

Our Understanding of Your Needs

The Town of Brookline is seeking a review over the budget and management processes of the Public Schools of Brookline in response to a complaint by a senior member of the Brookline Public School District (PSB).

Nature of Services

CBIZ Inc.'s services are performed in accordance with the American Institute of Certified Public Accountants' ("AICPA") Statements on Standards for Consulting Services. In connection with the provision of these Services we may provide, update or create forms, tools, software or electronic materials (including spreadsheets, documents, databases and other tools or work product), that shall remain the property of CBIZ. If these are provided to you, they are provided "as is", without any representation or warranty, and use of these materials is at your risk.

Scope of Services

With respect to the engagement, CBIZ would review all PSB internal controls, processes and procedures related to the Office of Administration and Finance and the Office of Student Services, including resource management, budget practices, hiring protocols, procurement (contract and requisition processes), grant administration, and overall financial management.

We will seek to determine the following:

1. Does the district fulfill its legal obligations under IDEA/ADA/Rehab Act in a timely way? Are there internal controls/processes/procedures that could be established or modified to optimize/expedite fulfillment of those obligations?
2. Do OAF and OSS appropriately communicate? What internal controls/processes/procedures could be established or modified to optimize communication between the two offices?
3. What were the key internal controls/processes/procedures/practices/events that resulted in the delay, interruption and/or non-payment of special education services in both FY24 and FY25?
4. Are there charges noted as allocated to OSS during FY24 and/or FY25 that would be better allocated to another unit of PSB?
5. Does the special education cost increase over the prior FY for FY24 and FY25 represent a broadly accurate picture of the district's special education costs? If so, what internal controls/processes/procedures could be established or modified to optimize special education funding? E.g. (not meant to be leading, just as an example of the level of detail of recommendations we might pursue) establishment of a special education reserve fund, funded by Medicaid reimbursements.
6. How do PSB's financial practices compare to best practices for comparably situated public school systems.

To accomplish this, we will:

- Perform walkthroughs of processes, scheduling and conducting select interviews to confirm processes and identify controls and control mechanisms
- Review any existing standard operating procedures for update opportunities and/or suggest the elements that would constitute an adequate procedural document
- Gain an understanding of the organizational and reporting structure (including budgeting and planning)
- Create a Risk and Control Matrix that identifies any control gaps
- Report out on all findings and recommendations

Deliverables

- Risk and control matrix
- Report of noted control gaps/process and control observations/recommendations for improvement
- Report on management practices and any recommendations for improvement

Fee Estimates

The fees for this service are estimated to be within a range of \$40,000 - \$45,000. Additional services would be **time and materials** based on personnel deployed utilizing our discounted fee chart:

Managing Director	Directors	Manager	Supervisor	Senior and Staff
\$435	\$345	\$225	\$190	\$160-100

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