reviewed their associated 217 invoices totaling approximately $730,345, representing approximately 56% of the total purchase order obligations reviewed.

The audit identified control deficiencies related to contract renewal, consultant oversight, procurement, invoice review, timekeeping, and payment approvals. OCA found that the contract was renewed without sufficient available spending authority to meet established renewal requirements. The audit also identified issues involving job titles and labor classification documentation, vendor selection support, purchase order administration, invoice validation, consultant utilization, and periodic reassessment of consultant engagements.

OCA evaluated consultant utilization and determined that consultant services were primarily concentrated in staff augmentation roles. Ten (10) of fourteen (14) consultant engagements were assessed as high duplication risk because the services performed were integrated into routine District operations and closely aligned with functions commonly performed by District personnel. Management cited operational continuity needs, project support, staffing shortages, capacity constraints, and specialized technical expertise as the primary reasons for engaging consultants.

In addition, OCA noted conditions affecting contract utilization monitoring, spending authority management, and the accuracy and completeness of information reported to the School Board. The audit also identified supporting documentation deficiencies and control gaps that limited the District's ability to consistently demonstrate that consultant services were properly authorized, monitored, validated, and approved in accordance with District requirements.

Overall, OCA concluded that improvements are needed to strengthen controls over contract renewal, consultant oversight, procurement and contract administration, invoice validation, timekeeping, and payment approval.

Summary of Results

The OCA identified fourteen (14) findings and three (3) observations. Summaries of the findings and observations are outlined in Tables 1 and Table 2 below. Detailed results are provided in the “Findings and Observations” section of this report (page 14).

EXECUTIVE SUMMARY (continued)

Table 1. Summary of Findings

Findings			Risk	Details	Responsible Party
Contract Renewal	1	**Ambiguity in Renewal Timeline Requirements**	Low	Renewal procedures did not clearly define whether required review periods were based on calendar days or business days, creating the potential for inconsistent application of renewal requirements.	Procurement & Logistic Operations (**Finance**)
	2	**Insufficient Unused Spending Authority at Time of Renewal**	High	The ITB FY23-045 contract was renewed through a Renewal Memo despite not meeting the SOP requirement for a minimum of nine (9) months of available unused spending authority. Based on projected expenditures, the remaining spending authority was sufficient to support approximately 5.5 months of contract activity. Therefore, the renewal required School Board approval.	Procurement & Logistic Operations (**Finance**)
Consultant Oversight	3	**Timekeeping and Hour Validation Controls Were Not Independently Verifiable**	High	Consultant hours were primarily supported by vendor-generated records, District management observations, and informal communications, with limited independent District validation of services performed and hours worked.	Project Management Office (**Information Systems Division**); Safety, Security Operations (**Safety, Security & Emergency Preparedness**)
	4	**Multiple and Modified Timesheets Supporting the Same Invoice**	High	In one instance, multiple versions of timesheets were identified supporting Invoice ACH 5403041648, including a timesheet modified after payment approval. OCA could not determine which version represented the final approved record.	Project Management Office (**Information Systems Division**)

EXECUTIVE SUMMARY (continued)

Table 1. Summary of Findings (continued)

Findings			Risk	Details	Responsible Party
Procurement & Contract Administration	5	**Statements of Work Did Not Always Provide Complete Authorization Support**	Medium	Eight (8) out of the fourteen (14) Statements of Work lacked standardized role definitions, clearly defined service periods, detailed scope descriptions, or deliverable expectations necessary to support effective contract administration.	Project Management Office (**Information Systems Division**); Safety, Security Operations (**Safety, Security & Emergency Preparedness**); Procurement & Logistic Operations (**Finance**)
	6	**Labor Category Alignment and Rate Validation Were Not Consistently Transparent or Supportable by documentation**	Medium	Non-standard labor classifications were identified in SOWs supporting 80 invoices, and insufficient invoice detail was identified in 75 invoices, limiting the District's ability to independently verify labor category alignment and compliance with approved billing rates.	Project Management Office (**Information Systems Division**); Safety, Security Operations (**Safety, Security & Emergency Preparedness**)
	7	**Services Commenced Prior to Purchase Order Issuance**	High	Four (4) of eleven (11) purchase orders were created after the applicable service periods had already begun. As a result, services were performed before the District completed the required procurement and purchasing approval process.	Project Management Office (**Information Systems Division**); Safety, Security Operations (**Safety, Security & Emergency Preparedness**); Procurement & Logistic Operations (**Finance**)

EXECUTIVE SUMMARY (continued)

Table 1. Summary of Findings (continued)

Findings			Risk	Details	Responsible Party
Procurement & Contract Administration	8	**Vendor Selection Documentation Did Not Demonstrate Competitive Procurement**	Medium	Documentation did not demonstrate that consultant selections were supported by vendor competition and comparative pricing, including consideration of at least three vendors (two of which are SBBC-certified S/M/WBE vendors) and pricing information received, as required by Section 1 – Competitive Quoting of the Vendor Selection Form.	Procurement & Logistic Operations (**Finance**)
	9	**Change Order Documentation, Approval, and Purchase Order Maintenance Controls Were Weak**	Medium	In one instance, change order documentation did not identify the specific changes requested or provide supporting justification, independent review and approval by a separate individual were not demonstrated, and SAP records did not always agree with approved change order amounts.	Procurement & Logistic Operations (**Finance**)
	10	**Purchase Order Utilization and Expenditure Controls Were Insufficient following a Change Order**	Medium	In one instance, invoice activity exceeded authorized purchase order limits due to insufficient controls in monitoring cumulative expenditures and post-change-order purchase order utilization.	Procurement & Logistic Operations (**Finance**); Application Services (**Information Systems Div.**)
Invoice Validation & Payment Controls	11	**Invoice Documentation and Approval Controls Were Not Consistently Maintained**	High	OCA identified invoice documentation and approval deficiencies, including 51 invoices totaling approximately $113,400 that lacked defined billing periods or service dates.	Project Management Office (**Information Systems Division**); Accounting & Financial Reporting Department (**Finance**)

EXECUTIVE SUMMARY (continued)

Table 1. Summary of Findings (continued)

Findings			Risk	Details	Responsible Party
Invoice Validation and Payment Controls	12	**Invoice Validation Controls Did Not Ensure Alignment with Authorized Service Periods**	High	Invoices totaling approximately $191,470 were processed for services that did not align with authorized SOW service periods or could not be validated due to insufficient supporting documentation.	Project Management Office (**Information Systems Division**); Accounting & Financial Reporting Department (**Finance**)
	13	**Invoice Review Controls Failed to Verify SOW Resource Limits**	Medium	Two of forty-six invoices included approximately $2,900 in charges associated with resources exceeding the SOW's three-resource limit.	Project Management Office (**Information Systems Division**);
	14	**Invoice Processing Controls Did Not Ensure Alignment with Purchase Orders, Rates, and SOW Requirements**	Medium	Purchase order validation testing identified invoices processed using handwritten purchase order references that did not align with the services billed or authorized SOW period. These discrepancies were not detected during invoice review.	Project Management Office (**Information Systems Division**); Accounting & Financial Reporting Department (**Finance**)

EXECUTIVE SUMMARY (continued)

The OCA assesses the risk of findings primarily based on the likelihood of occurrence and the potential impact of negative events in the audited area. The preliminary assessment is further adjusted using professional judgment, including consideration of control criticality, the presence of compensating controls, and whether the deficiency involves regulatory requirements or data integrity. Figure 1 below provides a description of the risk ratings used to determine the overall rating for each finding.

Figure 1. Risk Ratings

Rating	Description
High	**High likelihood and/or significant impact.** Involves significant control failures, violations of laws, regulations, policies, or contract requirements, material inaccuracies in reporting, unauthorized expenditures or approvals, breakdowns in governance or segregation of duties, or systemic and pervasive issues requiring immediate management attention.
Medium	**Moderate likelihood and/or impact.** Involves deficiencies in the design or execution of controls that may result in noncompliance, operational inefficiencies, documentation weaknesses, inconsistent execution of controls, or increased risk of error. Issues generally have mitigating controls and do not result in significant unauthorized activity, financial loss, or governance failures.
Low	**Low likelihood and limited impact.** Typically isolated, administrative, or minor control deficiencies that can be addressed through routine process improvements and are unlikely to result in significant adverse outcomes.

EXECUTIVE SUMMARY (continued)

Table 2. Summary of Observations

Observations		Details	Responsible Party
1	**Contract Utilization and Ownership Prior to Renewal Review**	ITB FY23-045 remained actively utilized during the contract renewal review period, including four purchase orders totaling approximately $550,784 issued shortly before renewal. Contract utilization occurred across multiple departments, and ownership of contract utilization and renewal-related monitoring was not clearly centralized.	Procurement & Logistics Operations (Finance); Information Systems Division; Safety, Security & Emergency Preparedness
2	**Inaccuracies in Reported Contract Spending Information**	Contract spending information reported to the School Board understated total purchase order obligations by approximately $198,183 because reported amounts reflected only portions of certain multi-line purchase orders rather than the full contractual obligation.	Procurement & Logistics Operations (Finance); Information Systems Division; Safety, Security & Emergency Preparedness
3	**Consultant Utilization Was Primarily Concentrated in Staff Augmentation Roles with High Duplication Risk**	OCA determined that consultant utilization under ITB FY23-045 was primarily focused on staff augmentation activities. Ten of fourteen (71.4%) consultant engagements supported ongoing operational functions and were assessed as high duplication risk due to overlap with responsibilities commonly performed by District staff.	Information Systems Division; Safety, Security & Emergency Preparedness

OBJECTIVES

The purpose of this audit was to evaluate the adequacy of controls governing the administration of ITB FY23-045 – Technical Staffing & Consulting Services, including contract renewal practices, consultant utilization, procurement authorization, and invoice validation.

Specifically, the audit assessed whether:

- Renewal of ITB FY23-045 was supported by complete, accurate, and relevant financial information, and complied with applicable renewal requirements in accordance with Standard Operating Procedures ("SOPs") such as Bid/Agreement Renewal Memo Process.
- Consultant engagements were justified, aligned with District needs, and were periodically reassessed to determine whether services reflected project-based, specialized skills or were ongoing staff-like functions.
- Purchase orders and Statements of Work ("SOWs") were structured, authorized, and issued before services commenced, and whether vendor selection and contract administration complied with applicable requirements and ITB provisions; and
- Invoices were accurate, complete, supported by verifiable documentation for services performed, and were subjected to management level review and approval prior to payment.

These objectives were developed in response to School Board concerns and were designed to assess the effectiveness of controls governing technical staffing and consultant services under ITB FY23-045.

BACKGROUND

Invitation to Bid ("ITB") FY23-045 – Technical Staffing & Consulting Services was established to provide the School Board of Broward County ("SBBC") with technical staffing and consulting resources to support District-wide information technology operations and initiatives. The contract enabled the Broward County Public School ("BCPS") District to supplement its internal Information Technology ("IT") resources with temporary, project-based, and specialized services.

On September 13, 2022, the SBBC approved ITB FY23-045 for an initial three-year term from October 1, 2022, through September 30, 2025, with two one-year renewal options. The original approved spending authority was $6.5 million, funded through various departmental budgets on a District-wide basis.

The Bid was conducted as a competitive solicitation in accordance with Purchasing Policy 3320 and Florida Administrative Code 6A-1.012(7) – Purchasing Polices. The ITB was advertised from May 17, 2022, through June 14, 2022. A total of 912 vendors were notified, 86 vendors downloaded the solicitation, resulting in 42 vendor proposals being received. Awards were made by item (total 57 items) to all responsive and responsible bidders. SBBC approved 40 vendors, including seven SBBC-certified Small/Minority/Women Business Enterprise ("S/M/WBE") vendors.

Pursuant to Section 4 - Special Conditions, 11, of the ITB, SBBC reserved the right to add vendors to the awarded pool during the contract term. On August 8, 2023, the SBBC approved the addition of 31 more vendors, increasing the total vendor pool from 40 to 71 vendors. As part of the same action, the Board approved a reduction of the total spending authority from $6.5 million to $5.5 million based on average monthly spend as documented in the financial analysis worksheet prepared on July 19, 2023, and projected needs.

On August 28, 2025, in accordance with Purchasing Policy 3800, Section II (Delegation of Authority), the first one-year renewal of ITB FY23-045 was administratively approved for the period October 1, 2025, through September 30, 2026. The renewal was processed through the District's Bid Renewal Memorandum process as part of the renewal cycle.

On November 18, 2025, the SBBC approved an amendment authorizing additional spending authority for ITB FY23-045. The request for $4.5 million was reduced by Board action to $2.0 million to support continued use of technical staffing and consulting services by the Information Systems Division ("ISD") and the Safety, Security, and Emergency Preparedness ("SSEP") Division during the renewal period.

At the December 16, 2025, Regular School Board Meeting ("RSBM"), Board members discussed concerns regarding contract administration and financial management under ITB FY23-045. These concerns included availability and tracking of authorized funds, consultant utilization across multiple divisions, alignment of consultant roles with approved job classifications, and whether consulting services were duplicative of functions that District staff could potentially be performed. As a result, SBBC directed the Office of the Chief Auditor ("OCA") to conduct an internal audit of ITB FY23-045.

Key Timeline & Approvals

Date	Action
Sep 13, 2022	School Board approved ITB FY23-045 for a three-year term with two optional one-year renewals; $6.5M spending authority, expiring September 30, 2025
Oct 1, 2022	Contract effective date
Aug 8, 2023	School Board approved the addition of 31 more vendors (40 → 71) and reduced spending authority to $5.5M based on average monthly spend as documented in the financial analysis worksheet prepared on July 19, 2023, and projected *needs*.
Aug 28, 2025	First one-year renewal (Oct 1, 2025 – Sep 30, 2026) & no additional spending authority administratively executed via Bid Renewals Memorandum Process.
Nov 18, 2025	School Board approved $2.0M additional spending authority (reduced from $4.5M request) to support ISD and SSEP needs during renewal period
Dec 16, 2025	School Board directed the Chief Auditor to conduct an internal audit of ITB FY23-045

SCOPE AND METHODOLOGY

The audit covered activities related to ITB FY23-045 – Technical Staffing and Consulting Services from January 2025 through September 2025, including the August 2025 contract renewal process and related information subsequently presented to the School Board. The audit focused on the 1st contract renewal, consultant utilization and oversight, procurement and contract administration, invoice validation, timekeeping, and payment controls.

The activities examined involved the Information Systems Division ("ISD"), Safety, Security & Emergency Preparedness ("SSEP"), Procurement & Logistics Operations, and the Accounting and Financial Reporting Department ("AFRD"). The records reviewed included contract renewal documentation, purchase orders, Statements of Work ("SOWs"), vendor selection records, consultant engagement information, invoices, timesheets, approval records, payment documentation, SAP procurement and expenditure data and solicitation support records.

The population consisted of seventeen (17) purchase orders totaling approximately $1.3 million across five (5) vendors from a pool of seventy-one (71) approved vendors. OCA selected a judgmental sample of vendors, consultant engagements, purchase orders, and invoices for detailed testing based on risk, financial exposure, transaction volume, and service complexity. Testing included eleven (11) purchase orders across four (4) vendors and reviewed 217 associated invoices totaling approximately $730,345.00, representing approximately 56% of the total purchase order obligations reviewed. See **Appendix B, Tables B-1 through B-3**, (pages 53-54) for details.

The procedures used to satisfy the audit objectives included:

- Reviewing applicable School Board policies, procedures, contract provisions, and solicitation requirements to assess compliance with contractual and District requirements;
- Reviewing contract renewal documentation and funding analyses;
- Conducting interviews and process walkthroughs with personnel from Procurement & Logistics Operations, AFRD ("Accounts Payable"), ISD, and SSEP;
- Analyzing SAP data to reconcile purchase orders, expenditures, and spending activity;
- Evaluating consultant utilization, role appropriateness, justification for the selected engagement type (e.g., staff augmentation, project-based consulting, or specialized expertise), and oversight practices;
- Reviewing procurement documentation, including vendor selection forms & quotes, Statements of Work, purchase orders, and change orders;
- Testing invoices, timesheets, labor classifications, billing rates, supporting documentation, approvals, and payments.

The review was conducted in accordance with Generally Accepted Government Auditing Standards. The standards require that the audit is planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. The evidence obtained provided a reasonable basis for the findings and conclusions based on the audit objectives.

OCA is responsible for providing recommendations to improve operations, strengthen internal controls, and comply with the requirements of laws, rules, and regulations in matters selected for review. District management is responsible for implementing corrective actions and complying with applicable laws, regulations, and School Board policies and procedures.

Audit performed by:

Jennifer Harpalani, Assistant Director CISA, CIA

Desiree Harrow, Auditor III (through April 27, 2026)

FINDINGS & OBSERVATIONS

Audit Findings

Low	Finding 1	Ambiguity in Renewal Timeline Requirements

Description

Criteria: The Standard Operating Procedure ("SOP") titled *Bid/Agreement Renewal Memo Process,* dated June 2, 2025, requires renewal packages to be initiated at least 45 days before contract expiration; however, the SOP did not specify whether this requirement was based on calendar days or business days.

Condition: The *Bid Renewal Memo,* dated August 28, 2025, included ITB FY23-045 for the period October 1, 2025, through September 30, 2026, with a Financial Analyst Worksheet (FAW) prepared on August 5, 2025. The period from August 5, 2025, and the expiration date of September 30, 2025, represented 56 calendar days, but approximately 40 business days, prior to expiration.

While this timing aligns with a calendar-day interpretation, it does not meet the 45-day requirement on a business-day basis. Management confirmed that calendar days were used; however, the SOP does not explicitly define this requirement.

Effect

Unclear timeline requirements may reduce the effective review period and increase the risk of inconsistent application of the renewal process.

Recommendation

Management should revise the SOP to explicitly define whether timeline requirements are measured in calendar days or business days for staff. Clarifying this requirement will eliminate ambiguity, promote consistency in application, and help ensure sufficient time is available for review activities.

Management Response: Director, Procurement & Logistic Operations

Management acknowledges this recommendation and the Bid Renewal Memo process was discontinued on March 1, 2026, and all renewals are now presented to the Board for approval. Should we elect to reinstate this process in the future, we will incorporate the recommendations into the process and eliminate any possible ambiguities. **Completed:** March 1, 2026

High | Finding 2 | Insufficient Unused Spending Authority at Time of Renewal

Description

Criteria: The *Bid/Agreement Renewal Memo Process* SOP, dated June 2, 2025, requires contracts to maintain a minimum of nine (9) months of available unused spending authority to qualify for renewal through a Renewal Memo. Contracts that meet this requirement may be renewed administratively without School Board approval.

Condition: ITB FY23-045 was renewed through a Renewal Memo without meeting the SOP requirement to maintain a minimum of nine (9) months of available unused spending authority. Based on the average monthly spending reflected on the *Financial Analysis Worksheet* ("FAW") prepared on August 5, 2025, available funding provided approximately 5.5 months of coverage, which is below the required threshold.

Existing review and oversight controls did not identify or escalate the shortfall prior to renewal approval. As a result, the contract renewed without obtaining the School Board approval required to authorize continuation of the contract and associated funding.
See **Appendix D, Table D-1** (page 58), for details.

Effect

Renewing the contract without sufficient unused spending authority increases the risk the District experiencing funding shortfalls, requiring contract amendments, or approving potential renewals that do not comply with established procurement and financial control requirements.

Recommendation

Management should strengthen review controls to ensure that Financial Analyst Worksheets ("FAWs") clearly demonstrate compliance with the minimum nine-month unused spending authority requirement before approving contract renewals through a Renewal Memo and require reviewers to document verification that the requirement was satisfied prior to approval.

Management Response: Director, Procurement & Logistic Operations

Management acknowledges this recommendation. The Bid Renewal Memo process was discontinued on March 1, 2026, and all renewals are now presented to the Board for approval. Should we elect to reinstate this process in the future, we will incorporate your recommendations to ensure that all Financial Analysis Worksheets clearly demonstrate compliance with the unused budget authority requirements. **Completed:** March 1, 2026

High	Finding 3	Timekeeping and Hour Validation Controls Were Not Independently Verifiable

Description

Criteria: ITB FY23-045 requires invoices to identify actual hours worked. Supporting documentation should be maintained to independently verify actual hours worked and billed to the District prior to payment approval.

Condition: The District did not maintain a consistent internal timekeeping verification process for consultants. Work hour validation often relied on vendor-generated timesheets, management observations, or informal communications rather than documentation that independently verified actual hours worked and billed to the District.

Effect

These conditions reduce assurance that consultant hours billed to the District were accurate, complete, and supported by independently verifiable evidence. Reliance on vendor-prepared documentation and informal validation methods increases the risk of unsupported billings, billing errors, and overpayments. Additionally, the absence of standardized timekeeping records limits auditability, transparency, and management's ability to demonstrate that payments were based on documented services performed during authorized billing periods.

Recommendation

Management should strengthen consultant timekeeping and validation controls by:

- Implementing a standardized, District-controlled timekeeping process for consultants, with real-time validation.
- Establishing requirements for consistent documentation of hours worked, including defined billing periods and supervisory review and approval procedures.
- Maintaining sufficient documentation to demonstrate that invoices are supported by services performed within the applicable statement of work, purchase order, and billing period, including independent corroborating evidence, where available, such as system activity logs, project task records, ticketing systems, or other objective evidence to support hours billed.

High	Finding 3	Timekeeping and Hour Validation Controls Were Not Independently Verifiable (continued)

Management Response: Director, Information Systems Division – Project Management Office

Management acknowledges the need for a consistent internal mechanism to document and validate consultant hours independently of vendor-generated timesheets. ISD is evaluating the use of Microsoft Teams Shifts, including its time clock and timesheet capabilities, as a standardized internal process for recording consultant clock-in/clock-out activity, breaks, and shift details. Once implemented, this process will provide management with an internal source of attendance data to support the review and validation of consultant hours prior to approval and payment.

Completion Date: August 10, 2026

Management Response: Director, Safety, Security & Emergency Preparedness

Following the transfer of the Safety Technology unit to the Department of Safety and Security Operations ("SSO") on July 1, 2025, SSO strengthened oversight of consultant activities to improve accountability, visibility, and management review. Consultants were returned to onsite work under direct supervisory oversight, allowing management to directly observe work activities, monitor project progress, and improve validation of consultant services prior to invoice approval.

As part of this enhanced oversight, SSO conducted a comprehensive review of consultant utilization and determined that several consultant services could be effectively performed by existing District staff. Those consultant engagements were subsequently discontinued, leaving only consultants providing specialized expertise that is not otherwise available within District staff. SSO concurs with the recommendation and will formalize standardized timekeeping, supervisory review, and supporting documentation requirements to ensure consultant hours and invoices can be independently validated against the applicable Statement of Work, purchase order, and billing period.

Completion Date: December 31, 2026 (Management controls already implemented; documentation enhancements in progress.)

High | Finding 4 | Multiple and Modified Timesheets Supporting the Same Invoice

Description

Criteria: ITB FY23-045 requires invoices to identify the consultant's full name, contracted hourly rate, job title, and actual hours worked. Records used to support invoice approval such as timesheets should be maintained and preserved to provide a complete and reliable basis for validating hours billed and approved for payment.

Condition: For Invoice ACH 5403041648, dated February 9, 2025, the PMO-Technical Support Analyst II provided a vendor timesheet for the week ending January 26, 2025, which was approved on February 7, 2025, as documentation supporting invoice approval and payment (See **Appendix F, Exhibit F-2A** page 71 for details).

During audit testing, OCA identified a second vendor timesheet for the same consultant and reporting period (week ending January 26, 2025) (See **Appendix F, Exhibit F-2B** page 72 for details), which was approved on January 27, 2025, resulting in multiple vendor timesheet records for the same reporting period with different approval dates.

Technology Support Services Management subsequently stated that the vendor timesheet approved on February 7, 2025, was mislabeled and should have reflected the week ending February 9, 2025. Separately, the PMO-Technical Support Analyst II provided a third vendor timesheet (See **Appendix F, Exhibit F-2C** page 73 for details) reflecting the week ending February 9, 2025, which more closely aligned with the invoice period.

Document metadata review (See **Appendix F, Exhibit F-2D** page 74 for details) indicated that the revised vendor timesheet for the week ending February 9, 2025, had been modified after the original approval date. Further review determined that the PMO-Technical Support Analyst II, who served as both the designated approver and custodian of the timesheet records, acknowledged modifying the timesheet after the related invoice had been approved and paid.

As multiple versions of vendor timesheets existed, including two timesheets for the week ending January 26, 2025, and a third timesheet that was modified after invoice approval and payment, OCA could not determine which timesheet record was reviewed and relied upon during the invoice approval process.

High | **Finding 4** | **Multiple and Modified Timesheets Supporting the Same Invoice (continued)**

Effect

The existence of multiple vendor timesheets, including a timesheet modified after invoice approval and payment, reduced audit traceability and limited assurance that invoice approvals were supported by a complete and finalized record. As a result, OCA could not determine which timesheet was reviewed and relied upon during the invoice approval process. This condition limits the District's ability to demonstrate the basis for payment approval and increases the risk that payments may not be supported by accurate, complete, and reliable records.

In addition, the same individual served as both the approver and custodian of the timesheet records and subsequently modified a timesheet after invoice approval and payment. This lack of separation between record approval and record maintenance increases the risk of unsupported changes to records without independent review. Modifications to supporting records after payment approval are inconsistent with the principles of integrity, accuracy, and accountability reflected in School Board Policy 7550 governing records that support the expenditure of public funds.

Recommendation

The District should strengthen controls over timekeeping and invoice support documentation by ensuring a single, final approved timesheet is retained as the official record for each invoice and that approval occurs only after the reporting period is complete and verified. Controls should prevent post-approval modifications, with any revisions formally documented, version-controlled, supported by justification, and independently reviewed. Additionally, responsibilities for approval and record retention should be separated where feasible, and compliance with Policy 7550 should be reinforced through targeted training and periodic monitoring.

Management Response: Director, Information Systems Division – Project Management Office

Management acknowledges the finding and has strengthened controls to ensure invoice payments are supported by complete and reliable timekeeping records. ISD will retain one final approved timesheet as the official record for each invoice, with approval occurring only after the reporting period ends and hours are reviewed against internal timekeeping, attendance, work schedule, project, or other supporting records.

Approved records will be retained in a controlled repository with access controls, audit history, and version control. Any post-approval correction must include documented justification and independent approval by the Assistant Director, Business Operations or Director, PMO. PMO has separated timesheet preparation, approval, invoice processing, and payment responsibilities and will conduct periodic monitoring to confirm compliance.

Completion Date: August 10, 2026

Medium	Finding 5	Statements of Work Did Not Always Provide Complete Authorization Support

Description

Criteria: ITB FY23-045 establishes specific job classifications and descriptions for technical staffing services. Documentation supporting consulting and staffing engagements, such as Statements of Work ("SOWs"), should clearly identify the consultant classification, associated job description, billing rate, and period of performance, including applicable start and end dates. As such, SOWs serve as a key source document for validating that services performed, resources assigned, purchase orders issued, and invoices submitted align with approved contract terms.

Condition: OCA reviewed fourteen (14) SOWs supporting consulting and staffing engagements under ITB FY23-045 and identified deficiencies in eight (8) SOWs (57%). Specifically, consultant classifications and role descriptions did not consistently align with the job classifications established in ITB FY23-045. For example, certain SOWs used role titles such as Help Desk, Logistics, and Field Engineer that did not correspond to contract-defined job classifications. Additionally, 4 of the 8 SOWs with deficiencies did not include specific service start and end dates. For example, one Project Manager SOW identified 2,080 hours at $78 per hour and another staffing SOW identified a six-month term at $77.50 per hour for two resources; however, neither SOW specified the applicable start date or end date. Consequently, SOW documentation did not consistently identify all key engagement elements, including consultant classifications and periods of performance.
See **Appendix E, Table E-2** (page 66), for details.

Effect

Incomplete or inconsistent SOWs reduce the District's ability to independently verify that services performed, resources assigned, and related billings align with approved contractual terms. This increases reliance on interpretation and elevated the risk of contract administration and procurement compliance issues.

Recommendation

Management should strengthen SOW development and approval controls by:

- Establishing a standardized SOW template for all ITB FY23-045 engagements and similar professional service contracts.
- Requiring SOWs to include, at a minimum, clearly defined labor categories, scope of work, deliverables, performance expectations, and authorized service periods.

Medium | **Finding 5** | **Statements of Work Did Not Always Provide Complete Authorization Support (Continued)**

Recommendation (Continued)

- Requiring SOWs to include, at a minimum, clearly defined labor categories, scope of work, deliverables, performance expectations, and authorized service periods.
- Ensuring role descriptions are aligned to approved ITB Job Name/ Descriptions or include documented cross-references when alternative titles are used.
- Implementing a formal review process to verify the completeness and consistency of SOWs before services commence and before related purchase orders are issued.
- Maintaining sufficient documentation to support validation of services against approved contractual terms throughout the engagement lifecycle.

Management Response: Director, Information Systems Division – Project Management Office

Management will strengthen SOW controls by requiring a standardized template for consultant and professional services engagements. The template will include required service periods, scope, deliverables, milestones, resources, labor categories, rates, estimated hours, acceptance criteria, invoice support requirements, and approvals. Each role must align to an approved ITB labor classification, with a documented crosswalk when vendor-specific titles are used. ISD will use a pre-approval SOW checklist, reviewed by ISD leadership, to confirm completeness, contractual alignment, defined deliverables and service periods, and adequate support for related purchase orders, invoices, and services performed before work begins.

Completion date: August 10, 2026

Medium	Finding 5	Statements of Work Did Not Always Provide Complete Authorization Support (Continued)

Management Response: Director, Safety, Security & Emergency Preparedness

The Department of Safety and Security Operations ("SSO") assumed responsibility for existing consultant engagements following the transfer of the Safety Technology unit from the Department of Infrastructure Services within the Information Systems Division ("ISD") on July 1, 2025. The organizational transition did not include a formal turnover process for consultant administration, contract management responsibilities, or the documentation supporting the existing consultant engagements.

Following the transition, SSO conducted a comprehensive operational review, independently evaluated all consultant services, discontinued consultant engagements that were determined to be no longer operationally necessary, and limited consultant utilization to specialized expertise not otherwise available within District staff. SSO concurs with the recommendation and is actively working with ISD and Procurement on the District's successor solicitation for consulting services to ensure future Statements of Work include appropriate labor classifications and clearly define the scope of work, deliverables, performance expectations, service periods, and other required authorization elements before services commence.

Completion Date: December 31, 2026 (Successor consulting solicitation in development; standardized Statement of Work requirements will be incorporated.)

Management Response: Director, Procurement & Logistic Operations

Management acknowledges this recommendation. Procurement is in the process of implementing a more formal and rigorous training curriculum with the support of the Office of General Counsel and the development of effective Statements of Work is one of the areas already identified for both Procurement staff and end-user departments. We plan on starting this training in the late August/early September timeframe.

Procurement staff will then be better equipped to review submitted SOWs for general completeness and alignment with applicable solicitation and contractual requirements before issuing the related purchase orders.

Completion Date: December 15, 2026

Medium	Finding 6	Labor Category Alignment and Rate Validation Were Not Always Transparent or Supportable

Description

Criteria: ITB FY23-045 establishes specific job classifications and descriptions for technical staffing services. ITB FY23-045 also requires invoices to include sufficient detail to support validation of services provided. Specifically, the ITB states: *"Invoices shall indicate, as a minimum, the Consultant's full name, job name or description of work completed, the contracted hourly rate of pay, and the number of hours worked."*

Condition: OCA identified instances where supporting documentation did not consistently align with ITB FY23-045 requirements for labor classifications and invoice detail. Specifically:

- A review of 28 Tech Army invoices under PO #7526002431 and 52 Millennium Technology Group invoices under POs #7525011647 and #7525011769 found that the associated SOWs contained staffing roles that did not directly correspond to labor categories established in ITB FY23-045. For example, the role of "Logistics and Field Manager" and "Helpdesk Support," were not identified within the ITB labor category framework.
- No documented role mapping, crosswalk, or other supporting documentation was maintained to demonstrate how these SOW-defined positions aligned with approved ITB labor classifications and associated billing rates. As a result, labor category determinations relied on management interpretation rather than clearly documented contract support.
- A review of 75 Tech Army invoices associated with POs #7526002731, #7526002428, #7526002427, and #7526002855 identified that only consultant names were listed in the "Description of Work" field and did not identify the applicable job title or description of work completed. As a result, the invoices did not contain all information required under ITB FY23-045.
- Although OCA did not identify billed rates that exceeded ITB-approved maximum rates, the use of non-standard role titles and incomplete invoice descriptions limited the District's ability to independently verify that billed rates corresponded to the appropriate ITB labor classifications without reliance on supplemental documentation and management interpretation.

Collectively, these conditions reduced transparency over labor classification decisions and limited the District's ability to independently validate that staffing resources, labor categories, and billed rates were consistent with ITB requirements.

See **Appendix F, Table F-1** (page 70) for details

Medium	Finding 6	Labor Category Alignment and Rate Validation Were Not Always Transparent or Supportable (continued)

Effect

The absence of clearly documented support linking SOW-defined positions to approved ITB labor classifications reduced the District's ability to verify that billed rates correspond to approved ITB classifications and contractual pricing. This increases the risk of labor misclassification, unsupported billings, rate validation errors, and noncompliance with ITB requirements. In addition, reliance on management interpretation rather than documented support reduces transparency, consistency, and auditability throughout the procurement and invoice review process.

Recommendation

Management should establish standardized requirements for documenting labor classifications across SOWs, purchase orders, and invoices. Where staffing roles do not directly align with ITB-defined labor categories, a documented role mapping or justification should be maintained to demonstrate alignment with approved classifications and rates. In addition, vendors should be required to identify the applicable labor category or job classification on invoices, and invoice reviewers should verify consistency between the SOW, ITB labor category, and billed rate prior to payment approval.

Management Response: Director, Information Systems Division – Project Management Office

Management will strengthen controls to ensure labor categories, services, and billed rates are clearly documented and verifiable. Each SOW must identify the applicable ITB labor category, approved rate, role description, and any required crosswalk when vendor titles differ.

Vendors must include consultant names, labor categories or job titles, services performed, billing periods, hours, rates, and related SOW or purchase order references on invoices. ISD will use a standardized rate validation checklist, return unsupported invoices for correction, retain support in a controlled repository, and conduct periodic reviews to confirm alignment among SOWs, invoices, purchase orders, rates, and time records.

Completion Date: August 10, 2026

Management Response: Director, Safety, Security & Emergency Preparedness

SSO concurs with the recommendation and has taken significant steps to better align consultant utilization with operational needs and District procurement requirements. SSO is actively participating with ISD and Procurement in the development of the District's successor solicitation to ensure labor categories, job descriptions, qualifications, and services accurately reflect the specialized expertise required by SSO.

Medium	Finding 6	Labor Category Alignment and Rate Validation Were Not Always Transparent or Supportable (continued)

Management Response: Director, Safety, Security & Emergency Preparedness (Continued)

Future Statements of Work and supporting documentation will clearly identify the applicable labor category and include sufficient information to validate labor classifications, approved rates, services performed, and consistency among the solicitation, Statement of Work, purchase order, and invoice. Consultant utilization has also been substantially reduced following SSO's management review of inherited consultant services. SSO currently utilizes only two consultants, both serving in senior-level project management roles supporting major districtwide safety technology initiatives for which specialized expertise is not otherwise available within District staff.

Completion Date: December 31, 2026 (Successor consulting solicitation in development; standardized labor classifications and supporting documentation will be incorporated.)

High | Finding 7 | Services Commenced Prior to Purchase Order Issuance

Description

Criteria: The *BCPS Vendor Invoice and Payment Process Memorandum* dated March 11, 2025, School Board Policy 3800, and ITB FY23-045 require that valid purchase orders be issued and approved before services commence. Purchase orders serve as the District's formal authorization vehicle, establish the approved scope of work, funding source, contract value, and service period.

Condition: The OCA reviewed 11 Purchase Orders ("POs") supporting technical staffing and consulting services and identified the instances where services commenced before purchase orders were issued and approved. Specifically:

Vendor	SOW Service Period	PO Creation Date	Purchase Order(s)	Exception
Tech Army LLC	7/1/2025 – 6/30/2026	8/26/2025	7526002427	PO created after service period start date 9 Invoices prior to PO creation date
Tech Army LLC	7/1/2025 – 6/30/2026	8/26/2025	7526002428	PO created after service period start date 9 Invoices prior to PO creation date
Tech Army LLC	7/1/2025 – 6/30/2026	8/26/2025	7526002431	PO created after service period start date 8 Invoices prior to PO creation date
Millennium Technology Group LLC	1 Month Period (1/1/2025)	1/16/2025	7525011647	PO created after service period start date 1 Invoices prior to PO creation date

Four (4) POs were created after the applicable service period had already begun.
These instances indicate that services were performed before the District completed the required procurement and purchasing approval process. As a result, work commenced before the District formally established the authorized scope of work, funding source, contract value, and service period through an approved purchase order.

High	Finding 7	Services Commenced Prior to Purchase Order Issuance (continued)

Effect

Issuing purchase orders after services have commenced weakens the District's procurement control framework by reducing assurance that services were authorized before work was performed. This practice increases the risk of unauthorized commitments, noncompliant expenditures, budgetary overruns, and disputes regarding scope, pricing, or performance expectations. In addition, retrospective authorization reduces transparency and limits management's ability to demonstrate that expenditures received the required review and approval prior to the commitment of District funds.

Recommendation

Management should strengthen controls to ensure that all required procurement reviews, approvals, and purchase orders are completed before services begin. Specifically, management should:

- Require documented evidence that a valid purchase order was issued prior to authorizing vendors to commence work.
- Implement preventive monitoring controls or system-based validations to identify and prevent services from being initiated before purchase order issuance.
- Reinforce procurement requirements with contract managers and requesting departments to ensure compliance with School Board Policy 3800, the BCPS Vendor Invoice and Payment Process Memorandum, and ITB FY23-045 requirements governing purchase order approval and issuance before services commence.

Management Response: Director, Procurement & Logistic Operations

Management concurs with this recommendation. Please note that both the ITB template and PO coversheet template already highlight that no work or deliveries are to be performed prior to receipt of a Purchase Order. Procurement is generally unaware when an end-user department improperly authorizes a vendor to commence services prior to receipt of formal written authorization and, respectfully, should be the focus of this Finding. When a requesting department permits services to begin before issuance of a purchase order, the department must attach a completed PR/PO Determination Form to the requisition. The form must document the circumstances and requires approved by the department head. Procurement will continue reinforcing these requirements with all end user departments; however, responsibility for confirming that a purchase order has been issued before authorizing services remains with the requesting department.

Completion Date: July 28, 2026

High	Finding 7	Services Commenced Prior to Purchase Order Issuance (continued)

Management Response: Director, Information Systems Division – Project Management Office

Management will reinforce the requirement that no consultant or professional services may begin until a fully approved purchase order has been issued. ISD will implement a pre-service authorization checklist requiring confirmation of an approved SOW, available funding, completed procurement review, and issued purchase order before work is scheduled or performed.

Project managers and business office staff will be responsible for verifying purchase order approval before authorizing vendors to start work. Vendors will be notified that services performed before purchase order issuance are not authorized and may not be eligible for payment. ISD will also conduct periodic reviews of SOW start dates, purchase order issuance dates, and invoice service periods to confirm compliance and address any exceptions promptly.

Completion Date: August 10, 2026

Management Response: Director, Safety, Security & Emergency Preparedness

The transfer of the Safety Technology unit to SSO on July 1, 2025, coincided with the beginning of a new fiscal year and the transfer of budget authority and related procurement responsibilities associated with the organizational realignment. Since assuming responsibility for the unit, SSO has strengthened oversight of consultant engagements, conducted a comprehensive review of consultant utilization, and discontinued consultant engagements determined to be no longer operationally necessary following that review.

SSO concurs with the recommendation and will continue coordinating with Budget, Procurement, ISD, and other responsible offices to ensure that required approvals, funding, Statements of Work, and purchase orders are in place before authorizing consultant services. Consultant engagements will continue to be periodically reviewed to verify both operational necessity and compliance with District procurement requirements.

Completion Date: December 31, 2026 (Management oversight already strengthened; procurement and documentation processes will continue to be formalized for future consultant engagements.)

Medium | Finding 8 | Vendor Selection Documentation Did Not Demonstrate Competitive Procurement

Description

Criteria: ITB FY23-045 and District procurement requirements require vendor selection documentation to support competitive procurement decisions. The *Vendor Selection Form* includes Section 1 – Competitive Quoting, which requires documentation of at least three vendors considered (2 of which are SBBC certified S/M/WBE vendors) and the pricing information received to support vendor selection decisions.

Condition: OCA reviewed fourteen (14) Vendor Selection Forms and supporting records associated with Tech Army LLC, Millennium Technology Group LLC, Intelli ERP Software LLC, and Vitaver & Associates, Inc. and identified the following:

- In all fourteen (14) samples reviewed, Section 1 – Competitive Quoting of the Vendor Selection Form, vendor selection documentation did not identify at least three vendors considered, including two (2) SBBC-certified S/M/WBE vendors, or the pricing information received as required by the *Vendor Selection Form*.

- Supporting documentation generally identified business reasons for selecting the vendor, including continuity of service, incumbent knowledge, specialized expertise, vendor familiarity, and candidate qualifications; however, the records did not document competitive vendor consideration or comparative pricing information.

As a result, vendor selection records did not provide sufficient evidence that vendor selections were supported by documented competition and comparative pricing considerations. The lack of documentation limited OCA's ability to assess whether vendor selections reflected consideration of other qualified vendors available under the contract.
See **Appendix E, Table E-1** (page 65) for details.

Effect

Insufficient vendor selection documentation limits the District's ability to demonstrate that procurements were conducted in accordance with ITB requirements and established procurement principles. Without documented evidence of vendors considered, comparative pricing, or selection rationale, management and oversight bodies have reduced assurance that services were obtained through a competitive process or that selected rates represented the most advantageous value to the District. This increases the risk of diminished price competitiveness, inconsistent procurement decisions, and potential inefficient use of District resources.

Medium	Finding 8	Vendor Selection Documentation Did Not Demonstrate Competitive Procurement

Recommendation

Management should strengthen controls over vendor selection documentation by:

- Requiring completion of all required sections of the Vendor Selection Form, including Section 1 – Competitive Quoting, to document at least three vendors considered (2 of which are SBBC certified S/M/WBE vendors) and the pricing information received.
- Establishing documentation standards that require procurement files to contain sufficient support for vendor selection decisions and any pricing considerations evaluated.
- Requiring contract managers and requesting departments to provide written justification when vendor selections are based on operational considerations, such as continuity of service, incumbent knowledge, specialized expertise, or other business needs.
- Implementing Procurement review procedures to verify that vendor selection documentation is complete and complies with ITB FY23-045 requirements before services are authorized.

Management Response: Director, Procurement & Logistic Operations

Management concurs with this recommendation. Staff has developed a draft Procurement Summary which will be required to be completed on a go-forward basis and included in each procurement file. This document will provide the necessary information for an objective observer to understand the steps taken in the procurement process from the issuance of the solicitation through final approval by the Board.

Completion Date: December 31, 2026

Medium	Finding 9	Change Order Documentation, Approval, and Purchase Order Maintenance Controls Were Weak

Description

Criteria: Change Order Request Forms are used to document, justify, review, and approve modifications to existing purchase orders before changes are processed in the SAP procurement system. Supporting documentation should clearly identify the requested change, provide sufficient justification, support management approval, and maintain an audit trail that allows the modification to be traced from request through implementation in SAP.

Condition: During the period reviewed, OCA identified multiple exceptions related to change order documentation, approval, and system implementation controls associated with one change order for Purchase Order #7526002883. Specifically:

- An approved *Change Order Request Form* dated January 9, 2026, reduced the net purchase order value from $95,700 to $93,060. However, the request did not identify the specific purchase order line items affected by the adjustment or document how the revised amount was allocated between the two existing line items (See **Appendix E, Exhibit E-3A** page 67 for details).

- Review of the *Change Order Request Form* identified segregation of duties concerns, as the same individual served as both the requestor and approving authority. While the individual may have been authorized to approve the transaction, the documentation did not demonstrate evidence of an independent review.

- OCA identified a discrepancy between the approved change order value and the purchase order value recorded in SAP. The approved Change Order form reduced the purchase order value to $93,060; however, SAP reflected a purchase order value of $91,260, while invoices totaling $93,060 were processed, resulting in an unexplained variance of $1,800. On further inquiry, the procurement agent was unable to modify the line #1 value due to errors, and instead reduced line #2.

Unexplained differences between approved and recorded purchase order values, lack of documented independent review, and insufficient documentation supporting implementation changes reduced the audit trail supporting the modification from approval through implementation in SAP.
See **Appendix E, Exhibits E-3A and E-3B** (pages 67-68) for details.

Effect

Change order control deficiencies reduced assurance that purchase order modifications were properly documented, reviewed, and accurately implemented in SAP. Unexplained variances increased the risk of processing errors and unsupported adjustments.

Medium	Finding 9	Change Order Documentation, Approval, and Purchase Order Maintenance Controls Were Weak (continued)

Recommendation

Management should strengthen change order controls by:

- Requiring change order requests to include sufficient detail to support the requested purchase order modification and enable reconciliation between the approved change order and the resulting SAP update.
- Establishing documented review and approval procedures requiring change order requests to be reviewed and approved by an individual other than the requestor or requiring documentation and approval of exceptions when the same individual performs both functions.
- Implementing supervisory review and reconciliation procedures to verify that purchase order updates recorded in SAP agree with approved Change Order requests.
- Requiring documentation and approval of any differences identified between approved Change Order requests and purchase order values recorded in SAP.
- Maintaining a complete audit trail supporting the request, approval, implementation, and verification of all purchase order changes.

Management Response: Director, Procurement & Logistic Operations

Management concurs with this recommendation. Procurement will reinforce the Change Order requirements with department staff and the end-users to ensure requests include sufficient supporting documentation, including the specifically affected purchase order line items, revised amounts, and business justification.

Procurement will also reinforce segregation of duties, supervisory review, and reconciliation procedures to verify that changes processed in SAP agree with the approved change order request. Any deviations will require documented justification and appropriate approval. A complete audit trial will be maintained to support the request, approval, implementation, and verification of all purchase order changes and documented via the proposed Procurement Summary referenced in our response to Item No. 8.

Completion Date: December 31, 2026

Medium	Finding 10	Purchase Order Utilization and Expenditure Controls Were Insufficient following a Change Order

Description

Criteria: Purchase orders establish authorized funding limits. Changes to purchase order funding should be properly approved, accurately recorded in SAP, and monitored to ensure expenditures do not exceed authorized amounts.

Condition: OCA identified one instance in which invoicing exceeded the authorized value of PO #7526002883 following an approved change order. The change order process resulted in the purchase order value being reduced from $95,700 to $91,260; however, invoices processed against the PO totaled $93,060, resulting in expenditures exceeding the revised authorized amount by $1,800.

The over-expenditure occurred at the purchase order line-item level. Specifically, Line Item #1 was invoiced for $51,700 compared to its authorized value of $49,900. Although each invoice individually complied with SAP tolerance and matching requirements, cumulative expenditures processed after the purchase order value was reduced exceeded the revised authorized amount.

SAP is configured to evaluate invoice transactions against established tolerance thresholds and matching requirements at the individual invoice level. However, cumulative utilization of the revised purchase order amount was not monitored following implementation of the approved funding reduction.

As a result, expenditures exceeded the revised purchase order authorization by $1,800. This condition indicates that cumulative purchase order utilization was not effectively monitored following an approved change order.
See **Appendix E, Exhibits E-3B and E-3C** (pages 68-69) for details.

Effect

Ineffective monitoring of purchase order utilization weakens budgetary and procurement controls and reduces assurance that expenditures remain within approved authorization limits. As a result, unauthorized or unsupported expenditure may occur without timely detection, increasing the risk of financial inaccuracies, noncompliance with procurement requirements, and reduced accountability over contract spending.

Medium	Finding 10	Purchase Order Utilization and Expenditure Controls Were Insufficient following a Change Order (Continued)

Recommendation

Procurement & Logistic Operations: Management should strengthen controls over purchase order utilization by ensuring purchase orders, change orders, and associated spending limits are properly authorized, monitored, and reconciled throughout the contract lifecycle. This should include periodic review of cumulative purchase order utilization, timely investigation of variances, and escalation of discrepancies that may result in expenditures exceeding authorized limits.

Information Systems Division – Application Services: Management should evaluate opportunities to strengthen monitoring of cumulative purchase order utilization through SAP reporting, exception monitoring, automated notifications, dashboards, or other preventive and detective controls. Particular attention should be given to purchase orders whose authorized values are modified to ensure expenditures remain within revised funding limits and that potential over-utilization conditions are identified and addressed timely.

Management Response: Director, Information Systems Division – Application Services

Management concurs with the finding and recommendation. We will implement a multi-phased remediation approach including:

1. PO Monitoring Dashboard – A department-level dashboard displaying PO utilization, variances, and proactive warnings when POs reach 80% of spending limits
   Completion Date: December 2026

2. Change Order Notifications – Automated alerts to AP and Procurement when PO authorized amounts are reduced.
   Completion Date: January 2027

3. SAP Error-handling Enhancements – Contextual guidance for AP staff when processing invoices against POs with modified limits or approaching thresholds.
   Completion Date: November 2026

4. Training Program – Comprehensive training for AP staff covering cumulative utilization monitoring, dashboard usage, and escalation procedures
   Completion Date: March 2027

Medium	Finding 10	Purchase Order Utilization and Expenditure Controls Were Insufficient following a Change Order (Continued)

Management Response: Director, Procurement & Logistic Operations

Management acknowledges the recommendation. Procurement has updated the SOP for processing purchase orders to require verification of the authorized spending limit identified on the purchase requisition before the purchase order is issued. We also look forward to additional functionality relating to invoice monitoring, review and approvals in the new ERP system currently being sourced. Staff will be trained to be more proactive in validating purchase orders, change orders, and associated spending limits to ensure they are properly authorized, monitored, and reconciled throughout the contract lifecycle.

Completion Date: December 31, 2026

High | Finding 11 | Invoice Documentation and Approval Controls Were Not Consistently Maintained

Description

Criteria: ITB FY23-045 requires invoices to include, at a minimum, the consultant name, job title or description of work performed, hours worked, billing rate, billing period, and purchase order reference to support validation of services performed and amounts billed. The Account and Financial Reporting ("AFRD") *Operational Procedures Manual* Accounts Payable state that invoices must include invoice number, date of service, name and remit address of the vendor to be paid. In addition, the AP workflow requires the confirmation of proper approvals and the preparation and issuance of disbursements on the basis of adequate and approved documentation.

Condition: OCA reviewed 217 paid invoices across four vendors to determine whether invoices contained the information and approvals required to support payment and identified exceptions related to invoice documentation and approval controls involving Millennium Technology Group LLC and Intelli ERP Software LLC.

Millennium Technology Group LLC

- Fifty-one (51) of 78 invoices totaling approximately $113,400.00, did not include defined billing periods or service dates, limiting the District's ability to determine when services were performed.
- Two invoices (ACH 5403039749 and ACH 5403029361) allocated charges across multiple purchase orders without identifying the associated resources, hours worked, or service periods by individual purchase order, preventing reconciliation of costs to the related purchase order activity.
- One invoice (ACH 5403039749), dated February 2, 2025, reflected an approval date that preceded the invoice issuance date.
- Fifty-nine (59) invoices were approved by a Technical Support Analyst III; however, documentation evidencing secondary review or management-level approval was not provided.

See **Appendix F, Table F-3 and F-4** (pages 75-76) for details.

Intelli ERP Software LLC

- Nine (9) of 14 invoices lacked documented evidence of secondary review or management approval.

See **Appendix F, Table F-5** (page 77) for details.

Collectively, these exceptions reduced assurance that paid invoices contained sufficient documentation to support validation of services performed and that invoice approvals were consistently supported and documented.

High | **Finding 11** | **Invoice Documentation and Approval Controls Were Not Consistently Maintained (continued)**

Effect

Insufficient invoice details and inadequate approval controls reduce assurance that services were performed as billed and that payments were appropriately reviewed and authorized. These inconsistencies increase the risk of unsupported billings, inaccurate allocations, improper payments, and noncompliance with procurement and financial control requirements.

Recommendation

Management should strengthen invoice review and approval controls by:

- Requiring invoices to include clearly defined billing periods and sufficient service-level detail to support validation of services performed.
- Ensuring invoice charges can be traced to specific resources, service dates, and authorized purchase orders.
- Establishing standardized review procedures that verify invoice completeness, accuracy, and compliance before payment.
- Requiring documented secondary or management-level approval where appropriate.
- Ensuring invoices are reviewed and approved only after issuance of the final billing document.
- Require Accounts Payable to verify invoice completeness, supporting documentation, and approval evidence prior to payment processing and to return incomplete invoices for correction.

Management Response: Director, Information Systems Division – Project Management Office

Management will strengthen invoice review controls to ensure required documentation is complete before approval or payment. Vendors will be required to include billing periods or service dates, consultant/resource names, hours worked, services performed, applicable rates, and related purchase order references on each invoice.

Invoices split across multiple purchase orders must clearly identify the resources, hours, services, and service periods charged to each PO. ISD will require a documented secondary or management-level review before invoice approval and will return incomplete or unsupported

High	Finding 11	Invoice Documentation and Approval Controls Were Not Consistently Maintained (continued)

Management Response: Director, Information Systems Division – Project Management Office (Continued)

invoices for correction. Periodic monitoring will be conducted to confirm that invoices are approved only after issuance, reviewed by appropriate personnel, and supported by sufficient documentation.

Completion Date: August 10, 2026

Management Response: Director, Finance – Accounting & Financial Reporting Department ("AFRD")

AFRD acknowledges the observation; however, as stated in the SBBC Policy 3800, the Location's responsibility is to source the Vendor and obtain the Statement of Work, which is submitted with the requisition and approved by the PWS team prior to the vendor receiving a PO. As such, the Location is solely responsible for ensuring that the SOW requirements meet the needs prior to approving and submitting the vendors' invoice for payment processing. Accounts Payable currently reviews invoices for valid POs, valid invoice dates and proper location approvals/signatures, this process will remain the same.

High	Finding 12	Invoice Validation Controls Did Not Ensure Alignment with Authorized Service Periods

Description

Criteria: ITB FY23-045 requires invoices to include sufficient detail to support validation of services performed and amounts billed, including the applicable billing period. Statements of Work ("SOWs") establish the authorized service period for contracted resources and define the timeframe during which services may be provided and billed. Invoice review and approval controls should verify that billed services align with the applicable SOW and supporting documentation before payment is approved.

Condition: OCA identified invoices across four vendors that did not align with authorized SOW service periods and instances where supporting documentation was insufficient to validate when services were performed:

Millennium Technology Group LLC

- Two (2) invoices associated with PO #7525011647 preceded the January 2025 SOW service period.
- Twenty-four (24) invoices associated with PO #7525011769 did not align with the applicable SOW period.
- In total, 26 invoices totaling $47,100 were not aligned with authorized SOW service periods.

Intelli ERP Software LLC

- Eight (8) invoices totaling $66,660 did not align with the applicable SOW service period.

Tech Army LLC

- Twenty-six (26) invoices totaling $57,117.80 did not align with authorized SOW service periods.

Vitaver & Associates, Inc.

- The supporting SOW did not define a service period, preventing validation of authorized service timing.
- Based on the purchase order issuance date, three (3) invoices totaling $20,592 reflected services billed before authorization.

OCA identified invoices totaling approximately $191,470 for which billed services either fell outside authorized SOW service periods or could not be validated due to incomplete supporting documentation.
See **Appendix F, Table F-6** (page 78) for details.

High | **Finding 12** | **Invoice Validation Controls Did Not Ensure Alignment with Authorized Service Periods (continued)**

Effect

Processing payments for services that do not align with authorized service periods, or that cannot be validated through supporting documentation, reduces assurance that expenditures were incurred in accordance with approved contract terms and authorized periods of performance.

Recommendation

Management should strengthen invoice validation and approval controls to ensure invoices are reviewed against applicable SOW service periods before approval and payment. Specifically, management should:

- Require vendors to include billing periods and service dates on invoices sufficient to validate when services were performed.
- Ensure SOWs define authorized service periods and other key contractual terms needed to support invoice review and validation.
- Implement review procedures to verify that invoice dates, billed services, and supporting documentation align with applicable SOWs and purchase orders prior to invoice approval.
- Require documented justification and management approval for exceptions involving services billed outside authorized service periods or other established contract requirements.
- Require Accounts Payable to verify that invoices contain sufficient service-date information, billing periods, and supporting approval documentation to support payment processing and return incomplete invoices for correction prior to payment

High | **Finding 12** | **Invoice Validation Controls Did Not Ensure Alignment with Authorized Service Periods (continued)**

Management Response: Director, Information Systems Division – Project Management Office

Management will strengthen invoice validation controls to ensure services are performed and billed only within authorized SOW periods. Vendors will be required to include billing periods or service dates on all invoices, and invoices without this information will be returned for correction before approval or payment.

ISD will use a standardized invoice validation checklist to confirm that service dates, billing periods, purchase orders, and supporting documentation align with the approved SOW before approval. Project managers and designated reviewers will verify compliance, retain supporting documentation in a controlled repository, and conduct periodic monitoring to identify and resolve exceptions promptly.

Completion Date: August 10, 2026

Management Response: Director, Finance – Accounting & Financial Reporting Department ("AFRD")

AFRD acknowledges the observation; however, Per SBBC Policy 3800, Principals, Department Heads or Directors are responsible for validating that the School or department received the commodities or contractual services for which they were billed. Discrepancies with prices for goods received or services rendered shall be handled between the ordering school/department and the vendor. AP will continue processing invoices ensuring that the invoice submission is aligned with the PO # on the invoice and will return incomplete/misaligned invoices for correction.

Medium | Finding 13 | Invoice Review Controls Failed to Verify SOW Resource Limits

Description

Criteria: The Statement of Work ("SOW") for PO #7525011769 limited services to three authorized contractor resources.

Condition: OCA identified two approved invoices (Invoice #5403041648 and Invoice #5403039749) submitted by Millennium Technology Group LLC that reflected billing for more than three contractor resources during the same service period. Based on audit analysis, approximately $2,900 of the invoiced charges were attributable to resources billed in excess of the SOW's authorized limit. The invoices were approved and paid despite the inclusion of charges that exceeded the SOW's authorized resource limitation.

Effect

Failure to identify billing that exceeds authorized SOW resource limitations increases the risk of unsupported costs, overpayments, and noncompliance with contractual requirements. As a result, assurance is reduced that payments are limited to approved scope, staffing levels, and service requirements.

Recommendation

Management should strengthen invoice validation controls by requiring reviewers to verify billed resources against authorized SOW staffing limits prior to approval and payment. Any changes to approved resource counts should be supported by an amended SOW or other formally approved contract modification.

Management Response: Director, Information Systems Division – Project Management Office

Management will strengthen invoice review controls to ensure billed resources do not exceed the staffing limits authorized in the approved SOW. Each invoice will be reviewed against the SOW to confirm authorized resource counts, consultant roles, service periods, hours, and rates before approval or payment.

ISD will require a documented validation checklist and secondary management review to verify compliance with SOW staffing parameters. Any invoice that includes unauthorized resources or exceeds approved staffing limits will be returned for correction or formally documented as an exception with appropriate approval before payment. Periodic monitoring will be conducted to confirm compliance and prevent recurrence.

Completion Date: July 31, 2026

Medium	Finding 14	Invoice Processing Controls Did Not Ensure Alignment with Purchase Orders, Rates, and SOW Requirements

Description

Criteria: Purchase orders should be used only for the services, period of performance, and funding authorization for which they were established. Invoices must reference the applicable purchase order to permit validation that services were performed within the authorized Statement of Work ("SOW") period and charged to the correct contractual authorization. Departmental approvers and AFRD should verify the accuracy of purchase order references and supporting documentation before payment is processed.

Condition: OCA identified two approved invoices (Invoice #5403135381 and Invoice #5403131353) that contained handwritten purchase order references that did not correspond to the service period billed. Both invoices referenced purchase orders associated with Statement of Work ("SOW") periods beginning July 1, 2025; however, the invoices billed eight hours of services performed on June 30, 2025, prior to the effective dates of the referenced SOWs. Audit review determined that the services should have been charged to PO #7525010804 and PO #7525013765, respectively. Despite the incorrect purchase order references, the invoices were approved and paid. As a result, payments were processed using open purchase orders.

Effect

Processing invoices against incorrect purchase order references increases the risk of unsupported charges, inaccurate charge allocations, and payments that do not align with approved purchase order terms and authorized service periods.

Recommendation

Management should strengthen invoice review and validation controls to ensure invoices are supported by valid purchase orders and comply with approved contract terms before payment processing. Specifically, management should:

- Require invoices to reference the correct system-generated purchase order #’s and prohibit the use of handwritten or altered purchase order information.
- Verify that service dates align with the applicable SOW period and that billed rates comply with approved contract terms.
- Confirm that sufficient purchase order funding exists before processing invoices.
- AFRD should require invoices to contain valid system-generated purchase order information and reject invoices with handwritten, altered, or unsupported purchase order references prior to payment.

Medium	Finding 14	Invoice Processing Controls Did Not Ensure Alignment with Purchase Orders, Rates, and SOW Requirements (Continued)

Management Response: Director, Information Systems Division – Project Management Office

Management will strengthen invoice processing controls to ensure each invoice is validated against the approved purchase order, contract rates, and SOW requirements before approval or payment. ISD will require invoices to reference system-generated purchase order numbers and will not accept handwritten or manually altered PO references without documented verification.

A standardized invoice validation checklist will be used to confirm purchase order information, billing rates, service dates, labor categories, and supporting documentation align with the approved SOW and contract terms. Invoices with incorrect PO references, unapproved rates, or service dates outside the authorized SOW period will be returned for correction or documented as exceptions with appropriate management approval. Periodic monitoring will be conducted to confirm compliance and prevent recurrence.

Completion date: July 31, 2026

Management Response: Director, Finance – Accounting & Financial Reporting Department ("AFRD")

AFRD does not agree with this recommendation. Invoices require a valid PO for processing (per SBBC procurement policy 3800), and SAP requires a PO number for invoice processing. The AFRD/AP team is in the process of automating the AP invoicing process, with the implementation of Software with OCR Capabilities that reads and processes documents, including handwritten and typed invoice submissions.

Audit Observations

Observation 1 | Contract Utilization and Ownership Prior to Renewal Review

OCA observed that ITB FY23-045 remained actively utilized throughout 2025, including during the contract renewal review period. Between January and August 2025, eleven (11) purchase orders totaling approximately $883,943 were issued under the contract. Contract activity continued during the weeks immediately preceding the issuance of the *Renewal Memo* dated August 28, 2025, including four (4) SSEP purchase orders totaling approximately $550,784 issued between August 4 and August 26, 2025. The contract expired on September 30, 2025.

The contract was utilized across multiple departments, and responsibility for contract utilization shifted during the audit period following the transfer of the Safety Technology unit from the Information Systems Division ("ISD") to Safety, Security & Emergency Preparedness ("SSEP") on July 1, 2025. As a result, responsibility for monitoring overall contract utilization, remaining spending authority, and renewal-related information was not centralized, and complete and current utilization information may not have been readily available to support renewal decision-making.

Procurement & Logistics Operations issued automated notifications to various Procurement personal including Procurement agent and ISD – Network Services, regarding contract utilization, remaining spending authority, and upcoming expiration dates during this period. The supporting exhibits summarize purchase order activity, utilization trends, and contract monitoring communications issued prior to renewal.
See **Appendix D, Exhibits D-2A through D-2C** (page 60-62) for details.

Observation 2 | Inaccuracies in Reported Contract Spending Information

To assess the accuracy of contract spending information presented to the School Board, OCA reconciled the "Spend" amounts reported in Attachment 2 of the December 16, 2025, Regular School Board Meeting package to SAP procurement records.
For Attachment 2, Page 4 of 4; See **Appendix D, Exhibit D-3C** (page 63-64) for details.

OCA identified discrepancies in six (6) of the seventeen (17) purchase orders reviewed. Two (2) purchase orders were overstated by approximately **$27,736**, while four (4) were understated by approximately **$225,919**, resulting in a net understatement of approximately **$198,183**. The discrepancies were primarily attributable to the treatment of multi-line purchase orders, where reported amounts reflected only a portion of the authorized purchase order value rather than the full contractual obligation. As a result, contract utilization and remaining spending authority information were understated.
See **Appendix D, Table D-2** (page 59) for details.

Observation 3 | Consultant Utilization Was Primarily Concentrated in Staff Augmentation Roles with High Duplication Risk

To assess consultant utilization under ITB FY23-045, OCA identified and validated fourteen (14) consultant engagements during the audit period and evaluated engagement type, business justification, and duplication risk. Consultant utilization spanned the Information Systems Division ("ISD") and Safety, Security & Emergency Preparedness ("SSEP") and included staff augmentation, project-based, and specialized technical services.

OCA classified ten (10) of the fourteen (14) engagements (71.4%) as staff augmentation, two (2) (14.3%) as project-based, and two (2) (14.3%) as specialized. Management cited operational continuity needs, system implementation demands, organizational transitions, capacity constraints, and specialized expertise requirements as the primary reasons for engaging consultants.

OCA assessed duplication risk using the criteria described in **Appendix C, Table C-3**, (page 57). Based on this assessment, all staff augmentation engagements were integrated into routine District operations and performed duties similar to those typically performed by District personnel.

Examples included consultants performing Helpdesk - Student Information System ("SIS") support functions, Project Management Office ("PMO") activities such as project planning, coordination, and user acceptance testing, and Safety and Security Technology operational support activities, including inventory coordination, equipment deployment, service ticket follow-up, and logistics support. These responsibilities closely aligned with duties commonly performed by District personnel and reflected functions that could potentially be performed internally.

Management indicated that Helpdesk and SIS consultants were initially retained to support the implementation, stabilization, and operation of the FOCUS environment. As the system matured and knowledge transfer occurred, some consultants were subsequently hired by the District, while the remaining functions were transitioned to District personnel, eliminating the need for consultant support. Similarly, certain SSEP operational support functions were discontinued and reassigned to District staff following management's reassessment of operational needs.

In contrast, project-based engagements generally supported defined initiatives with identifiable business objectives and presented lower duplication risk. Specialized engagements involving network engineering, firewall architecture, load balancing, data center switching, and infrastructure support required expertise not readily available within the District and were assessed as low duplication risk.

Overall, consultant utilization was concentrated in staff augmentation roles performing functions similar to those of District personnel and was therefore assessed as high duplication risk. Project-based and specialized engagements generally involved defined objectives or specialized expertise and presented lower duplication risk.
See **Appendix C, Tables C-1 through C-4** (pages 55 - 57) for details.

MATTHEW S. BRADFORD
CHIEF INFORMATION OFFICER, TASK ASSIGNED

PHONE: 754-321-2607 **EMAIL:** matthew.bradford@browardschools.com

July 14, 2026

TO: Mark Magli
Chief Auditor

FROM: Matthew S. Bradford *Matthew S. Bradford*
Chief Information Officer, Task Assigned

SUBJECT: **ITB FY23-045 AUDIT FOLLOW-UP**

I have reviewed the responses provided by staff regarding the audit findings to Invitation to Bid FY23-045. I am in agreement with the corrective actions and management responses outlined. The responses appropriately acknowledge the findings and identify steps to strengthen controls, improve documentation, enhance invoice and timekeeping validation, and ensure alignment with applicable procurement and contractual requirement.

I support the implementation of these corrective actions and the continued monitoring necessary to ensure the identified improvements are carried forward consistently.

MSB/DD:dsc

cc: Dr. Daryl Diamond, Director, Project Management Office
Jennifer Harpalani, Assistant Director, IT Audits
Nikki Green, Assistant Director, IT Business Technology

SAFETY, SECURITY & EMERGENCY PREPARDNESS DIVISON
MICHAEL G. GREGORY
CHIEF SAFETY & SECURITY OFFICER

PHONE: 754-321-2655 **EMAIL:** michael.gregory@browardschools.com

DATE: July 31, 2026

TO: Mark Magli
Chief Auditor

FROM: Michael G. Gregory, Michael Gregory
Chief Safety & Security Officer

SUBJECT: **ITB FY23-045 AUDIT FOLLOW-UP**

I have reviewed the audit findings related to Invitation to Bid (ITB) FY23-045, as well as the management responses prepared by Director James A. La Rosa. I recognize that the audit findings include consultant administration responsibilities associated with the organizational transition of the Safety Technology unit. After discussing the findings and proposed corrective actions with Director La Rosa, I concur with the management responses provided.

The management responses appropriately address the audit findings and outline corrective actions to strengthen internal controls. I support the implementation of these actions and the continued oversight necessary to ensure the improvements are effectively implemented and sustained.

Thank you to the Office of the Chief Auditor for the work performed and the recommendations provided. I appreciate the collaborative efforts to further strengthen our processes and ensure responsible stewardship of District resources.

MG/JL:sjo
Attachment

cc: James A. La Rosa, Director, Safety & Security Operations
Jennifer Harpalani, Assistant Director, IT Audits

Established 1915
BROWARD
County Public Schools

JAMES A. LA ROSA, DIRECTOR OF SAFETY AND SECURITY OPERATIONS
DEPARTMENT OF SAFETY AND SECURITY OPERATIONS

PHONE: 754-321-3520 **EMAIL:** james.larosa@browardschools.com

July 16, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: James A. La Rosa, Director of Safety and Security Operations
Department of Safety and Security Operations

SUBJECT: **MANAGEMENT RESPONSE TO ITB FY23-045 AUDIT**

The Department of Safety and Security Operations (SSO) appreciates the work performed by the Office of the Chief Auditor and concurs with the opportunities identified to further strengthen oversight and administration of consultant services.

On July 1, 2025, the Safety Technology unit was transferred from the Department of Infrastructure Services within the Information Systems Division (ISD) to SSO as part of an organizational realignment. At the time of the transfer, SSO assumed responsibility for an existing operation that included active consultant engagements, Statements of Work, and associated contract administration processes. The organizational transition did not include a formal turnover of consultant administration responsibilities, historical contract management practices, or supporting documentation.

Following the transition, SSO initiated a comprehensive review of the Safety Technology unit's operations to better align the program with the Department's operational objectives and management expectations. As an immediate accountability measure, consultants were returned to onsite work under direct supervisory oversight to improve visibility into daily activities, project progress, and overall performance. This enhanced oversight provided management with the ability to directly evaluate consultant utilization and determine whether consultant services continued to represent the most effective use of District resources.

Based on that evaluation, SSO independently determined that several consultant services could be effectively performed by existing District staff and were no longer operationally necessary. Those consultant engagements were subsequently discontinued. Today, SSO utilizes only two consultants, both serving in senior-level project management roles supporting complex districtwide safety technology initiatives requiring specialized expertise that is not otherwise available within District staff. These consultants provide technical leadership for major initiatives, including the District's video surveillance program and the bi-directional amplifier (BDA) enhancement project.

In addition to reducing consultant utilization, SSO has strengthened internal oversight by implementing

enhanced supervisory review of consultant work activities, project assignments, deliverables, and invoice approval processes. Consultant engagements are now subject to ongoing management review to ensure services remain operationally necessary, appropriately scoped, and aligned with Department priorities.

SSO has also partnered with ISD, Procurement, the Project Management Office (PMO), and Budget to improve consultant procurement and contract administration processes moving forward. As part of the District's successor solicitation for consulting services, SSO has actively participated in defining the labor categories, qualifications, and specialized expertise necessary to support current and future operational requirements. Future Statements of Work will clearly identify the required scope of work, deliverables, labor classifications, performance expectations, and supporting documentation necessary to strengthen contract administration and invoice validation.

SSO is committed to responsible stewardship of District resources and views the audit as an opportunity to further strengthen the management controls that have already been implemented following the organizational transition. The Department appreciates the recommendations provided and will continue working collaboratively with ISD, Procurement, PMO, Budget, and the Office of the Chief Auditor to ensure consultant services are effectively managed, appropriately documented, and fully compliant with District policies and procurement requirements.

ROMANEIR JOHNSON, CHIEF FINANCIAL OFFICER
OFFICE OF THE CHIEF FINANCIAL OFFICER

PHONE: 754-321-1990 **EMAIL:** romaneir.johnson@browardschools.com

July 30, 2026

TO: Mark Magli
Chief Auditor

FROM: Romaneir Johnson Romaneir Johnson (07/30/2026 06:57:04 EDT)
Chief Financial Officer

SUBJECT: **ITB FY23-045 AUDIT REPORT- ACCOUNTING AND FINANCIAL REPORTING DEPARTMENT RESPONSE TO OBSERVATIONS**

The Accounting and Financial Reporting Department (AFRD) has reviewed the ITB FY23-045 Audit performed by the Office of the Chief Auditor and is providing a response to the observations related to AFRD listed below.

Finding #11 and Summary	Auditor's Observation	Recommendation for Improvement
Invoice Documentation and Approval Controls Were Not Consistently Maintained	Require Accounts Payable to verify invoice completeness, supporting documentation, and approval evidence prior to payment processing and to return incomplete invoices for correction.	AFRD acknowledges the observation; however, as stated in the SBBC Policy 3800, the Location's responsibility is to source the Vendor and obtain the Statement of Work, which is submitted with the requisition and approved by the PWS team prior to the vendor receiving a PO. As such, the Location is solely responsible for ensuring that the SOW requirements meet the needs prior to approving and submitting the vendors' invoice for payment processing. Accounts Payable currently reviews invoices for valid POs, valid invoice dates and proper location approvals/signatures, this process will remain the same.

Finding # 12 and Summary	Auditor's Observation	Recommendation for Improvement
Invoice Validation Controls Did Not Ensure Compliance with Authorized Service Periods	Require Accounts Payable to verify that invoices contain sufficient service-date information, billing periods, and approval evidence to support payment processing and return incomplete invoices for correction prior to payment.	AFRD acknowledges the observation; however, Per SBBC Policy 3800, Principals, Department Heads or Directors are responsible for validating that the School or department received the commodities or contractual services for which they were billed. Discrepancies with prices for goods received or services rendered shall be handled between the ordering school/department and the vendor. AP will continue processing invoices ensuring that the invoice submission is aligned with the PO # on the invoice and will return incomplete/misaligned invoices for correction.

Finding #14 and Summary	Auditor's Observation	Recommendation for Improvement
Invoice Processing Controls Did Not Ensure Alignment with Purchase Orders, Rates, and SOW Requirements	AFRD should require invoices to contain valid system-generated purchase order information and reject invoices with handwritten PO numbers or unsupported exceptions unless appropriately documented and approved prior to payment.	AFRD does not agree with this recommendation. Invoices require a valid PO for processing (per SBBC procurement policy 3800), and SAP requires a PO number for invoice processing. The AFRD/AP team is in the process of automating the AP invoicing process, with the implementation of Software with OCR Capabilities that reads and processes documents, including handwritten and typed invoice submissions.

If you have any questions, please contact **Carlos Gomez, Director of Accounting and Financial Reporting, at 754-321-2270** or **carlos.gomez@browardschools.com**.

RJ/CG:lb

c: Mala Ramdass-John – AP Manager
Jennifer Harpalani – Assistant Director, IT Audits

APPENDIX B – Population and Sample Selection

Table B-1. Purchase Order Population Reviewed & Funding Area Utilization

The population consisted of all purchase orders issued under ITB FY23-045 during the audit period (January 2025 - September 2025).

Department	Number of Purchase Orders	Net Purchase Order Value	Utilization Percentage
Information Systems Division (“ISD”)	7	$748,556	58%
Safety, Security & Emergency Preparedness (“SSEP”)	10	$550,784	42%
Total	17	$1,299,340	N/A

Source: SAP purchase order data as of January 26, 2026.

Table B-2. Vendor Spend Analysis

Vendor	Total PO Value	Amount Invoiced	Remaining Balance	Utilization %
Tech Army LLC	$672,000*	Approx. $387,000*	Approx. $282,000*	58%
Millennium Technology Group LLC	$298,500*	Approx. $208,500*	Approx. $117,000*	70%
Vitaver & Associates, Inc.	$218,000*	Approx. $109,000*	Approx. $109,000*	50%
Intelli ERP Software LLC	$91,260	$91,260	$0	100%
United Data Technologies, Inc.	$19,228	$0	$19,228	0%

Rounded for presentation purposes. Detailed calculations available upon request.

APPENDIX B – Population and Sample Selection (Continued)

Table B-3. Sample Selected for Detailed Testing

Vendor	Purchase Orders Tested	Invoices Tested	Amount Tested
Tech Army LLC	5	110	$273,391.65
Millennium Technology Group LLC	4	78	$273,414.95
Vitaver & Associates, Inc.	1	16	$90,480.00
Intelli ERP Software LLC	1	14	$93,060.00
Total	11	217	$730,346.60

Testing covered approximately 56 percent of the total purchase order value reviewed.

Vendor Selection Rationale

- **Tech Army LLC** was selected due to its high purchase order value, multiple labor categories, and significant invoice volume.
- **Millennium Technology Group LLC** was selected because of its concentrated spending activity and high transaction volume.
- **Vitaver & Associates, Inc.** was selected to provide coverage of a high-value consultant engagement.
- **Intelli ERP Software LLC** was selected to achieve full coverage of the vendor population.
- **United Data Technologies, Inc.** was excluded from detailed testing because no invoice activity occurred during the audit period.

APPENDIX C – Consultant Utilization Analysis

Table C-1. Consultant Population Summary

OCA identified and validated a population of fourteen (14) consultants engaged under ITB FY23-045 during the audit period. Consultant engagements were classified based on the nature, scope, duration, and operational purpose of the services provided.

Engagement Type	Count	Percentage
Staff Augmentation	10	71.4%
Project-Based	2	14.3%
Specialized	2	14.3%
Total	14	100.0%

APPENDIX C – Consultant Utilization Analysis (Continued)

Table C-2. Sampled Consultant Engagements

OCA selected a judgmental sample of consultant engagements for detailed testing based on factors such as engagement type, duration, operational significance, and potential duplication risk.

Consultant	Engagement Type	Management Justification	OCA Assessment	Duplication Risk
Operational Support	Staff Augmentation	Staffing shortages and operational continuity	Routine operational duties consistent with internal staff functions	High
PMO / Portfolio Support	Staff Augmentation	Capacity constraints and competing priorities	Ongoing PMO responsibilities across multiple initiatives	High
Helpdesk / SIS Support	Staff Augmentation	FOCUS migration support and staffing vacancies	Core operational support functions performed by external resource	High
Access Control / Safety Projects	Project-Based	Project coordination and implementation support	Project-related work with some ongoing operational involvement	Moderate
Network Engineering	Specialized	Specialized technical expertise	Limited-scope technical services requiring specialized skills	Low

APPENDIX C – Consultant Utilization Analysis (Continued)

Table C-3. Consultant Classification and Risk Methodology

Methodology Area	Description
Population Validation	OCA compiled consultant-level data from purchase orders, invoices, Statements of Work (SOWs), and vendor documentation. The population was reconciled to accounts payable and procurement records to verify completeness and alignment with the audit period.
Engagement Classification	Consultant engagements were classified as Staff Augmentation, Project-Based, or Specialized based on their primary purpose, responsibilities, duration, and supporting documentation.
Duplication Risk Assessment	OCA evaluated duplication risk based on the nature of services provided, alignment with routine District operations, duration and continuity of the engagement, degree of operational integration, and availability of comparable internal capabilities.

Table C-4. Duplication Risk Rating Criteria

Risk Rating	Description
High Risk	Consultants primarily performing ongoing operational or staff-like functions that closely align with duties normally performed by District personnel.
Moderate Risk	Consultants supporting defined projects while exhibiting some operational involvement.
Low Risk	Consultants providing specialized expertise or limited-duration services with minimal overlap with District staff responsibilities.

APPENDIX D – Financial and Data Analysis

Table D-1. Contract Renewal Funding Analysis

To assess funding sufficiency at the time of renewal, OCA evaluated the Financial Analysis Worksheet ("FAW") prepared in support of the August 2025 contract renewal.

Description	Amount
Previous Award Total	$5,500,000
Total Invoiced-to-Date Amount	$4,733,564
Unused Authorized Spending	$766,436
Average Monthly Expenditure	$139,222
Estimated Months of Coverage	**5.5 Months**
SOP Minimum Requirement	**9.0 Months**
Variance from SOP Requirement	**(3.5) Months**

Financial Analysis Worksheet ("FAW") with preparation date of August 5, 2025

PROCUREMENT & WAREHOUSING SERVICES

FINANCIAL ANALYSIS WORKSHEET

BID INFORMATION			
New Bid # (Ex: 10-004R):		Preparation Date:	August 5, 2025
Previous Bid # (Ex: 10-004R):	FY23-045	Buyer/PA:	
New Bid Award Total:		Bid Title:	Technical Contract Staffing & Consulting Services
Previous Award Total:	$5,500,000		
Bid Type:	RENEWAL OF BID		
Previous Bid Term (Start Date):	10/1/2022	New Bid Term (In Months):	
Previous Bid Term (End Date):	9/30/2025	# of Months Into Bid:	34

SPEND REPORTING	
Purchase Order(s) Spend:	$4,733,564
P Card Purchases:	$0
Total Invoiced-to-Date Amount (PO + Pcard Purchases):	**$4,733,564**
Average Monthly Expenditure:	$139,222
Unused Authorized Spending:	**$766,436**
Est. Forecasted Spend (For Entire Bid Term):	

Source: Financial Analysis Worksheet ("FAW") dated August 5, 2025.

OCA's analysis determined that the contract had approximately 5.5 months of remaining spending authority at the time of renewal, which was 3.5 months below the Procurement & Warehousing Services SOP minimum threshold of nine months.

APPENDIX D – Financial and Data Analysis (Continued)

Table D-2. Reconciliation of School Board Spend Reporting

OCA reconciled purchase order amounts presented to the School Board with SAP procurement data to assess the accuracy and completeness of reported spending information.

Description	Amount
SAP Purchase Order Value	$1,299,340.26
Less: Overstatements Identified	(27,736.00)
Less: Spend Not Reflected in Attachment 2	(225,919.21)
Reported Spend (Attachment 2)	$1,101,157.05

Variance Analysis

Component	Amount
Understatements Identified	$225,919.21
Overstatements Identified	(27,736.00)
Net Variance	$198,183.21

Note:

The overstatements related to PO #7525011769 and PO #7525011818, which were reported at amounts exceeding the purchase order values recorded in SAP, resulting in overstatements of approximately $16,480 and $11,256, respectively.

The understatements resulted from four multi-line purchase orders, in which Attachment 2 reported only Line Item #1 rather than the full purchase order obligation. Specifically, PO #7526002731 ($23,040), PO #7526002854 ($95,795.31), PO #7526002855 ($65,723.90), and PO #7526002883 ($41,360.00) were only partially reflected in the reported spend amounts.

APPENDIX D – Financial and Data Analysis (Continued)

Exhibit D-2A – Contract Utilization Activity Prior to Renewal Decision

OCA analyzed purchase order activity under ITB FY23-045 to assess contract utilization leading up to the contract renewal process. Specifically, OCA reviewed purchase orders issued:

1. Before the Financial Analyst Worksheet ("FAW") date of August 5, 2025, and
2. Between the FAW date (August 5, 2025) and the Renewal Memorandum issuance date (August 28, 2025).

The analysis identified **11 purchase orders** issued under ITB FY23-045 between **January 2025 and August 28, 2025**, with a combined **net order value of $883,943**. Utilization activity occurred across two departments, as summarized below.

Requisitioning Department	Number of POs	Date Range	Total Net Order Value
Information Systems Department (“ISD”)	7	January 2025 – August 1, 2025	$333,159
Safety, Security & Emergency Preparedness (“SSEP”)	4	August 4, 2025 – August 26, 2025	$550,784
Total	**11**	**January 2025 – August 30, 2025**	**$883,943**

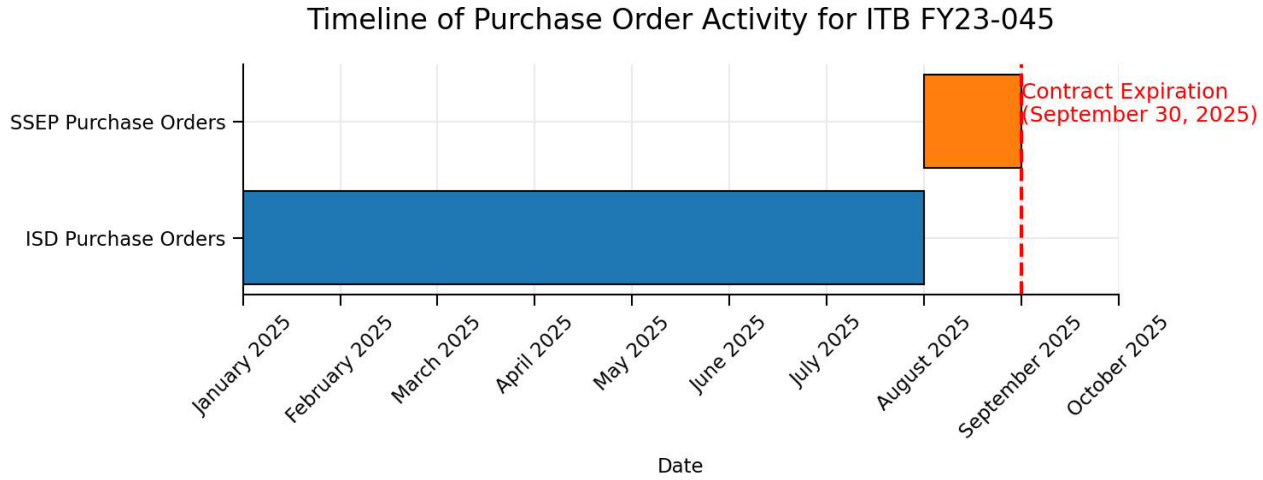
Approximately 62% of total purchase order value ($550,784) was issued by SSEP after August 1, 2025, immediately preceding the contract renewal process. These purchase orders were issued between the FAW preparation period and the renewal memorandum issuance date and represented a significant portion of contract utilization considered during the renewal review.

APPENDIX D – Financial and Data Analysis (Continued)

Exhibit D-2B Timeline of the Purchase Order Activity from January 2025 through September 2025

This exhibit presents a chronological view of purchase order activity under ITB FY23-045 from January 2025 through August 2025, highlighting utilization before the FAW date (August 5, 2025) and activity occurring between the FAW date and Renewal Memorandum date (August 28, 2025).

The timeline illustrates the concentration of purchase order activity immediately preceding the renewal decision and provides context regarding contract utilization available at the time renewal analyses were performed.



APPENDIX D – Financial and Data Analysis (Continued)

Exhibit D-2C Automated Contract Utilization and Expiration Notifications

Procurement & Logistics Operations generated automated notifications regarding contract utilization levels, remaining spending authority, and upcoming expiration dates for ITB FY23-045. These notifications were distributed to Procurement staff and designated contract stakeholders prior to contract expiration.

Table C-1. Automated Notification Timeline

Date	Notification Summary
July 21, 2025	Automated notification reported approximately $700,000 in remaining spending authority and highlighted the upcoming contract expiration date.
August 11, 2025	Automated notification reported contract utilization levels and remaining spending authority.
August 18, 2025	Automated notification reported contract utilization levels and remaining spending authority.
August 25, 2025	Automated notification reported contract utilization levels and remaining spending authority.
September 1, 2025	Final notification reported approximately $316,563 in remaining spending authority, an average monthly spend of approximately $152,454 and referenced Policy 3800 renewal requirements.

The purchase order activity, continued invoice processing, and automated contract notifications indicate that ITB FY23-045 remained actively utilized across multiple departments throughout the period leading up to contract expiration. Contract activity transitioned from the Information Systems Division (“ISD”) to Safety, Security & Emergency Preparedness ("SSEP") during the final months of the contract period, demonstrating continued operational reliance on the contract across organizational units.

APPENDIX D – Financial and Data Analysis (Continued)

Exhibit D-3C Attachment 2, Page 4 of 4 "Appendix B"

Page 4 of 4

Appendix B (cont.)

Fund Center Description	2026-2028 Total Spend	2026-2028 Vendor Breakdown	2026-2028 Scope as per pages 16- 21 of ITB	2026-2028 Consultants with hourly rates
BUDGET OFFICE				
BUSINESS SUPPORT CENTER				
OFFICE OF CHIEF INFORMATION OFFICER	$49,900.00	Intell ERP Po#7526002883	SAP ABAP HR Consultant - support transport process, clear SWPR workflow queue, assist with KRONOS processes, and send data for DOE survey processes.	Krisha Kishore $110
OFFICE OF CHIEF INFORMATION OFFICER	$54,000.00	Millenium Technology Group Po#7526002854	Quality Assurance/Senior Testing Analysts - to support testing and quality assurance for projects in implementation. Develop and manage test strategies, plans, cases, and scripts for district software systems. Lead end-to-end functional, regression, integration, and UAT testing across multiple projects.Translate user stories and requirements into actionable test scenarios. Perform back-end validation, data integrity testing, and API/integration testing. Manage defect tracking and resolution in coordination with vendors, internal stakeholders and teams, Project Managers, and Business Analysts. Mentor team members to improve technical testing capabilities. Create QA dashboards and structured reporting for leadership.	Avanthi Bobbla $77.50 Kristofer Tomb $77.50
OFFICE OF CHIEF INFORMATION OFFICER	$31,500.00	Millenium Technology Group Po#7526001561	Network Engineer - service the servers at SBBC	Art Astafiev $87.50
OFFICE OF CHIEF INFORMATION OFFICER	$28,160.00	Millenium Technology Group Po#7525011647 $28,160	Technician II (4)- Support of the FOCUS SIS system integration	Rohan Diedrick $40 Joseph Ockimy$40 Terell Rolle $40 Kendrick Jackson $40
OFFICE OF CHIEF INFORMATION OFFICER	$105,600.00	Millenium Technology Group Po#7525011769	Technician II (3)- Support of the FOCUS SIS system integration	Rohan Diedrick $40 Joseph Ockimy$40 Terell Rolle $40
PROCUREMENT & LOGISTIC OPERATIONS				
OFFICE OF CHIEF INFORMATION OFFICER	$56,088.62	Vitaver Po#7525011800	Project Manager - Oversees multiple projects, from small to large scale in size, from kickoff to closeout. Assesses risks to projcts and maintains work records.	Robert Zimmerman $78
SAFETY & SECURITY OPERATIONS	$162,240.00	Vitaver Po#7526002258	Project Manager - Oversees multiple projects, from small to large scale in size, from kickoff to closeout. Assesses risks to projcts and maintains work records.	Robert Zimmerman $78
OFFICE OF CHIEF INFORMATION OFFICER	$19,227.63	United Data Po#7526002761	Network Engineer - NetApp A300 system decommissioning and migration of drive trays to the A400 platform, including vendor-led cleanup and performance optimization.	$8,537.19 (3 days) $10,690.44 (2days)
OFFICE OF CHIEF INFORMATION OFFICER	$124,800.00	Tech Army Po#7525011818	Technician II (3)- Support of the FOCUS SIS system integration	Reginald Monde $40 William Bankston $40 Hemeuve Mercier $40
OFFICE OF CHIEF INFORMATION OFFICER	$23,040.00	Tech Army Poo#7526002731	Power Apps Developer - Build Power pages app to streamline the review and approal process of agreements. Provide a centralized platform for tracking the status and history of agreements. Integrate AI analytics and conversational questions. Collect existing contract data, cleanse, and load into finalized contract database.	Chris Gyan-Baffour $96
OFFICE OF CHIEF INFORMATION OFFICER	$34,000.00	Tech Army Po#7526002855	Project Manager - Coordinate day-to-day activities with project teams, vendors, and stakeholders across multiple concurrent projects. Track and update risks, issues, and dependencies. Support facilitation of project meetings, workshops, and stakeholder communications. Includes, but is not limited to, Drills Management Platform, Consolidated Technology Catalog (CTC), contracts repository, the roll out of the Technology Request Form (TRF) module in Incident IQ, and support in building dashboards.	Howard Victor Samson $97.90
OFFICE OF CHIEF INFORMATION OFFICER	$6,347.00	Tech Army Po# 7525013765	Project Manager II - Collaborate with project analyst/project support/vendors on project proposal development.Manage permit application and approval process, scheduling work upon approval. Verify proposal adherence to agreed-upon site placements, making necessary adjustments. Coordinate with vendor: permit postings, manage plan review, permits, and inspections. Get status from vendor on equipment delivery/testing/staging for intercom projects. Coordinate facility preparation tasks, including key distribution, cleanup, deliveries, and security arrangements. Coordinate various vendor installations: electrical, cabling, intercom, and switch/UPS.Track project progress and updates in the project tracker.	Douglas Schnoor $79.90
OFFICE OF CHIEF INFORMATION OFFICER	$8,399.80	Tech Army Po#7525013766	Technical Consultant II - Orient project vendor partners to District protocols and procedures.Facilitate communication regarding payment processes, invoicing submissions, and collaboration with inspectors. Liaise with the school principal and Safety Security & Emergency Preparedness (SSEP) representatives to schedule site walks. Plan and participate in site walk-throughs, involving key vendors, SSEP representatives and school administrators. Obtain and review placement maps from vendors, ensuring alignment with project requirements. Obtain approval from school administration and safety personnel for proposed maps.Identify additional requirements with vendors (e.g., switches, UPS).	Brandon Brown $70.90

APPENDIX D – Financial and Data Analysis (Continued)

Exhibit D-3C Attachment 2, Page 4 of 4 "Appendix B" (Continued)

SAFETY & SECURITY OPERATIONS	$93,600.00	Tech Arm Po#7526002427	Logistics and Field Support Technician - Oversee projects in cyber and physical security under Safety Technology unit. Essential for ongoing operations including video surveillance and intercom systems. Support requires experienced specialists who can maneuver complex projects and provide technical and administrative solution to challenging technology issues.	Diego Orton $45
SAFETY & SECURITY OPERATIONS	$147,472.00	Tech Army Po#7526002431	Logistics and Field Support Manager - Support the Camera portfolio of repair services through management of break/fix tickets triaging, escalation, and creation of work orders for vendor partners, primarily with video management system stream and secondarily supporting intercoms and other projects.	Brendon Brown $70.90
SAFETY & SECURITY OPERATIONS	$147,472.00	Tech Army Po#7526002428	Project Manager - and support consultants to oversee projects in cyber and physical security under safety technology. Essential for ongoing operations including video surveillance and intercom systems. Manage permit application and approval process. Verify proposal adherence to agreed-upon site placements. Coordinate with vendor fo permit postings, manage plan review, permits, and inspections. Coordinate various vendor installations: electrical, cabling, and switch/UPS.	Douglas Schnoor $79.90
SAFETY & SECURITY OPERATIONS	$9,310.00	Tech Army: Po#7526002985	Logistics and Field Support Technician - Oversee projects in cyber and physical security under Safety Technology unit. Essential for ongoing operations including video surveillance and intercom systems. Support requires experienced specialists who can manage complex projects and provide technical and administrative solutions to challengin technology issues.	Natalia Wilson-Saurez $49, hired as BCPS
TREASURER				
2026-2028 TOTAL	**$1,101,167.06**			

APPENDIX E – Detailed Procurement Testing Results

Table E-1. Vendor Selection Testing Results

OCA reviewed vendor selection documentation for consultant engagements to assess whether vendor selection decisions, pricing considerations, and supporting documentation complied with ITB FY23-045 requirements and District procurement procedures.

Vendor	Samples Reviewed	Testing Results
Tech Army LLC	5	None of the samples documented completion of Section 1 – Competitive Quoting. Justifications included incumbent vendor relationships, project continuity, and candidate qualifications.
Millennium Technology Group LLC	6	None of the samples documented completion of Section 1 – Competitive Quoting. Selection justifications included existing vendor relationships, specialized expertise, FOCUS SIS integration support, and candidate qualifications.
Intelli ERP Software LLC	2	Both samples lacked documentation that Section 1 – Competitive Quoting was completed. End users cited incumbent knowledge and support of existing systems as the basis for selection.
Vitaver & Associates, Inc.	1	The sample lacked documentation that Section 1 – Competitive Quoting was completed and did not identify vendors considered or pricing received.

Summary

OCA reviewed fifteen (14) vendor selection packages across four vendors. In all samples reviewed, Section 1 – Competitive Quoting of the vendor selection form was not completed. While end users provided business justifications for their selections, the documentation did not demonstrate that at least three vendors were considered or that pricing information was obtained and documented as required by ITB FY23-045.

APPENDIX E – Detailed Procurement Testing Results (Continued)

Table E-2. SOW Design and Completeness Results

OCA evaluated Statements of Work ("SOWs") to determine whether services, assigned roles, deliverables, authorized service periods, and key contractual requirements were clearly defined and aligned with ITB FY23-045 requirements.

Vendor	Role(s) Evaluated	Observation
Tech Army LLC	Helpdesk / Technical Support Resources	SOWs utilized generalized role titles such as **"Helpdesk"** that did not directly correspond to ITB-defined labor categories. Documented responsibilities included user support, incident ticket resolution, workstation troubleshooting, account administration, and end-user assistance. While services could generally be associated with an appropriate labor classification, the lack of standardized role definitions reduced clarity regarding qualifications, responsibilities, and labor category alignment.
Millennium Technology Group LLC	Manager – Logistics & Field Service; Technical Support Resources	Certain SOWs utilized customized role titles that combined operational and technical responsibilities. Documented duties included coordinating technology deployments, managing field service activities, overseeing equipment distribution, supporting campus technology initiatives, and supervising technical staff. These responsibilities did not consistently align with a single ITB labor category, increasing reliance on interpretation to determine the appropriate classification.
Intelli ERP Software LLC	ERP Functional and Technical Consultants	SOWs generally identified assigned resources and services supporting ERP implementation, system configuration, business process analysis, testing support, user training, data validation, and production issue resolution. While services were defined, role descriptions, deliverables, and documentation formats varied across engagements, limiting consistency and comparability.
Vitaver & Associates, Inc.	Senior QA Analyst / Coordinator	One SOW **did not include a defined service period**, including the start and end dates during which services were authorized to be performed. As a result, the District could not readily determine the authorized timeframe for service delivery and related billings. The SOW identified responsibilities such as quality assurance testing, test planning, defect tracking, user acceptance testing support, project coordination, and status reporting; however, the missing service period represented a significant contractual documentation deficiency.

APPENDIX E – Detailed Procurement Testing Results (Continued)

Exhibit E-3A. Change Order Request Form (January 9, 2026)

PROCUREMENT & LOGISTIC OPERATIONS
Broward County Public Schools

Change Order Request Form

Date Requested:	01/09/2026

Does your change order request meet all minimum requirements below?*

Current Fiscal Year Purchase Order	Previous Fiscal Year Purchase Order
☐ Yes ☐ No ☐ N/A The grant for this PO is open (If applicable)	☐ Yes ☐ No ☐ N/A This PO is Grant or Capital Funded
☐ Yes ☐ No ☐ N/A The Goods Receipt has been reversed (If applicable)	☐ Yes ☐ No ☐ N/A The grant for this PO is open (If applicable)
☐ Yes ☐ No ☐ N/A No invoices for this PO have been processed	☐ Yes ☐ No ☐ N/A This PO is not from General funds (Fund 1000)

PLEASE NOTE: If you answered "NO" to any of the requirements above, a change order request cannot be processed

Form Instructions:

1. If all requirements above are met fill in all applicable fields in sections 1-6 below.
2. Completed forms must be submit to POChangeOrders@browardschools.com in order to be processed.
   - **Add the PO # to the email subject line**
3. If no option is selected for the **copy to vendor** field, a copy of the updated PO will not be sent to the vendor

Section 1: General Information*

Requestor Name: [redacted]		Requesting Dept.:	ISD
Phone Number:			

Section 2: Purchase Order Information*

Purchase Order #:	7526002883	Purchase Requisition #:	10905257
Vendor Name:	Intelli ERP	Purchasing Group (PGrp):	BOS

I confirm that all information listed above is correct ☐ Yes ☐ No

Purchase Order Type:	Framework	Copy to Vendor:	☐ Yes ☑ No
Action Needed (Select One):	Reduce Overall Limit/Expected Value		

Section 3: For Framework Purchase Orders Only**

Original PO Total:	PO Amount reduced by:	Updated PO Total:
95,700.00	2,640.00	93,060.00

Section 4: Change Request Details for All PO Types*

PO Line #	Field to Update	Original	Updated
1	Price	95,700.00	93,060.00
	Select One		
	Select One		
	Select One		
	Select One		

Section 5: Justification For Change Order Request*

Reduce PO amount

Section 6: Required Signatures*

Director/Department Head/Designee Name:	Director/Department Head/Designee Signature:
[redacted]	[redacted]

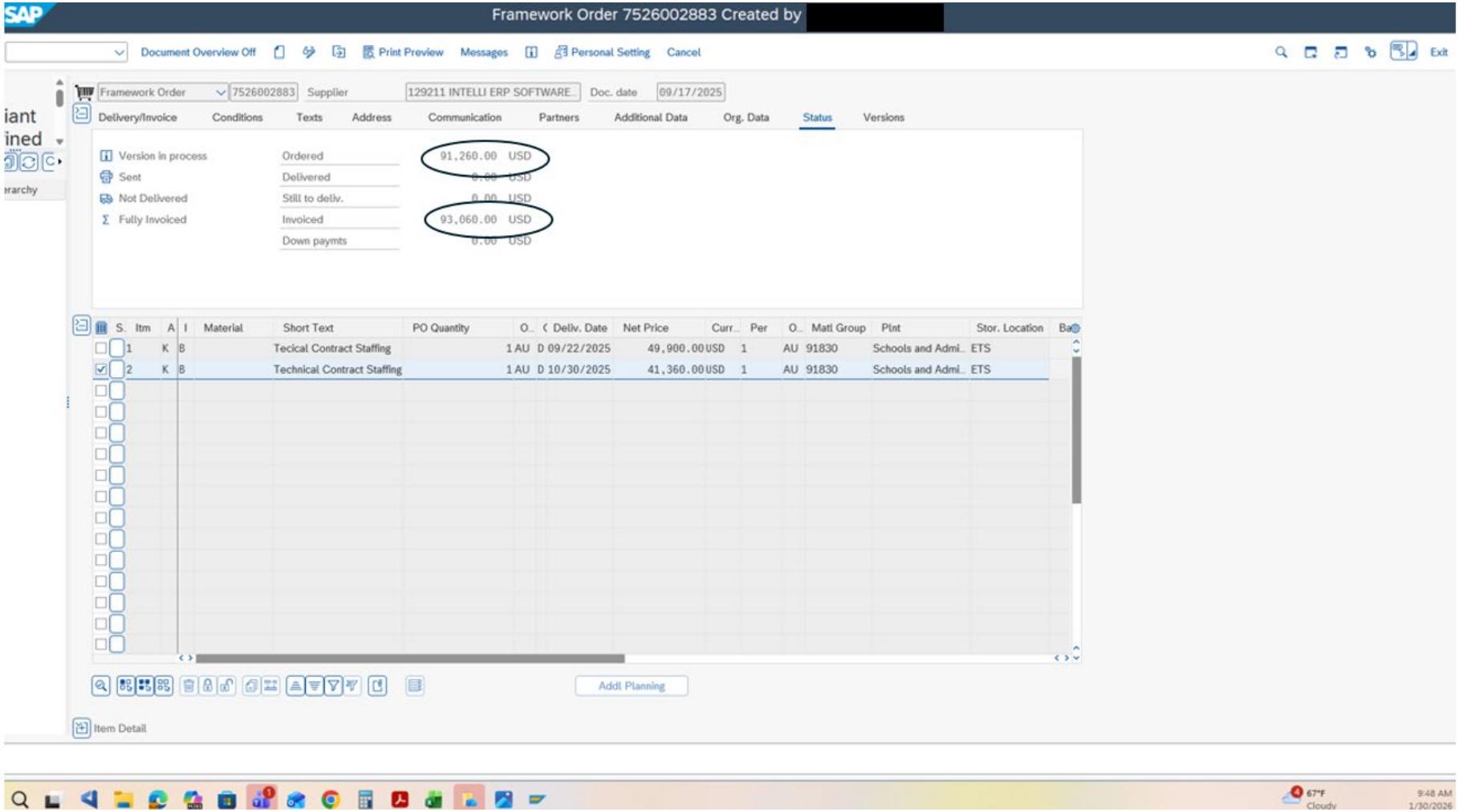
* Indicates required fields, ** Indicates required, if applicable

For questions or assistance, please contact us at 754-321-0505 or POChangeOrders@browardschools.com

PLO-CORF-20250804

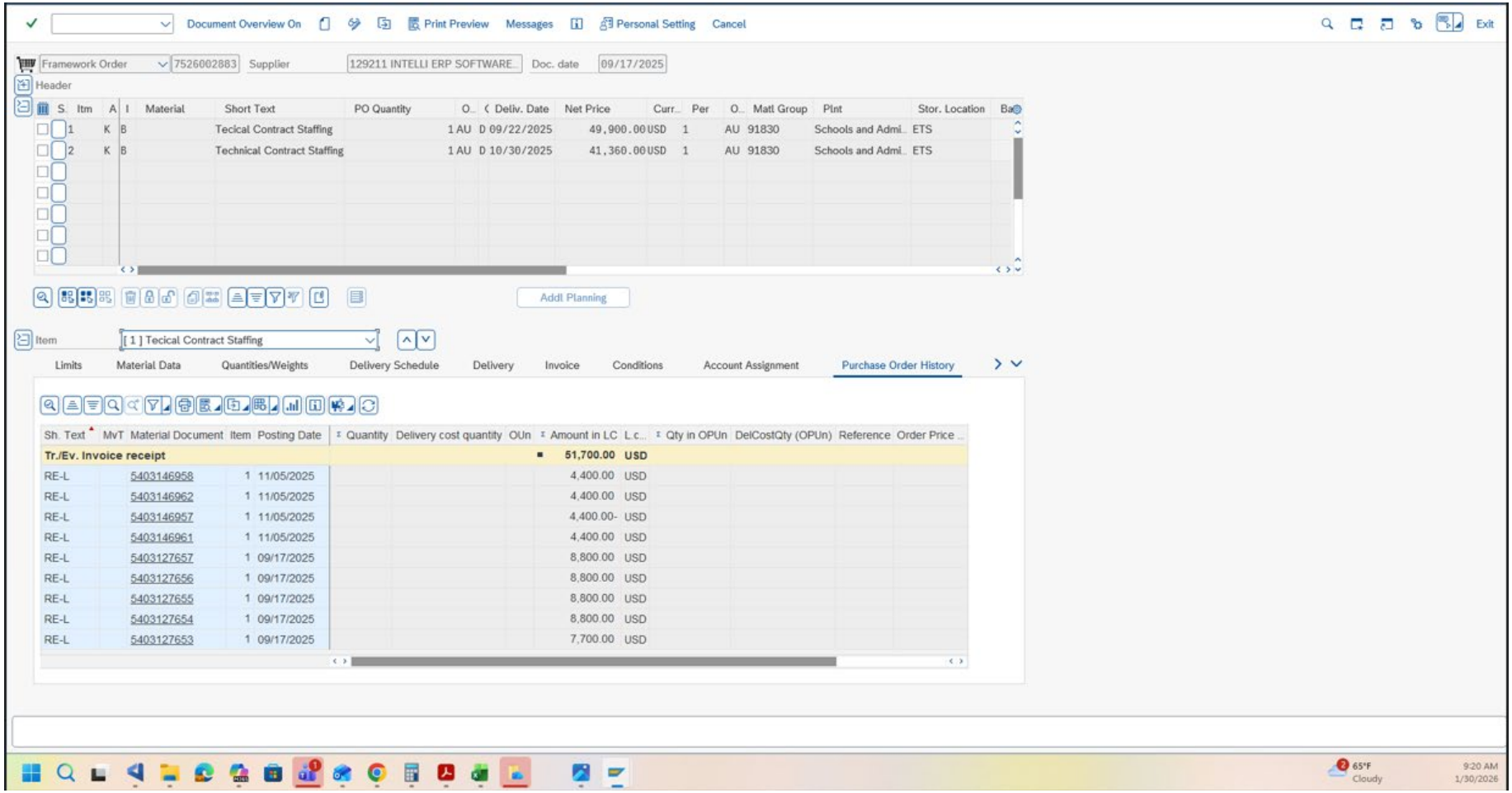
APPENDIX E – Detailed Procurement Testing Results (Continued)

Exhibit E-3B. SAP Screenshot Ordered $91,260 vs Invoiced $93,060 (variance $1800)



APPENDIX E – Detailed Procurement Testing Results (Continued)

Exhibit E-3C. SAP Screenshot of Line #1 Value $49,900 and invoiced Line #1 $51,700



APPENDIX F – Detailed Invoice and Payment Testing Results

Table F-1. Labor Category and Rate Testing

OCA assessed whether invoice labor classifications aligned with ITB labor categories and whether billing rates complied with authorized contract rates.

Vendor	Labor Category Reviewed	Result
Millennium Technology Group LLC	Helpdesk	Job title not defined within ITB labor categories. Rate could not be validated.
Millennium Technology Group LLC	Senior QA Analyst	Rate of $77.50/hour was below ITB maximum of $80.00/hour.
Millennium Technology Group LLC	Network Engineer	Rate of $87.50/hour was below ITB maximum of $125.00/hour.
Tech Army LLC	Multiple roles	Non-standard role titles limited independent validation of labor category alignment.
Intelli ERP Software LLC	SAP ABAP HR Consultant	Aligned with ITB classification; rate compliant.
Vitaver & Associates, Inc.	Project Manager / Senior Project Manager	Aligned with ITB classifications; rates compliant.

Summary

Testing identified recurring use of non-standard job titles that limited independent validation of labor category alignment. No rate exceptions exceeding ITB maximum rates were identified.

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Exhibit F-2A - Original Approved Timesheet (Week ending January 26, 2026

millennium technology group llc

Millennium Technology Group LLC

Weekly Time Sheet

Name:	[redacted]	(Enter Your Name)
Week Ending Sunday:	1/26/2025	(Enter the Week End Sunday Date)
Project Name:	SBBC HelpDesk	(Enter Project Name)
Purchase Order #:	7524002986	(Enter PO Number)
Total Hours	40.00	

Note: All entries are to be made in BLUE areas

Date	Day	Start Time	End Time	Break Hours	Work Hours
1/20/2025	Monday	7:00 AM	3:30 PM	0.50	8.00
1/21/2025	Tuesday	7:00 AM	3:30 PM	0.50	8.00
1/22/2025	Wednesday	7:00 AM	3:30 PM	0.50	8.00
1/23/2025	Thursday	7:00 AM	3:30 PM	0.50	8.00
1/24/2025	Friday	7:00 AM	3:30 PM	0.50	8.00
1/25/2025	Saturday				-
1/26/2025	Sunday				-

Break Factor	
Min	Factor
5	0.08
10	0.17
15	0.25
20	0.33
25	0.42
30	0.50
35	0.58
40	0.67
45	0.75
50	0.83
55	0.92
60	1.00

Comments:

CONTRACTOR APPROVAL	CLIENT APPROVAL
I submit that the time presented is the actual time I worked on the project covered by the purchase order noted above.	The time noted on this timesheet is hereby approved for payment against the purchase order noted above.
[redacted]	[redacted] 2/7/2025
Signature & Date 1/24/2025	Approval & Date

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Exhibit F-2B - Alternate timesheet identified during audit inquiry

millennium technology group llc

Millennium Technology Group LLC
Weekly Time Sheet

Name:	[redacted]	(Enter Your Name)
Week Ending Sunday:	**1/26/2025**	(Enter the Week End Sunday Date)
Project Name:	**SBBC HelpDesk**	(Enter Project Name)
Purchase Order #:	**7524002986**	(Enter PO Number)
Total Hours	**32.00**	

Note: All entries are to be made in BLUE areas

Date	Day	Start Time	End Time	Break Hours	Work Hours
1/20/2025	Monday				-
1/21/2025	Tuesday	7:00 AM	3:30 PM	0.50	8.00
1/22/2025	Wednesday	7:00 AM	3:30 PM	0.50	8.00
1/23/2025	Thursday	7:00 AM	3:30 PM	0.50	8.00
1/24/2025	Friday	7:00 AM	3:30 PM	0.50	8.00
1/25/2025	Saturday				-
1/26/2025	Sunday				-

Break Factor	
Min	**Factor**
5	0.08
10	0.17
15	**0.25**
20	0.33
25	0.42
30	**0.50**
35	0.58
40	0.67
45	**0.75**
50	0.83
55	0.92
60	**1.00**

Comments:

CONTRACTOR APPROVAL	**CLIENT APPROVAL**
I submit that the time presented is the actual time I worked on the project covered by the purchase order noted above.	The time noted on this timesheet is hereby approved for payment against the purchase order noted above.
[redacted]	X [redacted] 1/27/2025
Signature & Date 1/24/2025	**Approval & Date**

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Exhibit F-2C - Revised timesheet (week ending February 9, 2025)

millennium technology group llc

Millennium Technology Group LLC
Weekly Time Sheet

Name:	[redacted]	(Enter Your Name)
Week Ending Sunday:	2/09/2025	(Enter the Week End Sunday Date)
Project Name:	SBBC HelpDesk	(Enter Project Name)
Purchase Order #:	7524002986	(Enter PO Number)
Total Hours	40.00	

Note: All entries are to be made in BLUE areas

Date	Day	Start Time	End Time	Break Hours	Work Hours
2/03/2025	Monday	7:00 AM	3:30 PM	0.50	8.00
2/04/2025	Tuesday	7:00 AM	3:30 PM	0.50	8.00
2/05/2025	Wednesday	7:00 AM	3:30 PM	0.50	8.00
2/06/2025	Thursday	7:00 AM	3:30 PM	0.50	8.00
2/07/2025	Friday	7:00 AM	3:30 PM	0.50	8.00
2/08/2025	Saturday				-
2/09/2025	Sunday				-

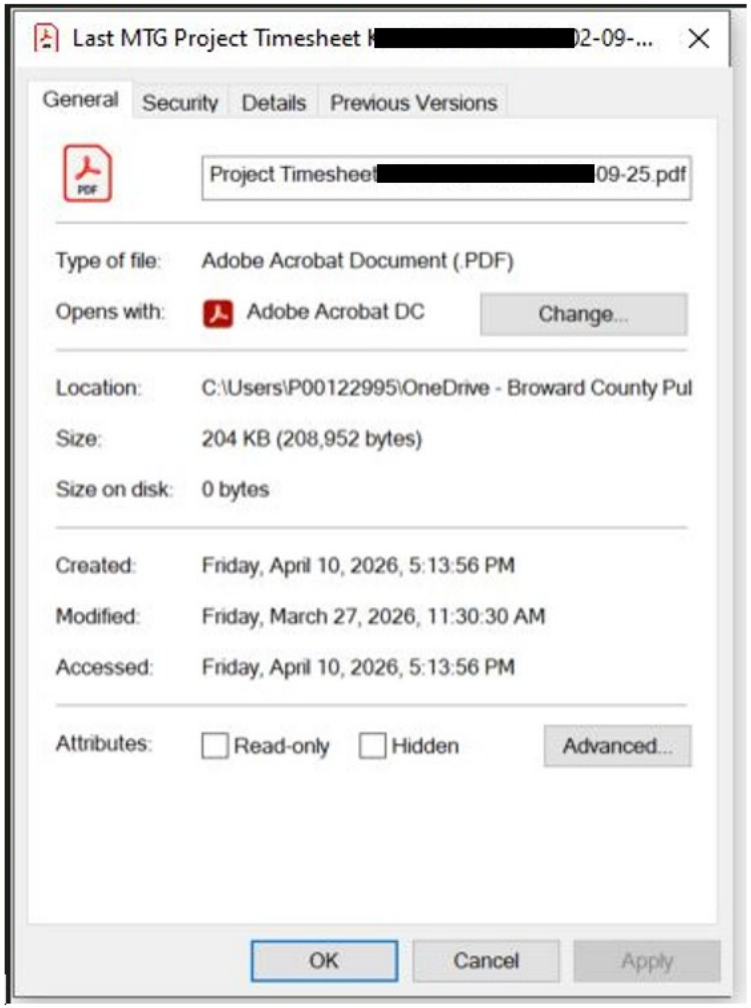
Break Factor	
Min	Factor
5	0.08
10	0.17
15	0.25
20	0.33
25	0.42
30	0.50
35	0.58
40	0.67
45	0.75
50	0.83
55	0.92
60	1.00

Comments:

CONTRACTOR APPROVAL	CLIENT APPROVAL
I submit that the time presented is the actual time I worked on the project covered by the purchase order noted above.	The time noted on this timesheet is hereby approved for payment against the purchase order noted above.
[redacted]	X [redacted] 2/7/2025
Signature & Date 1/24/2025	Approval & Date

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Exhibit F-2D - File metadata showing post-approval modification date



APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Table F-3: Millenium Technology 51 invoices do not include defined billing periods or service dates

Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Count	Purchase Order	SAP Invoice Receipt #	Invoice #
1	7525011647	5403029360	HD011225	23	7525011769	5403117392	HD082225	45	7525011769	5403061081	HD031425
2	7525011647	5403053325	HD012625	24	7525011769	5403117391	HD081525	46	7525011769	5403057486	HD030725
3	7525011647	5403039749	HD020225	25	7525011769	5403112235	HD090825	47	7525011769	5403053322	HD022825
4	7525011647	5403036616	HD011925	26	7525011769	5403112030	HD080325	48	7525011769	5403049228	HD022325
5	7525011647	5403029361	HD121524	27	7525011769	5403109622	HD072425	49	7525011769	5403045866	HD021625
6	7525011647	5403029289	HD122224	28	7525011769	5403108129	HD071725	50	7525011769	5403041648	HD020925
7	7525011769	5403162982	HD120525	29	7525011769	5403107977	HD071025	51	7525011769	5403039749	HD020225
8	7525011769	5403162977	HD121925	30	7525011769	5403107509	HD070325				
9	7525011769	5403160172	HD121225	31	7525011769	5403106158	HD052325				
10	7525011769	5403154322	HD112125	32	7525011769	5403105381	HD06272025				
11	7525011769	5403151447	HD111425	33	7525011769	5403103233	HD062025				
12	7525011769	5403148900	HD110725	34	7525011769	5403101764	HD061325				
13	7525011769	5403145738	HD103125	35	7525011769	5403099595	HD060625				
14	7525011769	5403142597	HD102425	36	7525011769	5403095990	HD053025				
15	7525011769	5403140192	HD101725	37	7525011769	5403089228	HD051625				
16	7525011769	5403140191	HD101025	38	7525011769	5403082822	HD050925				
17	7525011769	5403136059	HD100325	39	7525011769	5403080047	HD050225				
18	7525011769	5403131916	HD092625	40	7525011769	5403076582	HD042525				
19	7525011769	5403129940	HD091925	41	7525011769	5403074411	HD041725				
20	7525011769	5403126056	HD091225	42	7525011769	5403069986	HD041125				
21	7525011769	5403122930	HD090525	43	7525011769	5403065950	HD040425				
22	7525011769	5403119515	HD092925	44	7525011769	5403062350	HD032125				

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Table F-4: Millenium Technology 59 invoices lack documented secondary review or management approval.

Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Count	Purchase Order	SAP Invoice Receipt #	Invoice #
1	7525011647	5403023960	HD011225	23	7525011769	5403117392	HD082225	45	7525011769	5403061081	HD031425
2	7525011647	5403053325	HD012625	24	7525011769	5403117391	HD081525	46	7525011769	5403057500	HD030325
3	7525011647	5403039749	HD020225	25	7525011769	5403112235	HD090825	47	7525011769	5403057486	HD030725
4	7525011647	5403036616	HD011925	26	7525011769	5403112030	HD080325	48	7525011769	5403053322	HD022825
5	7525011647	5403029361	HD121524	27	7525011769	5403109622	HD072425	49	7525011769	5403049228	HD022325
6	7525011647	5403029289	HD122224	28	7525011769	5403108129	HD071725	50	7525011769	5403045866	HD021625
7	7525011769	5403162982	HD120525	29	7525011769	5403107977	HD071025	51	7525011769	5403041648	HD020925
8	7525011769	5403162977	HD121925	30	7525011769	5403107509	HD070325	52	7526001561	5403156634	AA111625
9	7525011769	5403160172	HD121225	31	7525011769	5403106158	HD052325	53	7526001561	5403128399	AA090725
10	7525011769	5403154322	HD112125	32	7525011769	5403105381	HD0627225	54	7526001561	5403123808	AA062925
11	7525011769	5403151447	HD111425	33	7525011769	5403103233	HD062025	55	7526001561	5403119479	AA081025
12	7525011769	5403148900	HD110725	34	7525011769	5403101764	HD061325	56	7526002854	5403140829	PMO101925
13	7525011769	5403145738	HD103125	35	7525011769	5403099595	HD060625	57	7526002854	5403140828	PMO101225
14	7525011769	5403142597	HD102425	36	7525011769	5403095990	HD053025	58	7526002854	5403163178	PMO122825
15	7525011769	5403140192	HD101725	37	7525011769	5403089228	HD051625	59	7526002854	5403162973	PMO122125
16	7525011769	5403140191	HD101025	38	7525011769	5403082822	HD050925				
17	7525011769	5403136059	HD100325	39	7525011769	54030800047	HD050225				
18	7525011769	5403131916	HD092625	40	7525011769	5403076582	HD042525				
19	7525011769	5403129940	HD091925	41	7525011769	5403074411	HD041725				
20	7525011769	5403126056	HD091225	42	7525011769	5403069986	HD041125				
21	7525011769	5403122930	HD090525	43	7525011769	5403065950	HD040425				
22	7525011769	5403119515	HD092925	44	7525011769	5403062350	HD032125				

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Table F-5: Intelli ERP LLC 9 invoices lack documented secondary review or management approval.

Count	Purchase Order	SAP Invoice Receipt #	Invoice #
1	7526002883	5403146962	3380
2	7526002883	5403146961	3379
3	7526002883	5403156032	3397
4	7526002883	5403151571	3388
5	7526002883	5403151570	3387
6	7526002883	5403151539	3386
7	7526002883	5403143475	3373
8	7526002883	5403141474	3370
9	7526002883	5403143473	3361

APPENDIX F – Detailed Invoice and Payment Testing Results (Continued)

Table F-6: List of Invoices by Vendor which did not align with SOW service period

Millennium Technology Total: $47,100

Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Invoice Amount
1	7525011769	5403162982	HD120525	$1,600.00
2	7525011769	5403162977	HD121925	$1,600.00
3	7525011769	5403160172	HD121225	$1,600.00
4	7525011769	5403154322	HD112125	$1,600.00
5	7525011769	5403151447	HD111425	$1,280.00
6	7525011769	5403148900	HD110725	$1,600.00
7	7525011769	5403145738	HD103125	$1,600.00
8	7525011769	5403142597	HD102425	$1,600.00
9	7525011769	5403140192	HD101725	$1,600.00
10	7525011769	5403140191	HD101025	$1,600.00
11	7525011769	5403136059	HD100325	$1,280.00
12	7525011769	5403131916	HD092625	$1,280.00
13	7525011769	5403129940	HD091925	$1,570.00
14	7525011769	5403126056	HD091225	$1,600.00
15	7525011769	5403122930	HD090525	$1,280.00
16	7525011769	5403119515	HD092925	$1,600.00
17	7525011769	5403117392	HD082225	$1,600.00
18	7525011769	5403117391	HD081525	$1,600.00
19	7525011769	5403112235	HD090825	$1,600.00
20	7525011769	5403112030	HD080325	$1,600.00
21	7525011769	5403109622	HD072425	$1,560.00
22	7525011769	5403108129	HD071725	$1,560.00
23	7525011769	5403107977	HD071025	$1,560.00
24	7525011769	5403107509	HD070325	$1,280.00
25	7525011647	5403029361	HD121524	$4,070.00
26	7525011647	5403029289	HD122224	$6,380.00

Intelli ERP Software LLC Total: $66,660

Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Invoice Amount
1	7526002883	5403146957	3353	$8,800.00
2	7526002883	5403127656	3347	$8,800.00
3	7526002883	5403127655	3344	$8,800.00
4	7526002883	5403127654	3331	$8,800.00
5	7526002883	5403127653	3324	$7,700.00
6	7526002883	5403143475	3373	$5,280.00
7	7526002883	5403141474	3370	$10,120.00
8	7526002883	5403143473	3361	$8,360.00

Tech Army Total: $57,117.80

Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Invoice Amount
1	7526002427	5403135381	8636	$328.00
2	7526002427	5403124688	8798	$1,080.00
3	7526002427	5403124685	8779	$1,530.00
4	7526002427	5403124682	8752	$1,800.00
5	7526002427	5403124680	8739	$1,800.00
6	7526002427	5403124657	8713	$1,800.00
7	7526002427	5403124619	8704	$1,800.00
8	7526002427	5403121179	8703	$1,800.00
9	7526002427	5403121173	8702	$1,080.00
10	7526002428	5403131353	8637	$567.20
11	7526002428	5403124689	8799	$2,836.00
12	7526002428	5403124686	8780	$2,836.00
13	7526002428	5403124683	8753	$2,836.00
14	7526002428	5403124681	8740	$2,836.00
15	7526002428	5403124658	8714	$2,836.00
16	7526002428	5403124655	8707	$2,836.00
17	7526002428	5403124653	8706	$2,836.00
18	7526002428	5403124651	8705	$1,701.60
19	7526002431	5403129411	8751	$2,836.00
20	7526002431	5403129410	8778	$2,836.00
21	7526002431	5403129289	8797	$2,836.00
22	7526002431	5403124659	8738	$2,836.00
23	7526002431	5403124656	8712	$2,836.00
24	7526002431	5403121177	8699	$2,127.00
25	7526002431	5403121176	8700	$2,836.00
26	7526002431	5403121174	8701	$2,836.00

Vitaver & Associates, Inc Total: $20,592

Count	Purchase Order	SAP Invoice Receipt #	Invoice #	Invoice Amount
1	7526002258	5403130123	32418	$6,240.00
2	7526002258	5403130121	32414	$1,872.00
3	7526002258	5403130120	32576	$12,480.00