

Statement from the Brookline School Committee on the Independent Review of PSB Financial and Management Processes

March 10, 2025

Several recent events have raised concerns about how the Public Schools of Brookline is managing its budget. First, one of our senior administrators resigned last December, alleging financial mismanagement. Second, overruns during the current fiscal year have led to delays and interruptions in services to some of our students. Third, in preparing next year's budget, the School Committee and the PSB administration are working to close a gap between expected revenues and expenditures that currently stands at about \$5 million.

In response to these developments, the School Committee requested an independent review of PSB's financial and management practices. We greatly appreciate the support of our Town partners in commissioning this review, which is starting this week and should report its findings in about eight weeks. The review is being conducted by CliftonLarsonAllen (CLA), a firm that recently did similar work in North Andover. CLA will review the Schools' budgetary history and outlook, examine our internal controls, processes, and procedures, and document findings of circumstances that have led to our current financial situation. Among the questions to be addressed are:

- What are the reason(s) for PSB's FY2025 cost overruns and projected FY2026 deficit?
- Are PSB's current or projected future deficits attributable in whole or in part to misfeasance, malfeasance, failure to follow established practices, or lack of appropriate controls?
- How do PSB's financial or management practices compare to best practices for Massachusetts school districts? If PSB's practices depart from those best practices, what recommendations would you make to correct them?

In the coming weeks, the School Committee will continue working to reduce the projected deficit for next year before presenting our budget to Town Meeting in late May. Once CLA reports its findings, we will work with our Town partners in making whatever changes are needed to serve our students better and restore confidence in our system.