

PURPOSE OF REQUEST

The Town of Brookline is seeking a review of the budget and management processes of the Public Schools of Brookline (“PSB”) in response to (1) a complaint by a senior member of the PSB administrative staff, (2) cost overruns in Fiscal Year (“FY”) 2025, and (3) a significant projected deficit in FY2026.

SCOPE OF WORK

The work shall consist of an independent review of the allegations contained in the complaint, as well as a review and explanation of the circumstances which led to the current and projected future deficits in the PSB budget. Questions to be answered include, but are not limited to:

1. What are the reason(s) for PSB’s FY2025 cost overruns and projected FY2026 deficit?
2. 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?
3. What caused delays, interruptions, or non-payment of special education services in both FY2024 and FY2025?
4. What internal controls, processes, or procedures consistent with the best practices of Massachusetts public school systems could be established or modified to optimize or expedite PSB’s fulfillment of its legal obligations under state and federal law related to students’ rights?
5. 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?
6. Are there material expenditures that were inappropriately or inaccurately charged to a particular PSB office during FY2024 or FY2025 that should have been charged to a different office or department’s budget? If so, were such charges the result of error, intention, or policies or procedures governing allocation of costs across PSB operational units?
7. What policies or procedures govern communication between the Office of Student Services (“OSS”) and the Office of Administration & Finance (“OAF”)? What additional policies or procedures, consistent with Massachusetts best practices, could be established to optimize communication between the two offices, and, by extension, OAF and any other PSB operational unit?

METHODOLOGY & DELIVERABLES

This review may include face to face interviews with personnel and others, review of associated documents and accounts, written reports and electronic file/computer content, both regular and special education contracts, and relevant policies and procedures of PSB. The aim of the review is to identify the causes of the current PSB deficits and to provide a roadmap for ensuring future compliance with best practices, Town financial policies, and applicable Massachusetts and federal laws.

The review shall be undertaken promptly and independently, as time is of the essence and the integrity of the results is of paramount importance. The Brookline Town-School Partnership Committee, with the Chair of the Brookline Audit Committee serving as an *ex officio* member for the purposes of this engagement, shall provide oversight and guidance as to the scope of the inquiry, but the firm will be expected to exercise independent judgment in conducting the inquiry to achieve a thorough and objective outcome.

It is expected that the review will take a maximum of six weeks to complete, and the firm must submit a proposed schedule in its proposal for completion of expected deliverables. Additionally, in its proposal, the firm shall submit resumes of personnel to be assigned to the review, identify the role that each would play, and state their hourly rates. The Town reserves the right to ask for references and for staff that demonstrates experience providing the services requested.

While the review is in progress, the firm shall meet at least every two weeks with a small group (which may include the chair of the Town-School Partnership Committee, the Chair of the Brookline Audit Committee, the Chair of the School Committee, a designee from the Advisory Committee not on the Town-School Partnership Committee, and a Town staff member) to update them on the status of the review.

Upon completion of this review, the firm shall provide a comprehensive written report of its findings and conclusions to the Chair of the School Committee and the Chair of the Town-School Partnership. Should the firm believe its report to contain sensitive information that must remain confidential, the firm shall review the report with Brookline Office of Town Counsel to identify and redact any such confidential information in advance of the report's dissemination. With approval from the Town-School Partnership Committee, the firm may divide its report into two or more parts if doing so would allow time-sensitive deliverables to be disseminated.