

Comments May 22, 2025 TSP Meeting - Mariah Nobrega

I have reviewed the Town Administrator's memo, the report from CLA, and the matrix table connecting their recommendations to the original questions provided by the Town and PSB. These comments reflect on those materials.

Originally, my hope, in speaking with Audit Committee chair Paul Healy about the potential for a review, was that we would get clarity on what went wrong and how to fix it, so that we could rebuild trust. Trust with the community was broken. My own trust with PSB had been broken with the allegations. As a member of the School Committee and the finance chair, I have an insider's view and a sense of where the truth lies, but the unreconcilable reports coming from OSS and OAF required a third-party to review primary materials and determine facts, for everyone's sake.

And I do see some important recommendations that I believe are new or if not new, have not been fully considered by key stakeholders in the past. For example:

- Update MUNIS to have the needed modules and to have it be customized for PSB/school finance needs. This has been something PSB staff have long lamented and it needs to be done. I understand it may not have been implemented originally due to cost but it is past time it be done.
- The revolving fund balances – this is something that the finance subcommittee has requested for years and has come up at multiple meetings. Staff this year have been focused on closing out prior year grant accounts but have told us they would provide this for us in the future. It's important to manage those accounts closely.
- A new recommendation was to truly have implications for not following policies. For example the report recommends having cybersecurity training be a mandatory condition of employment, which I believe it is not currently. A policy on confidentiality also exists but again, I am not sure it is a condition of employment. What occurred regarding not establishing internal controls and procedures also could have been cut off more quickly if there were consequences as suggested. This will help, at least to some extent, although execution of consequences is less simple than it may appear.

So while I do see these benefits, I also have some concerns about the report.

First, the report does not answer key questions that were asked. For example, in response to *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?*

The answer was *Answers to this question, and the recommendations for resolving it, are contained in the responses to the other six questions.*

That's not an answer, nor is the answer provided elsewhere.

In response to 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?

The answer was A disagreement on whether certain expenses were eligible for a recurring federal grant resulted in a delay in receiving that grant, and ran the risk of losing it altogether.

That does not answer the question, and the question was specifically articulated because the former deputy for OSS, in response to a question about the year on year growth on costs, alleged that OAF staff were charging other expenses to OSS accounts. We should get the answer to this question.

I think Brookline deserves the answers to the questions that were laid out for CLA to answer.

Second, I think we would have possibly gotten better answers, and an overall better report, if, as PSB staff had requested, they had been given the opportunity to correct factual issues. For example, my understanding is that OAF tried to explain that the \$1.1M "Excel error" was not an error because the information that was perceived to be omitted was tracked elsewhere in the spreadsheet. Allowing factual errors to persist actually breaks down trust with the community and trust with the staff and board members who participated in this process.

Third, I think we would have gotten a tighter report if we can have at least some back and forth. For example, some questions I have

- a. Point-in-time analysis of the revolving funds as done may not make the most sense given the financial flows and delays in posting revenues to the accounts that has occurred over recent years. Can you explain your choice of point in time? Additionally, the only fund with any meaningful increase in funds is the BEEP revolving fund, and that accounts for about 75% of the non-school lunch increase in revolving funds – was the reason for that increase explored?
- b. The report says that The School Committee should ensure its administrators provide it with the information needed to make programmatic and budgetary decisions. How would we ensure that administrators are not misrepresenting facts to us and their colleagues, as happened this year?
- c. The report includes "Allegations that special ed. services were given to students beyond what the data or the student's Individualized Education Program required due to "management or governance" intervention." Were those substantiated?

I would like to request either an opportunity to meet with CLA or an opportunity to submit follow up questions for response, from members of this body and other key stakeholders.

Fourth, I also think it's unfortunate that it was not explicitly stated that the primary cause of the PSB issues apparently stemmed from the former OSS deputy not following internal controls and apparently directing her office to do the same. This is alluded to, but not clearly stated. For example:

- The report says the OAF Deputy did not sign the contracts - it is not made clear why. It was not because she did not choose to sign or was slow to sign – this is because her signature block was removed from the contract and then the contract was sent out with one signature.
- The report says “we recommend that there be a designated senior management level employee responsible for overseeing the enforcement of this policy and taking disciplinary action when necessary.” It is left unsaid that the former deputy was responsible for this, and they themselves subverted the policy.
- The report says “While there are documented internal control policies addressing the above finding, they were not followed by previous employees.” Those employees are not in OAF, and that is not clear in the report, and under new leadership OSS is now following these protocols.
- The report says “Since this information regarding settlements was not included in reports being provided to the School Committee, they did not have all the information needed to make the best-informed decisions” but it doesn’t say that the former deputy of OSS provided incorrect information and overrode the correct information being provided.

These are just a few examples of not naming the problem, which was a senior manager who was not performing her responsibility to the district in critical and devastating ways.

Last, I am also concerned about allegations being included in the report alongside facts. I asked an earlier question about the “Allegations that special ed. services were given to students beyond what the data or the student’s Individualized Education Program required due to “management or governance” intervention.” If those were not substantiated, then this report is perpetuating a cycle of unsubstantiated allegations that got us here to this low-trust environment in the first place?

In conclusion, I would hope this body can have a discussion about 3 things: whether we can explore the report further with CLA, how to implement these initiatives and whether there is work that can be done in partnership to do so. For example, MUNIS – are there other changes that the Town would like to also see, to achieve economies of scale in any RFP? Should a whistleblower hotline be established for both Town and School, given that the town also has its own unfortunate issues that might have benefited from such a resource? Where would the funds for these types of improvements come from?

Thanks for listening and again, I do hope we can address some of the concerns and opportunities I have raised here.