

FORENSIC ACCOUNTING REPORT

DeKalb County School District

October 9, 2024



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Exhibit A: Young Group, LLC Report

Exhibit B: Internal Investigation Report in Response to Young Group Report

Exhibit C: Original, Amended ESSER I Budgets and Actual ESSER I Spending Summary

Exhibit D: Comparison of ESSER I Budget Amendment 3 to Actual ESSER I Expenditures

Exhibit E: Supplemental Request Form

Exhibit F: Sampled ESSER I Accounts Payable Expenditures Missing Prior Office of Federal Programs Approval

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October 9, 2024

Dr. Devon Horton, Superintendent
DeKalb County School District
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Dr. Horton:

Thank you for the opportunity to provide forensic accounting services for DeKalb County School District (the District or DCSD) in connection with the District's CARES/ESSER I spending. For our analysis, we relied upon information provided to us in the form of documents and access to DCSD systems as well as conversations, interviews, emails, and walk-throughs with relevant parties. This report is based on work completed to date with provided information and documentation.

Our services were provided in accordance with the Statement on Standards for Forensics Services promulgated by the American Institute of Certified Public Accountants, and, accordingly, do not constitute a rendering by Forvis Mazars, LLP (Forvis Mazars) or its partners or staff of any legal advice, nor do they include the compilation, review, or audit of financial statements. Because our services were limited in nature and scope, and by the accuracy of documentation and information provided us, they cannot be relied upon to discover all documents and other information or provide all analyses that may be of importance in this matter. We were asked to analyze DCSD's ESSER I spending and provided with data and information, and based on the scope of work we were able to perform, we identified matters discussed in this report. This is a factual report of our findings, and we do not comment on legal culpability.

This report is the property of Forvis Mazars and has been prepared solely for use by you and the DCSD Board of Education, your legal representatives, and your external auditor(s) including their national office, and should not be used by any other party or for any other purpose, or released to any external media, without our written permission in each specific instance.

The validity of this report is predicated on the extent to which full, honest, and complete disclosure was made by all parties. We reserve the right to supplement this report if additional or corrected information becomes available.

Forvis Mazars, LLP

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Our Understanding of Certain Background Facts

The Elementary and Secondary School Emergency Relief Fund (ESSER) is a program created in response to the COVID-19 pandemic. Originally created under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to assist schools with creating healthy learning environments, returning students to classrooms, and addressing local needs (known as CARES/ESSER or ESSER I), the ESSER program was twice bolstered with additional funds through the Coronavirus Response and Relief Supplemental Act (ESSER II) and the American Rescue Plan Act (ESSER III). Only DeKalb County School District's (the District or DCSD) spending of ESSER I funds is the subject of this forensic accounting report.

ESSER I funding was granted to the Georgia Department of Education (GaDOE) by the U.S. Department of Education. GaDOE was responsible for distributing funds to local educational agencies (LEA) and overseeing the expenditure of those funds. Under ESSER I, the District was allocated \$33,585,162. The period of availability for ESSER I funds was March 13, 2020 through September 30, 2022.¹ However, the District received a liquidation extension from GaDOE until January 28, 2023. The District submitted and GaDOE approved the original ESSER I budget and three amendments.

CARES/ESSER Guidance and Uncertainty

Between March 2020 and March 2021, Congress allocated \$189.5 billion for a new Elementary and Secondary School Emergency Relief fund through the ESSER I, ESSER II, and ESSER III grant programs. This federal aid was a lifeline for schools needing to continue to serve students amid the COVID-19 pandemic. However, the manner in which the funds were distributed, coupled with different rules and requirements that changed over time, made ESSER funding very different from other common forms of federal and state education aid. ESSER I funding was targeted at the urgency of addressing the immediate impact of the COVID-19 pandemic on schools. Therefore, ESSER I spending took place in a generally more chaotic atmosphere that allowed little time for detailed upfront planning.

One of the additional differentiating elements of ESSER I funding was the flexibility of its use. However, lack of clarity of the governing rules and regulations early on left LEAs to use their best judgment with regard to how to spend the funds and how to manage the approval and documentation of expenditures, in some instances. Furthermore, spending that had normally been supported by the DCSD General Fund and DCSD's standard processes for approving and documenting non-federal funds was now being supported with federal funding. Thus, there was a learning curve for many divisions as they transitioned to the more stringent approval and documentation requirements that accompany federal funding. Another distinguishing feature was the sheer size of the allocations. DCSD managed approximately \$40 million in Title I, Part A funds annually. DCSD's funding under ESSER I, II, and III, received within a 12-month period, was \$486.5 million. There were DCSD divisions spending federal funds under ESSER that far exceeded their norm under Title I, Part A. In some instances, DCSD divisions that had seldom or never dealt with federal funds suddenly were dealing with significant sums.

Therefore, what we saw at DCSD was some deficiencies in internal controls early on and improvement in processes, procedures, and controls related to ESSER I funding over time as clarified guidance became available and the urgency that was present during the initial ESSER I timeframe eased, giving DCSD officials and professionals more time to plan and put new processes and controls in place. This phenomenon is not unique to DCSD. Forvis Mazars has extensive experience with COVID-19 related grant funding through many different programs. The issues created by the urgency of the situation and the lack of initial clear guidance as described have been commonly encountered.

¹ The law itself says funds are available through September 30, 2021, but education programs, including ESSER, are subject to another law called the Tydings Amendment, which extends the period of availability by one additional year. On September 29, 2022, the U.S. Department of Education, Office of Elementary and Secondary Education provided grantees with written guidance offering a liquidation extension request process for immediate use. Under 2 CFR §200.344(b), properly obligated funds must be liquidated within 120 calendar days (or by January 28, 2023 for CARES Act funds.)

ESSER I Single Audit Findings and Previous Inquiries into Distribution of CARES Act/ESSER I Funds

FY 2021 Single Audit Findings – March 31, 2022

The Single Audit Report for Fiscal Year (FY) 2021 by the Georgia Department of Audits & Accounts (DOAA) did not identify any deficiencies in internal controls that they considered to be material weaknesses. However, it did identify certain deficiencies in internal controls that were considered to be significant deficiencies. Specifically, it was noted that the District's internal control procedures were not operating to ensure that expenditures were appropriately documented in support of allowability with regard to some expenditures charged to the ESSER I and II programs. With regard to ESSER I expenditures, it was noted that:

- Three Human Resources/Payroll employees received supplements totaling \$23,000 for which Board of Education (BOE) approval was not obtained and documentation did not exist to evidence additional work performed
- One employee received a retention bonus in the amount of \$1,413 but was not classified under an eligible job code for such payment

Management indicated that preliminary guidance associated with the ESSER program was ambiguous, and cumulative clarifying guidance was not published until more than a year after the initial ESSER funding was allocated to DCSD. Therefore, the District misinterpreted the initial guidance that was available at the beginning of FY 2021.

The DOAA recommended that the District review its internal control procedures related to ESSER program expenditures and modify/develop policies and procedures to ensure that expenditures were appropriately documented and reflected the connection to the purpose of the ESSER program funds. Management concurred with the finding and recommendation.

The FY 2022 DOAA audit found that the Corrective Action Plan in response to the above noted issues had been implemented.

Independent Inquiry into ESSER I Expenditures – Report Date May 3, 2022

Reportedly, the Young Group, LLC was hired by attorneys for the DCSD BOE to conduct an independent inquiry into the distribution of CARES/ESSER I funds, among other matters. The report indicated that members of the BOE had expressed concern that CARES Act federal funds had been distributed without proper authorization and/or were mishandled. The Young Group found that DCSD procedures were not followed in relation to a number of supplement payments to individuals that were funded by CARES/ESSER I. Please refer to **Exhibit A** for a copy of the Young Group report.²

The Young Group report indicated that the then Superintendent described various directives that were put in place regarding the request and approval of supplement payments to individuals. The directives included that the Title I Director of Federal Programs was the DCSD internal CARES Act authority and had to approve all spending of CARES Act funds. However, the Young Group found that the supplemental payments to individuals noted in their report did not go through the proper approval process. Furthermore, the then Superintendent was attributed with indicating that she was made aware after the fact of who received the CARES/ESSER I supplements and the amounts received.

The Young Group report concluded that with regard to the CARES/ESSER I supplement issue:

- The then Interim Chief Human Resources Officer (ICHRO) requested supplements for the Human Resources (HR) Division and did not seek the Title I Director of Federal Program's approval for the disbursement of federal funds.
- The ICHRO did not obtain the then Superintendent's approval for disbursement of funds of \$5,000 or more as required.
- The then Chief of Staff (COS) should have notified the then Superintendent of potential red flags in regard to large amounts of supplements being requested by the ICHRO.

² Obtained from <https://www.ajc.com/education/report-fired-dekalb-superintendent-not-to-blame-for-hiring-pay-issues/IQFVAK2Y5VFZNH2GZPGBKNHDTI/>

- The then COS was aware that the Title I Director of Federal Programs was responsible for federal funds and her approval was required for disbursement of federal funds, but did not conduct proper follow-up with the requestors regarding the federal fund supplement disbursements.

The then Superintendent was terminated by the DCSD BOE on April 26, 2022, prior to the issuance of the Young Group report. However, the report found that the questioned actions were being taken by subordinates without the prior knowledge or approval of the then Superintendent.

Internal Investigation – Report Date June 24, 2022

In May 2022, the subsequent Superintendent requested that DSCD's Internal Audits & Compliance group perform an internal investigation to substantiate the allegations made in the investigative report from the Young Group. Please refer to **Exhibit B** for a copy of the internal investigation report. With regard to the payment of supplements to individuals, the internal investigation found the following as detailed in the Executive Summary of the internal investigation report.

The supplement payments to Central Office employees were primarily in response to staffing shortages and/or inefficiencies brought about by management decisions made in response to the COVID-19 response and preparation for return to on-site work. However, these payments, funded by ESSER I, did not go through approval of Title I Director of Federal Programs.

All CARES/ESSER I related expenditures required the approval of the Title I Director of Federal Programs. Consistent communication was provided by the Finance Division and the Office of Federal Programs (OFP) regarding the use of these funds. CARES/ESSER I expenditures related to the purchasing of supplies, equipment, technology, services, etc. were processed using the Munis/Touchpoint system, where internal approval workflows were to be adjusted to route to the Title I Director of Federal Programs for review and approval before going on to the CFO and senior management. However, CARES/ESSER I expenditures for compensation were processed in the TERMS/CrossPointe system, which did not have adaptable internal/electronic approval capabilities. Therefore, the supplement payments were subject to a manual approval (paper form) process, which allowed HR staff to manually enter the payments.

The internal investigation referenced a May 2021 email from the ICHRO to the then COS regarding approval for use of Supplement Request Forms for supplement payments. The email indicated that the then ICHRO would sign off on the Supplement Form in approval of the supplement payment subsequent to the approval sign off of the Chief of the Division requesting the supplement payment for their personnel "unless the Superintendent wants to have each one come before her for approval." The then COS responded instructing the ICHRO to "proceed with utilizing the form with HR having sign off" authority. The email from the ICHRO to the then COS also included a comment that the supplements submitted from the Superintendent's Office had already "moved forward." It was noted that the above-described May 2021 email exchange was the latest in a line of approval requests from the ICHRO to the then Superintendent and the then COS via email and weekly reports since mid-April 2021.

The internal investigation concluded that the ICHRO did not move forward without appropriate authority, but rather that the authority to approve supplements was granted to the ICHRO by the then Superintendent via the then COS. It was also concluded that due to the wide distribution, discussion, and vetting of the Supplement Request Form and its use that the then COS did not unilaterally approve the use of the Supplement Request Form as submitted with only the Division Chief or Superintendent's approval required without the knowledge of the then Superintendent.

The internal investigation found that the substantive issue was the failure of internal controls over the approval and payment of supplements to the HR staff and the failure of the approval of the supplement payments to be routed through the Title I Director of Federal Programs. Because of the way the supplement requests were completed, approved, and processed, the supplement payments for HR staff were not reviewed and approved for CARES/ESSER I funding by the Title I Director of Federal Programs. This increased the risk that the use of CARES/ESSER I funding for the supplement payments may not be compliant with the approved uses of CARES/ESSER I funds. It would have also avoided the misunderstanding by the ICHRO that only the Division Chief's approval was necessary for payment of the CARES/ESSER I funded supplement payments due to her assumption that a Chief's approval superseded the necessity of a Director's approval. Additionally, providing the ICHRO with the authority to approve all supplement payments based on Division Chief approval established a need for a compensating control such as Superintendent, COS, or Internal Audit approval for supplements paid to employees of the HR Division. This would have provided the oversight necessary to prevent control

failures or the appearance of impropriety in the determination of the amounts and recipients of CARES/ESSER I funding supplement payments among HR staff.

FY 2022 Single Audit Findings – June 29, 2023

The DOAA Single Audit Report for FY 2022 did not identify any deficiencies in internal controls that were considered to be material weaknesses. However, it did identify certain deficiencies in internal controls that were considered to be significant deficiencies. Specifically, it was noted that:

- The District needed to improve budgetary controls over expenditure of ESSER funds. Testing revealed instances in which expenditures had not been properly approved by GaDOE as the pass-through entity. Forvis Mazars was unable to determine if this finding applied specifically to ESSER I spending as details were not provided.
- The District needed to improve controls over indirect costs. Testing revealed the District had charged indirect cost expenditures to the ESSER program in excess of the maximum amount allowed. Forvis Mazars was unable to determine if this finding applied specifically to ESSER I spending as details were not provided.
- The District needed to improve controls over equipment. Some equipment and building improvements were included on the financial statement capital asset listing but were excluded from the program equipment listing. Forvis Mazars was unable to determine if this finding applied specifically to ESSER I spending as details were not provided.

Management indicated that inadequate staffing levels and inadequate controls over decentralized activity input led to the District's failure to establish appropriate internal control procedures in some instances.

It was recommended that the District review then current internal control procedures related to ESSER program expenditures and modify/develop policies and procedures to ensure that expenditures were appropriately documented and reflected the connection to the purpose of the ESSER program funds. Management concurred with the finding and recommendation. Management has implemented a formal Corrective Action Plan to address the FY 2022 Single Audit findings.

As of the date of this report, the FY 2023 Single Audit report, which is being prepared by an external accounting firm, had not been finalized.

Executive Summary

Forvis Mazars was engaged by the Superintendent of the DeKalb County School District on July 31, 2023, to provide forensic accounting services related to the District's expenditure of ESSER I funds. Based on interviews and the evaluation of information and documentation provided to Forvis Mazars in relation to the expenditure of ESSER I funds, findings and recommendations from our procedures include the following.

DCSD's ESSER I Approved Budget and Actual Spending

DCSD's actual ESSER I spending differed 25% or more from the ESSER I Amended Budget 3 for the function codes 2230 Federal Grants Administration and 2300 General Administration, which would necessitate a budget amendment with the GaDOE per GaDOE Federal Program Handbook.

At the request of Forvis Mazars, the Executive Director of the Office of Federal Programs (OFP) contacted the ESSER Program Manager at GaDOE regarding the need for any remedial action or retroactive approval related to the budget variances in function codes 2230 and 2300. The ESSER Program Manager verified that budget amendments should have been filed. However, as the ESSER I program is closed, no retroactive approval could be sought.

Furthermore, although the actual ESSER I spending and the amount noted in function code 3100 School Nutrition Program in the ESSER I Amended Budget 3 matched the amount of ESSER I funds actually spent related to the School Nutrition Program, the funds were not spent according to how they were described in the ESSER I Amended Budget 3 narrative descriptions. The narrative descriptions indicated that \$11,342,343 was to be spent related to the Calendar Buy-Back day and that \$3,648,883 was to be spent related to the SNS budget deficit. However, our analysis of actual ESSER I spending indicated that only \$78,818 was spent related to the Calendar Buy-Back day and \$14,963,468 was used to fund the SNS budget deficit. Although no formal budget amendment appears to be required as actual spending and the ESSER I Amended Budget 3 function code 3100 amount did not differ by more than 25%, the significant variance in representation of the amounts to be spent was noted.

At the request of Forvis Mazars, the Executive Director of the OFP contacted the ESSER Program Manager at GaDOE regarding the variance in actual to budgeted spending for function code 3100 School Nutrition Program. The response was that the approval process was flexible, allowing LEAs to use the funds as needed to address their specific requirements, provided they adhered to the grant's guidelines. The grant's guidelines allowed for the use of funds for paying salaries and benefits of existing staff.

We recommend that for any funding passed through to DCSD by GaDOE, processes should be established and documented to verify the accuracy of the information reported to GaDOE in the budget approval process and to monitor actual funding expenditure variances and seek any required budget amendment approvals on a timely basis.

Continuity of Services – School Nutrition Services Budget Deficit

As discussed above, the actual ESSER I spending and the amount noted in function code 3100 School Nutrition Program in the ESSER I Amended Budget 3 matched the amount of ESSER I funds actually spent related to the School Nutrition Program. The ESSER I Budget Amendment 2 and 3 included the use of ESSER I funds to address the SNS budget deficit. The ESSER I Budget Amendment 2 indicated that it was approved by the then Superintendent on November 11, 2021 and, according to the GaDOE approval process in place at that time, would have been approved by GaDOE subsequent to the then Superintendent's approval. However, the Life to Date Expenditure Report for ESSER I expenditures noted that the *effective date* of the SNS budget deficit entries occurred in June of 2020 and June of 2021 and the *actual date* of the journal entries was November 10, 2021, prior to the submission and approval of the ESSER I Budget Amendment 2. DCSD can only spend funds per a budget or amended budget after approval by GaDOE. To retroactively charge costs to align with a new budget amendment also requires GaDOE approval.

However, as the GaDOE ESSER Program Manager indicated that the ESSER I program is closed, no retroactive approval can be sought.

We recommend that going forward, DCSD should ensure that all appropriate approvals are obtained prior to transacting or expending federal funds.

Professional Development Stipends

The payment of stipends for ESSER I eligible professional learning classes attended virtually from the county-operated Professional Development Institute (PDI) was approved in the FY 2021 DCSD Budget and the ESSER I Budget Amendment 3.

Teachers and staff were paid a stipend for the four learning institute professional development days of \$18 an hour for Classified employees and \$35 an hour for Certified employees. The professional development days occurred on August 5 through August 7, 2020 and January 15, 2021 and were funded through several federal grant programs including ESSER I, Title I, Title II, and Title IV. The total amount of Professional Development Stipends paid by DCSD through ESSER I funds was \$287,411.

Forvis Mazars was provided with a listing of individuals, by name and employee number, who received Professional Development Stipends funded by ESSER I totaling \$287,411. In total there were 1,126 entries representing 1,033 unique employee ID numbers. The Verification of Hours forms were provided by individual school. At Forvis Mazars' request, the schools the employees were assigned to were added to the file for ease of testing to the Verification of Hours forms. However, of the 118 entries tested, only 20 were located within the Verification of Hours forms. In discussing this with DCSD personnel, it was determined that the Verification of Hours forms provided were primarily for teaching staff and that non-teaching staff attendance may have been verified in a different manner. However, after further research, DCSD determined that additional documentation that could be used to verify Professional Development attendance was either not readily available and/or would take significant time and effort to obtain. Therefore, Forvis Mazars was unable to satisfactorily verify that individuals receiving Professional Development Stipends with ESSER I funds attended the trainings.

We recommend the Superintendent and/or BOE, with input from OFP, determine if further effort should be made to attempt to complete the verification. Going forward, DCSD should ensure that appropriate documentation is maintained to support the expenditure of federal funds. The formal documentation should clearly state the funding source in use, the type and amount of expenditure, the rationale for the eligibility and allowability of the expenditure under the funding source, and the signature of the approving party(ies). Such documentation should be maintained in a format easily accessed for use in DCSD Internal Audit and Compliance group projects, Single Audits, and potential program audits by grantors or others.

Human Resources/IT Supplements Related to COVID-19

The \$74,250 in HR/IT supplements related to COVID-19 did not go through OFP approval as was required. Furthermore, the supplement payments did not adhere to the DCSD requirement that supplements were eligible for "new tasks that require additional time and accountability above and beyond the existing job duties of the employee." Per Uniform Guidance (UG) Section 200.430 – Compensation – Personal Services, which applies to ESSER I funding, "Costs for compensation are allowable to the extent that they satisfy...specific requirements..., and that the total compensation for the individual employees:

- i. Is reasonable for the services rendered and conforms to the established written policy of the non-federal entity consistently applied to both Federal and non-Federal activities."

As the supplement payments were contrary to the then DCSD established written policy that supplements could only be paid for "new tasks that require additional time and accountability above and beyond the existing job duties of the employee," they were in violation of UG Section 200.430 and were therefore an unallowable use of ESSER I funds.

The supplements were also questioned in the Financial Audit Report for year ending June 30, 2021. DCSD provided correspondence from GaDOE dated November 2, 2022 acknowledging the transfer of the supplements from ESSER I funding to the DCSD General Fund to correct the inappropriate expenditure of federal funds.

Expenditures Through Accounts Payable

Forvis Mazars was able to validate all of the \$5,591,491.14 (check amounts) initial sample of ESSER I expenditures that went through accounts payable by reviewing requisitions, purchase orders, invoices, check images, and other

documentation. For the expanded review of all \$14,677,930.64 in ESSER I expenditures that were processed through the Finance Division's accounts payable process, Forvis Mazars reviewed requisitions attached to those expenditures and identified that of the 492 unique requisitions that we received, 97% of the requisitions went through the appropriate approval workflow. However, 13, or 3%, of the requisitions by number did not go through the required OFP approval.

Of the 13 ESSER I requisitions that did not go through the required OFP approval, 10 requisitions totaling \$5,518,173.40 did not have OFP in the approval workflow at all. Two requisitions totaling \$108,000.00 had OFP in the approval workflow, but OFP did not approve the request because someone else at that same approval step approved the request, thus "skipping" OFP's required approval. Forvis Mazars found one requisition in the amount of \$75.33 that was rejected by OFP but was still ultimately approved according to the approval workflow in Munis. Although OFP was not included in the original approval workflow for some of the aforementioned expenditures, at Forvis Mazars' request, OFP reviewed the expenditures and indicated that the expenditures would have been approved had they gone through the appropriate OFP approval process for ESSER I requisitions, except for the \$75.33 expenditure that had been rejected by OFP.

Division of Information and Instructional Technology (DIIT) is responsible for setting up approval workflows within Munis with direction from each Division Leader. During ESSER I, OFP informed DIIT of how the workflow approvals should be set up in Munis for ESSER I funds; however, OFP discovered later, after reviewing purchases using ESSER I funds, that the workflow approvals were not always set up correctly and that some purchases were inappropriately getting through the system using ESSER I funding without the prior approval of OFP. OFP formally addressed this issue with DIIT during the ESSER I period of availability. However, OFP indicated that the correction of the approval workflow issue in Munis is still in process. Although OFP is now intended to be included in all approval workflows involving the expenditure of federal funds, there remain instances in which they are not. OFP monitors for these occurrences through their routine review of expenditure detail reports and payroll reports related to federal funds, which assist them in identifying expenditures that were not approved by OFP. Currently, if this issue is found, a ticket is created through DIIT to correct the specific approval workflow. Those tickets are logged and maintained in the IT system to keep track of the issues found and to document that the instance has been corrected.

OFP should continue to work closely with DIIT to develop the detailed approval workflows in Munis for requisitions funded with federal funds. OFP should review and approve all workflows before the expenditure of federal funds can occur.

OFP should review all approval workflows associated with federal funds on a periodic basis to continuously ensure those workflows are set up appropriately.

OFP should be the only group with authority to approve federal funds requisitions at the appropriate step, and if OFP approval was not obtained, requisitions should be blocked from moving forward in the approval process.

OFP should reject all unallowable expenditures in Munis funded with federal funds and monitor all federal funds expenditures by performing a monthly review.

Expendable Equipment and Expendable Computer Equipment

Forvis Mazars was able to reconcile 73% of the \$8,412,268.77 of ESSER I expenditures for expendable equipment and expendable computer equipment to the District's provided inventory logs. Forvis Mazars reviewed the Standard Operating Procedures (SOP) related to inventory to identify if the District followed its own processes and processes required in 2 CFR 200.313. OFP utilized 2023–2024 Title I Inventory SOP for their ESSER I inventory. It is unknown at this time if these procedures were in place in 2020 when ESSER I purchases began and updated for fiscal year 2023–2024.

Of the remaining \$2,232,848.03, Forvis Mazars was unable to obtain inventory logs to account for these additional expenditures coded to expendable equipment and expendable computer equipment. Some of the items listed within object codes 561500 and 561600 looked to be supplies that were coded incorrectly.

OFP should update the Title I Inventory SOP for other program specific guidelines, or at a minimum document within the SOP what other funding sources or grants programs to which the SOP is applicable.

OFP should maintain a log of the dates of physical inventory checks, whether they are on-site or virtual, and maintain documentation of the version history updates to corresponding inventory logs.

OFP should track and update grant expenditures for expendable equipment and expendable computer equipment on a more consistent basis to reconcile accounting information related to expendable equipment and expendable computer equipment inventory information for purchases made for grant programs.

Overarching Recommendation Related to the Expenditure of Federal Funds

As previously discussed, ESSER I funding was spent in a somewhat urgent manner given the circumstances of the COVID-19 pandemic. The chaotic circumstances of that time period, coupled with the passage of time, off-sight storage of documentation, and turnover of personnel who were original decision makers for DCSD with regard to the expenditure of ESSER I funding resulted in some gaps in available information and documentation for use in our procedures.

Going forward, DCSD should ensure that appropriate approvals are obtained and formally documented at the division level, by OFP, by the Superintendent and BOE, if applicable, and by the Finance Division for all spending of federal funds. The formal documentation should clearly state the funding source in use, the type and amount of expenditure, the rationale for the eligibility and allowability of the expenditure under the funding source and the signature of the approving party(ies). All approval and expenditures supporting documentation should be maintained in a format easily accessed for use in DCSD Internal Audit and Compliance group projects, Single Audits, and potential program audits by grantors or others.

The remainder of this report details our findings.

Interviews and Data Received

To perform our scope of procedures, Forvis Mazars requested documentation and information, gained access to internal District financial systems, performed data analytics, and interviewed the following District professionals.

- Antwyn Brown – former Deputy Chief of Operations
- Byron Schueneman – Chief Financial Officer
- Calandra Fisher – Analyst II Position Control
- Diane Gardner - Analyst III Position Control
- Dr. Michelle Jones – former Interim Chief Human Resources Officer
- Dr. Myisha Warren – Executive Director, Office of Federal Programs
- Dr. Tekisha Ward-Smith – current Interim Human Resources Administrator
- Eric Cannaday – AP Manager, III
- Joel Thibodeaux – Chief Audit Executive, Internal Audits & Compliance
- Karen Beadles – Director of Total Rewards
- Lance McConkey – Comptroller
- Monika Davis – Chief Information Officer
- Shaun Thompson – Title I Director, Office of Federal Programs

Documentation requested specific to ESSER I included:

- List of current board members and/or executive leadership for DCSD
- Grant agreements and contracts with GaDOE in relation to ESSER I
- Applicable ESSER I specific policies and procedures
- All project/program documentation
- List of contact information for internal departmental staff
- Bank statements from January 2020 to current
- Most recent Single Audit
- Approved ESSER I budget and amendments
- Listing of actual ESSER I expenditures
- Accounts payable registers
- Accounts payable detail for ESSER I expenditures
- Payroll registers
- General ledger
- Munis Expenditure Central module
- Munis Account History Detail module
- Munis Journal Inquiry module
- A variety of approval and documentation support for ESSER I spending categories

Forvis Mazars encountered difficulties throughout the engagement obtaining requested documentation and information despite weekly project update calls with DCSD project staff. For one example, the Forvis Mazars team was unable to obtain payroll registers exported through the DCSD payroll system throughout the engagement. The payroll files for four years were obtained by the Forvis Mazars team in .pdf format. Receiving over 100 payroll .pdf files then required the Forvis Mazars team to convert these documents to a readable and assessable format. Additionally, the Forvis Mazars team members did not gain access to particular modules within Munis until April 4, 2024. These included the Account History Detail Report and the Journal Inquiry Reports. Had the Forvis Mazars team received requested information and system access in a more timely manner and readily usable format, our procedures would have been more efficient and our engagement would have been completed much earlier.

Additionally, throughout our procedures and the drafting of the report, Forvis Mazars continued to encounter delays in receipt of requested information. Therefore, this report refers to requested information that remained outstanding as of the date the report was written.

Analysis

ESSER I Requirements

Per Section 18003(d) of the CARES Act, ESSER I funds could be used by DCSD for the following purposes.

- At-Risk Populations
 - Supporting students with disabilities, English learners, migrant students, homeless students, low-income students, children in foster care
- Distance/Remote Learning
 - Devices, hot spots, internet service, instructional packets/resources, online learning platform
- School Meals
 - Preparing/delivering meals, costs for meals not covered by USDA, hazard pay, transportation costs
- Mental and Physical Health
 - Counseling, telehealth, school nursing, therapeutic services, wraparound support and training
- Supplemental Learning
 - Extended learning schedules, remediation, before/after school program, additional pay for teachers and mentors
- Facilities and Equipment
 - Deep cleaning buildings/buses, PPE (such as masks, gloves, disinfectants), supplies, and hazard pay
- Professional Development
 - Training for school leaders, teachers, and staff, and extended Professional Development days
- Continuity of Core Staff and Services
 - Restoring potential FY 2021 budget reductions due to decreased state and/or local revenue, offsetting need to furlough school staff

Furthermore, provisions included in the Uniform Guidance (UG), Section 200.403 – Factors Affecting Allowability of Costs state that “costs must meet the following general criteria in order to be allowable under Federal awards”:

- a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles,
- b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to the types or amount of cost items,
- c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity...
- d) Be adequately documented

Provisions included in UG Section 200.430 – Compensation-Personal Services prescribes standards and documentation of personnel expenses and state, in part, that “(a)...Costs for compensation are allowable to the extent that they satisfy...specific requirements..., and that the total compensation for individual employees:

- 1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- 2) Follows an appointment made in accordance with a non-Federal entity’s laws and/or rules or written policies and meets the requirements of Federal Statute, where applicable; and
- 3) Is determined and supported as provided in paragraph (i)... [as follows:] (i) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - i. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated,
 - ii. Be incorporated into the official records of the non-Federal entity...”

ESSER I Approved Budget and Actual Spending

The DCSD ESSER I budget began with Divisions proposing their individual ESSER I budgets. The Division budgets were approved by the OFP for allowability and reasonableness and feedback was provided to Division leadership for necessary amendments, if any. Any Division budget amendments were resubmitted to the OFP for review. Once finalized, all Division budgets were compiled into a consolidated ESSER I budget which was uploaded to the Consolidated Application in GaDOE's portal. The OFP Executive Director then approved and signed off on the budget in the portal, as did the Superintendent. The date of the Superintendent's approval is noted on the Consolidated Application and all amendments. The GaDOE Coordinator then reviewed and signed off on the budget in the portal if no amendments were needed. The approved Division budgets were uploaded into the accounting system and the Divisions were given their approved budgets and told to start submitting requisitions for spending.

Per the GaDOE Federal Program Handbook, "LEAs must submit budget amendments for any award changes (reduction or increase) or any changes on original approved budgets that exceed 25-percent in any function code using the LEA consolidated application approved process."

Procedures

The original budget, amended budgets, and the District's actual ESSER I spending based on its Life to Date ESSER I Expenditure file were compared to determine how the budget changed over time and if the actual expenditures varied from the ESSER I Amended Budget 3, the final ESSER I budget approved by GaDOE. The original, amended ESSER I budgets and actual ESSER I spending summary for ESSER I prepared by Forvis Mazars is attached as **Exhibit C**. Exhibit C is categorized by function and object code for comparability.

Findings

In performing our analysis, we noted that some categories of actual expenditures differed from the amounts noted in the ESSER I Amended Budget 3. As previously indicated, a budget amendment was required if actual spending in any function code exceeded 25% (plus or minus) of the approved budget. Based on our analysis, budget amendments should have been requested for function code 2230 Federal Grants Administration, and function code 2300 General Administration, as they differed from the approved function code amount in the ESSER I Budget Amendment 3 by 82.3% or \$165,160.16, and 79.7% or \$35,498.73, respectively. Please see **Exhibit D** for detail. District representatives searched for, but were unable to find, documentation or communication indicating that the spending variances between the ESSER I Amended Budget 3 and actual expenditures where the function code actual expenditure varied by +/- 25% had been submitted to or approved by the GaDOE.

At the request of Forvis Mazars, the Executive Director of the Office of Federal Programs (OFP) contacted the ESSER Program Manager at GaDOE regarding the need for any remedial action or retroactive approval related to the budget variances in function codes 2230 and 2300. The ESSER Program Manager verified that budget amendments should have been filed. However, as the ESSER I program is closed, no retroactive approval could be sought.

The DCSD ESSER I Budget Amendment 3 submitted to GaDOE and the Life to Date Expenditures Report for ESSER I expenditures both indicated that \$15,042,286 was approved and spent for function code 3100 School Nutrition Program. However, the funds were not actually spent in accordance with how they were described in the ESSER I Budget Amendment 3 approved by GaDOE. ESSER I Budget Amendment 3 narrative descriptions indicated that \$11,342,343 was to be spent related to the Calendar Buy-Back day and that \$3,648,883 was to be spent related to the School Nutrition Services (SNS) budget deficit. However, based on the Life to Date Expenditure Report for ESSER I expenditures, only \$78,818 was spent related to the Calendar Buy-Back day for SNS, and approximately \$14,963,468 was used to fund the SNS budget deficit that resulted from the decline in revenue caused by the pandemic. Although the total amount of the function code 3100 – School Nutrition program did not vary between the most recent budget approved by GaDOE and the amount spent, thus not requiring a budget amendment, the significant variance in the narrative representations of the amounts to be spent on the Calendar Buy-Back day and the SNS budget deficit was noted.

At the request of Forvis Mazars, the Executive Director of OFP contacted the ESSER Program Manager at GaDOE regarding the variance in actual to budgeted spending for function code 3100 School Nutrition Program. The response was that the approval process was flexible, allowing LEAs to use the funds as needed to address their specific

requirements, provided they adhered to the grant’s guidelines. This included the use of funds for paying salaries and benefits of existing staff.

Recommendations

We recommend that for any funding passed through to DCSD by GaDOE, processes should be established and documented to verify the accuracy of the information reported to GaDOE in the budget approval process and to monitor actual funding expenditure variances and seek any required budget amendment approvals on a timely basis.

ESSER I Approved Budget and Primary Spending Categories

We analyzed the District’s Life to Date Expenditures file for ESSER I expenditures. In doing so we categorized the spending based on the definitions of the object codes in the DCSD Chart of Accounts. The largest components, based upon our categorizations and mapped back to allowable uses of the allocated \$33,585,162 in ESSER I funds, were as follows.

Continuity of Services – School Nutrition Services Budget Deficit – School Nutrition Program Cafeteria (inclusive of salaries and benefits for school nutrition personnel, purchased food, supplies, and expendable equipment)	\$14,963,468	44.6% of ESSER I spending
Distance Remote Learning – Computer (Chromebooks and other) and technology related spending to support remote learning	\$8,361,208	24.9% of ESSER I spending
Facilities and Equipment – Cleaning/office supplies, including deep cleaning facilities and equipment and provision of PPE	\$5,362,355	16.0% of ESSER I spending
Continuity of Services – Staff (Employee salaries and benefits reclassified to ESSER I, Calendar Buy-Back day salaries and benefits, Professional Development Stipends used to counteract potential furloughs, and Supplements)	\$4,227,982	12.6% of ESSER I spending

Continuity of Services – School Nutrition Services Budget Deficit

The SNS Enterprise Fund is a self-contained entity within the District that is responsible for funds used to account for SNS’ overall operations. It is operated in a manner similar to a private business. Revenue earned is utilized for all expenditures inclusive of food, labor and other allowable costs. Historically, SNS was not subsidized by DCSD’s General Fund.

For FY 2021, forecasted revenues were \$70,872,000 of which federal revenue accounted for \$56,278,000 or 79.4%. Forecasted expenditures were \$70,164,220. SNS’ actual revenue declined quickly with students being out of school due to the pandemic. Federal revenue is based on the number of students served times the reimbursement rate for each eligible category and every student is counted at the point of sale. The reduction in student meal participation resulted in decreased sales, and therefore, decreased federal reimbursements. SNS provided the below information regarding the reduction in students served in its “FY 21 School Nutrition Services Financial Status Presentation” which appeared to be finalized in the October 2020 timeframe by the then Interim CFO and the Executive Director of SNS.

DCSD Student Meal Participation Comparison				
	School Year 19-20 Pre-COVID August 2019 to March 2020	School Year 19-20 During COVID March 16, 2020 to May 2020	Summer Virtual Learning June to August 14, 2020	School Year 20-21 Virtual Learning through September 17, 2020
Breakfast	3,945,048	0	571,898	161,132
Lunch	8,056,403	648,992	571,898	161,132
Snack	0	648,992	0	0
Total Meals	12,001,451	1,297,984	1,143,796	322,264

However, SNS' expenses did not decline in tandem with revenue. Salary expenses continued at a near normal pace. Per federal regulation,³ net cash resources are limited to only three months of average expenditures. The SNS Enterprise Fund balance was exhausted over the summer months of 2020 as it was used to support salaries. Unanticipated expenses were also incurred such as purchases of personal protective equipment (PPE) and the higher cost of individually wrapped and Grab & Go menu items. By July 2020, the SNS Executive Director was reaching out to the Interim Chief Financial Officer to request a meeting with she and the then Superintendent to discuss the financial state of SNS. SNS had utilized all revenue earned since the onset of the pandemic, including all reserves, and it had invoices from the two previous months that had not been paid. By September 2020, the SNS Executive Director had provided a "FY 21 School Nutrition Services Financial Status Presentation" Power Point and was requesting dates to schedule BOE Mini Sessions to discuss SNS' financial status with members of the BOE. On September 9, 2020, in an email to the Interim CFO and the then Superintendent's Chief of Staff, the SNS Executive Director stated that, "As you review the financial status, we are in a deficit and will not be able to make payroll or pay outstanding July/August invoices."

ESSER I funding could be used to offset expenses incurred by school nutrition programs due to COVID-19. Examples of funding flexibility included "School Meals: Offset costs due to serving school meals (not covered through USDA reimbursements), cover additional personnel (hazard pay, hours, etc.), or logistical costs (transportation, etc.)"⁴ In addition, the GaDOE Coronavirus Emergency Relief LEA Handbook in its discussion of general ESSER Budget Considerations noted that, "As with all uses of ESSER funds, proposed use of funds must be 'to prevent, prepare for, and respond to' COVID-19. This means that ESSER funds may be used to bridge budget shortfalls if the deficit is related to the coronavirus and the ESSER funds are needed for education-related expenses."⁵ The majority of ESSER I funds spent related to SNS were to fund the budget deficit that resulted from the decline in revenue due to the pandemic and the Calendar Buy-Back day for SNS employees.

Procedures

We compared the actual use of the ESSER I funding in support of SNS to the ESSER I Budget Amendment 3, the final ESSER I budget approved by the GaDOE, and investigated any significant variances. We evaluated available approval documentation and verified whether or not all ESSER I spending related to SNS was approved by OFP related to eligibility and allowability. The payment of SNS salaries and benefits were run through the normal payroll process and the payment for SNS supplies, equipment, and food purchases were run through the SNS accounts payable process. The spending was then reclassified to ESSER I through the journal entry process. Payment of SNS salaries and benefits were tested back to the underlying Payroll Gross to Net documentation to verify amounts charged to ESSER I funding. The journal entries to reclassify the SNS budget deficit and Calendar Buy-Back days to the ESSER I program were tied back to supporting documentation.

³ 7 CFR 210.14

⁴ "GaDOE FAQ on CARES Act & Other Federal COVID-19 Relief Bills"; chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.gadoe.org/External-Affairs-and-Policy/communications/Documents/GaDOE%20CARES%20Act%20FAQ%205.4.20.pdf

⁵ GaDOE Coronavirus Emergency Relief LEA Handbook, April 2021, page 29.

Findings

Forvis Mazars was provided with an FY 2022 Budget Update presented to the DCSD BOE by the then Chief Financial Officer on April 19, 2021 which indicated, “CARES/ESSER funds are being proposed to fund the return of Calendar Reduction Days (CRD) job loss prevention and continuity of services to include school nutrition” among other uses, in evidence that the use of ESSER I funding to cover the SNS budget deficit was discussed with the DCSD BOE. Furthermore, the FY 2022 DCSD budget was approved by the DCSD BOE on July 12, 2021. The ESSER I Budget Amendment 2 and 3 included the use of ESSER I funds to address the SNS budget deficit. The ESSER I Budget Amendment 2 indicated that it was approved by the then Superintendent on November 11, 2021, and according to the GaDOE approval process in place at that time, would have been approved by GaDOE subsequent to the then Superintendent’s approval. However, the Life to Date Expenditure Report for ESSER I expenditures noted that the *effective* date of the SNS budget deficit entries occurred in June of 2020 and June of 2021 and the *actual* date of the journal entries was November 10, 2021, prior to the submission and approval of the ESSER I Budget Amendment 2. DCSD can only spend funds per a budget or amended budget after approval by GaDOE. To retroactively charge costs to align with a new budget amendment also requires GaDOE approval.

However, as the GaDOE ESSER Program Manager indicated that the ESSER I program is closed, no retroactive approval can be sought.

Recommendations

Going forward, DCSD should ensure that appropriate approvals are obtained and formally documented at the division level, by OFP, by the Superintendent and BOE, if applicable, and by the Finance Division for all spending of federal funds. All necessary approvals should be obtained prior to transacting or expending federal funds. The formal documentation should clearly state the funding source in use, the type and amount of expenditure, the rationale for the eligibility and allowability of the expenditure under the funding source, and the signature of the approving party(ies). Such documentation should be maintained in a format easily accessed for use in DCSD Internal Audit and Compliance group projects, Single Audits, and potential program audits by grantors or others.

Continuity of Services – Staff

Calendar Reduction Day Avoidance

Due to the pandemic, in FY 2021 the District faced significant budget cuts from the State of Georgia and due to the expected decline of tax revenue, and considered the need to reduce the number of calendar days worked by District employees. Through the approved FY 2021 DCSD budget, the District was able to fund five days that may have otherwise been taken out of the school year calendar for District employees through furloughs. The solution was to fund one Calendar Buy-Back day and four days of professional development through various federal grant programs including ESSER I, Title I, Title II, and Title IV.

Calendar Buy-Back Day

The Calendar Buy-Back day was calculated based on full-time employees’ normal daily pay rates plus daily benefits rates as of December 18, 2021. Benefits included the Health Employer Contribution, the Teachers’ Retirement System Employer Contribution, and Alternative Benefits. Following guidance provided by Title I Director of Federal Programs, HR provided the supporting information including the list of employees, charge codes, and amounts to support the journal entry created by the Finance Division to reclassify the daily amounts to the appropriate funding categories. The total amount of the Calendar Buy-Back day funded by ESSER I was \$3,448,532.

Procedures

We compared the actual use of the ESSER I funding in support of the Calendar Buy-Back day to the ESSER I Budget Amendment 3, the final ESSER I budget approved by the GaDOE, and investigated any significant variances. We evaluated available approval documentation and verified that ESSER I spending related to the Calendar Buy-Back day

was approved by OFP for eligibility and allowability. The payment for the Calendar Buy-Back day was run through DCSD's normal payroll process and was reclassified to ESSER I funding through a journal entry. Payment of Calendar Buy-Back day salaries and benefits were tested back to the supporting documentation for the journal entry and the underlying Payroll Gross to Net documentation to verify amounts charged to ESSER I funding.

Findings

Paying salaries and benefits of existing staff was an eligible use of ESSER I funds. In support of the BOE approval of the Calendar Buy-Back day, Forvis Mazars was provided with a FY 2022 Budget Update presented to the DCSD BOE by the then Chief Financial Officer on April 19, 2021 which indicated, "CARES/ESSER funds are being proposed to fund the return of Calendar Reduction Days (CRD) job loss prevention and continuity of services to include school nutrition" among other uses in evidence that the use of ESSER I funding to cover a Calendar Buy-Back Day was discussed with the DCSD BOE. Furthermore, the FY 2022 DCSD budget was approved by the DCSD BOE on July 12, 2021.

Professional Development Stipends

The payment of stipends for ESSER I eligible professional learning classes attended virtually from the county-operated Professional Development Institute (PDI) was approved in the FY 2021 DCSD Budget and the ESSER I Budget Amendment 3.

Professional learning classes focused on learning to effectively teach virtually and included the following:

- Standards, curriculum, pacing, and virtual resources
- Planning and thinking through the virtual lesson
- Stronger together: effectively supporting students with disabilities (IEP/504/HHB)
- Content, strategies, interventions, or digital tools
- Instructional implementation of the virtual environment
- Assessing learning within the virtual environment
- MTSS 101

Teachers and staff were paid a stipend for the four learning institute professional development days of \$18 an hour for Classified employees and \$35 an hour for Certified employees. The professional development days occurred on August 5 through August 7, 2020 and January 15, 2021 and were funded through several federal grant programs including ESSER I, Title I, Title II, and Title IV. The total amount of Professional Development Stipends paid by DCSD through ESSER I funds was \$287,411.

To verify that Professional Development classes were attended virtually:

- Principals listed all participants on a Verification of Hours form and saved the form and the required documentation for each attendee to the school folder on the network
- The PDI Reviewer would access the school folder and verify that the principal signed the Verification of Hours form
- Using the Verification of Hours form, the PDI Reviewer would check each employee's folder in the school folder to verify that the employee had uploaded required documentation that was utilized in the training such as conference planner K-W-L documents, a sample virtual lesson plan, a class syllabus, and an instructional access form
- If a required document was missing, the PDI Reviewer contacted the principal identifying the missing documentation. The principal would research the situation and report back to the PDI Reviewer
- Once the PDI review process was completed, the PDI Reviewer uploaded the Verification of Hours form in the appropriate Data Entry folder on the network by Region
- Data entry personnel would access their assigned Regional folders and enter the hours per the Verification of Hours form then upload the file to the Final Review folder along with a completed Stipends cover page. An email would then be sent to the Final Reviewer notifying them of the availability of the information
- The Final Reviewer checked to ensure that the hours entered matched the Verification of Hours form and then sent an email to OFP to notify them of the availability of the information
- OFP would review the Master Verification of Hours form for the school and send an email to the Finance Stipends Review Team to process the stipend payments

The DCSD ESSER I Budget Amendment 3, submitted to GaDOE and approved by the Superintendent on November 11, 2021, indicated that \$287,411 was approved for Professional Development Stipends. That amount was described in Budget Amendment 3 for the “Professional Learning Stipends for participants attending the Professional Learning Institute (PDI). The courses that are contained within the PDI catalog are intended as professional investments into the District’s school-based workforce towards the ultimate benefit for all learners. Additionally, the courses include adapting the existing curriculum to online/virtual platform.”

Procedures

The payment of the Professional Development Stipends was run through DCSD’s normal payroll process. Payment of Professional Development Stipends was tested back to the underlying Payroll Gross to Net documentation and Verification of Hours forms to verify amounts charged to ESSER I funding.

Findings

Forvis Mazars was provided with a listing of individuals, by name and employee number, who received Professional Development Stipends funded by ESSER I totaling \$287,411. In total there were 1,126 entries representing 1,033 unique employee ID numbers. The Verification of Hours forms were provided by individual school. At Forvis Mazars’ request, the schools the employees were assigned to were added to the file for ease of testing to the Verification of Hours forms. However, of the 118 entries tested, only 20 were located within the Verification of Hours forms. Of the 20, 2 matched exactly, nine were listed as having attended 24 hours but receiving no compensation, three were listed but crossed-out, five had more attendance hours and compensation listed than was paid with ESSER I funds, and one was listed as attending zero hours and receiving no compensation. We noted that of the 20, only two were teachers. The others included 11 Assistant Principals, three STAR Substitutes, and one each for Principal, Campus Supervisor, Interpreter, and API. In discussing this with DCSD personnel, it was determined that the Verification of Hours forms provided were primarily for teaching staff and that non-teaching staff attendance may have been verified in a different manner. A listing of the \$287,411 paid by department or school is below.

DEPT-BUS DRIVERS	\$ 91,920.00
NOT LISTED/CROSSPOINTE SEARCH REQ	\$ 33,078.00
DEPT-SPECIAL SERVICES	\$ 6,280.00
INTERNATIONAL STUDENT SCREENIN	\$ 4,784.00
REDAN MIDDLE SCHOOL	\$ 4,744.00
HENDERSON MIDDLE	\$ 3,536.00
SEQUOYAH MIDDLE	\$ 2,849.00
FREEDOM MIDDLE SCHOOL	\$ 2,616.00
STONEVIEW ELEMENTARY	\$ 2,544.00
LITHONIA HIGH	\$ 2,480.00
STEPHENSON HIGH	\$ 2,464.00
M.M. BETHUNE MIDDLE SCHOOL	\$ 2,440.00
TUCKER MIDDLE SCHOOL	\$ 2,416.00
DRUID HILLS MIDDLE	\$ 2,248.00
MCNAIR MIDDLE	\$ 2,184.00
SALEM MIDDLE	\$ 2,040.00
MARTIN LUTHER KING, JR. H.S.	\$ 2,024.00
STONE MTN. MIDDLE	\$ 1,960.00
STONE MILL ELEMENTARY	\$ 1,928.00
SOUTHWEST DEKALB H S	\$ 1,904.00
COLUMBIA HIGH	\$ 1,888.00
JOLLY ELEMENTARY	\$ 1,880.00

CHAPEL HILL MIDDLE	\$ 1,848.00
DRUID HILLS HIGH	\$ 1,832.00
LITHONIA MIDDLE SCH	\$ 1,832.00
CHAMBLEE HIGH	\$ 1,824.00
CHAMBLEE MIDDLE	\$ 1,776.00
ARABIA MOUNTAIN HIGH SCHOOL	\$ 1,760.00
MILLER GROVE HIGH SCHOOL	\$ 1,744.00
PEACHTREE MIDDLE	\$ 1,704.00
BOB MATHIS ELEMENTARY	\$ 1,664.00
CEDAR GROVE MIDDLE	\$ 1,600.00
TUCKER HIGH	\$ 1,600.00
DUNWOODY HIGH	\$ 1,512.00
INFO SYS-DISTRICT	\$ 1,500.00
DEPT. OF TEACHING AND LEARNING	\$ 1,480.00
EMPLOYMENT	\$ 1,480.00
LIVSEY ELEMENTARY	\$ 1,480.00
OAK GROVE ELEMENTARY	\$ 1,472.00
BARACK H OBAMA MAGNET OF TECH	\$ 1,464.00
JOHN ROBERT LEWIS ELEMENTARY	\$ 1,464.00
DEPT-STUDENT SUPPORT SERVICES	\$ 1,368.00
STONE MTN HIGH	\$ 1,344.00
NARVIE J HARRIS ELEMENTARY	\$ 1,320.00
PROFESSIONAL DEVELOPMENT	\$ 1,280.00
ROCKBRIDGE ELEMENTARY	\$ 1,256.00
PERSONNEL-SICK LEAVE	\$ 1,240.00
BRIAR VISTA ELEMENTARY	\$ 1,184.00
CHAPEL HILL ELEMENTARY	\$ 1,184.00
MONTCLAIR ELEMENTARY	\$ 1,184.00
REDAN ELEMENTARY	\$ 1,184.00
CEDAR GROVE HIGH	\$ 1,120.00
ASHFORD PARK ELEMENTARY	\$ 1,104.00
INDIAN CREEK ELEMENTARY	\$ 1,104.00
DUNWOODY ELEMENTARY	\$ 1,064.00
AUSTIN ELEMENTARY	\$ 1,040.00
DORAVILLE UNITED ELEMENTARY	\$ 1,040.00
FAIRINGTON ELEMENTARY	\$ 1,040.00
FERNBANK ELEMENTARY	\$ 1,040.00
HENDERSON MILL ELEMENTARY	\$ 1,040.00
HUNTLEY HILLS ELEMENTARY	\$ 1,040.00
MARBUT ELEMENTARY	\$ 1,040.00
PANOLA WAY ELEMENTARY	\$ 1,040.00
PINE RIDGE ELEMENTARY	\$ 1,040.00
PLEASANTDALE ELEMENTARY	\$ 1,040.00
ROCK CHAPEL ELEMENTARY	\$ 1,040.00
CLARKSTON HIGH	\$ 968.00
CHESNUT ELEMENTARY	\$ 960.00

COLUMBIA MIDDLE SCHOOL	\$	960.00
DEPT-TRANSPORTATION	\$	960.00
PRINCETON ELEMENTARY	\$	928.00
ELIZABETH ANDREWS HIGH SCHOOL	\$	920.00
IDLEWOOD ELEMENTARY	\$	904.00
BROCKETT ELEMENTARY	\$	824.00
CORALWOOD CENTER	\$	824.00
DEKALB EARLY COLLEGE ACADEMY	\$	824.00
FLAT SHOALS ELEMENTARY	\$	824.00
KELLEY LAKE ELEMENTARY	\$	824.00
STONE MTN ELEMENTARY	\$	824.00
DEPUTY SUPT - INSTRUCTION	\$	800.00
DEKALB SCH OF ARTS	\$	784.00
LAKESIDE HIGH	\$	784.00
OAKCLIFF ELEMENTARY	\$	784.00
AREA - HORIZON SCHOOLS	\$	760.00
AREA - SPECIALITY SCHOOLS	\$	760.00
AREA 3 - ELEMENTARY	\$	760.00
BROWNS MILL ELEMENTARY	\$	760.00
E.L. BOUIE,SR. ELEMENTARY	\$	760.00
EARLY LEARNING CENTER	\$	760.00
MCLENDON ELEMENTARY	\$	760.00
RAINBOW ELEMENTARY	\$	760.00
STEPHENSON MIDDLE	\$	760.00
TONEY ELEMENTARY	\$	760.00
WOODRIDGE ELEMENTARY	\$	760.00
ALLGOOD ELEMENTARY	\$	680.00
BRIARLAKE ELEMENTARY	\$	680.00
COLUMBIA ELEMENTARY	\$	680.00
HAMBRICK ELEMENTARY	\$	680.00
INTERNATIONAL STUDENT CENTER	\$	680.00
KINGSLEY ELEMENTARY	\$	680.00
MARGARET HARRIS COMPREHENSIVE	\$	680.00
MCNAIR DISCOVERY LEARNING ACAD	\$	680.00
MCNAIR HIGH	\$	680.00
MONTGOMERY ELEMENTARY	\$	680.00
SAGAMORE HILLS ELEMENTARY	\$	680.00
SMOKE RISE ELEMENTARY	\$	680.00
WOODWARD ELEMENTARY	\$	680.00
DEKALB ARTS ACADEMY	\$	640.00
DIVISION OF FINANCE	\$	640.00
LAUREL RIDGE ELEMENTARY	\$	640.00
DRESDEN ELEMENTARY	\$	544.00
ELDRIDGE MILLER ELEMENTARY	\$	544.00
EVANSDALE ELEMENTARY	\$	544.00
HAWTHORNE ELEMENTARY	\$	544.00

MILLER GROVE MIDDLE	\$	544.00
MURPHEY CANDLER ELEMENTARY	\$	544.00
SHADOW ROCK ELEMENTARY	\$	544.00
AREA - HIGH SCHOOLS	\$	400.00
AREA 1 ELEMENTARY	\$	400.00
AREA 2 ELEMENTARY	\$	400.00
CARY REYNOLDS ELEMENTARY	\$	400.00
CEDAR GROVE ELEMENTARY	\$	400.00
CROSS KEYS HIGH	\$	400.00
DEPT-RESEARCH, DATA, & EVALUAT	\$	400.00
DUNAIRE ELEMENTARY	\$	400.00
HIGHTOWER ELEMENTARY	\$	400.00
MIDVALE ELEMENTARY	\$	400.00
OAK VIEW ELEMENTARY	\$	400.00
ROBERT SHAW THEME	\$	400.00
SNAPFINGER ELEMENTARY	\$	400.00
VANDERLYN ELEMENTARY	\$	400.00
WADSWORTH MAGNET SCHOOL FOR HI	\$	400.00
DEPT-ATHLETICS	\$	360.00
FEDERAL PROGRAMS	\$	360.00
PEACHCREST ELEMENTARY (NEW)	\$	360.00
PRE KINDERGARTEN U.	\$	360.00
WYNBROOKE ELEMENTARY	\$	360.00
CANBY LANE ELEMENTARY	\$	280.00
CHAMPION THEME MIDDLE SCHOOL	\$	280.00
DEPT-TOTAL REWARDS	\$	280.00
FLAT ROCK ELEMENTARY	\$	280.00
Rowland Elementary	\$	280.00
SUPPLY TEACHERS	\$	280.00
WARREN TECHNICAL	\$	280.00
AVONDALE ELEMENTARY	\$	144.00
TOWERS HIGH	\$	144.00
DEPT-FLEET SERVICES	\$	120.00
Grand Total	\$	287,411.00

In further research, DCSD verified with the Transportation Payroll Manager that bus drivers had to submit artifacts for verification in order to receive the stipend. Due to the size of the Transportation office, the backup documentation has been moved offsite to a storage location. With regard to Special Services, these would be mostly school-based staff who are not classified as teachers, but included on the school verification forms and/or have artifact folders. Most of these recipients are Sign Language Interpreters and other Exceptional Ed specialists. Other employees included were Exceptional Ed senior staff for whom no hours verifications or artifacts could be located. With regard to those individuals listed as Not Listed/Crosspointe Search Req, DCSD was unable to verify those recipients with any currently available information. DCSD indicated that moving forward with verifying the identity and assignment of those employees was not possible without significant investment of resources. Therefore, Forvis Mazars was unable to satisfactorily verify that individuals receiving Professional Development Stipends with ESSER I funds attended the trainings.

Recommendations

The Superintendent and/or BOE, with input from OFF, should determine if further effort should be made to attempt to complete the verification. Going forward, DCSD should ensure that appropriate documentation is maintained to support the expenditure of federal funds. The formal documentation should clearly state the funding source in use, the type and amount of expenditure, the rationale for the eligibility and allowability of the expenditure under the funding source, and the signature of the approving party(ies). Such documentation should be maintained in a format easily accessed for use in DCSD Internal Audit and Compliance group projects, Single Audits, and potential program audits by grantors or others.

Human Resources/IT Supplements Related to COVID-19

DCSD supplements could be paid for:

- Special projects, assignment, or a district initiative and should be aligned with the District's Strategic Plan
- New tasks that require additional time and accountability above and beyond the existing job duties of the employee
- Supplements can be implemented when all or part of an employee's duties are being assigned to and executed by another

Supplements must be reviewed and approved annually and could range from \$500 for seasonal projects to \$10,000 for annual assignments. An employee could not receive more than three supplements per contract period of July 1 through June 30 of the following year. Supplements must comply with all applicable BOE policies.

In order to award a supplement, the following process was required.

- The requestor filled out a Supplemental Request Form
- The requestor submitted the form to OFF Director Thompson so she could check for allowability. If the form was submitted via email, the Title I Director of Federal Programs did not sign the form. If the form was submitted in person, she would sign the form
- The Title I Director of Federal Programs would send the form or an email back to the requestor advising if the request was allowable or not
- The requestor would send the form to HR for signature, then to the Division Chief, or the Superintendent, if required, for final approval
- Once approved, the form was sent back to HR for processing into the payroll system
- Finance would process the payment via payroll

The ICHRO began her duties in November of 2020. Her taking over the ICHRO position coincided with significant efforts being required by HR to handle increased unemployment insurance claims, Family Medical Leave Act claims, and Families First Coronavirus Response Act claims. In addition, students and workers were coming back to school in-person in January 2021, so HR had to prepare for that transition. The ICHRO indicated HR had significant work to do with no established playbook to which to refer. She and some of her staff worked outside of regular hours, on weekends and over holidays.

The ICHRO indicated that prior to her arrival in November 2020, there was no form or process for requesting disbursements of CARES Act funds through payroll and such requests were handled via email. The ICHRO led HR in creating the Supplemental Request Form to track requests, vetted it through the BOE's counsel, and it was approved in 2021. Please refer to **Exhibit E** for a copy of the Supplement Request Form. The ICHRO indicated that initially the then Superintendent's signature was not required. However, as of FY 2021-2022, the then Superintendent indicated she was required to sign any request of \$5,000 or more and that lump sum payments could not be issued.

Procedures

Forvis Mazars was provided with a listing of 30 individuals that received supplement pay totaling \$74,250 from ESSER I funds and analyzed the payments for compliance with DCSD policies with regard to supplements and compliance with eligibility and allowability under ESSER I.

Our procedures indicated that individuals from two groups received ESSER I supplements: the HR/Payroll group and the IT group. Supplement Request Forms were completed for all supplement payments. All Supplement Request Forms

were requested and approved by the former ICHRO. All supplements were requested on May 27, 2021 and approved on either June 9 or June 14, 2021. Payments were made through the June 30, 2021 payroll.

The Supplemental Request Forms listed a scope of work performed that was the basis for the request for the supplement. Based on the specific “Scope of Work” the following ESSER I supplements were paid.

Scope of Work: Due to the time sensitive nature for settlement payment and the Governor’s bonus, staff had to work over Spring Break’s calendar reduction days.

Position Title	Group	Amount of Supplemental Request Form
Director of Total Rewards	HR/Payroll	\$ 1,000.00
Comp and Classifications Manager	HR/Payroll	\$ 1,000.00
Compensation Manager	HR/Payroll	\$ 1,000.00
Manager III, Applications	HR/Payroll	\$ 1,000.00
Payroll Manager II	HR/Payroll	\$ 1,000.00
Interim Manager III	HR/Payroll	\$ 1,000.00
Manager I	HR/Payroll	\$ 1,000.00
Technology Manager	HR/Payroll	\$ 1,000.00
HRIS Manager	HR/Payroll	\$ 1,000.00
Specialist, Payroll Processing	IT	\$ 1,000.00
Operator, Lead Computer	IT	\$ 1,000.00
Lead Operator	IT	\$ 1,000.00
Operator, Computer	IT	\$ 1,000.00
Manager, Unit Enterprise	IT	\$ 1,000.00
Total		\$ 14,000.00

Scope of Work: Due to the significant volume increase, the scope of work moved beyond the regular workday. With the added assistance, employees requesting ADA based on the effects of COVID-19 were able to receive their plans in a timely manner. The larger payment to the ADA Specialist II was for leading the effort.

Position Title	Group	Amount of Supplemental Request Form
ADA Specialist II	HR/Payroll	\$ 10,000.00
Investigator – Employee Relations	HR/Payroll	\$ 2,000.00
Administrator – Employee Relations	HR/Payroll	\$ 2,000.00
Executive Director	HR/Payroll	\$ 2,000.00
Regional Staffing Manager	HR/Payroll	\$ 1,000.00
Regional Staffing Manager	HR/Payroll	\$ 1,000.00
Regional Staffing Manager	HR/Payroll	\$ 1,000.00
Regional Staffing Manager	IT	\$ 750.00
Specialist – Data Control Audit	IT	\$ 500.00
Employee Relations – Investigator	IT	\$ 500.00
Total		\$ 20,750.00

Scope of Work: Developed and implemented formula and tools for the implementation of the Emergency Family Medical Leave and the Emergency Paid Sick Leave Act due to FFCRA provisions (*i.e.*, new pay type, resource documents). All initiatives required continuous oversight, required leading the planning sessions, coordinating staff and internal resources,

managing progress and relationships, and ensuring deadlines were met. The scope of work moved beyond the regular workday to include work nights and weekends.

Position Title	Group	Amount of Supplemental Request Form
Director of Total Rewards	HR/Payroll	\$ 5,000.00
Director of Total Rewards	HR/Payroll	\$ 5,000.00
Total		\$ 10,000.00

Scope of Work: Due to the significant volume increase with the unemployment audit, the scope of work moved beyond the regular workday to include work nights and weekends. With the added assistance, the District was able to stay compliant with the Department of Labor by responding to claims timely and reducing fraudulent pay during COVID-19.

Position Title	Group	Amount of Supplemental Request Form
Director of Total Rewards	HR/Payroll	\$ 5,000.00
Director of Total Rewards	HR/Payroll	\$ 5,000.00
Total		\$ 10,000.00

Scope of Work: Due to the significant volume increase related to Leaves related to the effects of COVID-19, the scope of work moved beyond the regular workday to include work nights and weekends. With the added assistance, District employees requesting Leaves were able to receive their plans in a timely manner. The COVID-19 crisis required the support of the creation of new Leave types, developing new resource documents, participation in project meetings, and training staff on new protocols. The larger payment to the Leaves Specialist II was for leading the effort.

Position Title	Group	Amount of Supplemental Request Form
Leaves Specialist II	HR/Payroll	\$ 10,000.00
Manager III	HR/Payroll	\$ 5,000.00
Executive Administrative Assistant	HR/Payroll	\$ 2,500.00
Secretary, Leaves	HR/Payroll	\$ 1,000.00
Secretary, Leaves	HR/Payroll	\$ 1,000.00
Total		\$ 19,500.00

In total, the 30 individuals received \$74,250 as detailed below.

Position Title	Group	Amount of Supplemental Request Form
Director of Total Rewards	HR/Payroll	\$ 11,000.00
Leaves Specialist II	HR/Payroll	\$ 10,000.00
ADA Specialist II	HR/Payroll	\$ 10,000.00
Comp and Classifications Manager	HR/Payroll	\$ 8,500.00
Manager III	HR/Payroll	\$ 5,000.00
Compensation Manager	HR/Payroll	\$ 3,000.00
Executive Administrative Assistant	HR/Payroll	\$ 2,500.00

Position Title	Group	Amount of Supplemental Request Form
Investigator - Employee Relations	HR/Payroll	\$ 2,000.00
Administrator - Employee Relations	HR/Payroll	\$ 2,000.00
Executive Director	HR/Payroll	\$ 2,000.00
Manager III, Applications	HR/Payroll	\$ 1,000.00
Payroll Manager II	HR/Payroll	\$ 1,000.00
Interim Manager III	HR/Payroll	\$ 1,000.00
Manager I	HR/Payroll	\$ 1,000.00
Regional Staffing Manager	HR/Payroll	\$ 1,000.00
Regional Staffing Manager	HR/Payroll	\$ 1,000.00
Regional Staffing Manager	HR/Payroll	\$ 1,000.00
Technology Manager	HR/Payroll	\$ 1,000.00
Secretary, Leaves	HR/Payroll	\$ 1,000.00
Secretary, Leaves	HR/Payroll	\$ 1,000.00
HRIS Manager	HR/Payroll	\$ 1,000.00
Specialist, Payroll Processing	IT	\$ 1,000.00
Operator, Lead Computer	IT	\$ 1,000.00
Lead Operator	IT	\$ 1,000.00
Operator, Computer	IT	\$ 1,000.00
Manager, Unit Enterprise	IT	\$ 1,000.00
Regional Staffing Manager	IT	\$ 750.00
Business Specialist II	IT	\$ 500.00
Specialist - Data Control Audit	IT	\$ 500.00
Employee Relations - Investigator	IT	\$ 500.00
Total		\$ 74,250.00

Findings

The above detailed supplement payments did not go through OFP for approval as was required. Furthermore, the supplements did not adhere to the DCSD requirement that supplements were eligible for “new tasks that require additional time and accountability above and beyond the existing job duties of the employee.” The scopes of work used to support the payment of the supplements indicate that the activities were not “beyond the existing job duties of the employee,” although it is understood that the amount of time expended to perform the scopes of work may have been in excess of pre-COVID-19 levels.

Provisions included in UG Section 200.430 – Compensation-Personal Services, which apply to ESSER I funding, prescribes standards and documentation of personnel expenses and state, in part, that “(a)...Costs for compensation are allowable to the extent that they satisfy...specific requirements..., and that the total compensation for individual employees:

- iii. Is reasonable for the services rendered and conforms to the established written policy of the non-federal entity consistently applied to both Federal and non-Federal activities.”

As the supplement payments were contrary to the then DCSD established written policy that supplements could only be paid for “new tasks that require additional time and accountability above and beyond the existing job duties of the employee,” they were in violation of UG Section 200.430 and were therefore an unallowable use of ESSER I funds.

Furthermore, in some instances, supplements were paid out of ESSER I funding for the processing of expenditures funded by other than ESSER I. The Governor's Bonuses referred to in one scope of work were funded through ESSER II.

The 2022 DOAA financial audit found that DCSD's policies and procedures were insufficient to provide adequate internal controls over the employee compensation process. With regard to supplement payments, the DCSD Correction Action Plan included the following.

- Develop policy to address employee supplements and pay for extra work. On September 12, 2022, DCSD revised its "Professional Personnel Compensation Guides and Contract" policy which addresses the appropriate use of supplemental pay. The policy now indicates that supplemental pay may be warranted in the following circumstances:
 - An interim appointment to a higher level of responsibility
 - Temporary and significant increases in responsibilities during the employee's normal work hours. For example, an employee may be assigned to perform duties or lead temporary projects that require the utilization of skills and the performance of tasks that are above the expectations of their current role and not part of their current job description
 - Supplemental pay is not authorized for activities and assignments that are reasonable of an employee's job description. An assignment justifying supplemental pay should not exceed six months and should not exceed 10% of an employee's salary. All supervisor requests and justifications for supplemental pay must be submitted on the required approved form to the Superintendent or designee for approval and may not be earned or paid for time periods prior to approval.
- Review and obtain appropriate documentation for current supplements
- Monitor new supplements and pay for extra work via HR document review and verification

The supplements were also questioned in the Financial Audit Report for year ending June 30, 2021. DCSD provided correspondence from GaDOE dated November 2, 2022 acknowledging the transfer of the supplements from ESSER I funding to the DCSD General Fund to correct the inappropriate expenditure of federal funds. GaDOE also reviewed the District's Corrective Action Plan regarding the supplement payments and found it to be appropriate.

Distance Remote Learning

In total, DCSD paid \$8,361,208 or 24.9% of its ESSER I funds for computers and other technology spending to support remote learning. Of that amount, \$7,512,960 was for expendable computer equipment and consisted primarily of Chromebook computers for students and instructional computers for teachers and staff. The use of ESSER I funds for computers and other related spending to support remote learning was an eligible and allowable expenditure.

The purchase of computers and other technology spending to support remote learning was run through DCSD's accounts payable process. Please refer to the Accounts Payable section later in this report for detail of Forvis Mazars' procedures and findings.

Expendable Equipment and Expendable Computer Equipment

The District paid expendable equipment (object code 561500) and expendable computer equipment (object code 561600) with ESSER I funds totaling \$8,412,268.77.⁶ The expenditures were comprised primarily of technology including desktop computers, laptops, and hotspots.

Although ESSER I purchases of expendable equipment and expendable computer equipment occurred prior to the date of the 2023–2024 Standard Operating Procedures (SOP) for Title I Inventory Equipment, this SOP was used to test the District's processes as the District confirmed this is the procedure it followed for ESSER I expendable equipment and expendable computer equipment.

The District outlines within their SOP the definition of equipment per Uniform Guidance. Uniform Guidance defines inventory as "tangible *personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-*

⁶ This includes \$51,060 included in the SNS budget deficit; therefore, not attributable to distance remote learning.

Federal entity...or \$5,000.” However, federal regulations require that Title I track technological items that may fall well below the equipment threshold and that may be easily stolen. This includes graphing calculators, external drives, Chromebooks, laptops, iPad, printers, cameras, scanners, desktop computers, and any other item that would be easily stolen, or sometimes referred to as “high risk, pilferable (Walkable)” items.

Per the SOP the required processes for inventory were as follows:

- Purchase of equipment is determined by the needs of the Continuous School Improvement Plan (CSIP).
- Inventory and equipment procedures are developed in accordance with the District’s BOE policies and procedures, the GaDOE, and the Federal Uniform Administrative Requirements, 2 C.F.R. Part 200.
- For inventory items with a per unit cost of \$5,000 or more, prior approval from the GaDOE is required. This is considered Capital Outlay.
- The District will assign a person responsible for the inventory purchased.
- When entering requisitions, the item to be ordered should be described in complete detail (for example, (25) Acer R11 Chromebooks). The item number alone should not be used to describe the item. The Title I purchase requisition process should be followed.
- Equipment with the object codes 561500 (Expendable Equipment) & 561600 (Expendable Computer Equipment) must be added to the inventory tracking log.
- Copies of packing/receiving slips MUST be retained and received items should be reconciled to the packing slips. The packing slips should be retained for monitoring.
- The label template (sent from the Title I Department) should be used to label all Title I equipment regardless of cost.
- The inventory designee should confirm inventory items were received.
- Once confirmed, the designee should enter the information into the Title I Inventory Tracking Log immediately upon receipt. The Title Inventory Tracking Log must be kept up to date with all Title I inventory to include current equipment as well as equipment purchased previously. This means that if equipment is disposed, lost, stolen or damaged it should remain on the tracking log with the required notation(s) in the appropriate column(s) (C-50/ Report of Damaged, Lost, or Stolen Property form).
- This also includes actions necessary to remove, C-50 items and/or items that are lost, damaged or stolen. The Title I Inventory Tracking Log must be maintained for monitoring purposes on a perpetual basis. Confirm Title I inventory items that have been received by verifying with Finance or bookkeeping. This information should be confirmed from the Touchpoint Finance System/Munis and Finance Reports, as well as the packing/receiving reports.
- A school’s Title I Inventory Tracking Log should be complete with all of the following information (Pursuant to Federal regulations in 2 CFR Part 200). Property and inventory records including acquisition and disposal information must be retained for five (5) years following the closeout of the grant.
 1. Description of property
 2. Vendor
 3. Serial Number or other identification number
 4. Source of funding (project number)
 5. FAIN # (provided by the Title I office)
 6. Acquisition date or date of purchase
 7. Unit Cost of item and quantities
 8. Location (example Media Room, Room #)
 9. Use of equipment (Instruction, Professional Learning, etc.)
 10. Condition of equipment
 11. Date equipment was added to the inventory
 12. Bar Code/Tracking Number
 13. Disposition or lost/stolen information including the date of disposal
- Prior to an Inventory Monitoring Visit, the inventory designee should work with the bookkeeper to verify that all of the equipment ordered and received is listed and/or accounted for on the Title I Inventory Tracking log (Using Touchpoint/Munis).

- Title I is required to perform a physical inventory monitoring once a year for schools and the District for equipment purchased with Title I funds. The Title I Fiscal Compliance Specialist will schedule and conduct the monitoring visits from August through April.
- Any differences between quantities determined by the Title I physical inventory monitoring and those shown within the accounting records shall be investigated to work out the causes of the difference. The Title I school designee shall, in reference to the inventory, verify the existence, current utilization, continued need for the equipment and condition of the equipment. Documentation shall be maintained of the date and also the person conducting the physical inventory.
- When original or replacement equipment acquired with Federal funds is no longer needed for the original project or program, the equipment may be retained, sold or disposed, if it is not needed in any other Title I, Part A or Federally funded project or program.
- The following disposition rules must be followed:
 - Non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms of the grant.
 - Equipment items with an acquisition cost/current per unit fair market value of less than \$5,000 and are more than three years old may be retained, sold or disposed, with no further obligation to the GaDOE.
 - The disposition of such items should be noted on the equipment inventory maintained by the LEA.
 - Otherwise, may be retained, sold or otherwise disposed as follows:
 - Over \$5,000 – pay Federal share
 - If equipment is sold: Federal awarding agency may permit non-Federal entity (GaDOE) to deduct and retain \$500 or 10-percent of the proceeds for selling and handling instructions.
 - Forward a check made payable to the GaDOE in the amount of the state’s share. The amount is then returned to the state’s Title I LEA allocations fund.
 - Under \$5,000 – no accountability (still must be disposed of by C-50).
 - C-50 (Credit Memo/Transfer Form/disposition) - For equipment that is no longer useful or damaged. The school designee will label C-50 equipment and fill out C-50 form completely. After the C-50 form is complete, send a copy to Property Accounting, Title I, and keep a copy for your records. Enter the red C-50 number on the top left corner of the C-50 form to the Disposition/Lost or Stolen section of the Title I Inventory Tracking Log.
 - 2 C.F.R. Part 200.313 (d)(3) requires that a control system be developed by recipients of Federal funds to ensure that there are adequate safeguards to prevent loss, damage, or theft of the property, including real property, equipment, and pilferable items. Some control features like locks, security cameras, & sign in sheets are used to safeguard against loss, damage, & theft.
 - Title I equipment must be entered into the Title I Inventory Tracking Log by the Title I school designee as soon as it is received.
 - All lost or stolen items must be reported immediately. The building administrator must notify the police department immediately upon discovery of the lost and stolen item(s) and request a copy of the police report or police case number.
 - A Report of Damaged, Destroyed, Lost, or Stolen Property form must be completed. A copy must be sent to Property Accounting, your Title I Fiscal Compliance Specialist, and keep the original for your records. Add the case number & date of incident in the Disposition/Lost or Stolen section of the Title I Inventory Tracking Log.

Procedures

Forvis Mazars reviewed the expendable equipment and expendable computer equipment in the Life to Date Expenditures file for ESSER I expenditures that were coded to object codes 561500 and 561600. The purchases for expendable equipment and expendable computer equipment totaled \$8,361,208.77. Forvis Mazars reviewed the inventory SOP and requested inventory logs to reconcile the expenses with inventory logs. Forvis Mazars received the inventory log file for ESSER I on August 26, 2024. The file name was, ESSER Equipment Inventory Log DITT_2.29.24. Forvis Mazars attempted to reconcile the inventory log to the total expenditures for ESSER I equipment listed within the inventory log to the ESSER I expenditure file. We were able to identify \$5,666,104.40 within the inventory log provided for ESSER I. This included a total amount of \$819,840.00 for hotspots and \$4,840,264.40 for Chromebooks. We determined that additional purchases were made for private and charter schools. Based on the inventory logs provided by the District, we were able

to identify a total of \$333,722.68 for Charter Schools and \$134,533.66 for private schools. This represents 8% of the expenditures spent on charter and private schools within object codes 561500 and 561600.

Forvis Mazars analyzed the expendable equipment and expendable computer equipment purchased with ESSER I funds to determine if they followed the District's process for purchasing and inventorying those expenditures per the requirements of the SOP.

Findings

There were supplies inaccurately coded to expendable equipment. The Finance Division should ensure that proper coding occurs within Munis and that expenditures are coded to the proper function and object codes.

The District was unable to provide Forvis Mazars with all necessary inventory logs to reconcile to the expendable equipment and expendable computer equipment purchased with ESSER I funds. The District should maintain records to appropriately inventory expenditures purchased with federal funds.

The District was unable to provide Forvis Mazars the date on which the last physical inventory was taken.

Forvis Mazars was unable to determine if there were additional lost, stolen, or disposed ESSER I inventory than what was listed in the inventory log due to lack of records of physical inventory. Currently, there are only Chromebooks that have been identified as lost or stolen.

Forvis Mazars was unable to determine if the locations listed within the inventory log were the current locations showing on the inventory log provided due to the District not providing the last date of a physical inventory nor were physical inventory records provided to the Forvis Mazars team for review.

Recommendations

OFP should update the Title I Inventory SOP for other program specific guidelines, or at a minimum document within the SOP what other funding sources or grants programs to which the SOP is applicable.

OFP should maintain a log of the dates of physical inventory checks, whether they are on-site or virtual, and maintain documentation of the version history updates to corresponding inventory logs.

OFP should track and update grant expenditures for expendable equipment and expendable computer equipment on a more consistent basis to reconcile accounting information related to expendable equipment and expendable computer equipment inventory information for purchases made for grant programs.

Facilities and Equipment

In total, DCSD paid \$5,362,355 or 16.0% of its ESSER I funds for cleaning/office and the provision of PPE. The use of ESSER I funds for cleaning/office and PPE was an eligible and allowable expenditure.

The purchase of cleaning/office supplies and PPE was run through DCSD's accounts payable process. Please refer to the Accounts Payable section later in this report for detail of Forvis Mazars' procedures and findings.

Expenditures Through Accounts Payable

The District paid for non-payroll related ESSER I purchases through Accounts Payable (AP) utilizing Munis, the Enterprise Resource Planning (ERP) information system. ESSER I AP expenditures totaled \$14,677,930.64 and were comprised primarily of PPE, cleaning supplies, and technology including laptops and hotspots. Munis, formerly called Touchpoint, is an integrated ERP tool that can manage core functions across an organization. It can integrate finance, payroll, HR, purchasing, fixed assets, revenue streams, and more. However, not all Munis modules were in use during the time frame of the ESSER I expenditures.

Invoices are processed consistently regardless of funding source, as the funding source is already set up in Munis when the invoice makes it to AP. Invoices come through email or hard copy from vendors. When hard copies are received, they

are scanned into Munis by AP staff. A confirmation that the invoice is connected to a PO is completed, then a three-way match process is performed by the AP staff on the PO, invoice, and shipping receipt. Before invoices are processed for payment, a second AP staff independently reviews the payment documentation to verify everything is accurate before it is sent to the AP manager for final review and then processed. Invoices are paid by check or electronic funds transfer (EFT). The AP Manager does a verification through the preparation of the Check Recon File using the bank's Positive Pay service, which is sent to Finance. Finance sends the Check Recon File to the bank for documentation of the validity of checks to be paid. This process was in place prior to ESSER I funding and remains the current process.

However, according to the District's Federal Programs Title I, Part A Standard Operating Procedures, (revised in September 2020) all purchase requests using federal funds, including CARES/ESSER I funds, had to be approved by the OFP Title I Director and Executive Director. Before a purchase request could be submitted to the OFP, principals must ensure alignment to the Division's needs and goals as referenced in their Continuous School Improvement Plan (CSIP) and individual budget. Once this is determined, the principals must submit the request to their bookkeeper to enter the requests in the District's financial system.

Per the "Office of Federal Programs Handbook 2021–2022," the required requisition approval process for spending that ran through accounts payable was as follows.

- School/District Division submitted requisition to OFP ESSER Coordinator
- OFP ESSER Coordinator reviewed the requisition and, if allocable, reasonable, and necessary, submitted the requisition to the Accounting Associate/Budget Specialist to be keyed into Munis Touchpoint (Munis)
- The Accounting Associate/Budget Specialist reviewed and signed off on the requisition in Munis indicating that the requisition had the required documentation attached, that all general notes were completed by the Division, and that funding was available. The requisition was then released into the approval workflow
- The OFP ESSER Coordinator signed off on the requisition in Munis and the requisition then traveled through the approval workflow (OFP ESSER Coordinator/Director/Executive Director/Finance)
- The OFP ESSER Coordinator III reviewed the budget code and whether the request was necessary, reasonable, allocable, and complied with DCSD policies and procedures
- The OFP Executive Director reviewed the requisition for compliance and provided approval in Munis as the Budget Unit Manager. The requisition was then forwarded to the Purchasing Department in the Finance Division for final approval
- The Purchasing Department signed off on the requisition and the Accounting Associate/Budget Specialist followed the process of converting the requisition to a Purchase Order (PO)
- The PO number was issued and the PO approval was communicated to the School/District Division by the OFP ESSER Coordinator

Procedures

When reviewing AP that was funded by ESSER I, it was Forvis Mazars' original intent to review all expenditures, verify approvals, and tie them back to supporting documentation. However, as indicated previously, we had significant difficulty obtaining access to requested information. During various project update calls, the DCSD Chief Audit Executive discussed that the requested information would be difficult to provide and requested that Forvis Mazars pull a sample of AP that was coded within the District accounting system as ESSER I expenditures. We pulled our initial sample using data analytics that was performed by the Forvis Mazars data analytics team on the population of ESSER I expenditures through AP. The initial sample consisted of transactions which were deemed to potentially be high risk using metrics including duplicate payments, duplicate vendor, matching employee addresses to vendor addresses, proximity of vendors, along with other data analytics metrics. We also randomly included transactions that had round dollar amounts. The initial sample included a total of 109 transactions totaling \$5,591,491.14 from 34 different vendors. The dollar value of the initial sample represented 38.1% of the ESSER I expenditures made through AP. To perform our procedures, Forvis Mazars received restricted access to Munis. The Forvis Mazars team pulled purchase orders, invoices, check images, contracts, and other supporting documentation for the transactions within the initial sample. The Forvis Mazars team used transaction features such as payment numbers, check dates, and check amounts to go into Munis and gather available supporting documentation that the system contained including check images, check amounts, and check numbers. We then used that information to validate the amount on the contracts, invoices, and purchase orders. Forvis Mazars cross

walked a total of \$960,824.18 of the AP sample through to the bank statements verifying that the transaction were payable to that vendor for that particular amount.

Additionally, the Forvis Mazars team reviewed all requisitions for the full ESSER I AP population within the Munis requisition module to determine if they were approved by OFP as required. Within the requisition module, we validated that either the Director of Title I or Executive Director of OFP's name appeared as part of the approval workflow. For the requisitions that did not follow the appropriate approval workflow for ESSER I expenditures, we reviewed them with OFP and DIIT, as they worked together to create the approval workflow in Munis, to understand why the requisitions did not follow the appropriate approval workflow. DIIT explained that because of the transition of several top leaders including the Superintendent and Chief Information Officer, information was not transferred consistently. In addition, the fact that many of the goods and services funded by ESSER I were normally purchased using the General Fund account there was some confusion as to how some approval workflows should be set up. Forvis Mazars supplied a list of all ESSER I expenditures that were processed through AP that did not appear to go through the required OFP approval to the OFP Executive Director. She confirmed that even though some items did not go through the appropriate approval workflow, they would have met the criteria for approval under the federal guidelines as an eligible and allowable expenditure of ESSER I funds.

Findings

Forvis Mazars was able to validate all of the \$5,591,491.14 (check amounts) initial sample by reviewing requisitions, purchase orders, invoices, check images, and other documentation. For the expanded review of all \$14,677,930.64 in ESSER I expenditures through AP, Forvis Mazars reviewed requisitions attached to those expenditures and identified that of the 492 unique requisitions that we received, 97% of the requisitions went through the appropriate approval workflow. However, 13 or 3% of the requisitions by number did not go through the required approval workflow. The 13 requisitions totaled \$5,626,259. Please refer to **Exhibit F** for a listing of expenditures that did not receive prior approval by OFP.

Of the 13 ESSER I requisitions that did not go through the required OFP approval, 10 requisitions totaling \$5,518,173.40 did not have OFP in the approval workflow at all. Two requisitions totaling \$108,000.00 had OFP in the approval workflow, but OFP did not approve the request because someone else at that same approval step approved the request, thus "skipping" OFP's required approval. When there are multiple people at the same approval step, anyone in that approval step can approve the requisition without the others ever seeing it. Forvis Mazars found one requisition in the amount of \$75.33 that was rejected by OFP but was still ultimately approved according to the approval workflow in Munis. The requisition was for a blue vinyl changing pad and was approved within Munis at Step 10 by the requestor, rejected at Step 20 by OFP, but ultimately approved at Step 80 by the Finance Department. Although OFP was not included in the original approval workflow for some of the aforementioned expenditures, OFP has since reviewed the expenditures and indicated that the expenditures would have been approved had they gone through the appropriate ESSER I requisition approval process, except for the \$75.33 expenditure that had been rejected by OFP.

DIIT is responsible for setting up approval workflow within Munis with direction from each Division leader. During ESSER I, OFP informed DIIT of how the workflow approvals should be set up in Munis for ESSER I funds; however, OFP discovered later, after reviewing purchases using ESSER I funds that the workflow approvals were not always set up correctly and that some purchases were inappropriately getting through the system using ESSER I funding without the prior approval of OFP. This issue was formally addressed with DIIT during the ESSER funding timeframe. However, OFP indicated that the correction of the approval workflow issue in Munis is still in process. Although OFP is now intended to be included in all approval workflows involving the expenditure of federal funds, there remain instances in which they are not. OFP monitors for these occurrences through their routine review of expenditure detail reports and payroll reports related to federal funds, which assist them in identifying expenditures that were not approved by OFP. Currently, if this issue is found, a ticket is created through DIIT to correct the specific approval workflow. Those tickets are logged and maintained in the IT system to keep track of the issues found and to document that the instance has been corrected.

Recommendations

OFP should continue to work closely with DIIT to develop the detailed approval workflows in Munis for requisitions funded with federal funds. OFP should review and approve all workflows before the expenditure of federal funds can occur.

OFF should review all approval workflows associated with federal funds on a periodic basis to continuously ensure those workflows are set up appropriately.

OFF should be the only group with authority to approve federal funds requisitions at the appropriate step, and if OFF approval was not obtained, requisitions should be blocked from moving forward in the approval process.

OFF should reject all unallowable expenditures in Munis funded with federal funds and monitor all federal funds expenditures by performing a periodic review.

Thank you for the opportunity to assist DCSD in this matter. We would be happy to answer any questions.

DCSD Response to Report Content and Findings

A draft of this report was provided to DCSD on August 30, 2024 for comment and response.

Approved Budget Versus Actual Spending

Response: Management acknowledges this finding and has consulted with GaDOE as stated.

GaDOE Response: GaDOE supports the recommendations regarding the District completing the necessary budget amendments to ensure the Code of Federal Regulations is followed accurately. Per 2 CFR 200.308 Revision of budget and program plans: (a) The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. (b) Recipients are required to report deviations from budget or project scope or objective and request prior approvals from Federal awarding agencies for budget and program revisions per this section.

Following this regulation:

- Ensures that the District does not exceed the available variance for actual spending versus approved budgeting
- Reduces the District's risk determination as assessed by the Financial Review and Division of Federal Programs
- Reduces any instance of audit findings

DCSD will ensure that processes are established to ensure compliance with the Code of Federal Regulations – 2 CFR 200.308 Revision of budget and programs plans when submitting Federal grant budgets.

Continuity of Services – School Nutrition Services Budget Deficit

Response: DCSD has consulted with GaDOE as stated.

GaDOE Response: In regard to the budget descriptions where the DCSD's budget described Calendar Buy-Back days as opposed to a School Nutrition Staff deficit, GaDOE would have approved both descriptions as the statute described that a LEA may use ESSER funds for the broad range of activities listed in section 18003(d) of the CARES Act as other activities that are necessary to maintain the operation of and continuity of services in the LEA and continue to employ existing staff.

Journal Entry Date for SNS Budget Deficit Reclass to ESSER I prior to Budget Approval

Response: Management acknowledges this finding and has consulted with GaDOE as stated.

GaDOE Response: GaDOE supports the recommendations regarding the District completing the necessary budget amendments to ensure the Code of Federal Regulations is followed accurately. Per 2 CFR 200.308 Revision of budget and program plans: (a) The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. (b) Recipients are required to report deviations from budget or project scope or objective and request prior approvals from Federal awarding agencies for budget and program revisions per this section.

Following this regulation:

- Ensures that the District does not exceed the available variance for actual spending versus approved budgeting
- Reduces the District's risk determination as assessed by the Financial Review and Division of Federal Programs
- Reduces any instance of audit findings

Expenditures Through Accounts Payable

Response: Management acknowledges these findings. Changes in executive management and approaches to Munis conversion management caused workflows to be delayed in development and implementation following the request from the Office of Federal Programs. In the interim since FY 2020 and FY 2021, when these transactions occurred, DCSD has completed the migration of procurement, payables, and payroll to Munis from CrossPointe, providing for system workflows to be solidly established. Approval workflows will be monitored and reviewed on no less than a quarterly basis to ensure that federal programs expenditures receive appropriate review and approval from the Office of Federal Programs in compliance with Federal grant rules.

ATTORNEY CLIENT PRIVILEGED

The following report was prepared on behalf of Gregory, Doyle, Calhoun & Rogers, LLC

DEKALB COUNTY SCHOOL DISTRICT
OPERATIONS INQUIRY

The Young Group, LLC was retained by Gregory, Doyle, Calhoun & Rogers, LLC, board attorneys for the Dekalb County School District (DCSD) to conduct an independent inquiry regarding the hiring and promotion practices of employees to executive positions as well as distribution of CARES ACT funds within the district.

Background:

An independent inquiry of the hiring and promotion practices of employees to executive positions as well as distribution of CARES ACT federal funds was requested based on concerns the DCSD Board of Education (BOE) expressed.

Specifically, the DCSD BOE expressed concerns that individuals were being promoted to executive level positions without being presented to the DCSD BOE for approval. The DCSD BOE had concerns that CARES ACT federal funds had been distributed without proper authorization and/or were mishandled.

Scope:

During the time frame of 03/06/22 - present, 13 staff members were interviewed. Those interviewed included executive management, directors, managers, and specialists from: Superintendents Office, Human Resources, Finance and Office of Continuous Improvement & Accountability. The investigation encompassed the interviews, review of emails and documents received from DCSD staff.

Key Observations:

- With respect to the promotion of Interim Chief Financial Officer (I/CFO) Masana Mailliard, to the position of Deputy Chief Financial Officer (Dep CFO), interviews revealed DCSD BOE policy and procedures were not followed by Chief of Staff (COS) Antwyn Brown.
 - I/CFO Masana Mailliard was not selected by Superintendent Cheryl Watson-Harris as the candidate for the Chief Financial Officer (CFO) position to be approved by the DCSD BOE nor was she presented to the board for the Dep CFO position.
 - Interviews revealed, COS Antwyn Brown verbally approved Masana Mailliard to Karen Beadles, Director Total Rewards for the position of Dep CFO without prior approval from Superintendent Watson-Harris or presenting Mailliard to the DCSD BOE for approval.

-
- As Chief of Staff to Superintendent Watson-Harris, COS Brown knew the direct placement of Mailliard without DCSD BOE approval was contrary to existing DCSD BOE policy and procedures which require DCSD BOE approval.
 - With respect to the promotion of Associate Superintendent for Continuous Improvement Oliver Lewis, to the position of Chief Continuous Improvement and Accountability, interviews revealed DCSD BOE policy and procedures were not followed by COS Antwyn Brown.
 - Contrary to policy COS Brown approved Oliver Lewis for the position of Chief of Continuous Improvement and Accountability without prior approval from the Superintendent Watson-Harris or presenting him to the DCSD BOE for approval.
 - An Organizational Restructuring Hiring Request (ORHR) form was completed for Oliver Lewis to be moved from Associate Superintendent for Continuous Improvement to Chief Continuous Improvement and Accountability effective 10/01/2021 and approved on 11/2/2021 by COS Brown, and subsequently by CFO Burbridge and Interim Chief Human Resources Officer (I/CHRO) Michelle Jones on 11/09/2021.
 - Subsequently Lewis' emails stated he was a Chief in the division, staff started questioning how Lewis became a Chief without DCSD BOE approval. At which time it was brought to the attention of Superintendent Watson-Harris who ordered Lewis to be placed back in the system to his DCSD BOE approved position of Associate Superintendent for Continuous Improvement.
 - Following Superintendent Watson-Harris' inquiry into the matter, COS Brown initiated a reversal of Lewis' promotion.
 - As Chief of Staff to the Superintendent Watson-Harris, COS Brown knew the promotion and salary increase for Lewis was contrary to existing DCSD BOE policy and procedures which require DCSD BOE approval.
 - A review of executive level positions for the periods of FY2020 – 2021 and FY2021 - 2022 was conducted and the above two matters were the only two discovered as not having been brought to the DCSD BOE for approval.
 - With regard to the distribution of CARES Act federal funds, interviews revealed the DCSD procedures were not followed in relation to a number of disbursements to individuals.
 - COS Brown reviewed supplemental request forms but did not advise Superintendent Watson-Harris of which individuals or amounts individuals would be receiving.
 - COS Brown was aware that Shaun Thompson, Director of Title 1 was responsible for overseeing all federal funds and all requests were to be approved by her prior to disbursement and did not inquire from requestors whether the forms had been approved by Director Thompson prior to disbursement.
 - 34 Supplemental request forms were not approved by Director Thompson prior to disbursement. (24 to HR employees, 6 to IT employees and 4 to finance employees).
 - 6 disbursements to HR employees approved by I/CHRO Jones were in the amounts of \$5,000.00 - \$10,000.00 which did not have Superintendent Watson-Harris and Director Thompson's approval, during the time period of 6/9/2021 – 6/14/2021.

- Superintendent Watson-Harris did not receive any notification from COS Brown of the requests for disbursements of CARES Act federal funds to individuals or the amounts of money approved during the time period of 6/9/2021 – 6/14/2021 and was not made aware until after the fact.
- The I/CHRO Jones did not submit the required information or documents to Shaun Thompson, Director of Title 1 for approval prior to disbursement of funds.

Supporting information:

Masana Mailliard Position Change:

An interview with Superintendent Watson-Harris was conducted on April 26, 2022. Superintendent Watson-Harris did recall the promotion of Mailliard but wanted to review her records and notes before responding to the exact circumstances surrounding her promotion. Superintendent Watson-Harris was terminated from her position immediately following the interview and was subsequently unable to provide any details regarding Mailliard's promotion. However, Superintendent Watson-Harris did say that COS Brown as the Chief of Staff is allowed to approve items on behalf of the Superintendent's office. He reviews the majority of the requests that come to the Superintendent's office and has permission to sign off on a variety of matters. He signs his name, not Superintendent Watson-Harris' name. Superintendent Watson-Harris said her leadership style to date is much more cautious than it used to be. She does not sign anything that COS Brown has not reviewed prior to her receiving it. COS Brown brings matters to Superintendent Watson-Harris that require her immediate attention (i.e., red flags) or she is required to sign. Superintendent Watson-Harris acknowledged that she supervises 16,000 people in the DCSD, and it is ultimately her responsibility to know what was going on but trusted in her staff to do their jobs correctly.

The COS, Antwyn Brown was interviewed on 04/22/2022 and stated that his duties are to serve as the designee on behalf of the DCSD Superintendent and BOE for internal matters and external matters as a liaison. Other duties assigned are to directly oversee and supervise public safety, internal audits, the DCSD BOE office and administration.

COS Brown was aware of the DCSD BOE policies regarding hiring and promotions. COS Brown stated that any hiring or promotions for Director positions and above or individuals with relatives in the district require a BOE conference and BOE approval. He advised policy prior to 10/2021 stated executive director and above, but the BOE amended it in 10/2021 to Director and above required BOE approval. COS Brown advised if it is a cabinet or executive level position the Superintendent has to approve it and then the BOE approves it. COS Brown stated the Superintendent makes the presentation to the BOE and may ask additional staff to provide information regarding the candidate. He said that no one gets a director or above position without the Superintendents approval first.

COS Antwyn Brown was aware that Mailliard was one of three candidate's submitted to the Superintendent for an interview for the CFO position. Mailliard was not the candidate selected by Superintendent Watson-Harris to be presented to the BOE for approval as the CFO.

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COS Brown knew Mailliard was not presented to the BOE for the Dep CFO position on the same day the CFO position went to the BOE. COS Brown recalled the Superintendent having a conversation with Mailliard and stating that she was highly regarded but not telling her she was being appointed to the Dep CFO position. COS Brown had a conversation with CFO Burbridge regarding Mailliard and discussed grooming her plus her experience and knowledge base would work well for the future CFO position. COS Brown said CFO Burbridge did not ask about any requirements for her to be put into the position. COS Brown did not advise CFO Burbridge to prepare her to be presented before the board. COS Brown said he has not seen, nor does he have a copy of an ORHR form being completed for Mailliard's position change.

According to emails exchanged with Director Beadles and COS Brown, Director Beadles asked COS Brown if Mailliard should be put in the Dep CFO position. When asked about the email exchange, COS Brown said he "probably" had a conversation with CFO Burbridge and Superintendent Watson-Harris regarding Mailliard. COS Brown then approved Mailliard for the Dep CFO position. In October 2020, COS Brown was also serving as the Interim CHRO, which is why Director Beadles came to him regarding the status of Mailliard's position. COS Brown said the Superintendent never mentioned getting Mailliard on the BOE calendar for the Dep CFO position.

I/CHRO Michelle Jones was interviewed and stated that the promotion of Mailliard pre-dates her starting in the position of I/CHRO. I/CHRO Jones was onboarded as the I/CHRO in November 2020. On I/CHRO Jones' second weekly report dated 12/03/2020, as a division chief, under the section "Please discuss any red flags", she listed the Dep CFO situation as a red flag. She stated, "Position documentation for dep CFO". I/CHRO Jones thought the team was looking for the documentation for the Dep CFO position due to it being a verbal approval because they had to place CFO Burbridge in the CFO position. I/CHRO Jones does not recall ever getting the documentation for Mailliard's approval. She advised the documentation should have been in the board minutes/directives/ORHR form and was not in any of those documents.

CFO Burbridge was interviewed on 03/06/2022 and a follow up interview on 04/21/2022. CFO Burbridge stated that the Dep CFO position was created as part of the reorganization plan by his predecessor and approved by the BOE during the reorganization plan on 03/19/2020. The position was approved on 03/19/2020 but not Mailliard nor was there an ORHR form submitted for Mailliard when she was moved to the position of Dep CFO.

During CFO Burbridge's first week in the district and in his position, he had conversations with COS Brown who stated one of his tasks was to groom Mailliard so that she would be ready to become CFO in the future. COS Brown said the organization thought highly of her but thought additional seasoning as a Dep CFO would be good for her. Conversations between COS Brown and CFO Burbridge were had discussing if Mailliard would need to be reinterviewed for the Dep CFO position being that she just went through the interview process for the CFO position. They did not discuss presenting her to the BOE for approval in the Dep

May 3, 2022

CFO position. CFO Burbridge had a conversation with Superintendent Watson-Harris regarding Mailliard in which she expressed positive feelings about her, but nothing about her position or title.

CFO Burbridge said COS Brown was the I/CHRO at the time and was the decision maker on Mailliard being placed in the Dep CFO position. CFO Burbridge was unaware of any issues regarding Mailliard being in the position until this year. CFO Burbridge stated during the time Mailliard was placed in the Dep CFO position he was not familiar with the policy regarding promotions because he had just been hired. CFO Burbridge knew that Chief positions had to go to the BOE for approval, because he had just gone through the process. CFO Burbridge is now aware of the policy and said that it had been expanded in 2021 to include a director position or higher has to be approved by the BOE. CFO Burbridge stated the Dep CFO position was not posted and no other candidates were brought forward as possibilities for the Dep CFO position.

Masana Mailliard was interviewed and advised that she interviewed for the CFO position and was told by Superintendent Watson-Harris that she was taken before the BOE as one of the final two candidates for the CFO position and did not receive it in October 2020. Mailliard said Superintendent Watson-Harris told her that she would be moved to the Interim Dep CFO (not the Dep CFO) position due to another candidate being selected and approved as the CFO.

In November 2020, CFO Burbridge advised Mailliard that she was no longer the Interim Dep CFO and was now the Dep CFO and does not know who approved the move or if it was presented to the BOE for approval for the Dep CFO position.

Mailliard and Latricia Butler, Classification and Compliance Manager, provided the email chain date range 10/16/2020 – 10/20/2020 of the exchange between Director Beadles, COS Brown, and Butler regarding questions addressed to COS Brown of what Mailliard's position should be. COS Brown requested to discuss it with Director Beadles at a later date. (See attachment 1)

Conclusion of Mailliard Position Change:

Interviews determined that while the position of Dep CFO was created during the reorganization plan, which was approved by the BOE on 03/19/2020, Mailliard was never presented to the BOE for approval for the Dep CFO position according to BOE policy. COS Brown appointed Mailliard to the position of Dep CFO without the approval of Superintendent Watson-Harris or the DCSD BOE. The procedure of creating an ORHR form for position placement or title changes does not appear to have been completed nor could an ORHR form for Mailliard being placed in the Dep CFO position be located. The documents for Mailliard's promotion likely do not exist due to COS Brown giving verbal approval to Director Beadles. COS Brown was aware that according to DCSD BOE policy during 2020, any position of executive director or above would require DCSD BOE approval and amended in 2021 to a director position or above would require DCSD BOE approval. The procedure for posting the vacant Dep CFO position was not executed due to Mailliard being placed into the position.

Oliver Lewis Promotion and Compensation Change:

An interview with Superintendent Watson-Harris was conducted on April 26, 2022. Superintendent Watson-Harris did recall the promotion of Lewis. Superintendent Watson-Harris contacted the former COS, Ramona Tyson to get her opinion about promoting Lewis. Tyson supported the promotion. Superintendent Watson-Harris spoke with board members about him prior to submitting Lewis for the position, therefore, she believed she could recommend him to the BOE directly as an appointment and obtain BOE approval. Superintendent Watson-Harris presented Lewis to the board for the position of Associate Superintendent for Continuous Improvement and was approved by the BOE on 01/11/2021.

During a pay parity assessment, I/CHRO Jones realized that Lewis' salary was much lower than other Associate Superintendents and brought it to Superintendent Watson-Harris attention. I/CHRO Jones realized that two divisions approved in the reorganization had not been created in the system, which affects budgets. I/CHRO Jones asked Superintendent Watson-Harris if Lewis should be moved to the Chief title and Superintendent Watson-Harris advised her not to, because Superintendent Watson-Harris has to get BOE approval for Lewis to be a Chief.

In the interim, while creating the divisions in the system, I/CHRO Jones entered Lewis' name in the Chief title as a place holder in order to set up the division. Superintendent Watson-Harris said she was never notified by I/CHRO Jones that she needed to put a name as place holder into the title to create a new division in the system.

Subsequently Lewis' emails started saying he was a Chief, people started asking questions about his title, and it was brought to Superintendent Watson-Harris' attention. Superintendent Watson-Harris asked I/CHRO Jones about it and told her that they have to meet to get additional information in order to correct it as well as bring it to the BOE's attention. Superintendent Watson-Harris did not authorize a different title for Lewis.

Superintendent Watson-Harris spoke with COS Brown, and he informed her that he approved the change in title. Specifically, Superintendent Watson-Harris did not approve the Chief title that I/CHRO Jones entered into the system. COS Brown later advised Superintendent Watson-Harris that he told I/CHRO Jones to change Lewis' position back from Chief Continuous Improvement and Accountability back to Associate Superintendent for Continuous Improvement Officer.

At the time of the interview, Superintendent Watson-Harris was not aware that Lewis' salary was still at a Chief salary level.

COS Brown was interviewed and acknowledged that on 01/11/2021, Lewis was approved by the BOE for the position of Associate Superintendent for Continuous Improvement. On 11/2/2021, COS Brown approved Lewis being moved from Associate Superintendent for

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Continuous Improvement to Chief for Continuous Improvement to be effective 10/01/2021 without the approval or knowledge of Superintendent Watson-Harris or the DCSD BOE.

COS Brown stated he was under the impression from Superintendent Watson-Harris and I/CHRO Jones that during Lewis' appointment to Associate Superintendent for Continuous Improvement in January that Superintendent Watson-Harris had laid out her plan to change the Office of Continuous Improvement and Accountability to the Division of Continuous Improvement with the BOE. COS Brown explained that due to Superintendent Watson-Harris' plan to create a new division, an Associate Superintendent cannot oversee a division and only a Chief can, therefore he approved the ORHR form to change Lewis' title and salary rate. The salary rate was changed to coincide with the position Lewis was being moved to.

COS Brown stated that people began asking questions about Lewis becoming a Chief. The BOE advised Superintendent Watson-Harris about the situation. COS Brown said that once Superintendent Watson-Harris found out about it she asked that Lewis' title be changed back to his BOE approved position, Associate Superintendent for Continuous Improvement.

COS Brown confirmed he approved a note written on the ORHR form stating "Per Supt./Chief of Staff change position back to Associate Supt/ @ \$186,000 until 06/30/2022. Rtn to ASP16 07/01/2022" and signed it on 01/26/2022. COS Brown confirmed the pay reflected in the note section of the ORHR form is a Chief's salary rate and not an Associate Superintendent's salary. The salary increase was not presented to Superintendent Watson-Harris or the DCSD BOE for approval. COS Brown stated he did not know if salary increases had to be approved by the BOE but was aware that title changes and promotions had to be approved by the DCSD BOE.

During the interview with I/CHRO Jones she said Superintendent Watson-Harris asked I/CHRO Jones to review Lewis' position and salary due to the reorganization. I/CHRO Jones said her understanding was that the reorganization went to the BOE for approval.

I/CHRO Jones told Superintendent Watson-Harris that due to Lewis overseeing additional departments he should be considered a division head. Division heads are Chiefs or Deputy Chiefs. Lewis' title was still an Associate Superintendent. Superintendent Watson-Harris did not tell I/CHRO Jones to list him as a chief in the system but said move forward in creating the division.

I/CHRO Jones advised that in the system when you create a new division you have to have either a Chief or a Dep Superintendent listed. I/CHRO Jones said the division was created, and a name needed to be added in the chief position as a placeholder. I/CHRO Jones put Lewis' name in the chief position without the approval/knowledge of Superintendent Watson-Harris or the BOE.

COS Brown came to I/CHRO Jones after receiving questions about Lewis' title of Chief and said to I/CHRO Jones that they needed to do something about it. COS Brown said Superintendent Watson-Harris is going to have to take it before the BOE for approval. COS

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Brown said time is of the essence. COS Brown said to I/CHRO Jones that they had to change Lewis' position back.

I/CHRO Jones said Lewis' salary was raised when he was moved to the Chief title. When he was moved back to Associate Superintendent, his salary remained at the Chief salary scale. COS Brown advised I/CHRO Jones that Lewis would continue to be compensated at the higher salary rate due to the work load he acquired, and that COS Brown would communicate it to Lewis. Lewis is still at the Chief salary rate until 7/1/2022 at which time his new contract for next year (2022 – 2023) will have his salary back at the Associate Superintendent pay scale.

CFO Burbridge was interviewed regarding Lewis and stated that he was not familiar with the position change. CFO Burbridge did not recall an ORHR form coming through for him to approve or locate any emails about it. CFO Burbridge said he would check his emails again and send what he finds, but he would be out of town for two weeks.

Latricia Butler, Classification & Compliance Manager, Division of Human Resources, provided an ORHR form and email from 11/2/2021 showing CFO Burbridge's approval of funds available for an upgrade and a "Title/Division name change" for Lewis from Associate Superintendent Accountability to Chief Continuous Improvement Officer. The ORHR form provided by Butler did not have CFO Burbridge's signature on it but said approved via email on 11/2/2021. CFO Burbridge is out of town and unavailable regarding the email prior to this writing. (See attachment 2)

An interview of Oliver Lewis Associate Superintendent for Continuous Improvement was conducted on 04/22/2022. Lewis stated his current position was an appointment by Superintendent Watson-Harris and was approved by the BOE in January 2021.

Lewis stated that I/CHRO Jones initiated moving him from Associate Superintendent for Continuous Improvement to Chief for Continuous Improvement and Accountability to equalize his role with others in the district. Lewis said I/CHRO Jones changed his title and increased his salary. Lewis did not recall I/CHRO Jones mentioning going to the BOE for approval.

Lewis said that COS Brown approved the increase in pay and title on the ORHR form. Later COS Brown told Lewis that they had to change him back from Chief for Continuous Improvement to Associate Superintendent for Continuous Improvement because the move needed to go before the BOE. COS Brown told Lewis that his salary would not be at the chief level, but it would be at a commensurate level for the duties he was doing, until he could take it to the BOE in June.

Lewis was clear that Superintendent Watson-Harris was not involved in any conversations with him regarding the change in title or salary. The conversation he had with Superintendent Watson-Harris was of her thanking him for his work and taking on the role. Lewis said he only had conversations with I/CHRO Jones and COS Brown regarding the change

in title and salary. Lewis acknowledged that his pay is higher than an Associate Superintendent but is lower than a Chief's salary.

Conclusion of Lewis Promotion and Compensation Change:

Interviews determined the promotion of Oliver Lewis from Associate Superintendent for Continuous Improvement to Chief for Continuous Improvement and Accountability did not follow DCSD BOE policy. COS Brown approved Lewis' promotion to Chief for Continuous Improvement and Accountability without the approval of Superintendent Watson-Harris or the DCSD BOE. Exacerbating the situation was I/CHRO Jones instructing her team to place Lewis' name as a place holder in the newly created division chart. COS Brown was aware that according to DCSD BOE policy during 2020, any position of executive director or above would require DCSD BOE approval and was amended in 2021 that a director position or above will require DCSD BOE approval.

CARES Act Supplement Issue:

With regard to the distribution of CARES Act federal funds, interviews revealed the DCSD procedures were not followed in relation to a number of disbursements to individuals. Investigation revealed that the appropriate supplemental request forms were completed as required, however, the procedural steps of approval were not followed.

Superintendent Watson-Harris was asked about the CARES Act federal funds money, process, approvals, and awards. Superintendent Watson-Harris said Shaun Thompson, Director of Federal Programs is the district internal CARES Act money authority and has to approve all spending of CARES Act money. She stated there are three pots of CARES Act money and described them as: CARES Act 1 – "The house is on fire" first part of the pandemic assisting school districts with transitioning to virtual learning. CARES Act 2 – The money is used for facility upgrades, technology, staffing, etc. CARES Act 3 – The most recent allotment of funds for pandemic related costs or expenses and most closely monitored by the state with stricter guidelines.

Superintendent Watson-Harris said they allocated and designed a recovery plan regarding the use of CARES Act money for the district. Each division head then created an improvement plan for the use of CARES Act money in their respective division.

Superintendent Watson-Harris issued the following directives regarding supplements:

- The creation and use of the Supplemental Request Form to request disbursements.
- Director Thompson, and finance need to approve all supplements.

- Signatures required on the supplemental request form are of the requestor and immediate supervisor.
- A chief or deputy chief will have to get a second signature to obtain supplements for their staff members.
- The forms do not require Superintendent Watson-Harris' approval for every level of the organization or amount. Superintendent Watson-Harris signs the form if she is the requestor, immediate supervisor or it is a request for \$5,000.00 or more.
- Superintendent Watson-Harris advised that COS Brown oversees the requests and forwards the requests that warrant her signature or approval.
- Individuals will have to apply for a supplement over a certain dollar amount annually and the district would not give out lump sum payments.

Superintendent Watson-Harris said the supplemental requests in question did not go through the proper approval process. Superintendent Watson-Harris advised she was made aware after the fact of who received CARES Act supplements and the amounts received.

Shaun Thompson, Director of Federal Programs, Title I Part A was interviewed regarding the supplements. She advised that she is the point person in the district for CARES Act aka Esser Funds. She said they are broken down into three large budgets: Esser 1/CARES Act: Corona Virus Aide Relief & Economic Security, Esser 2/CRRSA: Corona Virus Response & Relief Supplement Appropriation and Esser 3/ARP: American Recovery Plan.

Director Thompson stated that her duties were to submit a plan to the state regarding use of funds, collaborate with the district division heads for their needs, ensure there are funds available to cover all the budgets requested for each division, ensure all federal/state laws and guidance are followed. She said all expenditures of the funds money come to her for approval and she will send it to finance for processing the purchase order. In regard to individual supplements; which are allowable under each grant, Thompson should review each request to make sure they are allowable, reasonable, necessary, or allocable under the grant guidelines.

Director Thompson said there have been instances where supplements were awarded without her knowledge or approval and made aware after the fact. These were supplements awarded to individuals. She said HR has created initiatives for people to earn supplements which were not reasonable and not within guidelines of using federal funds. For example, HR created a 7 question survey (not related to the pandemic) and if completed the individuals would receive \$1,000.00. Upon hearing about the survey Director Thompson called Deputy CFO Mailliard and together they contacted I/CHRO Jones to advise her that it was not reasonable to warrant a supplement based on the survey. I/CHRO Jones was advised to go through Director Thompson before issuing any federal supplements. Director Thompson said two meetings were held; one with the HR staff and a second with I/CHRO Jones in attendance plus the HR staff in which they revised the survey to ensure the request met proper requirements to make it reasonable for the supplement.

Director Thompson advised I/CHRO Jones again that initiatives or supplements regarding federal funds must go through her for approval. I/CHRO Jones believed funds allocated to her division fell under her authority, at which time Director Thompson explained to I/CHRO Jones that even though the division was awarded the budget they still had to drill down on each disbursement of the federal funds. Director Thompson advised that it is well known in the district and has been stated by the Superintendent that all federal fund usage must go through Director Thompson before using.

Director Thompson said the process for awarding supplements out of federal funds is that they are to run it through her, and this can be done via email. Director Thompson said in order to award a supplement the following process must occur:

- The requestor fills out a supplemental request form,
- They submit the form or email Director Thompson so she can check for allowability (She said she does not sign the supplement request form unless they walk it to her),
- Director Thompson sends the form/email back to the requestor advising if allowable or not,
- The requestor sends the form to HR for signature, then to the division/department chief or the Superintendent (if necessary) for final approval,
- Once approved it goes to HR for processing into the system,
- Finally finance receives it to process the payment via payroll.

I/CHRO Jones was interviewed regarding the supplements and stated that prior to her arrival (November 2020) the position, there was no form or process for requesting disbursements of the CARES Act funds and it was handled via email. She said once she became the I/CHRO, she led HR in creating the supplemental request form to track requests, vetted it through legal (Gregory, Doyle, Calhoun & Rogers, LLC) and it was approved in 2021. The supplemental request form requires multiple approval signatures, and justification. Initially, the Superintendents signature was not required on the form. I/CHRO Jones said as of fiscal year 2021-2022 the Superintendent said she is required to sign any request of \$5,000.00 or above and lump sum payments cannot be issued.

I/CHRO Jones said that when they started using the supplemental request form in 2021, they did not have a criteria established. I/CHRO Jones said they created criteria and put it on the form. I/CHRO Jones said another internal control added to the form was that a supplement has to be reviewed every fiscal year; for example, if you get a supplement one year, it does not mean you are guaranteed to received it the next year. I/CHRO Jones provided a copy of the supplemental request form. (See attachment 3) The supplement criteria listed on the form is as follows:

-
- Can be a special project, assignment, or a district initiative and should align to the District's Strategic Plan
 - New tasks will require additional time and accountability above and beyond the existing job duties of the employee
 - Supplement can be implemented when all or part of an employee's duties are being assigned to and executed by another
 - Supplement must be reviewed and approved annually
 - Supplement amount may range between \$500 for seasonal project and \$10k for annual assignment
 - Employee cannot receive more than 3 supplements per contract period (July 1st – June 30th of each year)
 - Supplement must comply with all applicable Board policies, including GAAA.

I/CHRO Jones said the Superintendent created a form approval process to be used for any request or recommendation (not just supplements). It is the recommendation memo, which is a form showing the required approvers have signed off on the request before we submit it to the Superintendent. (Approvers are chiefs, deputy chiefs, legal, COS, BOE if needed, etc.)

I/CHRO Jones said that once the requests in question were approved, they were at the end of the fiscal year and the requested amounts had to be paid to the individuals prior to the fiscal year ending, thus the lump sum payments. I/CHRO Jones said the lump sum payment was not a typical practice but occurred due to an unusual circumstance. I/CHRO Jones stated she understands federal funds require high levels of scrutiny. I/CHRO Jones advised the lump sum amounts raised eyebrows because of the large amounts of money, but they were payments in arrears for the individuals having worked the hours earlier in the school year.

I/CHRO Jones said there is not a DCSD BOE policy specifically addressing federal supplements, it addresses general supplements. She said federal funds operate differently. They have their own set of guidelines and processes. I/CHRO Jones said she had received directives from Superintendent Watson-Harris regarding federal supplements but could not articulate the instructions provided to her, other than when you work extra hours/duties, you will be compensated per federal guidelines.

I/CHRO Jones was aware of who received CARES Act supplements and said there were two groups: The HR group and then the HR/Finance/IT group who were approved and paid. They were paid for the 2021 spring break period. I/CHRO Jones, CFO Burbridge and Chief Information Officer (CIO) Davis collaborated to approve everyone who was eligible for a supplement to determine the amounts awarded.

I/CHRO Jones was aware of the proper approval process, she used the supplemental request form, but did not send anything of \$5,000.00 or over to Superintendent Watson-Harris for signature. Each division chief signed off on each person's supplement in their respective divisions. I/CHRO Jones said they verbally made Superintendent Watson-Harris aware of all of

the supplements disbursed after the fact. When asked if Shaun Thompson; Director of Federal Programs, Title I Part A approved the disbursements, I/CHRO Jones responded; no, Director Thompson is not a chief, deputy chief or higher. I/CHRO Jones said Director Thompson is the lead on Cares Act money. I/CHRO Jones assumed it was approved by Director Thompson due to receiving a charge code for CARES Act money from finance in order to pay the individuals because finance worked with Director Thompson regarding federal funds.

I/CHRO Jones was aware that there was a cap of \$10,000.00 per supplement issued. I/CHRO Jones advised that the three supplements paid on the same day to Karen Beadles totaling \$11,000.00 were for three different actions and three different supplemental request forms had been completed with justification for each payment on the forms.

I/CHRO Jones said the BOE made a comment that the person approving the HR supplements also received a supplement and which was not accurate. I/CHRO Jones stated that she, CFO Burbridge and CIO Davis approved their workers but did not get paid.

I/CHRO Jones provided the completed supplemental forms for 53 people who received a supplement from the CARES Act fund with the justification listed on all of the forms. Of the 53 forms the breakdown is as follows:

- Forty-one were requested by I/CHRO Jones, for HR employees ranging in payment amounts of \$500.00 to \$10,000.00. Three forms requesting \$5,000.00 and two forms requesting \$3500.00 were signed by both I/CHRO Jones and Superintendent Cheryl Watson-Harris on 12/6/2021. Thirty-four forms were only signed by I/CHRO Jones to include six requesting amounts of \$5,000.00 - \$10,000.00. Two forms requesting \$1,000.00 were not signed by anyone.
- Three forms were requested by CFO Burbridge for finance employees ranging in payments from \$500.00 to \$10,000.00. One form requesting \$10,000.00 was signed by both CFO Burbridge and Superintendent Cheryl Watson-Harris on 09/24/2021. One form requesting \$2,000.00 was signed by Deputy CFO Mailliard and I/CHRO Jones on 08/30/2021. The remaining form requesting \$500.00 was signed by CFO Burbridge and I/CHRO Jones.
- Nine forms were requested from Dr. Deborah Moore-Sanders, Interim Deputy Superintendent Equity & Student Empowerment (I/DSI) for nurses in the amount of \$3,500.00 and signed by the I/CHRO Jones, Superintendent Cheryl Watson-Harris and I/DSI Moore-Sanders on 11/1/2021.

COS Brown was interviewed about CARES Act funds regarding the use, approval process, requests, and disbursements. COS Brown stated federal funds are issued to the district, Director Thompson is responsible for all matters concerning the funds and allocates the budgets from the funds to each division within the district. He said Superintendent Watson-Harris, CFO Burbridge, Deputy CFO Mailliard and Director Thompson meet to determine each divisions budget.

COS Brown stated each division head is required to submit a supplemental request form to Director Thompson for approval/denial before spending the money. He said it is understood in the district that you have to get approval from Director Thompson for any disbursements of federal funds.

COS Brown did not know where the supplemental request forms are kept and said he was not required to sign them. He stated he believes the Superintendent was required to sign them. He thought there was a cap of no more than three supplements that range from approximately \$3500/\$5000.00 up to \$10,000.00.

COS Brown said he has witnessed the formalization of supplements and the process is as follows:

- The division had to complete a supplement request form,
- COS Brown reviews the supplemental requests forms for approval but is not required to sign on the form
- The form proceeds to the Superintendent for approval. COS Brown believes the Superintendent has to sign the supplemental request form for any amount requested.

COS Brown does not ask if the request had been approved by Director Thompson prior to his review. He advised that he assumes the division head has taken into account the amount of money in their budget and received approval from Director Thompson for CARES Act/other federal funds.

COS Brown questioned I/CHRO Jones about the payouts. COS Brown said I/CHRO Jones used a tiering system to figure out the supplement amounts based on the work that was done. COS Brown was made aware after the fact specifically to the amounts awarded.

CFO Burbridge was interviewed regarding the supplements and stated that supplements specifically requested to be paid from CARES Act money for the finance division are requested by him as the division Chief. He stated the approval process is as follows:

- CFO Burbridge requests the supplement,
- Director Thompson reviews the request to ensure it meets the specific criteria within the CARES Act regulations,
- The chief of the requesting division signs the form,
- The supplemental request form proceeds to HR to enter into the system.

CFO Burbridge said he was made aware of issues regarding substantial amounts of money being requested for supplements and lump sums being paid out. Specifically, that \$10,000.00 had been issued in a lump sum and Director Beadles received a total of \$11,000.00. CFO Burbridge said he is not in the approval process for other divisions supplements. CFO Burbridge said other division chiefs know that Director Thompson should review the request to ensure they meet the guidelines because it is well known in the district that she oversees federal

funds, and it has been reiterated in meetings. CFO Burbridge said he is not aware of a DCSD BOE policy regarding an amount cap for supplement requests. CFO Burbridge stated he recalls requesting CARES Act money for payroll staff that worked over the 04/2021 spring break period and does not recall making any other requests from CARES Act money.

Deputy CFO Mailliard was interviewed regarding the supplements and stated all supplements require the supplemental request form. Her understanding of the process for supplements is that a division/department head has to request the supplement, the forms are sent to HR, HR is supposed to send the list of the requested supplements to Superintendent Watson-Harris for approval, if Superintendent Watson-Harris approves them, then HR creates the supplement in the system. She said that HR maintains the supplement request forms and the supporting documents.

Deputy CFO Mailliard said she was asked by the Superintendent Watson-Harris to run a report of all the supplements awarded and paid through CARES Act money. This is when both Deputy CFO Mailliard and Superintendent Watson-Harris were made aware of the supplements the HR staff received, and the substantial amounts awarded. Deputy CFO Mailliard said that once she was aware of the supplements issued to HR, she called Director Thompson and asked if she was aware of them. Director Thompson said she was not and had not approved them. Deputy CFO Mailliard said there is a cap of \$10,000.00 listed on the supplement form.

Conclusion, CARES Act Supplement Issue:

Interviews and a review of documents revealed that I/CHRO Jones requested supplements for the HR division and did not seek Director Thompson's approval for disbursement of federal funds. I/CHRO Jones did not obtain Superintendent Watson-Harris' approval for disbursement of funds of \$5,000.00 or more as required. COS Brown should have notified Superintendent Watson-Harris of potential red-flags in regard to large amounts of supplements being requested by I/CHRO Jones. COS Brown was aware that Director Thompson was responsible for federal funds and her approval was required for disbursement of federal funds but did not conduct proper follow-up with the requestors regarding the federal fund supplement disbursements.

Tinsley Report Executive Summary

Issue Draft Summaries

To: Dr. Vasanne Tinsley, Interim Superintendent

From: Joel Thibodeaux, CIA, Director of Internal Audits & Compliance

RE: Internal Inquiry into Supplements and Title Changes

PRIVATE & CONFIDENTIAL: SUPERINTENDENT ONLY

Introduction:

On May 18, 2022, it was requested that Internal Audits & Compliance undertake an internal investigation to substantiate the allegations made in the investigative report from Young Group, LLC, commissioned by the Board of Education. During this investigation, we formally interviewed 11 DCSD employees as well as requested and analyzed hundreds of pages of documents. All presentations of facts in this report is supported by documents and statements quoted are supported by recordings and transcripts. This is an Executive Summary of the findings of this investigation.

CARES/ESSER Funded Supplements

The CARES funded supplements were initiated and paid to Central Office employees were primarily in response to staffing shortages and/or inefficiencies brought about by management decisions made in response to the COVID-19 response and preparation for return to onsite work.

All of the supplements paid to internal staff and authorized during June 2020 using Supplement Request Forms. After review and analysis of these forms, a number of the supplements paid out were in compensation of increased workloads due to state and local decisions regarding CARES/COVID related payments to employees, management responses to mandates (or planned lifting of mandates), and other staff duty expansions due to COVID related staff shortages. Records collected from HR staff show that the payments were considered and calculated based on current compensation and additional hours worked, where applicable. The Supplement Request Forms submitted for these supplement payments were dated June 9, and June 14, 2021.

All CARES/ESSER related expenditures require the approval of Title I Director, Shaun Thompson, who was assigned oversight over the processing of these funds due to her similar role as Title I Director. The same Federal portal is used for processing both programs.








Consistent communication was provided by the Division of Finance and the Division of Federal Programs regarding the use of these funds. CARES expenditures related to purchasing of supplies, equipment, technology, services, etc. were processed using the Munis/Touchpoint system, where internal approval workflows were adjusted to route to Ms. Thompson for review and approval before going on to the CFO and Senior Management. CARES expenditures for compensation, however, are processed in the TERMS/CrossPointe system, which does not have adaptable internal/electronic approval capabilities, therefore all supplements are subject to a manual approval (paper form) process, which allows HR staff to manually enter the payments.

On May 26, 2021, Dr. Michelle Jones emailed a request to Antwyn Brown regarding the approval for use of the supplement form. She explains that she (Dr. Jones) will signoff as HR Chief following the Division Chief “unless Mrs. Watson-Harris wants to have each one come before her for approval”. She also informs Mr. Brown in the email that the supplements submitted from the Superintendent’s Office have already “moved forward”. Mr. Brown responded shortly thereafter instructing Dr. Jones to “proceed with utilizing the form with HR having sign off” authority.

It is necessary to note that the May 26 email that generated the response from Mr. Brown was the latest in a line of approval requests from Dr. Jones to Ms. Watson-Harris and Mr. Brown via email and Weekly Reports since mid-April 2021. The “Recommendation Memorandum” referred to in Mr. Brown’s response to Dr. Jones is a form completed by Dr. Jones and used to exhibit the case and rationale for the Supplement form and had been approved by all senior management and general counsel prior to requesting the Superintendent’s approval for use.

We concluded here that Dr. Michelle Jones did not move without appropriate authority, but rather that the authority to approve supplements was granted to her by the Superintendent via Mr. Brown. We likewise concluded that due to the wide distribution, discussion, and vetting of the form and its uses (see Recommendation Memorandum sign-off section below) that Mr. Brown did not unilaterally approve the use of the form as submitted with only the Division Chief or Superintendent’s approval required without the knowledge of then Superintendent Watson-Harris.

Departments Required for Approval:

Name	Division/Office	Signature
Antwyn Brown (FINAL SIGNATURE BEFORE SUPT. REVIEW)	Chief of Staff	
Charles Burbridge	Chief Financial Officer	
Stacy Stepney	Chief Academic Officer	
Melissa Harris	Deputy Superintendent, CEIP	
D. Benjamin Estill II	Chief Operating Officer	
Michelle Jones	Chief Human Resources Officer	
Deborah Moore-Sanders	Deputy Superintendent, Student Support and Intervention	
Clem Doyle or Designee	Legal	

The substantive issue here is the failure of internal controls over the approval and payment of supplements to the HR staff and the failure for the approval to be routed to the Title I Director, Shaun Thompson. Because of the way they were completed, approved, and processed, the supplements for HR staff were not reviewed and approved for CARES funding by Ms. Thompson. This increased the risk that the use of CARES funds for the supplements presented would not be compliant with approved uses of the funds. It would have avoided the misunderstanding by Dr. Jones that only the Division Chief’s approval was necessary for payment of the CARES funded supplements due to her assumption that a Chief’s approval superseded the necessity of a director’s approval. Additionally, providing the Interim Chief HR Officer with the authority to approve all supplements based on Division Chief approval established a need for a compensating control such as Superintendent, Chief of Staff, or Internal Audit

approval for supplements paid to employees of the Human Resources Division. This would have provided the oversight necessary to prevent control failures or the appearance of impropriety in the determination of the amounts and recipients of CARES funded supplements among HR staff.

Masana Mailliard Promotion to Deputy Chief Financial Officer

Deputy Chief Financial Officer (Deputy CFO) Masana Mailliard was placed in her position effectively on October 15, 2020, following the hiring of Charles Burbridge to the Chief Financial Officer (CFO) position, for which Mailliard had also interviewed.

The Board Agenda from March 9, 2020, confirms that the Deputy CFO position was created and presented by Interim Superintendent Ramona Tyson as a component of a proposed “Phase 1 Reorganization of Central Office” (Item 13). Robert Morales was still serving as Interim Chief Financial Officer at the time of the meeting. Shortly after the Phase 1 Reorganization was approved, Robert Morales left the District and Masana Mailliard was appointed as Interim CFO by Interim Superintendent Ramona Tyson with Board approval.

In August 2020, then Interim CFO Mailliard interviewed for the vacant (permanent) CFO position that was eventually filled by Charles A. Burbridge. According to Ms. Mailliard’s statement, Ms. Mailliard was called to a meeting with then Superintendent Cheryl Watson-Harris prior to the September 10 Board Meeting. The Board Agenda included an Executive Session at which the Board would consider action on the CFO position. At this meeting, Ms. Mailliard states that Ms. Watson-Harris informed her that Charles Burbridge, not she, would be her candidate recommended for hire at the Executive Session due to Mr. Burbridge’s status as an “industry leader”. Ms. Mailliard’s statement went on to say that Ms. Watson-Harris expressed a hope that Ms. Mailliard can “grow and learn from [Mr. Burbridge]” and her plan to have “[Burbridge] mentor you [Mailliard] while you are in the deputy role”.

Burbridge and Brown confirmed in separate interviews their understanding that the placement of Masana Mailliard into the Deputy Superintendent role was an intentional exercise in succession planning. In his interview Burbridge expressed the logic that since his hire was a 2-year commitment, preparing someone to take on the role at his planned departure made sense. It should also be noted that Antwyn Brown was serving as both Chief of Staff and Interim Chief HR Officer at the time, increasing the risk of compromising the segregation of duties between those of a Division Chief and the Superintendent’s designee.

These discoveries led us to consider the fact that at the time of the September 10 Board Meeting when Ms. Watson-Harris presented her selection of Burbridge, both Mr. Burbridge and Ms. Mailliard were candidates for the full-time CFO position. We considered that the Executive Session discussion surrounding the selection of Burbridge over Mailliard, who was the current Interim CFO, and the agreement to approve his selection at the meeting.

Requests were made for the minutes or session notes from the Executive Session both from the Board administrative office and from the BOE counsel Clem Doyle. The Board Office responded that there was no District staff present in the Executive Session except for former Superintendent Watson-Harris. Mr. Doyle stated by phone call that there was no formal note or minute taking process for Executive Session, but that he would check for any possible manual notes by him or his team of associates. He also stated

that Ms. Watson-Harris did take prodigious notes and was highly organized and suggested that she would likely have the most comprehensive record of the meeting. We have not reached out to the former Superintendent or her counsel in any way while conducting this investigation.

It is also necessary to point out that on at least three occasions since her placement in the role, Masana Mailliard has made presentations to the Board in both Committees of the Whole and in presenting Board Agenda items where she is listed on the approved Board Agenda as “Deputy Chief Financial Officer”, without any question or objection from Board members.

The absence of a written approval from the Superintendent for the placement of Ms. Mailliard in the Deputy CFO position is a process failure that may have been adequately addressed by a more seasoned HR Chief after the red flag had been raised. In determining the level of awareness surrounding this approval, we must consider the likelihood that Mr. Mailliard’s placement following the hiring of Mr. Burbridge was discussed in the closed executive session, despite the absence of documentation from the Executive Session to confirm it. We also point to Board of Education acceptance of Ms. Mailliard when subsequently appearing before them in the official capacity of Deputy Chief Financial Officer.

Oliver Lewis Promotion to Chief Continuous Improvement Officer:

Oliver Lewis was promoted to Associate Superintendent of Accountability in January 2021. Under his predecessors, the Office of Accountability only included School Improvement and Research, Assessments, and Grants. At the time of Mr. Lewis’ promotion in January 2021, the Office of Federal Programs and Professional and Leadership Development had been added to the responsibilities of the Associate Superintendent of Accountability.

On August 2, 2021, Interim Chief HR Officer Michelle Jones communicated to members of the Superintendent’s Cabinet, which included Mr. Lewis, regarding the submission of ORHR forms for the purpose of Division and/or Departmental name changes. Later, on the same date, Mr. Lewis responded and submitted a signed ORHR form that included only a Divisional name change from “The Office of Accountability” to “The Office of Continuous Improvement and Accountability” and his signature. No other information was completed on the form.

On September 30, 2021, Cheryl Watson-Harris communicated to Michelle Jones by email requesting, among other compensation related items, “to revisit Mr. Lewis’ salary”. Dr. Jones responded by informing Ms. Watson-Harris the change in responsibility would “lend itself to a Position Change based on leading a division” and requested that Ms. Watson-Harris select a name for the new division. Ms. Watson-Harris then responded, “Do we have to do a title change?”. On Sunday, October 17, 2021, Ms. Watson-Harris again reached out to Dr. Michelle Jones requesting a conversation on the same topics as the September 30 email, including “a review of Mr. Lewis’ position”.

Dr. Jones stated that following the October 17th email, conversation surrounding Mr. Lewis position evolved into a directive from then Superintendent Ms. Watson-Harris. Dr. Jones stated that she advised Ms. Watson-Harris that this title change would have to go before the Board of Education, but that the directive from the superintendent to execute the title change was given. Communications related to the processing and approval of the placement of Oliver Lewis in the position of Chief of Continuous Improvement appeared on November 1, 2021. When questioned directly regarding why it was

necessary for Mr. Lewis' title change to be so immediate, Dr. Jones responded, "I can't speak to immediacy, but when the Superintendent gives you a directive, you carry out the Directive." As to the matter of the email approval, Dr. Jones sent a request for review of the ORHR form to Antwyn Brown at 11:33 PM. Mr. Brown responded with his approval at 5:42 AM on November 2.

She affirmed that she believed her role to be complete and that the matter of BOE approval was not in her hands but in those of Ms. Watson-Harris and Mr. Brown. Dr. Jones subsequently submitted Board Agenda Items related to position assignments to Ms. Watson-Harris for the January 2022 Board of Education meeting. Ms. Watson-Harris responded instructing Dr. Jones to please remove the item related to Mr. Lewis because it had not been discussed with the Board.

Mr. Brown provided statements in his interview that he was aware of the Division restructuring that Ms. Watson-Harris was considering but was not directly or materially involved in any planning or communication regarding the changes. He stated that Ms. Watson-Harris often went directly to Division Chiefs to discuss management concerns, as opposed to involving the Chief of Staff in the process, and that he is often informed by members of the Cabinet of decisions made by the Superintendent that he must then confirm. Mr. Brown states that this was one of those situations. He expressed that the change appeared to make things consistent across District leadership and was in line with his conversations with Ms. Watson-Harris prior to these events. He also expressed that Ms. Watson-Harris shared with him "his [Lewis] title needs to be changed because he is doing more work" as well as other responsibilities related to a "vision for that division".

We are unable to determine whether Mr. Brown did or did not act outside of the authority of the Superintendent when he approved Mr. Lewis's job change. There is no written directive from the former Superintendent, but there is significant evidence of communication with Ms. Watson-Harris surrounding this senior management title change. Mr. Brown holds the position that he acted as the Superintendent's designee with her authority, and that her order to rescind the promotion (without immediate reversal of the salary increase) was in response to questions being raised.

Submission:

This is presented as an executive summary outlining the facts and findings of an internal investigative report. A final report with attachments and in index of supporting documents and evidence is forthcoming.

Respectfully Submitted,

Joel B. Thibodeaux, CIA
Director, Internal Audits & Compliance

Date: _____

June 24, 2022

Exhibit C
Original, Amended ESSER I Budgets and Actual ESSER I Expenditures

Function and Object Codes		Budget Original	Budget Amendment 1	Budget Amendment 2	Budget Amendment 3	Actual Expenditures Sum of Journal Amount	Actual Expenditures as a % of Total
		Approved 1/4/2021 Sum of Amount	Approved 6/10/2021 Sum of Amount	Approved 11/11/2021 Sum of Amount	Approved 12/20/2021 Sum of Amount		
1000	Instruction	14,971,763.00	13,363,369.00	9,811,266.00	11,253,952.00	11,447,885.86	34.1%
110	Teachers	2,779,600.00	1,612,433.00	-	1,612,433.00	1,663,682.98	5.0%
113	Substitute/Temporary Employee	-	491.00	-	491.00	490.54	0.0%
114	Substitute/Temporary Employee	-	397.00	-	397.00	396.60	0.0%
117	Extended Year	-	-	-	-	54,000.00	0.2%
118	Art-Music-PE	-	134,309.00	-	134,309.00	134,308.74	0.4%
140	Aides and Paraprofessionals	-	124,990.00	-	124,990.00	124,990.47	0.4%
145	Interpreter	-	1,589.00	-	1,589.00	1,589.39	0.0%
161	Technology Specialists	-	322.00	-	322.00	322.15	0.0%
164	Physical/Occupational/Speech Therapists	-	27,156.00	-	27,156.00	27,155.60	0.1%
172	Elementary Counselor	-	530.00	-	530.00	529.74	0.0%
199	Other Salaries & Compensation	487,092.00	487,092.00	487,092.00	150,241.00	149,530.10	0.4%
210	State Health Insurance	510,300.00	3,591.00	3,591.00	3,591.00	3,591.03	0.0%
230	Teachers Retirement System	580,936.00	363,797.00	-	363,797.00	363,797.05	1.1%
290	Other Employee Benefits	86,580.00	79,417.00	12,908.00	66,509.00	66,508.58	0.2%
300	Purchased Professional/Technical Services	190,141.00	190,141.00	190,141.00	169,041.00	51,513.19	0.2%
321	Contracted Services - Teachers	315,181.00	315,181.00	315,181.00	306,893.00	179,708.07	0.5%
532	Communications - Web Subscrips/Licenses	1,387,139.00	1,387,139.00	167,559.00	56,615.00	30,298.01	0.1%
610	Supplies	45,763.00	45,763.00	45,763.00	352,455.00	320,464.12	1.0%
611	Supplies - Technology Related	2,889.00	2,889.00	2,889.00	2,889.00	2,065.50	0.0%
615	Expendable Equipment	2,648,832.00	2,648,832.00	2,648,832.00	776,184.00	759,984.46	2.3%
616	Expendable Computer Equipment	5,936,483.00	5,936,483.00	5,936,483.00	7,102,693.00	7,512,959.54	22.4%
642	Books (other than textbooks)	827.00	827.00	827.00	827.00	-	0.0%
2100	Pupil Services	689,350.00	729,631.00	729,631.00	511,297.00	518,044.93	1.5%
110	Teachers	-	-	-	74,250.00	-	0.0%
140	Aides and Paraprofessionals	-	95.00	95.00	95.00	94.94	0.0%
142	Salary of Clerical Staff	-	7,567.00	7,567.00	7,567.00	7,567.23	0.0%
146	Athletics Personnel	-	2,448.00	2,448.00	2,448.00	2,448.42	0.0%
163	School Nurse/Special Education Nurse LPN	-	22,150.00	22,150.00	22,150.00	22,149.90	0.1%
171	Teacher Supt Spec/Diag/Audio	-	1,999.00	1,999.00	1,999.00	1,999.13	0.0%
172	Elementary Counselor	-	35,497.00	35,497.00	35,497.00	35,497.13	0.1%
173	Secondary Counselor	-	48,350.00	48,350.00	48,350.00	48,350.43	0.1%
174	School Psychologist	-	14,838.00	14,838.00	14,838.00	14,838.04	0.0%
176	School Social Worker	-	13,691.00	13,691.00	13,691.00	13,690.81	0.0%
177	Family Services/Parent Coordinator	-	13,378.00	13,378.00	13,378.00	13,377.62	0.0%
190	Other Management Personnel	-	9,409.00	9,409.00	9,409.00	9,409.23	0.0%
191	Other Administrative Personnel	-	28,347.00	28,347.00	28,347.00	28,347.41	0.1%
199	Other Salaries & Compensation	-	110,000.00	110,000.00	14,643.00	14,643.40	0.0%
210	State Health Insurance	-	378.00	378.00	378.00	378.00	0.0%
230	Teachers Retirement System	-	34,712.00	34,712.00	34,712.00	34,711.80	0.1%
290	Other Employee Benefits	-	10,337.00	10,337.00	4,959.00	7,873.64	0.0%
300	Purchased Professional/Technical Services	630,441.00	317,526.00	317,526.00	184,378.00	262,667.80	0.8%
532	Communications - Web Subscrips/Licenses	58,909.00	58,909.00	58,909.00	208.00	-	0.0%
2210	Improvement - Instructional Services		31,280.00	31,280.00	31,280.00	31,279.55	0.1%
177	Family Services/Parent Coordinator	-	676.00	676.00	676.00	675.55	0.0%
190	Other Management Personnel	-	6,326.00	6,326.00	6,326.00	6,326.40	0.0%
191	Other Administrative Personnel	-	18,495.00	18,495.00	18,495.00	18,494.74	0.1%

Exhibit C
Original, Amended ESSER I Budgets and Actual ESSER I Expenditures

Function and Object Codes		Budget Original	Budget Amendment 1	Budget Amendment 2	Budget Amendment 3	Actual Expenditures Sum of Journal Amount	Actual Expenditures as a % of Total
		Approved 1/4/2021 Sum of Amount	Approved 6/10/2021 Sum of Amount	Approved 11/11/2021 Sum of Amount	Approved 12/20/2021 Sum of Amount		
230	Teachers Retirement System	-	5,343.00	5,343.00	5,343.00	5,342.73	0.0%
290	Other Employee Benefits	-	440.00	440.00	440.00	440.13	0.0%
2213	Instructional Staff Training	1,605,602.00	605,602.00	605,602.00	306,224.00	300,820.16	0.9%
116	Professional Development Stipend	1,461,276.00	461,276.00	461,276.00	287,411.00	287,411.00	0.9%
290	Other Employee Benefits	38,724.00	38,724.00	38,724.00	13,409.00	13,409.16	0.0%
300	Purchased Professional/Technical Services	105,602.00	105,602.00	105,602.00	5,404.00	-	0.0%
2220	Educational Media Services	790.00	49,789.00	49,789.00	49,789.00	48,999.23	0.1%
142	Salary of Clerical Staff	-	488.00	488.00	488.00	488.15	0.0%
165	Librarian/Media Specialists	-	39,293.00	39,293.00	39,293.00	39,293.31	0.1%
210	State Health Insurance	-	95.00	95.00	95.00	94.50	0.0%
230	Teachers Retirement System	-	7,580.00	7,580.00	7,580.00	7,580.02	0.0%
290	Other Employee Benefits	-	1,543.00	1,543.00	1,543.00	1,543.25	0.0%
300	Purchased Professional/Technical Services	790.00	790.00	790.00	790.00	-	0.0%
2230	Federal Grants Administration	129,639.00	130,278.00	130,278.00	200,615.00	365,775.16	1.1%
142	Salary of Clerical Staff	-	-	-	-	517.74	0.0%
191	Other Administrative Personnel	83,167.00	83,167.00	83,167.00	78,895.00	187,988.01	0.6%
199	Other Salaries & Compensation	12,567.00	13,085.00	13,085.00	5,207.00	9,693.83	0.0%
210	State Health Insurance	11,340.00	11,340.00	11,340.00	9,450.00	24,570.00	0.1%
230	Teachers Retirement System	17,382.00	17,481.00	17,481.00	27,685.00	60,580.90	0.2%
290	Other Employee Benefits	2,537.00	2,559.00	2,559.00	1,920.00	4,966.43	0.0%
610	Supplies	481.00	481.00	481.00	-	-	0.0%
611	Supplies - Technology Related	100.00	100.00	100.00	-	-	0.0%
615	Expendable Equipment	265.00	265.00	265.00	-	-	0.0%
616	Expendable Computer Equipment	800.00	800.00	800.00	-	-	0.0%
810	Dues and Fees	1,000.00	1,000.00	1,000.00	77,458.00	77,458.25	0.2%
2300	General Administration		44,556.00	44,556.00	44,557.00	80,055.73	0.2%
111	School Board Member Salaries	-	-	-	-	681.88	0.0%
120	Superintendent- Tech Inst Dir	-	-	-	-	2,323.76	0.0%
121	Deputy Area Superintendent	-	7,633.00	7,633.00	7,633.00	7,632.78	0.0%
142	Salary of Clerical Staff	-	20,810.00	20,810.00	20,810.00	20,810.42	0.1%
190	Other Management Personnel	-	-	-	-	1,516.04	0.0%
191	Other Administrative Personnel	-	-	-	-	3,239.09	0.0%
199	Other Salaries & Compensation	-	7,761.00	7,761.00	7,761.00	-	0.0%
230	Teachers Retirement System	-	6,942.00	6,942.00	6,942.00	6,942.08	0.0%
290	Other Employee Benefits	-	1,410.00	1,410.00	1,411.00	1,474.82	0.0%
300	Purchased Professional/Technical Services	-	-	-	-	35,434.86	0.1%
2400	School Administration	44,562.00	313,530.00	313,530.00	322,183.00	322,182.54	1.0%
130	Principal	-	61,763.00	61,763.00	61,763.00	61,762.84	0.2%
131	Assistant Principal	-	98,194.00	98,194.00	98,194.00	98,194.19	0.3%
142	Salary of Clerical Staff	-	58,210.00	58,210.00	58,210.00	58,210.32	0.2%
190	Other Management Personnel	-	-	-	-	551.15	0.0%
199	Other Salaries & Compensation	-	551.00	551.00	551.00	-	0.0%
210	State Health Insurance	-	189.00	189.00	189.00	189.00	0.0%
230	Teachers Retirement System	-	41,416.00	41,416.00	41,416.00	41,415.55	0.1%
290	Other Employee Benefits	-	8,645.00	8,645.00	8,645.00	8,644.59	0.0%
300	Purchased Professional/Technical Services	44,562.00	44,562.00	44,562.00	53,215.00	53,214.90	0.2%
2500	Support Services - Business		24,287.00	24,287.00	24,287.00	24,287.49	0.1%

Exhibit C
Original, Amended ESSER I Budgets and Actual ESSER I Expenditures

Function and Object Codes		Budget Original	Budget Amendment 1	Budget Amendment 2	Budget Amendment 3	Actual Expenditures Sum of Journal Amount	Actual Expenditures as a % of Total
		Approved 1/4/2021 Sum of Amount	Approved 6/10/2021 Sum of Amount	Approved 11/11/2021 Sum of Amount	Approved 12/20/2021 Sum of Amount		
142	Salary of Clerical Staff	-	1,058.00	1,058.00	1,058.00	1,057.51	0.0%
148	Accountant	-	5,820.00	5,820.00	5,820.00	5,820.44	0.0%
181	Maintenance Personnel - Trans Mechanic	-	-	-	-	1,622.06	0.0%
190	Other Management Personnel	-	7,117.00	7,117.00	7,117.00	7,116.94	0.0%
191	Other Administrative Personnel	-	4,497.00	4,497.00	4,497.00	4,497.36	0.0%
199	Other Salaries & Compensation	-	1,622.00	1,622.00	1,622.00	-	0.0%
230	Teachers Retirement System	-	3,536.00	3,536.00	3,536.00	3,536.21	0.0%
290	Other Employee Benefits	-	637.00	637.00	637.00	636.97	0.0%
2600	Maintenance and Operations	14,375,562.00	14,787,124.00	6,520,696.00	5,616,856.00	5,221,709.79	15.5%
116	Professional Development Stipend	474,109.00	474,109.00	474,109.00	-	-	0.0%
181	Maintenance Personnel - Trans Mechanic	-	60,668.00	60,668.00	60,668.00	60,667.60	0.2%
186	Custodial Personnel	-	81,024.00	81,024.00	81,024.00	81,024.18	0.2%
190	Other Management Personnel	-	11,202.00	11,202.00	11,202.00	11,202.10	0.0%
191	Other Administrative Personnel	-	12,447.00	12,447.00	12,447.00	12,446.68	0.0%
210	State Health Insurance	-	189.00	189.00	189.00	189.00	0.0%
230	Teachers Retirement System	-	17,664.00	17,664.00	17,664.00	17,664.10	0.1%
290	Other Employee Benefits	12,564.00	22,116.00	22,116.00	9,552.00	9,552.13	0.0%
300	Purchased Professional/Technical Services	1,336,333.00	1,336,333.00	332,990.00	408,940.00	418,376.88	1.2%
610	Supplies	12,229,757.00	12,448,573.00	5,185,488.00	4,765,069.00	4,404,953.19	13.1%
611	Supplies - Technology Related	-	-	-	-	33.16	0.0%
615	Expendable Equipment	160,939.00	160,939.00	160,939.00	100,240.00	88,264.77	0.3%
620	Energy/Electricity	117,336.00	117,336.00	117,336.00	117,336.00	117,336.00	0.3%
730	Purchased Equip - Not Buses/Comp	43,999.00	43,999.00	43,999.00	32,000.00	-	0.0%
810	Dues and Fees	525.00	525.00	525.00	525.00	-	0.0%
2700	Student Transportation Services		117,052.00	117,052.00	117,052.00	117,052.14	0.3%
180	Bus Drivers	-	75,348.00	75,348.00	75,348.00	75,348.15	0.2%
181	Maintenance Personnel - Trans Mechanic	-	23,746.00	23,746.00	23,746.00	23,746.36	0.1%
190	Other Management Personnel	-	4,570.00	4,570.00	4,570.00	4,570.07	0.0%
191	Other Administrative Personnel	-	281.00	281.00	281.00	280.51	0.0%
210	State Health Insurance	-	189.00	189.00	189.00	189.00	0.0%
230	Teachers Retirement System	-	5,410.00	5,410.00	5,410.00	5,409.97	0.0%
290	Other Employee Benefits	-	7,508.00	7,508.00	7,508.00	7,508.08	0.0%
2800	Support Services - Central	100,125.00	164,748.00	164,748.00	64,623.00	64,622.12	0.2%
121	Deputy Area Superintendent	-	22.00	22.00	22.00	21.50	0.0%
142	Salary of Clerical Staff	-	4,934.00	4,934.00	4,934.00	4,933.51	0.0%
143	Research Personnel	-	450.00	450.00	450.00	450.10	0.0%
190	Other Management Personnel	-	8,850.00	8,850.00	8,850.00	8,849.74	0.0%
191	Other Administrative Personnel	-	37,609.00	37,609.00	37,609.00	37,609.40	0.1%
230	Teachers Retirement System	-	9,737.00	9,737.00	9,737.00	9,737.08	0.0%
290	Other Employee Benefits	-	3,021.00	3,021.00	3,021.00	3,020.79	0.0%
611	Supplies - Technology Related	2,100.00	2,100.00	2,100.00	-	-	0.0%
615	Expendable Equipment	26,055.00	26,055.00	26,055.00	-	-	0.0%
616	Expendable Computer Equipment	71,970.00	71,970.00	71,970.00	-	-	0.0%
2900	Other Support Services		161.00	161.00	161.00	161.32	0.0%
199	Other Salaries & Compensation	-	132.00	132.00	132.00	132.43	0.0%
230	Teachers Retirement System	-	25.00	25.00	25.00	25.24	0.0%
290	Other Employee Benefits	-	4.00	4.00	4.00	3.65	0.0%

Exhibit C
Original, Amended ESSER I Budgets and Actual ESSER I Expenditures

Function and Object Codes		Budget Original	Budget Amendment 1	Budget Amendment 2	Budget Amendment 3	Actual Expenditures Sum of Journal Amount	Actual Expenditures as a % of Total
		Approved 1/4/2021 Sum of Amount	Approved 6/10/2021 Sum of Amount	Approved 11/11/2021 Sum of Amount	Approved 12/20/2021 Sum of Amount		
3100	School Nutrition Program	1,667,769.00	3,223,755.00	15,042,286.00	15,042,286.00	15,042,285.98	44.8%
142	Salary of Clerical Staff	-	746.00	746.00	746.00	745.54	0.0%
184	School Nutrition Program Cafeteria	801,173.00	462,276.00	11,725,801.00	11,725,801.00	11,725,800.47	34.9%
190	Other Management Personnel	-	306,258.00	306,258.00	306,258.00	306,258.62	0.9%
210	State Health Insurance	158,760.00	11,804.00	11,804.00	11,804.00	11,804.05	0.0%
230	Teachers Retirement System	189,572.00	5,191.00	5,191.00	5,191.00	5,190.61	0.0%
260	Workmen's Comp Claims	-	126,126.00	126,126.00	126,126.00	126,126.32	0.4%
290	Other Employee Benefits	21,239.00	4,619.00	4,619.00	4,619.00	4,618.72	0.0%
610	Supplies	-	132,992.00	636,938.00	636,938.00	636,937.95	1.9%
615	Expendable Equipment	-	-	51,060.00	51,060.00	51,060.00	0.2%
630	Purchased Food	497,025.00	1,313,088.00	1,313,088.00	1,313,088.00	1,313,088.17	3.9%
635	Food Acquisition - USDA	-	332,124.00	332,124.00	332,124.00	332,124.47	1.0%
730	Purchased Equip - Not Buses/Comp	-	528,531.00	528,531.00	528,531.00	528,531.06	1.6%
Grand Total		33,585,162.00	33,585,162.00	33,585,162.00	33,585,162.00	33,585,162.00	100.0%

**Budget Amendment 3
Approved 12/20/2021**

Function and Object Codes		Sum of Amount
1000	Instruction	11,253,952.00
110	Teachers	1,612,433.00
113	Substitute/Temporary Employee	491.00
114	Substitute/Temporary Employee	397.00
117	Extended Year	-
118	Art-Music-PE	134,309.00
140	Aides and Paraprofessionals	124,990.00
145	Interpreter	1,589.00
161	Technology Specialists	322.00
164	Physical/Occupational/Speech Therapists	27,156.00
172	Elementary Counselor	530.00
199	Other Salaries & Compensation	150,241.00
210	State Health Insurance	3,591.00
230	Teachers Retirement System	363,797.00
290	Other Employee Benefits	66,509.00
300	Purchased Professional/Technical Services	169,041.00
321	Contracted Services - Teachers	306,893.00
532	Communications - Web Subscriptions/Licenses	56,615.00
610	Supplies	352,455.00
611	Supplies - Technology Related	2,889.00
615	Expendable Equipment	776,184.00
616	Expendable Computer Equipment	7,102,693.00
642	Books (other than textbooks)	827.00
2100	Pupil Services	511,297.00
110	Teachers	74,250.00
140	Aides and Paraprofessionals	95.00
142	Salary of Clerical Staff	7,567.00
146	Athletics Personnel	2,448.00
163	School Nurse/Special Education Nurse LPN	22,150.00
171	Teacher Supt Spec/Diag/Audio	1,999.00
172	Elementary Counselor	35,497.00
173	Secondary Counselor	48,350.00
174	School Psychologist	14,838.00
176	School Social Worker	13,691.00
177	Family Services/Parent Coordinator	13,378.00
190	Other Management Personnel	9,409.00
191	Other Administrative Personnel	28,347.00
199	Other Salaries & Compensation	14,643.00
210	State Health Insurance	378.00
230	Teachers Retirement System	34,712.00
290	Other Employee Benefits	4,959.00
300	Purchased Professional/Technical Services	184,378.00

532	Communications - Web Subscriptions/Licenses	208.00
2210	Improvement - Instructional Services	31,280.00
177	Family Services/Parent Coordinator	676.00
190	Other Management Personnel	6,326.00
191	Other Administrative Personnel	18,495.00
230	Teachers Retirement System	5,343.00
290	Other Employee Benefits	440.00
2213	Instructional Staff Training	306,224.00
116	Professional Development Stipend	287,411.00
290	Other Employee Benefits	13,409.00
300	Purchased Professional/Technical Services	5,404.00
2220	Educational Media Services	49,789.00
142	Salary of Clerical Staff	488.00
165	Librarian/Media Specialists	39,293.00
210	State Health Insurance	95.00
230	Teachers Retirement System	7,580.00
290	Other Employee Benefits	1,543.00
300	Purchased Professional/Technical Services	790.00
2230	Federal Grants Administration	200,615.00
142	Salary of Clerical Staff	-
191	Other Administrative Personnel	78,895.00
199	Other Salaries & Compensation	5,207.00
210	State Health Insurance	9,450.00
230	Teachers Retirement System	27,685.00
290	Other Employee Benefits	1,920.00
610	Supplies	-
611	Supplies - Technology Related	-
615	Expendable Equipment	-
616	Expendable Computer Equipment	-
810	Dues and Fees	77,458.00
2300	General Administration	44,557.00
111	School Board Member Salaries	-
120	Superintendent- Tech Inst Dir	-
121	Deputy Area Superintendent	7,633.00
142	Salary of Clerical Staff	20,810.00
190	Other Management Personnel	-
191	Other Administrative Personnel	-
199	Other Salaries & Compensation	7,761.00
230	Teachers Retirement System	6,942.00
290	Other Employee Benefits	1,411.00
300	Purchased Professional/Technical Services	-
2400	School Administration	322,183.00
130	Principal	61,763.00
131	Assistant Principal	98,194.00
142	Salary of Clerical Staff	58,210.00
190	Other Management Personnel	-
199	Other Salaries & Compensation	551.00

210	State Health Insurance	189.00
230	Teachers Retirement System	41,416.00
290	Other Employee Benefits	8,645.00
300	Purchased Professional/Technical Services	53,215.00
2500	Support Services - Business	24,287.00
142	Salary of Clerical Staff	1,058.00
148	Accountant	5,820.00
181	Maintenance Personnel - Trans Mechanic	
190	Other Management Personnel	7,117.00
191	Other Administrative Personnel	4,497.00
199	Other Salaries & Compensation	1,622.00
230	Teachers Retirement System	3,536.00
290	Other Employee Benefits	637.00
2600	Maintenance and Operations	5,616,856.00
116	Professional Development Stipend	-
181	Maintenance Personnel - Trans Mechanic	60,668.00
186	Custodial Personnel	81,024.00
190	Other Management Personnel	11,202.00
191	Other Administrative Personnel	12,447.00
210	State Health Insurance	189.00
230	Teachers Retirement System	17,664.00
290	Other Employee Benefits	9,552.00
300	Purchased Professional/Technical Services	408,940.00
610	Supplies	4,765,069.00
611	Supplies - Technology Related	-
615	Expendable Equipment	100,240.00
620	Energy/Electricity	117,336.00
730	Purchased Equip - Not Buses/Comp	32,000.00
810	Dues and Fees	525.00
2700	Student Transportation Services	117,052.00
180	Bus Drivers	75,348.00
181	Maintenance Personnel - Trans Mechanic	23,746.00
190	Other Management Personnel	4,570.00
191	Other Administrative Personnel	281.00
210	State Health Insurance	189.00
230	Teachers Retirement System	5,410.00
290	Other Employee Benefits	7,508.00
2800	Support Services - Central	64,623.00
121	Deputy Area Superintendent	22.00
142	Salary of Clerical Staff	4,934.00
143	Research Personnel	450.00
190	Other Management Personnel	8,850.00
191	Other Administrative Personnel	37,609.00
230	Teachers Retirement System	9,737.00
290	Other Employee Benefits	3,021.00
611	Supplies - Technology Related	-
615	Expendable Equipment	-

616	Expendable Computer Equipment	-
2900	Other Support Services	161.00
199	Other Salaries & Compensation	132.00
230	Teachers Retirement System	25.00
290	Other Employee Benefits	4.00
3100	School Nutrition Program	15,042,286.00
142	Salary of Clerical Staff	746.00
184	School Nutrition Program Cafeteria	11,725,801.00
190	Other Management Personnel	306,258.00
210	State Health Insurance	11,804.00
230	Teachers Retirement System	5,191.00
260	Workmen's Comp Claims	126,126.00
290	Other Employee Benefits	4,619.00
610	Supplies	636,938.00
615	Expendable Equipment	51,060.00
630	Purchased Food	1,313,088.00
635	Food Acquisition - USDA	332,124.00
730	Purchased Equip - Not Buses/Comp	528,531.00
Grand Total		33,585,162.00

EXHIBIT D

Actual Expenditures Sum of Journal Amount	Actual Expenditures Minus Amendment		Required GaDOE Approval for +/- 25% Variance
	3 Amounts	% Change	
11,447,885.86	193,933.86	1.7%	
1,663,682.98	51,249.98	3.2%	
490.54	(0.46)	-0.1%	
396.60	(0.40)	-0.1%	
54,000.00	54,000.00		
134,308.74	(0.26)	0.0%	
124,990.47	0.47	0.0%	
1,589.39	0.39	0.0%	
322.15	0.15	0.0%	
27,155.60	(0.40)	0.0%	
529.74	(0.26)	0.0%	
149,530.10	(710.90)	-0.5%	
3,591.03	0.03	0.0%	
363,797.05	0.05	0.0%	
66,508.58	(0.42)	0.0%	
51,513.19	(117,527.81)	-69.5%	
179,708.07	(127,184.93)	-41.4%	
30,298.01	(26,316.99)	-46.5%	
320,464.12	(31,990.88)	-9.1%	
2,065.50	(823.50)	-28.5%	
759,984.46	(16,199.54)	-2.1%	
7,512,959.54	410,266.54	5.8%	
-	(827.00)	-100.0%	
518,044.93	6,747.93	1.3%	
-	(74,250.00)	-100.0%	
94.94	(0.06)	-0.1%	
7,567.23	0.23	0.0%	
2,448.42	0.42	0.0%	
22,149.90	(0.10)	0.0%	
1,999.13	0.13	0.0%	
35,497.13	0.13	0.0%	
48,350.43	0.43	0.0%	
14,838.04	0.04	0.0%	
13,690.81	(0.19)	0.0%	
13,377.62	(0.38)	0.0%	
9,409.23	0.23	0.0%	
28,347.41	0.41	0.0%	
14,643.40	0.40	0.0%	
378.00	-	0.0%	
34,711.80	(0.20)	0.0%	
7,873.64	2,914.64	58.8%	
262,667.80	78,289.80	42.5%	

-	(208.00)	-100.0%	
31,279.55	(0.45)	0.0%	
675.55	(0.45)	-0.1%	
6,326.40	0.40	0.0%	
18,494.74	(0.26)	0.0%	
5,342.73	(0.27)	0.0%	
440.13	0.13	0.0%	
300,820.16	(5,403.84)	-1.8%	
287,411.00	-	0.0%	
13,409.16	0.16	0.0%	
-	(5,404.00)	-100.0%	
48,999.23	(789.77)	-1.6%	
488.15	0.15	0.0%	
39,293.31	0.31	0.0%	
94.50	(0.50)	-0.5%	
7,580.02	0.02	0.0%	
1,543.25	0.25	0.0%	
-	(790.00)	-100.0%	
365,775.16	165,160.16	82.3%	Needed GaDOE Approval
517.74	517.74		
187,988.01	109,093.01	138.3%	
9,693.83	4,486.83	86.2%	
24,570.00	15,120.00	160.0%	
60,580.90	32,895.90	118.8%	
4,966.43	3,046.43	158.7%	
-	-	0.0%	
-	-	0.0%	
-	-	0.0%	
-	-	0.0%	
77,458.25	0.25	0.0%	
80,055.73	35,498.73	79.7%	Needed GaDOE Approval
681.88	681.88		
2,323.76	2,323.76		
7,632.78	(0.22)	0.0%	
20,810.42	0.42	0.0%	
1,516.04	1,516.04		
3,239.09	3,239.09		
	(7,761.00)	100.0%	
6,942.08	0.08	0.0%	
1,474.82	63.82	-4.5%	
35,434.86	35,434.86		
322,182.54	(0.46)	0.0%	
61,762.84	(0.16)	0.0%	
98,194.19	0.19	0.0%	
58,210.32	0.32	0.0%	
551.15	551.15		
-	(551.00)	100.0%	

189.00	-	0.0%	
41,415.55	(0.45)	0.0%	
8,644.59	(0.41)	0.0%	
53,214.90	(0.10)	0.0%	
24,287.49	0.49	0.0%	
1,057.51	(0.49)	0.0%	
5,820.44	0.44	0.0%	
1,622.06	1,622.06		
7,116.94	(0.06)	0.0%	
4,497.36	0.36	0.0%	
-	(1,622.00)	100.0%	
3,536.21	0.21	0.0%	
636.97	(0.03)	0.0%	
5,221,709.79	(395,146.21)	7.0%	
-	-		
60,667.60	(0.40)	0.0%	
81,024.18	0.18	0.0%	
11,202.10	0.10	0.0%	
12,446.68	(0.32)	0.0%	
189.00	-	0.0%	
17,664.10	0.10	0.0%	
9,552.13	0.13	0.0%	
418,376.88	9,436.88	-2.3%	
4,404,953.19	(360,115.81)	7.6%	
33.16	33.16		
88,264.77	(11,975.23)	11.9%	
117,336.00	-	0.0%	
-	(32,000.00)	100.0%	
-	(525.00)	100.0%	
117,052.14	0.14	0.0%	
75,348.15	0.15	0.0%	
23,746.36	0.36	0.0%	
4,570.07	0.07	0.0%	
280.51	(0.49)	0.2%	
189.00	-	0.0%	
5,409.97	(0.03)	0.0%	
7,508.08	0.08	0.0%	
64,622.12	(0.88)	0.0%	
21.50	(0.50)	2.3%	
4,933.51	(0.49)	0.0%	
450.10	0.10	0.0%	
8,849.74	(0.26)	0.0%	
37,609.40	0.40	0.0%	
9,737.08	0.08	0.0%	
3,020.79	(0.21)	0.0%	
-	-		
-	-		

-	-		
161.32	0.32	-0.2%	
132.43	0.43	-0.3%	
25.24	0.24	-1.0%	
3.65	(0.35)	8.8%	
15,042,285.98	(0.02)	0.0%	
745.54	(0.46)	0.1%	
11,725,800.47	(0.53)	0.0%	
306,258.62	0.62	0.0%	
11,804.05	0.05	0.0%	
5,190.61	(0.39)	0.0%	
126,126.32	0.32	0.0%	
4,618.72	(0.28)	0.0%	
636,937.95	(0.05)	0.0%	
51,060.00	-	0.0%	
1,313,088.17	0.17	0.0%	
332,124.47	0.47	0.0%	
528,531.06	0.06	0.0%	
33,585,162.00	-	0.0%	

Exhibit E

Exhibit GBA (1): Professional Personnel Compensation Guides and Contracts Status:

Supplement Request Form

Division of Human Resources

Supplement Criteria

- Can be a special project assignment, or a district initiative and should align to the District's Strategic Plan
- Newly assigned task requiring additional time and accountability above and beyond the existing job duties of the employee
- Supplement can be implemented when all or part of an employee's duties are being assigned to and executed by another
- Supplement must be applied for on an annual basis
- An assignment justifying supplemental pay should not exceed six (6) months and should not exceed ten percent (10%) of the employee's salary.
- Employee cannot receive more than 3 supplements per contract period (July 1- June 30 of each year)
- Supplements must comply with all applicable BOE policies including GAAA.

REQUESTOR

NAME (Last, First, MI)

POSITION TITLE (Superintendent or Division Chief)

REQUESTED SUPPLEMENT AMOUNT

EMPLOYEE

NAME (Last, First, MI)

POSITION TITLE

REQUESTED EFFECTIVE DATE

SCOPE OF WORK

Please explain why the work falls outside of or is in addition to the employee's current responsibilities:

Does the scope of work align with DCSD Strategic Plan? If so, please indicate the goal area:

Please List any Key Artifacts (if applicable):

Budget Charge Code:

Signature:

Date:

Supt./Designee: APPROVED DENIAL

DATE

Exhibit F

Department	Items Purchased	Dept #	Vendor	Check Date	Check Number	Check Amount	Invoice Number	Invoice Date	PO #	Requisition Number	Requisition Date	Requisition Amount	Approval by Federal Programs	Exceptions
Dept. of Supt-Sch Leader/OP Support	Covid Tests and Vaccines for Faculty and Staff	7020	TOP DOG SOLUTIONS	10/8/2021	22502360	\$1,950.00	1009A DETAILS	9/22/2021	22004045	6189	9/27/2021	\$59,000.00	No	Was in the workflow, but not approved by Shaun Thompson
Dept. of Supt-Sch Leader/OP Support	Covid Tests and Vaccines for Faculty and Staff	7020	TOP DOG SOLUTIONS	1/28/2022	22505989	\$5,450.00	1.02E+03	1/14/2022	22008953	13167	1/18/2022	\$49,000.00	No	Was in the workflow, but not approved by Shaun Thompson
Coralwood Center	Blue Vinyl Changing Pad	220	WORTHINGTON DIRECT HOLDINGS	9/17/2021	22501677	\$75.53	INV374919DEK005	9/8/2021	22001826	2974	8/25/2021	\$75.53	No	Was in workflow but rejected by Shaun Thompson
Dept - Plant Services	PPE Supplies - disposable face masks	7520	U.S. HEALTH EXPRESS CORP.	9/18/2020	21501584	\$18,000.00	629392820200829	8/29/2020	21001220	2667	8/27/2020	\$18,000.00	No	Was not in the workflow
Dept - Plant Services	PPE Supplies - cloth face masks	7520	DIGITAL GADGETS MEDICAL LLC	10/16/2020	21502410	\$89,550.00	17000527	9/4/2020	21001219	2656	8/26/2020	\$90,000.00	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies - Cleaning wipes systemwide	7520	PEOPLES JANITORIAL SUPPLIES	10/16/2020	21502493	\$24,375.00	148194-01	9/9/2020	21001076	2412	8/20/2020	\$24,375.00	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies - Towels/Rags systemwide	7520	PEOPLES JANITORIAL SUPPLIES	10/16/2020	21502493	\$23,640.00	148331-01	9/30/2020	21001211	2643	8/26/2020	\$23,640.00	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies - Spray bottles systemwide	7520	PEOPLES JANITORIAL SUPPLIES	10/16/2020	21502493	\$3,897.60	148445-01	9/9/2020	21001306	3008	9/1/2020	\$3,897.60	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies - Spray bottles systemwide	7520	PEOPLES JANITORIAL SUPPLIES	10/16/2020	21502493	\$24,220.80	148330-01	9/2/2020	21001226	2798	8/28/2020	\$24,220.80	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies -Gloves and face sheilds systemwide	7520	RX CONSULTANTS	10/16/2020	21502497	\$17,600.00	TJS082720102INV	10/13/2020	21001229	2717	8/27/2020	\$89,600.00	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies -Hand sanitizer systemwide	7520	DIGITAL GADGETS MEDICAL LLC	10/23/2020	21502609	\$254,850.00	17000554	9/28/2020	21001229	3378	9/4/2020	\$254,850.00	No	Was not in the workflow
Dept. M.I.S	Chromebooks	7610	VIRTUCOM, INC.	12/18/2020	21504175	\$3,857.90	53009	12/10/2020	21000685	1200	8/7/2020	\$4,938,950.00	No	Was not in the workflow
Dept - Plant Services	PPE Cleaning Supplies - Cleaning wipes systemwide	7520	STAPLES BUSINESS ADVANTAGE	2/12/2021	21505583	\$50,650.00	3456356337	9/11/2020	21001295	2826	8/28/2020	\$50,650.00	No	Was not in the workflow
			Total									\$5,626,258.93		

Contacts

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Manager

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