



TULSA PUBLIC SCHOOLS

Special Audit Report

February 26, 2025

Cindy Byrd, CPA
State Auditor & Inspector

Tulsa Public Schools
Special Audit Report
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TO GOVERNOR J. KEVIN STITT

Presented herein is the special audit report of the Tulsa Public Schools. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is addressed to and is for the information of the Governor as provided by statute. This report is also a public document pursuant to the Oklahoma Open Records Act, in accordance with 51 O.S. §§ 24A.1, *et seq.*

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

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Tulsa Public Schools

Special Audit Report

Scope and Background

Scope

This audit was performed at the request of Governor Stitt under the authority of 74 O.S. § 212(C). The Governor presented a *threefold series of troubling events* that were allegedly occurring at the Tulsa Public School District (TPS or District) and asked for a review of *management's compliance with statutes, rules, policies and internal control procedures*.

The troubling events presented included irregularities tied to a vendor contract, questions concerning the District's use of Elementary and Secondary School Emergency Relief (ESSER) funds, and possible violations of House Bill 1775 (HB1775) and the administrative rules adopted in response to this legislation.

The District

TPS, one of Oklahoma's largest public-school systems, is responsible for the education of more than 33,000 children in 78 schools, with more than 5,000 employees. Due to the local control structure of Oklahoma's education system, direct oversight of TPS is delegated to the Tulsa Public Schools Board of Education (Board). On June 15, 2015, the Board introduced a new administration with the hiring of Dr. Deborah Gist. Dr. Gist remained the superintendent until the acceptance of her resignation on August 23, 2023. Dr. Ebony Johnson was appointed interim superintendent upon the departure of Dr. Gist and officially appointed superintendent on December 11, 2023.

The District's Strategic Plan

Under Dr. Gist, TPS implemented a five-year strategic plan called *Destination Excellence* (2016-2020) and hired at least 33 new administrators during her tenure. Under her leadership, TPS ushered in a new era focused on the core values of Equity, Character, Excellence, Team, and Joy.¹

Their stated goal was to transform TPS into one of the nation's top-performing urban school districts by implementing a theory of change through five key strategies. Desired outcomes included improved reading and math scores, higher engagement, and students graduating ready for college and careers. To achieve these goals, TPS focused on making policy, talent, and systems decisions that were grounded in and guided by their leading core value of equity.

¹ Exhibit 1 – TPS Strategic Plan

In 2015, TPS was facing significant challenges, fewer than 47% of K-10th grade students met the reading threshold and less than 37% met the math threshold. The 2015 graduation rate stood at 67%, and TPS had lost 20% of its teachers over each of the previous five years.² Destination Excellence served as the guiding framework for the next five years of decision-making, establishing TPS as a community with a vision for necessary changes across schools, classrooms, and mindsets.³

TPS revenue between 2015 and 2023 totaled more than \$5 billion with the District receiving an average of \$562 million per year. TPS hired at least 69 consultants expending more than \$40 million to research, plan, recruit, train, and coach staff as they implemented Destination Excellence. The Foundation for Tulsa Schools (Foundation) supported the project by soliciting donations and covering over \$5 million in expenses that were not funded through TPS.

National consultants were brought in to develop the “Tulsa Way for Teaching and Learning” and to train the Board, the administration, principals, and teachers in equity-based practices. Despite significant challenges, including a teacher strike, staff reductions,⁴ school closures, a reduction in budget and the COVID-19 pandemic, administrators continued efforts to complete the implementation of Destination Excellence. These challenges extended the original timeframe of Destination Excellence through 2021 when the new strategic plan, *Pathways to Opportunity*, (2022–2027) began. *Pathways to Opportunity* aimed to enhance students' literacy, reading, speaking, thinking, and writing skills across all content areas by incorporating evidence-based instructional materials and promoting equitable practices. This plan focused on creating a supportive environment where all students could thrive academically by ensuring access to high-quality resources and teaching approaches. The new strategic plan was results-driven and guided by specific “Guardrails.”⁵ The plan served as a continuation of the values established through Destination Excellence.

The Audit Report

This report provides a comprehensive overview of the audit work conducted, highlighting the assessment of key issues and findings, along with examples of the tests and procedures performed. It includes specific instances and results from the procedures used to evaluate various aspects of the District's operations. Extensive testing was carried out to ensure that all conclusions and findings are fully supported. It is important to note that the findings and conclusions presented here are based on documents and records provided by the District, as well as communications sourced directly from the District's files and emails. These materials served as the basis for our analysis, and the validity of our conclusions is contingent on the accuracy and completeness of the information provided.

Expenditures and Internal Controls

FINDING *TPS had a systemic lack of internal controls and administration over their purchasing process. Both the administration and the Board failed to provide adequate oversight of the process. Audit results, identifying over 1,400 discrepancies, were concerning. These issues spanned almost eight years, documenting a long-term lack of management oversight.*

² Exhibit 2 – TPS Strategic Plan – Data Set

³ Exhibit 3 – Destination Excellence PowerPoint

⁴ More than 100 positions eliminated.

⁵ Exhibit 4 – Board Guardrails

The State Auditor & Inspector (SA&I) conducted a review of over \$37.7 million in expenditures from 2015 to 2023. The assessment included an evaluation of TPS' internal controls, oversight of public funds, and adherence to Board policies and statutory requirements. It involved examining more than 90 vendors and 900 transactions, uncovering over 1,400 discrepancies. TPS issued payments where invoices were paid without proper support or proof of services, and invoices lacked sufficient itemized details.

These transactions included numerous instances where TPS failed to create Request for Proposals (RFP), documents inviting vendors to bid on services and/or projects. Vendors were paid without submitting bids in response to proper RFP's. Board Policy 5202 requires RFP's to be utilized for purchases exceeding \$50,000. In addition, 19 vendors were identified where purchases were made just below the \$50,000 RFP threshold, raising concerns about potential attempts to bypass Policy. Although Policy 5202 allowed specific exemptions, no evidence was located indicating that exemption protocol was followed.

TPS frequently acted outside their policy, often bypassing approved procurement processes, to increase purchase order dollar amounts. Instead of placing change orders on the Board's agenda to amend or increase previously board-approved purchase amounts, they would obtain approval for new purchase orders through the consent agenda thereby limiting Board oversight. In some instances, this process resulted in payments being issued on purchase orders with insufficient encumbrance amounts.

Purchase amounts were listed on Board agendas as "no cost to District," "to be determined," or "not to exceed" the estimated amount. This practice led the Board to approve transactions without full knowledge of related costs of the goods or services to be provided. This practice also limited transparency for the Board and the public and fell short of the requirements of statute which directs the Board to administer adequate business procedures and controls over purchasing. Title 70 O.S. § 5-135(c) states:

It shall be the duty and responsibility of the board of education of the school district to prescribe and administer adequate business procedures and controls governing the purchase or confirmation of purchase and delivery of goods or services. The procedures shall include delivery of an acceptable invoice by document, facsimile, electronic or other standard form that includes the information required by the district. Such procedures shall include the designation of authorized persons to purchase goods or services for the district and the method of determining the school employee receiving delivery of each purchase. (Emphasis added)

Systemic issues with noncompliance were observed, specifically in relation to donor reimbursed projects and related purchases. As a rule, a gift of funds to the District, or donor funds, carried with them a responsibility for the District to impose the same standards of care when spending those funds as when spending funds received from other sources. TPS created a culture among their administration where employees treated purchases made with donor funds differently, policies were not followed because they were reimbursed through the Foundation. The District also submitted payment request to the Foundation through direct pay request, these were purchases made directly by the Foundation on behalf of the District.

Summary of Exceptions

Policy 5202 – Request for Proposals

Expenditures totaling more than \$25 million were paid without following Policy 5202's RFP requirements. Policy 5202 states that quotes or requests for proposals for expenditures \$50,000 and over "shall be secured by formal request for proposals (RFPs) or sealed bids" and "must be submitted to the Board for approval before the award is made." Although there was an exemption process defined in policy, no evidence was located indicating this process was followed. A few examples of unbid contracts are shown below.

Achievement Network – consulting contract

VENDOR ACHIEVEMENT NETWORK LTD ONE BEACON STREET SUITE 02200 BOSTON MA 02108			SHIP TO TALENT MANAGEMENT ESC/RM 345 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer
57985	617-725-0000 x 705		FED 5118-SHANNON DOODY		BRANDENB
Vendor Email		Date Required	Department/Location		Requisition Number
AR@ACHIEVEMENTNETWORK.ORG			FEDERAL PGMS/GRANTS		22000080
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	CONTRACT FOR SERVICES WITH ANET FOR SY2019-20 DONOR FUNDED	1.0		\$344,490.0000	\$344,490.00

Urban Policy Development Consulting – consulting contract

VENDOR URBAN POLICY DEVELOPMENT CONSULTING LLC 2526 ST PAUL STREET BALTIMORE MD 21218			SHIP TO TALENT MANAGEMENT ESC/RM 345 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer
58391	410-361-1187		PROJ#0224 SHANNON DOODY		BRANDENB
Vendor Email		Date Required	Department/Location		Requisition Number
SCHEN@UPDCONSULTING.COM			FEDERAL PGMS/GRANTS		22000079
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	CONTRACT FOR SERVICES WITH UPD URBAN POLICY DEVELOPMENT CONSULTING FOR SY2019-20	1.0		\$149,975.0000	\$149,975.00

Multiple purchases were identified for amounts just below the \$50,000 policy threshold, raising concerns about potential attempts to bypass Policy 5202. The following are examples of these purchases.

Attuned Education Partners – consulting contract

VENDOR ATTUNED EDUCATION PARTNERS LLC 716 VALLEY ROAD MONTCLAIR NJ 07043			SHIP TO DESIGN AND INNOVATION RM 210 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer
58396	917-848-3200		PROJECT 0250		BRYANT
Vendor Email		Date Required	Department/Location		Requisition Number
EVAN@ATTUNEDPARTNERS.COM		03/27/2019	DESIGN & INNOVATION OFFICE		11912002
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	SCHOOL SYSTEMS AUDIT AND INTEGRATION WITH TULSA BEYOND BEGINNING ON DATE OF PO, ENDING JUNE 30, 2019. NOT TO EXCEED \$48,000.00.	1.0	EACH	\$48,000.0000	\$48,000.00

Alma Advisory Group – consulting contract

VENDOR	ALMA ADVISORY GROUP LLC 1525 E 53RD ST STE530 CHICAGO IL 60615			SHIP TO	TALENT MANAGEMENT ESC/RM 345 TULSA PUBLIC SCHOOLS 3027 SOUTH NEW HAVEN AVENUE TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer		
57812	773-966-4998	877-917-1689	AlmaadvisorygroupPROJ0224		BRYANT		
Vendor Email		Date Required	Department/Location		Requisition Number		
DEBBIE@ALMAADVISORYGROUP.COM			TEACHING AND LEARNING		11813787		
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price		
1	Talent Management services CONSULTING SUPPORT THROUGH THE VARIOUS STEPS OF CREATING AND IMPLEMENTING THE RECRUITMENT STRATEGY TO SUPPORT TPS REACH FDOS, INCLUDING 3 ON-SITE VISITS OVER THE COURSE OF THE PROJECT. COSTS ARE INCLUSIVE OF TRAVEL AND OTHER EXPENSES ASSOCIATED WITH THE PROJECT.	1.0		\$48,982.0000	\$48,982.00		

Abigail Smith – consulting contract

VENDOR	ABIGAIL SMITH 1204 EUCLID ST NW WASHINGTON DC 20009			SHIP TO	TALENT MANAGEMENT ESC/RM 345 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer		
57810	202-578-3634		FED-PROJ#0224 JAMIE LOMAX		BRYANT		
Vendor Email		Date Required	Department/Location		Requisition Number		
ABIGAIL.SMITH@BLUESKYED.NET			FEDERAL PGMS/GRANTS		11906104		
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price		
1	EQUITY FOCUSED INITIATIVES FOR THE BOARD OF	1.0		\$49,660.0000	\$49,660.00		

Mara Benitez – consulting contract

VENDOR	MARA BENITEZ 1344 E 26TH ST OAKLAND CA 94606			SHIP TO	FEDERAL PGMS/GRANTS ROOM 411 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer		
58993	510-329-6520		FEDPRGM#11-0244		BRANDENB		
Vendor Email		Date Required	Department/Location		Requisition Number		
MARABENITEZ510@GMAIL.COM		11/15/2019	FEDERAL PGMS/GRANTS		12005725		
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price		
1	DESIGN FOR EQUITY FELLOWSHIP CONSUTING WITH MARA BENITEZ	1.0		\$49,800.0000	\$49,800.00		

New Teacher Center – consulting contract

VENDOR	NEW TEACHER CENTER 110 COOPER ST STE 500 SANTA CRUZ CA 95060			SHIP TO	TALENT MANAGEMENT ESC/RM 345 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114		
Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer		
19119	831-600-2200	(831) 427-9017	MICHELLEED		BRYANT		
Vendor Email		Date Required	Department/Location		Requisition Number		
AR@NEWTEACHERCENTER.ORG			TALENT MANAGEMENT		11914914		
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price		
1	NEW TEACHER CENTER WILL PROVIDE PROGRAM IMPLEMENTATION AND LEADER SUPPORT - 20 DAYS CONSULTATION AND IN-FIELD COACHING BEGINNING JUNE 1, 2019 THROUGH JUNE 30, 2019	1.0		\$49,500.0000	\$49,500.00		

Urban Schools Human Capital Academy – consulting contract

VENDOR	URBAN SCHOOLS HUMAN CAPITAL ACADEMY 11160 C-1 SOUTH LAKES DRIVE SUITE 704 RESTON VA 20191			SHIP TO	AOR	
	Vendor Number	Vendor Phone Number	Vendor Fax Number		Delivery Reference / Mark For	Buyer
	52931	703-439-0529			BRYANT	
Vendor Email			Date Required	Department/Location	Requisition Number	
EARONS@USHCACADEMY.ORG				TALENT MANAGEMENT	11715430	
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price	
1	TWO URBAN SCHOOLS 3 1/2 DAY ACADEMIES -TRANSITION SUPPORT & TECHNICAL ASST FOR THE OFC OF LEARNING AND TM JUNE 1-30, 2017	1.0	EA	\$49,000.0000	\$49,000.00	

Urban Schools Human Capital Academy – consulting contract

VENDOR	URBAN SCHOOLS HUMAN CAPITAL ACADEMY 11160 C-1 SOUTH LAKES DRIVE SUITE 704 RESTON VA 20191			SHIP TO	TALENT MANAGEMENT ESC/RM 345 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114	
	Vendor Number	Vendor Phone Number	Vendor Fax Number		Delivery Reference / Mark For	Buyer
	52989	703-439-0529		michelleed	BRYANT	
Vendor Email			Date Required	Department/Location	Requisition Number	
EARONS@USHCACADEMY.ORG				TALENT MANAGEMENT	11914677	
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price	
1	Two USHCA 3.5 day academies. Transition support and technical assistance for the office of learning and talent management - June 1 - June 30, 2019. Dates tbd in Tulsa.	1.0		\$49,500.0000	\$49,500.00	

Invoices Paid Without Proper Itemization or Adequate Supporting Documentation

TPS paid invoices without proper supporting documentation nor was there proof of services contained in District’s files. Multiple invoices were paid that did not include proper itemization, or the actual goods or services received were not clearly documented. As a result, SA&I was unable to determine the true deliverables of contracts, agreements, or purchases. Title 70 O.S. § 5-135(E) and (G) state in relevant part:

(E) No bill shall be paid unless it is supported by an itemized invoice clearly describing the items purchased, the quantity of each item, its unit price, its total cost and proof of receipt of such goods or services.

(G) An approved bill may be paid by issuing a warrant or check against the designated fund only after ascertaining that proper accounting of the purchase has been made and that the files contain the required information to justify the expenditure of public funds... (Emphasis added)

Invoices were also paid against budget-based agreements and contract payment schedules. In some instances, contracts were divided by the number of months in the contract. and paid monthly without any itemization or proof of goods or services provided.

Examples of these purchases follow.

Leading Educators

Leading Educators – consulting contract – Installment payment with no itemization

		<h1>INVOICE</h1>							
Leading Educators, Inc.		INVOICE #: 844 DATE: 12/01/2019 DUE DATE: 12/31/2019							
1824 Oretha Castle Haley Blvd. New Orleans, LA 70113 Phone 504-300-9010 billing@leadingeducators.org		TOTAL AMOUNT: \$750,000.00 TOTAL DUE: \$750,000.00							
BILL TO: Tulsa Public Schools 3027 S New Haven Ave Tulsa, OK 74114									
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 80%;">DESCRIPTION / MEMO</th> <th style="width: 20%;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>Leading Educators Consulting Services Contract Ref #22000141 Term July 1, 2019 - June 30, 2020: Installment 2 of 2</td> <td style="text-align: right;">\$750,000.00</td> </tr> <tr> <td style="text-align: right;">TOTAL AMOUNT:</td> <td style="text-align: right;">\$750,000.00</td> </tr> </tbody> </table>		DESCRIPTION / MEMO	AMOUNT	Leading Educators Consulting Services Contract Ref #22000141 Term July 1, 2019 - June 30, 2020: Installment 2 of 2	\$750,000.00	TOTAL AMOUNT:	\$750,000.00		
DESCRIPTION / MEMO	AMOUNT								
Leading Educators Consulting Services Contract Ref #22000141 Term July 1, 2019 - June 30, 2020: Installment 2 of 2	\$750,000.00								
TOTAL AMOUNT:	\$750,000.00								

Collaborative for Academic Social and Emotional Learning (CASEL)

CASEL – (SY2018) – consulting contract with budget-based invoicing

Payment Terms & Budget:
 CASEL will invoice Tulsa Public Schools monthly as follows:
 The total value of this Agreement shall not \$125,000. CASEL will invoice district on the first of each month for the prior month's work related to the above Scope of Work.

Invoice Period	Invoice Date	Amount
November 2017	11/30/2017	\$12,500
December 2017	12/31/2017	\$12,500
January 2018	1/31/2018	\$12,500
February 2018	2/28/2018	\$12,500
March 2018	3/31/2018	\$12,500
April 2018	4/30/2018	\$12,500
May 2018	5/31/2018	\$12,500
June 2018	6/30/2018	\$12,500
July 2018	7/31/2018	\$12,500
August 2018	8/31/2018	\$12,500
		Grand Total: \$125,000

CASEL – (SY2019)

Payment Terms & Budget:
 CASEL will invoice Tulsa Public Schools monthly as follows:
 The total value of this Agreement shall not \$150,000. CASEL will invoice district on the first of each month for the prior month's work related to the above Scope of Work.

Invoice Period	Invoice Date	Amount
September 2018	9/30/2018	\$12,500
October 2018	10/31/2018	\$12,500
November 2018	11/30/2018	\$12,500
December 2018	12/31/2018	\$12,500
January 2019	1/31/2019	\$12,500
February 2019	2/28/2019	\$12,500
March 2019	3/31/2019	\$12,500
April 2019	4/30/2019	\$12,500
May 2019	5/31/2019	\$12,500
June 2019	6/30/2019	\$12,500
July 2019	7/31/2019	\$12,500
August 2019	8/31/2019	\$12,500
		Grand Total: \$150,000

CASEL – (SY2020)

The total value of this Agreement shall not \$150,000. CASEL will invoice district on the first of each month for the prior month's work related to the above Scope of Work.

Invoice Period	Invoice Date	Amount
September 2019	9/30/2019	\$12,500
October 2019	10/31/2019	\$12,500
November 2019	11/30/2019	\$12,500
December 2019	12/31/2019	\$12,500
January 2020	1/31/2020	\$12,500
February 2020	2/28/2020	\$12,500
March 2020	3/31/2020	\$12,500
April 2020	4/30/2020	\$12,500
May 2020	5/31/2020	\$12,500
June 2020	6/30/2020	\$12,500
July 2020	7/31/2020	\$12,500
August 2020	8/31/2020	\$12,500
		Grand Total: \$150,000

CASEL – non-itemized invoices

Quantity	Description	Rate	Amount
1/1/20 - 1/31/20	For services related to the enclosed Scope of Work for Tulsa Public Schools from CONTRACT-CONSULTING AGREEMENT FOR 2019-2020	12,500.00	12,500.00

Quantity	Description	Rate	Amount
2/1/20 - 2/29/20	For services related to the enclosed Scope of Work for Tulsa Public Schools from CONTRACT-CONSULTING AGREEMENT FOR 2019-2020	12,500.00	12,500.00

Quantity	Description	Rate	Amount
3/1/20 - 3/31/20	For services related to the enclosed Scope of Work for Tulsa Public Schools from CONTRACT-CONSULTING AGREEMENT FOR 2019-2020	12,500.00	12,500.00

Education Resources Strategies

Education Resource Strategies (SY2019) consulting contract – budget-based agreement

AGREEMENT FOR PROFESSIONAL SERVICES

- \$129,000 due upon full execution of the contract
- \$129,000 to be invoiced on August 1, 2018
- \$129,000 to be invoiced on September 1, 2018
- \$129,000 to be invoiced on October 1, 2018
- \$129,000 to be invoiced on November 1, 2018
- \$129,000 to be invoiced on December 1, 2018
- \$129,000 to be invoiced on January 1, 2019
- \$129,000 to be invoiced on February 1, 2019
- \$129,000 to be invoiced on March 1, 2019
- \$129,000 to be invoiced on April 1, 2019

APPENDIX A: STATEMENT OF WORK

Redesign the school improvement planning process	\$520K
Direct School Support	\$260K
Strengthen system-level alignment to strategic priorities	\$510K
Total Funding Request	\$1.29M

Education Resource Strategies (SY2020) consulting contract

AGREEMENT FOR PROFESSIONAL SERVICES

- \$112,600 due upon full execution of the contract
- \$112,600 to be invoiced on August 1, 2019
- \$112,600 to be invoiced on September 1, 2019
- \$112,600 to be invoiced on October 1, 2019
- \$112,600 to be invoiced on November 1, 2019
- \$112,600 to be invoiced on December 1, 2019
- \$112,600 to be invoiced on January 1, 2020
- \$112,600 to be invoiced on February 1, 2020
- \$112,600 to be invoiced on March 1, 2020
- \$112,600 to be invoiced on April 1, 2020

1) Expand and Support Empower pilot schools	\$408,000
2) Strengthen TPS district office capacity to oversee the annual school improvement planning process	\$175,000
3) Provide direct support for new district improvement strategies	\$543,000
Total	\$1,126,000

Education Resource Strategies – non-itemized invoices

Description	Amount
Amount due upon execution of contract Purchase Order #: 21900396	129,000.00

Description	Amount
Amount due upon execution of contract	112,600.00
Amount due in August per contract	112,600.00

The New Teacher Project (TNTP)

TNTP (SY2019) – consulting contract – schedule of payments

Section 4. Payment and Invoicing.

The Client shall pay TNTP \$770,236 for TNTP Services (the "Client Fee"). TNTP shall invoice the Client for the total Client Fee according to the following schedule:

Invoice Date	Invoice Amount
12/20/2018	\$256,745.33
3/20/2019	\$256,745.33
6/20/2019	\$256,745.34

TNTP (SY2019) – non-itemized invoice

TNTP, Inc
500 7th Avenue, 8th Floor
New York, NY 10018
+1 (718) 2332800

INVOICE

Date	Invoice Number
06/20/2019	CCI-19080000
Payment Terms	Due Date
Net 30	07/20/2019

Bill To:
Tulsa Public Schools
3027 South New Haven Avenue
Tulsa, OK 74114
United States of America

Remit To:
TNTP, Inc
500 7th Avenue, 8th Floor
New York, NY 10018
United States of America
+1 (718) 2332800

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Purchase Order Number	From Date	To Date	Customer ID
			CUST000249
Item Description			Amount
Instructional Quality Review Services Agreement			79,598.67
Comprehensive Supports Service Agreement			256,745.34

TNTP (SY2020) – consulting contract

Section 4. Payment and Invoicing.

The Client shall pay TNTP \$1,203,629 for TNTP Services (the "Client Fee"). TNTP shall invoice the Client for the total Client Fee according to the following schedule:

Invoice Date	Invoice Amount
20-Sep-19	\$ 300,907.00
20-Dec-19	\$ 300,907.00
20-Mar-19	\$ 300,907.00
20-Jun-20	\$ 300,908.00
Total	\$ 1,203,629.00

TNTP (SY2020) – non-itemized invoice

TNTP, Inc
500 7th Avenue, 8th Floor
New York, NY 10018
+1 (718) 2332800
FEIN/EIN: 13-3850158

INVOICE

Date	Invoice Number
03/20/2020	CINV20031102
Payment Terms	Due Date
Net 30	04/19/2020
Contract Number	
CC19070276	

Bill To:
Tulsa Public Schools
3027 South New Haven Avenue
Tulsa, OK 74114
United States of America

Remit To:
TNTP, Inc
500 7th Avenue, 8th Floor
New York, NY 10018
United States of America
+1 (718) 2332800

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Purchase Order Number	Customer ID
	CUST000249
Item Description	
TNTP TPS - Instructional Support 2019-2020 (PO #22002037)	
	\$300,907.00

Achievement Network

Achievement Network – consulting contract – non-itemized invoices

		P.O. No.	Due Date
		22101092	11/30/2020
Description	Amount		
For 2020-2021 School Partnerships with Tulsa Public Schools.	24,150.00		
For 2020-2021 System Advising with Tulsa Public Schools.	7,625.00		
Invoice 1 of 4			

		P.O. No.	Due Date
		22101092	12/31/2020
Description	Amount		
For 2020-2021 School Partnerships with Tulsa Public Schools.	24,150.00		
For 2020-2021 System Advising with Tulsa Public Schools.	7,625.00		
Invoice 2 of 4			

YSD Consulting

YSD Consulting – consulting contract – non-itemized invoice

YSD CONSULTING, LLC
2506 Northlake Ct NE
Atlanta, GA 30345 US
yanika@edstrategies.net

RECEIVED
AUG 15 2017
Tulsa Public Schools
Purchasing Department

INVOICE

BILL TO
TULSA PUBLIC SCHOOLS
PURCHASING DEPARTMENT
P.O. BOX 470208
TULSA, OK 74147

INVOICE # 1007
DATE 07/24/2017
DUE DATE 08/23/2017
TERMS Net 30

ACTIVITY	QTY	RATE	AMOUNT
Consulting Hours Talent Management Assessment - Tulsa Public Schools	350	115.00	40,250.00

The consulting hours are directly associated with Purchase Order:
21712021 PDB directly billed to the Chief Learning Office.

BALANCE DUE \$40,250.00

*RECEIVED
PDB 8/14/17
By [signature]
Hunt*

WestEd

WestEd – consulting contract – non-itemized invoice

WestEd
excellence in research, development, and service

Invoice Number: 18-0408 Invoice Date: 02/06/2018

Description: Payment due for Stage 3: Assessing the Policies and Practices in TPS and Identifying High Leverage Action

Bill To: Tulsa Public Schools
Attn: Purchasing Department
P.O. Box 470208
Tulsa, OK 74147

Remit To: WestEd
Accounting
4665 Lampson Avenue
Los Alamitos, CA 90720

Customer Number: 8628
Subcontractor Number:
Customer PO Number: 21800355 PDB
Project Number: 8628
Project Name: Tulsa Public Schools ELMP
Project POP: 08/01/2016 to 06/30/2018
Terms: NET 30
Due Date: 03/08/2018

Billing Period From: To: 02/28/2018

Scheduled Payment

Invoice Total

RECEIVED
FEB 28 2018
Tulsa Public Schools
Purchasing Department

Current Amount	\$27,000.00
Scheduled Payment	\$27,000.00
Invoice Total	\$27,000.00

Purchases Not Timely Encumbered

The law requires an adequate encumbrance in the accounting system before a purchase is made for goods or services. Title 70 O.S § 5-135(E) states in relevant part:

Before any purchase is completed, a purchase order or encumbrance must be issued.

TPS has established the use of an Assumption of Responsibility (AOR) form. The form explains the disclosure of an error when a proper encumbrance process was not followed. Multiple transactions were noted that were not properly encumbered. Some included the AOR form acknowledging non-compliance, others did not. An example of each is shown below.

Urban Schools Human Capital Academy

TPS was invoiced by Urban Schools Human Capital Academy on June 15, 2017, for \$49,000, six days prior to the encumbrance of the related purchase order. As noted in statute, all purchases should be encumbered *prior* to purchase. The District acknowledged the lack of a timely encumbrance and complete the AOR form required by their procedure.

Urban Schools Human Capital Academy Purchase Order and Invoice

Vendor Information		Purchase Order Information		Invoice Information	
ATTN: PURCHASING DEPARTMENT P.O. BOX 470208 TULSA, OK 74147 918-746-6800	TULSA PUBLIC SCHOOLS	Purchase Order # 21712036	Urban Schools Human Capital Academy 11160 C-1 South Lakes Drive # 704 Reston, VA 20191	Date: June 15, 2017	Invoice: 1
URBAN SCHOOLS HUMAN CAPITAL ACADEMY 11160 C-1 SOUTH LAKES DRIVE SUITE 704 RESTON VA 20191		Delivery must be made to specified destination		Bill to: Office of Learning and Talent Management Tulsa Public Schools Tulsa, Oklahoma	
Vendor Number: 52931	Vendor Phone Number: 703-439-0529	Vendor Fax Number:	Delivery Reference / Mark For:	Activity	Total
Vendor Email: EARONS@USHCACADEMY.ORG		Date Required:	Department/Location: TALENT MANAGEMENT	Description	
Item#	Description/Part No.	Qty	UOM	Unit Price	
1	TWO URBAN SCHOOLS 3 1/2 DAY ACADEMIES -TRANSITION SUPPORT & TECHNICAL ASST FOR THE OFC OF LEARNING AND TM JUNE 1-30, 2017	1.0	EA	\$49,000.0000	\$49,000.00
Total Invoice					\$49,000.00

PER INVOICE DATED 06-15-2017

AOR Form for Urban Schools Purchase

ASSUMPTION OF RESPONSIBILITY

RQ# 1175730 Vendor: USHCA

The attached transaction appears to be in violation of State Law and/or Board of Education policy due to the following:

1. The purchase/obligation was made prior to the PO being processed. An RQ must be prepared and PO issued to encumber funds BEFORE goods/services are ordered or purchased.

2. This invoice should have been paid in the prior fiscal year. It is not a legal obligation and /or expenditure of this year's funds.

3. Required quotes and/or bids have not been documented with the RQ.

4. Must have board approval since total amount is \$50,000 or greater.

5. Other-

NOTE: In the event of disclosure during an audit, this will be presented to the auditor to show you have been made aware of the violation, have been counseled as to the proper procedures for the future, and to show the District may not be legally responsible for payments of this obligation. This form will be filed with the PO for possible auditor review as documentation of the District's obligation to educate employees and managers of board policy and State Law.

Jalyn Sauls
Employee
Date: 6-19-2017

[Signature]
Employee's Supervisor
Date: 6-19-2017


Amity Institute

An agreement for services between TPS and Amity Institute was signed on June 17, 2019. The purchase order was not encumbered until July 1, 2019, resulting in a transaction that was not properly encumbered.

Amity Institute Contract Signing Date

Sincerely yours, James Price Signature of James W. Price, Executive Director Amity Institute	<small>Digitally signed by James Price DN: cn=James Price, o=Amity Institute, ou=Amity Institute, email=jprice@amity.org, c=US Date: 2019.06.17 10:08:35 -0700</small>	06/17/2019 Date
--	--	---------------------------

Amity Institute Purchase Order Date

DATE	07/01/2019		 TULSA PUBLIC SCHOOLS	Purchase Order	
				Page 1 of 1	
				<small>THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES AND SHIPPING PAPERS.</small>	
BILL TO	ATTN: PURCHASING DEPARTMENT P.O. BOX 470208 TULSA, OK 74147		Purchase Order # 22000195 ACB		00
	918-746-6800		Delivery must be made within doors of specified destination.		
VENDOR	AMITY INSTITUTE LTD 1775 HANCOCK ST STE 170 SAN DIEGO CA 92110-2050		SHIP TO	TALENT MANAGEMENT ESC/RM 345 3027 SOUTH NEW HAVEN AVENUE TULSA PUBLIC SCHOOLS TULSA OK 74114	
Vendor Number		Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For	
52779		619-222-7000	619-222-7017	michelleed 6/17/19 E.103.	
Vendor Email			Date Required	Department/Location	Buyer
landerson@amity.org				TALENT MANAGEMENT	BRANDENB
					Requisition Number
					12000235
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	Amity Services for 2019-2020SY	1.0		\$50,000.0000	\$50,000.00

Purchase Orders with Improper Change Orders

TPS encumbered \$860,000 without following correct change order procedures. When an increase to an existing purchase order is needed, a change order should be issued and submitted to the Board for approval. This ensures proper authorization and allows the Board to be informed and track any increases or changes in contracts. Instead of following the proper change order process, TPS issued \$860,000 in new purchase orders, which were only listed on the consent agenda as new purchases. Payments were then made against the original purchase order, causing the total costs to exceed the original encumbrances.

Two vendors who were paid on improper change orders are shown below.

Stephanie Peaster

Stephanie Peaster, an interior design consultant for the Bond Department,⁶ received \$639,534 for her services between 2015 and 2023. During SY2018,⁷ three new purchase orders were issued to increase available funds payable on an originally encumbered purchase order of \$50,000. No payments were made on these new purchase orders. Instead, all payments for the year were issued against the original purchase order, resulting in payments totaling \$81,175 on PO21802027, when only \$50,000 was encumbered. Therefore, TPS exceeded the allowable encumbrance by \$31,715.

Purchase Order	Date	Amount Encumbered	Amount Paid
21802027	09/11/17	\$50,000	\$81,715
21808323	03/29/18	\$15,000	\$0
21810774	06/01/18	\$ 6,715	\$0
21811448	06/28/18	\$10,000	\$0
	Total	\$81,715	\$81,715

Stephanie Peaster Purchase Order Increase

Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		
53787	918-527-2224		INCREASE PO 21802027		
Vendor Email		Date Required	Department/Location		
STEPHANIE.PEASTER@GMAIL.COM			BOND OFFICE		
Item#	Description/Part No.	Qty	UOM	Unit Price	
1	PLEASE INCREASE PO 21802027	1.0	EACH	\$15,000.0000	

Between SY2018 and SY2023, six purchase orders totaling \$173,666 were encumbered for payments to Peaster. Eleven additional purchase orders were issued to increase the available funds, but all payments, totaling \$421,831, were made against the original six purchase orders.

Molly Potts

At the beginning of SY2021 a purchase order totaling \$15,000 was encumbered for payment to Molly Potts.⁸ Instead of utilizing a change order to increase this amount, two new purchase orders were issued. No payments were made on these purchase orders, instead, all payments for the year were issued against the original purchase order, resulting in payments totaling \$86,000 on PO22100318, when only \$15,000 was encumbered. Therefore, TPS exceeded the allowable encumbrance amount by \$71,000.

Purchase Order	Date	Amount Encumbered	Amount Paid
22100318	07/01/20	\$15,000	\$84,088
22101529	08/26/20	\$50,000	\$0
22105559	04/02/21	\$21,000	\$0
	Total	\$86,000	\$84,088

Molly Potts Purchase Order Increase

Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer Name
59571	918-510-2024				MICHELE SLOCUM
Vendor Email		Date Required	Department/Location		Requisition Number
POTTSMO@TULSASCHOOLS.ORG			BOND OFFICE		12101807
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	INCREASE PO 22100318	1.0		\$50,000.00	\$50,000.00

⁶ Peaster also performed contract services for Chris Hudgins, TPS employee and owner of M & G Consulting, LLC, discussed under the Conflict of Interest section of this report.

⁷ SY is School Year, July 1, 2017, through June 30, 2018. All references to SY are a school year beginning July 1 and ending June 30.

⁸ A contractor for accounting and financial reporting on TPS bond transactions.

Molly Potts Purchase Order Increase

Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer Name	
59571	918-510-2024		6/15/20 E-164		MICHELE SLOCUM	
Vendor Email			Date Required	Department/Location	Requisition Number	
POTTSMO@TULSASCHOOLS.ORG				BOND OFFICE	12108366	
Item#	Description/Part No.		Qty	UOM	Unit Price	Extended Price
1	INCREASE PO 22100318		1.0		\$21,000.00	\$21,000.00

Vendors Paid in Advance of Completion of Services

According to 70 O.S. § 5-135(E), goods or services should not be paid for in advance. The statute states in relevant part:

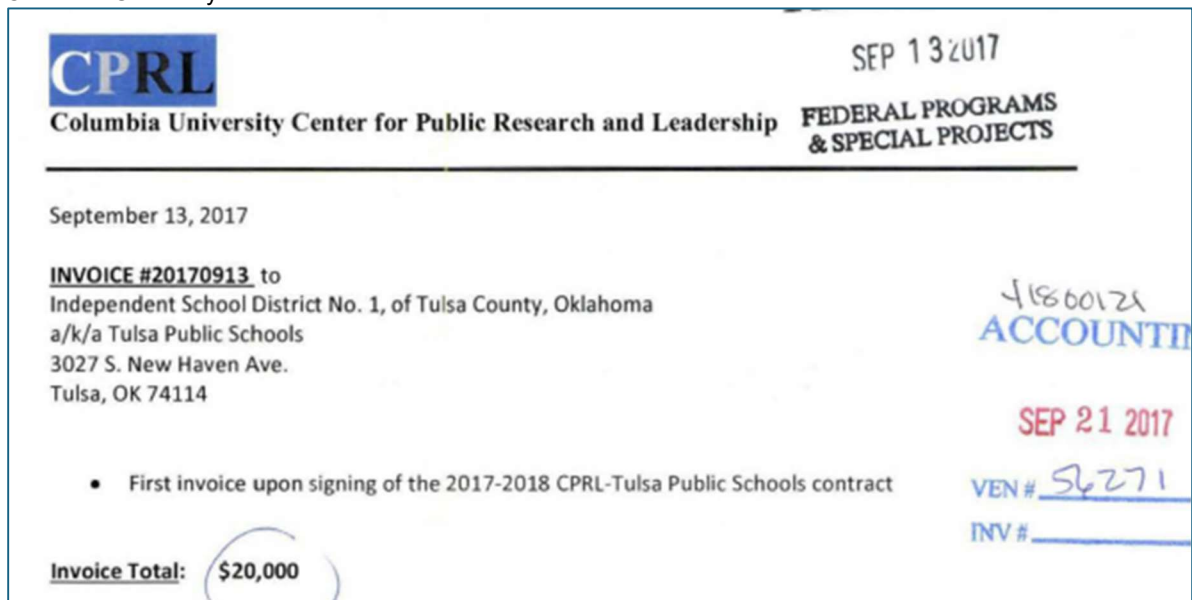
No bill shall be paid unless it is supported by an itemized invoice clearly describing the items purchased, the quantity of each item, its unit price, its total cost and proof of receipt of such goods or services.

The following transactions reflect that payments were made in advance or upon signing of the contract, a violation of statute which requires invoices and proof of services be provided prior to payment.

Columbia University Center for Public Research and Leadership

TPS paid Columbia University Center for Public Research and Leadership \$20,000 upon signing of the SY2018 contract.

Columbia University Invoice



Turnaround for Children

TPS prepaid the consultant, Turnaround For Children, for services prior to work being performed. The District contracted with the vendor on July 1, 2019, agreeing to pay 50% of the \$170,000

contract within 30 days of the agreement. The 50% was invoiced October 21, 2019, resulting in more than 50% of the contract being paid in advance. Law requires that the District receive proof of receipt of goods or services before issuing payment.

Turnaround for Children Contract and Invoice

ITEM DESCRIPTION	Unit	Qty	Unit Price	AMOUNT
First payment representing 50% of total contract amount as provided for in MOU between Tulsa Public Schools and Turnaround for Children	Each	1	\$85,000.00	\$85,000.00
<p>3. Contract Amount: TPS will pay Turnaround a fee not to exceed ONE HUNDRED SEVENTY THOUSAND (\$170,000) for the services, payable as follows:</p> <p>a. 50% or \$85,000 within 30 days of signing of this agreement</p> <p>b. 50% or \$85,000 at the end of the term of the contract or upon completion of all the services as described in the scope of work, whichever date comes first.</p>				
INVOICE TOTAL:				\$85,000.00

Education Resource Strategies

The agreement between TPS and Education Resource Strategies indicated that \$129,000 was due upon execution of the contract, an amount paid prior to receipt of services.

Education Resource Strategies
480 Pleasant Street, Suite C-200
Watertown, MA 02472

Invoice

Date	Invoice #
7/1/2018	1291

Bill To

Tulsa Public Schools
Jill Hendricks
3027 S New Haven Ave
Tulsa, OK 74117

PAID
07/12/2018

AGREEMENT FOR PROFESSIONAL SERVICES

- \$129,000 due upon full execution of the contract
- \$129,000 to be invoiced on August 1, 2018
- \$129,000 to be invoiced on September 1, 2018
- \$129,000 to be invoiced on October 1, 2018
- \$129,000 to be invoiced on November 1, 2018
- \$129,000 to be invoiced on December 1, 2018
- \$129,000 to be invoiced on January 1, 2019
- \$129,000 to be invoiced on February 1, 2019
- \$129,000 to be invoiced on March 1, 2019
- \$129,000 to be invoiced on April 1, 2019

Description	Amount
Amount due upon execution of contract Purchase Order #: 21900396	129,000.00

Additional Concerns

Example 1

Amanda Morrall, a former TPS employee, was paid \$20,000 as a vendor to work for TPS Talent Management from June 3, 2021, through July 31, 2021. Morrall’s invoice and proposal were written in the same manner as other fraudulent invoices utilized in the fraud discussed later in this report. Provided records contained no evidence of any services provided or work performed.

To: Devin D. Fletcher, Chief Talent and Equity Officer
 From: Amanda Morrall Vendor #55535
 Date: May 20, 2021
 Re: Tulsa Public Schools 2020-2021

Amanda Morrall will support the management summer internship coordination for the talent management team. This will include the project and data management, coordination with the external partners and placement organizations through the June 3-July 31, 2021.

Description	Rate	Quantity	Line Total
Talent Management	\$20,000.00	1	\$20,000.00
Subtotal			\$20,000.00
Tax			0.00
Proposal Total (USD)			\$20,000.00

Payments

Invoices will be submitted and be paid within 15 days of receipt via ACH deposit.

The invoice was written in the same generic format TPS Chief Talent and Equity Officer Devin Fletcher used to create other vendor invoices. The invoice was dated June 30, 2021, a month before the end of the alleged contract period.

Amanda Morrall Invoice

Invoice

Amanda Morrall
 11513 S Mulberry CT
 Jenks, OK 74037

Date	Invoice #
06-30-2021	TPS2021-1

Invoice

BILL TO:
 TULSA PUBLIC SCHOOLS
 ATTN: PURCHASING
 DEPARTMENT P.O. BOX 470208
 TULSA, OK 74147 USA

P.O. No.	Terms	Vendor
PO#22107156		60221

Quantity	Description	Rate	Amount
1	TM Program/Project Support	\$20,000.00	\$20,000.00
Total			\$20,000.00

Isaac Domingue False Invoice

Invoice

Isaac Domingue
 3377 Arapahoe Street
 Denver, Colorado 80205

Date	Invoice #
03-31-2021	100

Invoice

BILL TO:
 TULSA PUBLIC SCHOOLS
 ATTN: PURCHASING
 DEPARTMENT P.O. BOX 470208
 TULSA, OK 74147 USA

P.O. No.	Terms	Vendor
PO#22105284		59782

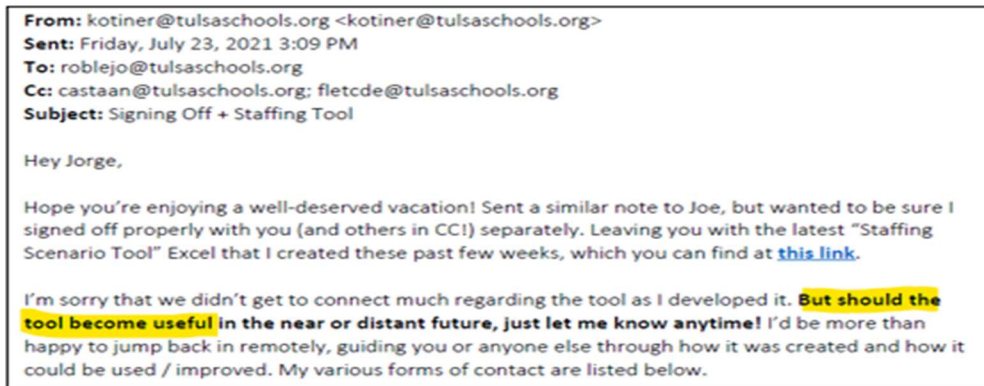
Quantity	Description	Rate	Amount
1	Project support and project management related to COVID-19 (3/29-3/31)	\$2700.00	\$2700.00
Total			\$2700.00

Approved by Devin Fletcher 1/26/21
Received by ML 4/6/21
RECEIVED

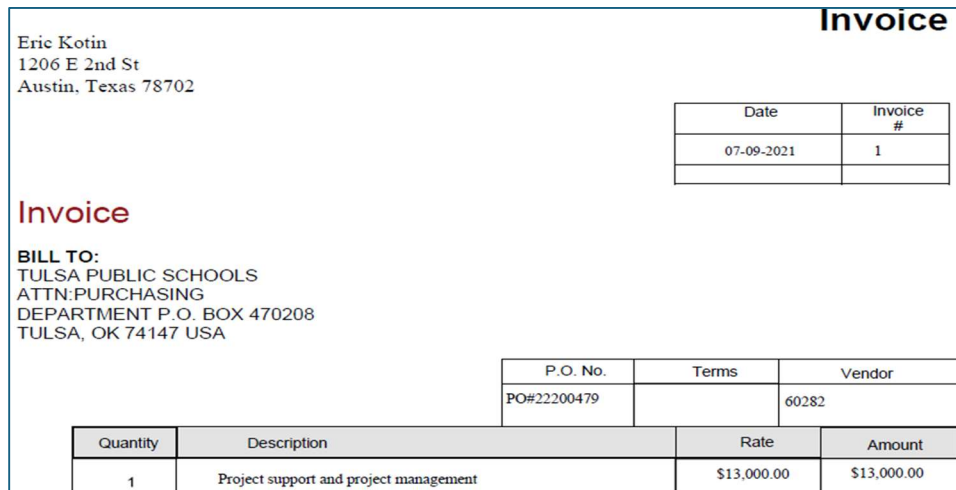
Example 2

Devin Fletcher, Chief Talent and Learning Officer, hired Eric Kotin for a five-week summer internship, June 14, 2021, through July 23, 2021. Kotin claimed to work a total of 184 hours and was paid \$13,000 or approximately \$65 an hour. Kotin’s housing cost, totaling \$2,100, was paid by the Foundation.

There was no support for the hours worked, but emails denoted he created a staffing tool in Excel. A purpose for the tool was not defined and the emails suggested it was developed without direction from key leadership and was not discussed or utilized before he separated service.




There was no evidence that Kotin created the invoice or billed TPS for the \$13,000 he was paid. The invoice for payment was submitted in the same format as other false invoices documented during the audit.



Example 3

Between 2019 and 2022 TPS paid the vendor, Leadership Consultancy, \$848,499 to coach 79 TPS employees. The rate for the services was \$10,740 per person.

The services were paid without the receipt of itemized invoices and TPS records did not include sufficient information to support the contract.

 <p>The Leadership Consultancy, Inc. 1142 S. Diamond Bar Blvd., #463 Diamond Bar, CA 91765 T: 626-278-4486</p>	Invoice														
	<table border="1"> <tr> <th>Date</th> <th>Invoice #</th> </tr> <tr> <td>3/4/2020</td> <td>100085</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		Date	Invoice #	3/4/2020	100085			<table border="1"> <tr> <th>P.O. No.</th> <th>Terms</th> <th>Project</th> </tr> <tr> <td>PO#22002691PDB</td> <td> </td> <td> </td> </tr> </table>		P.O. No.	Terms	Project	PO#22002691PDB	
Date	Invoice #														
3/4/2020	100085														
P.O. No.	Terms	Project													
PO#22002691PDB															
<p>Invoice</p> <p>BILL TO TULSA PUBLIC SCHOOLS ATTN: PURCHASING DEPARTMENT P.O. BOX 470208 TULSA, OK 74147 USA</p>															
<table border="1"> <thead> <tr> <th>Quantity</th> <th>Description</th> <th>Rate</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Leadership Training and Coaching</td> <td>\$23,827.27</td> <td>\$23,827.27</td> </tr> </tbody> </table>				Quantity	Description	Rate	Amount	1	Leadership Training and Coaching	\$23,827.27	\$23,827.27				
Quantity	Description	Rate	Amount												
1	Leadership Training and Coaching	\$23,827.27	\$23,827.27												

When questioned, TPS contacted the vendor to help provide support for the expenditures. TPS Communications Director Emma Garrett-Nelson asked the vendor to produce evidence of the work performed to include:

- Dates of engagements, agendas, and attendees
- Any reports you’ve submitted (redacting names of individual staff)
- Lists of the folks you’ve worked with each year
- Anything else you think you would be helpful in illustrating the type of work you’ve done with us

The vendor created a presentation at the District’s request in response to SA&I’s inquiry. The communications reflect proper records had not been maintained by the District to support the invoices paid and associated services received. After the audit began the vendor began providing invoices with the names of the employees who participated in training.

Other Issues

- 1) There are concerns about whether all consultant contracts were correctly coded in OCAS.⁹ It was noted that the OCAS classification codes for vendors did not accurately reflect the services provided. A more thorough review is recommended.
- 2) Some contracts were neither submitted for legal review nor presented to the Board. The failure to use these management controls significantly diminished oversight of millions of dollars in expenditures.

Summary

Title 70 O.S. § 5-135 outlines the requirements for school purchasing which include properly encumbering funds, using itemized invoices with proof of receipt for goods and services, and ensuring that files contain the necessary documentation to justify public fund expenditures. Additionally, the Board is responsible for prescribing and administering adequate business procedures and controls.

⁹ Oklahoma Cost Accounting System coding required by SDE.

As mentioned previously, our audit identified over 1,400 discrepancies in the purchasing transactions reviewed. The Board should reassess purchasing policies and procedures, ensuring that District employees adhere to approved policies and relevant laws for all purchasing activities.

The District has acknowledged its noncompliance with purchasing policies and laws. Steps have been taken to review and improve these processes. Guidance memos have been issued to steer the corrective process. The Board should oversee and approve these efforts to enhance purchasing policy compliance and ensure the future effectiveness of related policies and procedures.

Fraud

FINDING *TPS and the Foundation were defrauded \$824,503 through various transactions and schemes instigated by the Chief Talent and Learning Officer, Devin Fletcher.*

The fraud included a total of \$494,503 in payments made from TPS funds and an additional \$330,000 paid out in fraudulent transactions through the Foundation.

Vendor	Amount
S. Monee Kemp	\$448,125
Snickelbox	\$329,278
KAG Capitol	\$21,000
Isaac Domingue	\$17,100
Lindsay Smith	\$9,000
Total	\$824,503

General Counsel Jana Burk was notified on June 9, 2022, that selected TPS employees had received questionable payments from Snickelbox LLC, a TPS vendor. TPS conducted an internal investigation before terminating Fletcher on June 23, 2022, and reporting the embezzlement to the Tulsa Police Department (TPD) on July 1. TPD turned the investigation over to the FBI in August 2022.

The U.S. Attorney's Office filed charges against Fletcher in Federal court¹⁰ on September 18, 2023. Fletcher pled guilty to *Conspiracy to Commit Wire Fraud* on October 30, 2023. His plea included an agreement to a monetary judgement not to exceed \$603,992.32.¹¹

SA&I collaborated with the U.S. Attorney's Office on the federal case and provided support in determining additional fraudulent transactions. SA&I's investigation was ongoing during and upon completion of the federal case. The final fraud determined in SA&I's investigation was \$824,503, an amount finalized after prosecution.

Snickelbox, LLC

Snickelbox, LLC was hired at Fletcher's direction to provide consulting services to TPS. Lauren O'Mara, the owner of Snickelbox, LLC, and Fletcher shared a professional background, having attended the same fellowship class at The Broad Academy at the Yale School of Management.¹²

Between May 15, 2018, and April 5, 2022, Snickelbox was paid a total of \$872,588 for O'Mara's services as a consultant.¹³ During this four-year period, the contracts and agreements shifted from a set amount to a monthly retainer. O'Mara's contract amount increased from \$30,000 in SY2018 to \$300,000 in SY2022. Of the total amount paid, **\$329,278** was determined to be fraudulent.

¹⁰ Case 23-CR-302-JFH.

¹¹ No charges were filed against any of Fletcher's accomplices.

¹² TPS recruited and supported at least 16 employees linked to the Broad Academy.

¹³ \$225,000 was paid through the Foundation.

Snickelbox *invoices were not itemized*, and the consulting agreements lacked sufficient detail to outline the expected deliverables, resulting in the change in billing going unnoticed by TPS. Responsibility for approving payments extended beyond Fletcher, with the following executives also approving invoices or payments.

- Elizabeth Richardson – Lead Budget Analyst
- Jill Hendricks – Chief Financial Officer
- Nolberto Delgadillo – Former Chief Financial Officer
- Rachel Vejraska-Thomas – Director of Materials Management

The fraud was executed through false invoicing, with inflated invoice amounts leading to payments that exceeded the actual cost of the Snickelbox services. The administration’s lack of oversight in managing these payments increased the opportunity for the embezzlement activity by Fletcher and O’Mara.

FINDING Fletcher disbursed \$4,000 in gift cards to 22 TPS employees purchased with funds received from Snickelbox, LLC. An additional \$42,000 in cash payments were paid directly from Snickelbox to five TPS employees.

Fletcher utilized Snickelbox funds to purchase gifts cards he then distributed to 22 TPS employees, most of which worked in the Talent Management Department. Snickelbox also made direct cash payments, totaling \$42,000, to five TPS employees.

Under TPS Policy 4409, no employee shall accept or offer gifts or favors from any business organization where these might tend, or appear to tend, in any way to impair independent judgment concerning District business operations. If an unsolicited gift of more than nominal value is offered or received, it must be declined or returned. Any offer of a gift or favor of more than nominal value shall be reported promptly in writing to the employee’s supervisor. Under no circumstances is it permissible to accept or offer a gift of cash.

S. Monee Kemp

FINDING S. Monee Kemp, in conjunction with Devin Fletcher, created false invoices, totaling \$448,125, that were paid by TPS and the Foundation. There was no evidence of any work performed for these payments.

Fletcher and S. Monee Kemp, Fletcher’s half-sister, received fraudulent payments totaling **\$448,125** in a scheme that spanned four fiscal years and went undetected by TPS and the Foundation. Fletcher submitted Kemp’s invoices to the Foundation obtaining \$105,000 of the fraud through the Foundation.

Fletcher hired Kemp under the pretense of utilizing her services through an alleged legitimate business, “Talented 10th.” TPS purchasing records reflected that Kemp was contracted to provide consulting services to the Talent Management Department. However, no evidence was provided indicating that any work was performed. Instead, evidence revealed that Fletcher fabricated Kemp’s invoices, approved them, and submitted them for payment. Kemp and Fletcher began the scheme in June 2018, with Kemp’s 2018 and 2019 proposals written for \$45,000 and \$48,750, respectively; amounts just below the threshold outlined in Policy 5202, which mandates an RFP and competitive bidding at \$50,000.

Kemp received five payments totaling \$143,125 before anyone at TPS questioned the validity of her invoices. When Fletcher submitted a \$200,000 proposal to the Board for approval for SY2020, Vejraska-Thomas questioned whether the purchase had been made in accordance with Policy 5202. Hendricks responded to the question by explaining the purchase was a general fund purchase and “one could argue it makes sense that this one uses the waiver process through DAG.”¹⁴

From: Hendricks, Jill <hendrji@tulsaschools.org>
Sent: Thursday, June 11, 2020 5:56 PM
To: Vejraska, Rachael <vejrara@tulsaschools.org>
Subject: RE: QQ-S. Monee Kemp

This one is general fund but the vendor was written into the SEED grant that was awarded to TNTP. One could argue it makes sense that this one use the waiver process by DAG since we partnered with TNTP for them to get the grant.

Policy 5803 – Exemption for Purchasing Policy

The District hereby exempts the spending of restricted, donated funds from the bidding and Board approval requirements of purchasing policy provided:

- The gift is desired by the District as evidenced by the approval and acceptance of the gift by an appropriate principal, director, or higher administration official.
- The instructions are not in violation of statutory law. It is the responsibility of the approving party to assure this requirement is met.
- The donor has given the District specific spending instructions in writing on the donor's letterhead. If the donor will not provide the written instructions, the approving party must write his or her understanding of the instructions and certify the information provided represents the donor's instructions. (see exemption form)
- A copy of the exemption form is provided to the Purchasing Office.
- A District purchase order is delivered to the vendor at the time of the purchase.

Hendrick's response was a reference to the administration's practice of waiving the requirements of Policy 5202 as defined in Policy 5803 for donor reimbursed transactions. The District acknowledged that they did not follow all of the criteria required to apply an exception for these transactions.

Even when Vejraska-Thomas questioned the purchase and compliance with policy, Hendricks quickly excused the violation. She greenlit the \$200,000 proposal without a clear purpose, disregarding Board policy. As the Deputy Chief Financial Officer, Hendricks should have demonstrated adherence to policy, rather than fostering a culture of non-compliance.

Payments were issued to Kemp even though TPS staff identified discrepancies in the vendor's file. TPS purchasing staff emailed Kemp after unsuccessful attempts to speak with her directly to confirm her address and bank account information. The first call to Kemp was answered but no one spoke, and a subsequent call was redirected to an automated greeting. This would not be the response expected from a typical legitimate business. Despite these unusual and concerning interactions, TPS staff proceeded to process payments overlooking these communication related red flags.

KAG Capital

FINDING Fletcher created false invoices to inflate payments to KAG Capital resulting in the embezzlement of \$21,000.

KAG Capital, a Colorado company established on May 27, 2020, is registered to Kord Gollhofer. According to Gollhofer's social media accounts, he and Isaac Domingue, another vendor falsely paid by the District, were friends.

A review of TPS records revealed that the consulting services allegedly provided by Gollhofer were managed by Fletcher in a similar manner to those involving Kemp. Fletcher hired Gollhofer, but their correspondence primarily focused on getting the vendor established in the TPS accounting system and arranging payment. No evidence of work produced by Gollhofer was found. TPS paid

¹⁴ DAG was abbreviation for Superintendent Deborah A. Gist.

the vendor **\$21,000**, of which \$10,500 was through a false invoice created by Fletcher to inflate costs. The false invoice was reported to the U.S. Attorney’s Office by SA&I. Following the federal investigation and Fletcher’s subsequent conviction, Gollhofer repaid TPS the \$21,000.

Isaac Domingue

FINDING *Fletcher created false invoices and inflated payments to Isaac Domingue resulting in the embezzlement of \$17,100.*

Fletcher hired Isaac Domingue, another acquaintance, to support the Talent Management Department during the Covid 19 pandemic. Again, as with Snickelbox and Kemp, Fletcher created and submitted false invoices to increase the payments to Domingue. On June 23, 2021, Fletcher emailed the purchasing department indicating Domingue’s submitted invoice was approved. The attachment file labeled “TPS- **Invoice #152**” was not the invoice Domingue had emailed Fletcher a month earlier. Domingue’s original invoice was for \$10,800; however, the invoice Fletcher submitted for payment was inflated to \$18,900, resulting in \$8,100 of false billing.¹⁵

Fletcher also created another invoice totaling \$9,000, submitting it for payment without evidence Domingue billed for the services. In total the false invoicing scheme resulted in **\$17,100** being embezzled from TPS.

The fraud went undetected by TPS and was only discovered by SA&I during fieldwork. There was also no evidence Domingue provided any deliverables despite being paid \$41,400 by TPS.

Lindsay Wilkes-Smith

FINDING *Fletcher created false invoices to inflate payments to Lindsay Wilkes-Smith resulting in the embezzlement of \$9,000.*

Fletcher continued the false invoicing scheme with at least one other vendor, Lindsay Wilkes-Smith, his former coworker at Denver Public Schools. Smith allegedly provided consulting services to TPS, invoicing the District for \$1,300. Fletcher submitted a false invoice totaling \$10,300 for payment. TPS paid the vendor, who allegedly provided three hours of work supporting the Tulsa Teaching Learning Department. Fletcher added an additional 100 hours of work to the fake invoice which he approved and submitted for payment. As a result, Smith received **\$9,000** more than she was owed for her services. The false invoice and resulting fraud went undetected by TPS.

Foundation

The Foundation for Tulsa Schools (Foundation) is a non-profit organization, operating in accordance with 70 O.S. § 5-145, dedicated to supporting the educational experience of TPS students.

Between February 2015 and February 2023, the Foundation reimbursed TPS for \$57.2 million in expenditures. The Foundation also provided over \$5.1 million in direct payments, funds paid directly to vendors or TPS employees.

¹⁵ Exhibit 5 – Isaac Domingue Invoices

FINDING ***TPS staff utilized the Foundation to pay for transactions that were not in compliance with law or policy.***

Foundation staff, which are housed in TPS offices, worked closely with TPS staff and operated as an extension of the District. Periodically, this relationship was used by the TPS administration to pay for expenses that had already been incurred or processed but were not in compliance with policy or law. These were situations where TPS staff had failed to obtain Board approval, timely encumber funds, or properly follow TPS purchasing procedures.

Example 1 TPS did not issue a purchase order or timely encumber funds for the services of consultant Stepmojo as required by law.¹⁶ Instead the invoice was presented to the Foundation as a direct pay item request.

Example 2 TPS hired consultant, Saumil Shah,¹⁷ who performed work before funds were properly encumbered. The Foundation paid for the unencumbered portion of these costs.

After Fletcher’s embezzlement was discovered, the Foundation re-evaluated their purchasing practices. A “Transition Document for FTS” addressed the concerns that surfaced when direct payments were requested by Fletcher for Snickelbox and S. Monee Kemp, two vendors, which as discussed previously, were found to be involved in the embezzlement of funds.

...it would be prudent for FTS and TPS to enter into a Memorandum of Understanding to outline what are the expectations of the partnership, what are the approval protocols for fund expenditures, and what is permissible for FTS to do on behalf of TPS. Currently there is no MOU. FTS oftentimes serves as a loophole for TPS to assist TPS staff avoid having to go to the Board of Education for approval. This includes entering into rental agreements, catering agreements, and consulting agreements.

Bonus Payments

FINDING ***Bonus payments, totaling \$504,000, were obtained by TPS for employees through the Foundation without the required contracts.***

The direct pay method was used to pay bonuses to TPS employees for moving, retention, and for performing extra duties during the Covid 19 pandemic. These payments, totaling \$504,000,¹⁸ were not processed through TPS payroll or included in the employees’ contracts as required by law.¹⁹

Administrators Paula Shannon, Andrea Castaneda, and Jill Hendricks each signed a *Retention Bonus Agreement*²⁰ that established the terms of their continued employment, indicating the bonus payments were part of their overall compensation and depended on their ongoing

This Retention Bonus Agreement establishes the terms of your continued employment with Tulsa Public Schools. We will refer to the date that the check is cashed as the closing date.

¹⁶ 70 O.S. § 5-135

¹⁷ A Broad Academy alumnus.

¹⁸ Exhibit 6 – Bonus Recipients

¹⁹ 70 O.S. § 6-101.6.

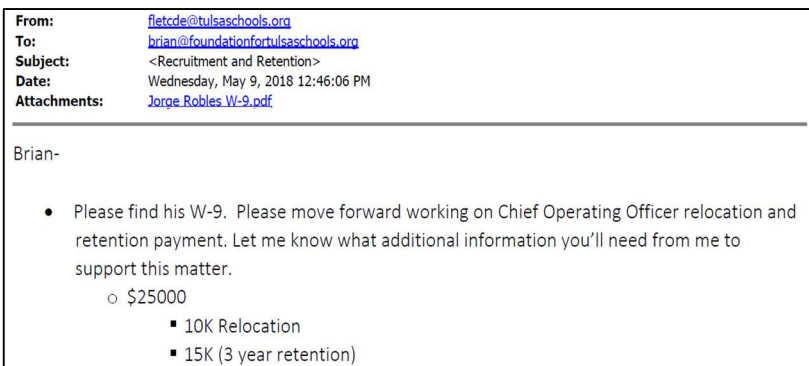
²⁰ Exhibit 7 – Example of Bonus Retention Agreement

employment. Each agreement was issued on TPS letterhead and required the employee's signature.

Shannon received \$45,000 in bonus payments. The first payment of \$10,000, dated July 29, 2015, was issued before her hire date of August 3, 2015. She received an additional payment of \$35,000 on May 3, 2021. Castaneda received a recruitment bonus of \$10,000 in June 2017 and signed a retention bonus agreement for \$35,000 in August 2021. Hendricks signed a retention bonus agreement for \$25,000 in July 2021.

When interviewed, Chief Financial Officer Jorge Robles claimed he was not aware of the bonus payments, although he received a \$25,000 payment on May 9, 2018. The payment consisted of \$10,000 for his relocation from Denver and a three-year employment incentive of \$15,000. Robles was offered a base salary of \$150,000.

This email dated May 9, 2018, between Fletcher and the Foundation clearly states the bonus paid Robles was directly tied to his employment for the upcoming 3-year period.



Bonus payments to all four of these individuals should have been included in their contracts as required by statute. Title 70 O.S. § 6-101.6 requires all contracts for employment to include salary information including base salary, direct salary supplement, extra-duty, other salary, total salary, dollar amount of salary paid in cash, and dollar amount of salary paid in fringe benefits.

TPS retained 33% of the employees who received the recruitment or retention bonus payments, 40% of these employees did not continue their employment for more than five years, with 25% remaining for less than two years. Three employees received payments totaling \$29,000 for working less than one year.

Sixteen of the 40 bonus payments, totaling \$221,000, were issued to Broad Center – Yale School of Management fellows. Only one of the 16 Broad alumni remains with the District.

The Broad Academy

The Broad Center – Yale School of Management, operates as an independent nonprofit organization that identifies, develops, and supports K-12 public school system leaders who they believe are committed to ensuring that every school, classroom, and child receives the resources they need to succeed. The Broad Academy residency was established in 2002 as an advanced fellowship program for current or aspiring urban school system leaders.

The District's association with the Broad Academy was scrutinized due to the organization's relationship with District employees. TPS collaborated with the Broad Center to employ their graduates and perspective students. A benefit of employing these individuals was that a portion of the recruited Broad residents' salary was supplemented by The Broad Center. TPS received payments totaling \$554,772 from the Broad Center. The Foundation also supported employee

participation in the Broad Academy, a continuing education process, by covering travel expenses and supporting salaries.

TPS hosted social gatherings for Broad Academy residents and the Foundation provided financial support for the activities. A sample of Foundation records show at least \$11,283 was paid for Broad related meals, drinks, and entertainment.

TPS hosted events in August 2018 and again in March 2020, where Broad Cohorts from across the nation attended meetings in Tulsa. The multiple-day programs featured meetings at Tulsa locations where Broad Cohorts participated in multiple sessions and programming which included a Child Equity Index Exercise, and an event titled “DEI at Night.”

In addition to the recruitment program, TPS utilized at least 23 different vendors with Broad Academy connections. The majority of these vendors did not have a relationship with TPS prior to the hiring of the Broad related alumni. Between SY2016 and SY2023, TPS paid these various vendors more than \$6.2 million for consulting services.

Tulsa Teacher Corps

In 2017, TPS launched Tulsa Teacher Corps (Teacher Corps), a teacher training program to address challenges the District faced in recruiting and retaining educators. This initiative began when the realization that only 35% of current year new hires remained with the District, a decline from the prior year. TPS was not alone in facing teacher shortages, this problem affected schools statewide. To tackle teacher hiring and retention, TPS developed the Teacher Corps program as part of its five-year strategic plan, Destination Excellence.

Developing a pathway for certification that would allow trainees to teach students in their own classroom, while completing SDE requirements, presented an obstacle for Teacher Corps since their participants were expected to fill a full-time teaching position in a classroom by the end of the summer training program. By the end of their first year as a teacher, the Teacher Corp trainees were also required to pass required certification tests.

On March 5, 2018, TPS entered into a Memorandum of Understanding with The New Teacher Project (TNTP), a vendor/consultant, to create a TPS operated teacher preparation/alternative certification program. TPS paid TNTP more than \$8.5 million between SY2015 and SY2023.

The program’s goal was to train future educators by requiring trainees to complete a summer training program as a step toward certification. The six-week summer program included 5–10 hours of weekly practice teaching in TPS summer school classrooms starting in Week 2.²¹ By August, trainees were expected to teach in their own classrooms while continuing to work toward certification through SDE.

Field Experience	June – July	During the corps members first summer in the program, they are teaching in classrooms within Tulsa Public Schools’ summer school. Their classroom teaching practice is observed and assessed by experienced certified TPS teachers and administrator who provide feedback on their classroom teaching.	40+
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Source: TPS Program Overview, February 2019 – see Exhibit 8

²¹ Exhibit 8 – Tulsa Teacher Corps Program Overview

FINDING *The Tulsa Teacher Corps program, launched in the summer of 2018, was operated for two years prior to receiving official authorization through legislation and the State Board of Education. During this period, Teacher Corps trainees provided instruction in summer classrooms without meeting the necessary statutory requirements.*

In 2018, when the Teacher Corps program launched, no statutory provision existed that allowed the program to operate as an approved alternative certification program. Legislative changes were necessary to authorize and implement this program. TPS was aware of the law, understood the process for changing the law and actively pursued this change. After passage of legislation, the State Board of Education (SBE) approved the District's application for the Teacher Corps program on January 23, 2020.²²

Needed Change to Law (Source: TPS Records)

Based upon our review, there are at minimum three ways a new law could be structured to provide the flexibility we are seeking to build our internal certification program. Please find the options we believe are worth considering below (in order from least lift to most lift):

1. Amend the existing Teach For America exception
2. Create a new exception using the Teach For America language as a model
3. Develop an alternative certification regime that directs the state board to allow programs to use nontraditional methods and criteria to train and certify candidates

During the two years the program was in existence prior to its approval through official legislation, the Teacher Corps participants did not meet statutory requirements for teaching in the classroom. Regardless of the certification path sought, TPS had no authority to allow trainees to practice teach in classrooms without certification.

There was evidence that the participants did not have written contracts, were yet to be properly certified, and not all of the participants had obtained the required OSBI background check, all requirements of law.²³

TNTP records indicated that Teacher Corps coaches, supporting the new teachers, spent approximately one hour per week communicating with them during the fall of 2018. This time decreased to approximately 30 minutes per week in the fall of 2019. Based on this report, it was apparent that trainees were not operating under constant supervision of another classroom teacher, as required and represented. This was also apparent during the summer training sessions, where multiple Teacher Corps trainees were paired with one teacher.

Stipends

FINDING *TPS compensated Teacher Corps trainees through vendor paid stipends.*

From the program's inception, TPS administrators took extraordinary measures to avoid directly hiring and paying trainees. This included bypassing board-approved contracts and using vendors, such as TNTP and Snickelbox, to pay trainees, keeping them off the District's payroll. In 2018, TPS did not intend to hire the trainees until they had completed

Teacher Corps Stipend Payments		
Year	Who Paid Stipends	Total Paid
2018	TNTP	\$132,500
2019	TPS	\$344,760
2020	Snickelbox, LLC	\$20,160
2021	Snickelbox, LLC	\$138,340
	Total	\$635,760

²² 70 O.S. § 6-133

²³ 70 O.S. § 6-101(A); 70 O.S. § 6-190.B(6)

the program. However, they wanted to ensure the trainees were compensated. To achieve this, Hendricks, Fletcher, and Shannon coordinated with TNTP and the Foundation to bypass TPS and use a vendor to disburse the 2018 stipends.

In an email dated June 6, 2018, two TPS staff attorneys discussed a meeting with TNTP concerning the Teacher Corps and a draft agreement for the vendor paid stipends, evidence that TPS was involved in planning and facilitating the payments. According to an email from Hendricks to Fletcher on April 19, 2018, Hendricks was excited that the arrangement to have a vendor pay Teacher Corps trainees was accepted by the Foundation, because no TPS board approval was needed.

HOORAY! Please see below - Brian loves the idea of just paying TNTP once and they handle stipend payment to the Tulsa Teacher Corps peeps. Devin and/or Quentin, could one of you get me an invoice or quote from TNTP? FTS will pay them directly so no money will flow through TPS (which means no TPS board approval needed!).

WOOHOO!!!!

Jill

In 2019, TPS issued payments directly to trainees after TNTP decided they would no longer issue payments. Trainees were paid as vendors through board approved purchase orders, but still did not have teaching contracts with the District. In 2020 and 2021, TPS decided to return to using a vendor to issue these payments, using Snickelbox to pay the trainees.

The District should not have used their vendor relationships to circumvent law or policy for the payment of stipends. This behavior further contributed to the mismanagement, waste, and eventually the misappropriation of funds.

FINDING TPS overpaid Teacher Corps trainees a total of \$35,640.

The Teacher Corps trainees were to be paid \$120 per day or \$15 per hour. TPS failed to adequately review the amount due participants or verify their attendance. In 2019, the mismanagement of these stipends resulted in the overpayment of \$35,640 in state funds. TPS could not provide complete attendance records for our review to determine if participants were correctly paid in other years.

Community Partners

Community partners are non-profit organizations TPS utilized to provide student services to the District. Between SY2015 and SY2023, TPS and the Foundation paid community partners to provide student support services for at least 10 school sites. More than \$37 million was expended through various non-profit vendors including Growing Together, Teach for America, Educare, Reading Partners, City Year Tulsa, and Community in Schools Mid-America (CIS).

Growing Together

FINDING TPS paid Growing Together, a community partner, \$1.2 million between SY2020 and SY2023. The invoices were not itemized and failed to provide sufficient detail to verify that all funds were utilized in accordance with statute and that contracted services were provided.²⁴

²⁴ 70 O.S. § 5-135

TPS contracted with Growing Together beginning in SY2021. Between September 2020 and July 2023, they were paid \$1.2 million. Growing Together invoices lacked the detail required to verify that services billed and paid for by TPS occurred. The invoice shown is 1 of 12 for SY2021, all 12 were billed the same. None of the 12 invoices were itemized and there was no supporting documentation attached to determine if deliverables were met. Title 70 O.S. § 5-135(E) states:

“...no bill shall be paid unless it is supported by an itemized invoice clearly describing the items purchased, the quantity of each item, its unit price, its total cost and proof of receipt of such goods or services.”

TPS was unable to provide documentation verifying that services paid for were actually provided. Paula Shannon stated that TPS did not have access to the “rich sets of reports and data generated by CIS Mid America and Growing Together CIS.” This was data paid for by the District. Shannon subsequently added that TPS administrators typically reviewed data quarterly to understand the services delivered and students served. However, principals engaged weekly with site coordinators who carry caseloads of students. There was no evidence that either principals or purchasing staff confirmed that services billed for were received or that the contract requirements were met.

Growing Together Inc. 18 S. Lewis Ave. Suite 200 Tulsa, OK 74104		Invoice	
Bill To Tulsa Public Schools Attn: Purchasing Department PO Box 470208 Tulsa, OK 74147		Date 9/1/2020	Invoice # 54
		acctg 090320	
	P.O. No. 22100292 AAS 00	Terms	Project
Quantity	Description	Rate	Amount
	"Communities in Schools" Program - Multi-tier wraparound resource services provided August 1-31, 2020	32,500.00	32,500.00

Some of the data provided indicated students were receiving a variety of basic need provisions including clothing, food, school supplies, and utility assistance through the program. Student families also received direct aid, including, at times, cash payments. There was evidence Growing Together/CIS provided food resources and utility payments for families; however, the exact amounts paid were not specified, nor identified, on Growing Together invoices.

As demonstrated in this example Growing Together was offering financial support to families without accountability for the funds, indicating state and/or federal funds may have been converted into cash-assisted social service payments without oversight. TPS used budget-based billing with some community partners including Growing Together. This meant TPS agreed to pay estimated not *actual costs*.

Key Point The District frequently divided consultant contract costs into equal monthly payments. This method eliminated transparency over how the contract payments were utilized thereby increasing the risk for misappropriation and/or improper/inflated billing.²⁵

FINDING *TPS paid Growing Together \$108,652 for outreach services without obtaining proper invoice support as required by 70 O.S. § 5-135. The payments included \$42,089 in administrative costs.*

²⁵ Snickelbox, The Opportunity Project, and the Leadership Consultancy used the monthly payment method of billing.

Through Growing Together, TPS obtained services from the Tulsa Latino Community Development to support their enrollment initiative in SY2021, SY2022, and SY2023. TPS paid Growing Together for nine invoices, totaling \$108,652, for these outreach services.

Summary of Billing for Enrollment Initiative (Source: Growing Together Invoices)

Invoice Total	Hours Billed	Hours Amount	Training	Technology	Administrative Fee
\$ 20,014.17	131.5	\$ 11,835.00	\$ 400.00	\$ 800.00	\$ 6,979.17
\$ 2,698.35	56	\$ 1,512.00	\$ 45.00	\$ 175.00	\$ 966.35
\$ 2,698.35	56	\$ 1,512.00	\$ 45.00	\$ 175.00	\$ 966.35
\$ 3,956.92	15	\$ 1,080.00		\$ 300.00	\$ 2,576.92
\$ 9,626.60	97.656	\$ 6,679.68		\$ 370.00	\$ 2,576.92
\$ 24,999.36	145.7	\$ 15,474.24	\$ 320.00	\$ 508.00	\$ 8,697.12
\$ 15,446.22	66.66	\$ 1,333.33	\$ 300.00	\$ 760.01	\$ 8,052.88
	250	\$ 5,000.00			
\$ 4,231.15	40	\$ 800.00	\$ 60.00	\$ 150.00	\$ 3,221.15
\$ 24,980.88	805	\$ 16,100.00	\$ 320.00	\$ 508.00	\$ 8,052.88
\$ 108,652.00	1663.516	\$ 61,326.25	\$ 1,490.00	\$ 3,746.01	\$ 42,089.74

These outsourced services were invoiced at a rate which varied from \$20 to \$106.21 per hour. Training, technology, and administrative fees featured on the invoices varied and there was no underlying support for the amounts billed. Administrative fees for all nine invoices totaled \$42,089, almost 40% of the full invoiced amount. The work was not part of the contract between TPS and Growing Together and invoices were not supported with proof of services.

	P.O. No.	Terms	Project
	22105871 PDB 00		
Description	Rate	Amount	
131.5 HOURS/WEEK OF PROACTIVE OUTREACH TOSPANISH SPEAKING FAMILIES WITH STUDENTS AT TRANSITIONAL GRADES TO SUPPORT THE FULL PROCESS OF ENROLLMENT FOR THEIR STUDENTS APRIL 26-MAY 28, 2021	11,835.00	11,835.00	\$11,835/131.5 hours = \$90/hr
NAVIGATORS TRAINING	400.00	400.00	
TECHNOLOGY SUPPORT	800.00	800.00	
HIRING, MANAGEMENT, SUPERVISION AND ADMINISTRATIVE FEE	6,979.17	6,979.17	

Tulsa Community Foundation – The Opportunity Project

TPS and the Tulsa Community Foundation (TCF) partnered to establish The Opportunity Project, the community intermediary for the District’s out-of-school, extended learning programs.²⁶ The Opportunity Project staff served as liaisons between providers such as the Girls Scouts, YMCA, Bike Club, etc.

Between SY2020 and SY2023 TPS paid TCF a total of \$6,157,346 for Opportunity Project services. The Wallace Foundation provided an additional \$1,995,219 and the Foundation paid \$65,000²⁷ toward data work. In total, \$8.217 million was dedicated to the out-of-school programs managed by the Opportunity Project during the four-year period. The Opportunity Project did not provide services for any other school districts during the contract years.

²⁶ The Opportunity Project is a component fund of the Tulsa Community Foundation.

²⁷ Dell Foundation Grant

Year	TPS Extended Learning Program Funding			
	Tulsa Public Schools	Wallace Foundation	Foundation	Total
SY20	\$ 13,350.00	\$ 889,465.00		\$ 902,815.00
SY21	\$ 464,050.90	\$ 892,188.00		\$ 1,356,238.90
SY22	\$ 2,609,735.55	\$ 213,566.50	\$ 20,000.00	\$ 2,843,302.05
SY23	\$ 3,070,210.00		\$ 45,000.00	\$ 3,115,210.00
	\$ 6,157,346.45	\$ 1,995,219.50	\$ 65,000.00	\$ 8,217,565.95

TPS was the primary source of funding for The Opportunity Project and administrative overhead costs were significant, accounting for more than 30% of total costs. Two full-year contracts were reviewed and both years the administrative costs were between 31% and 33% of the total contract amount.

Contract Year	Site Expenses	Admin Costs	Total	Percentage of Admin Costs
2021-2022	\$1,738,693	\$871,043	\$2,609,736	33%
2022-2023	\$2,126,177	\$944,033	\$3,070,210	31%

Similar to Growing Together, The Opportunity Project’s invoices were budget based and lacked documentation to substantiate program costs. The invoice clip shown specified that costs were *prorated*, further evidence the invoices were based on estimated or budgeted amounts, not actual costs.

Expanded Learning - AUGUST and SEPTEMBER 2021		Prorated Project Design Planning, Coordination, Management, Execution, and Oversight	\$137,533.99
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FINDING *The Opportunity Project overbilled TPS a total of \$96,401 for services during SY2022. TPS paid invoices without requiring the vendor to provide proof of actual costs, even though the agreement specified TPS would only be billed for the services received.*

The Opportunity Project acted as a pass through between TPS and program providers. They determined grant award amounts for each provider, approved invoices, issued payments, and decided how much to bill TPS for the services.

The Fees do not include any taxes or other amounts assessed or imposed by any governmental authority. These amounts, if any, are the sole responsibility of District. District acknowledges that the Fees cover only a portion of the cost of providing the Program, and the Program is supported by funds provided by private and governmental contributions. **The district will only be billed for services it receives.**

TPS paid The Opportunity Project’s invoices without determining if the billing was correct. There was no evidence TPS reviewed the program costs or verified that the Opportunity Project billed them the correct amount as per program provider invoices. The Opportunity Project overbilled the District a total of \$96,401 for provider costs that were never incurred during SY2022. TPS submitted these invoices to SDE for reimbursement through the federal ESSER program.

Records

Jill Hendricks communicated to management of the Opportunity Project that TPS doesn't "require that all the backup documentation is supplied along with the invoice..." but asked them to maintain it on site in the event SDE asked any questions. The email string indicated the vendor was not required to provide evidence or support for the invoices being paid by TPS and submitted for federal reimbursement.

From: Hendricks, Jill <hendrji@tulaschools.org>
Sent: Thursday, June 30, 2022 2:06 PM
To: jdupont <jdupont@theopp.org>; aanderson <aanderson@theopp.org>
Cc: Goodman, Jessica <goodmje@tulaschools.org>
Subject: RE: The Opportunity Project Update

Sure thing! Here you go. We don't require that all of the backup documentation is supplied along with the invoice, but we do ask that you maintain it on site in the event the State Department asks any questions.

In the close-out of SY2022 invoicing, email communication between Hendricks and staff indicated that the Opportunity Project invoices for March, April, and May 2022 had been paid in early June but were never properly approved. They were then approved after payment. This further demonstrated the lack of internal controls and proper oversight of expenditures.

Description	
Missing invoices from March-May, 2022 for the YMCA	80,492.48

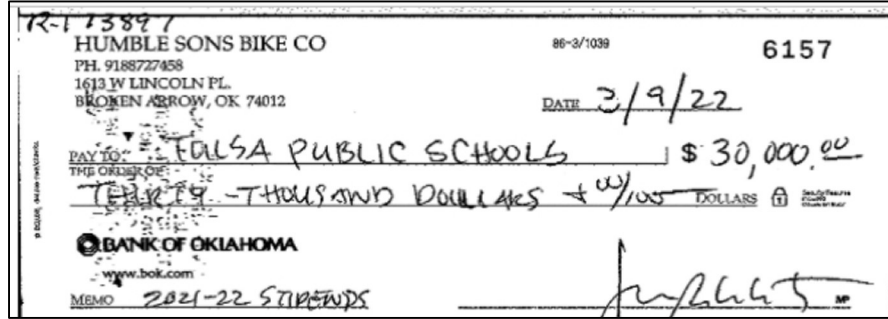
From: Hendricks, Jill <hendrji@tulaschools.org>
Sent: Friday, July 1, 2022 8:57 AM
To: Goodman, Jessica <goodmje@tulaschools.org>
Subject:

Hay gurl hay gurl hay - I'm going to email you The Opportunity Project invoices for March through May that Michael approved without having anyone else review them - could you review and let me know if you see anything that looks concerning to you? We've already paid them, but we do have a short window to ask corrections or seek clarification if we need to

FINDING **TPS overpaid The Opportunity Project \$14,400.**

A TPS vendor, working with The Opportunity Project, operated an after-school program, the TPS Bike Club. The vendor funded stipends for teachers who assisted in the program, paying TPS \$30,000 on March 9, 2022, for SY2022 teacher stipends.²⁸

²⁸ Humble Bike Co. also provided stipend funding in 2019, 2020, and 2023.



On May 4, 2022, the vendor used the \$30,000 payment to TPS to request a \$14,400 reimbursement from The Opportunity Project. The Opportunity Project then billed TPS for \$33,600, which included the \$14,400 request. This indicated the “donation” the vendor made to pay the TPS teacher stipends was partially funded by the District through their contract with The Opportunity Project.

As discussed, TPS did not require The Opportunity Project to provide support for their invoices and did not verify that amounts billed were accurate. This resulted in TPS overpaying The Opportunity Project \$14,400 and the vendor repaying Humble Sons Bike Company for a portion of the donation they made to TPS.


PAYABLE TO:				
Humble Sons Bike Company				
MAIL CHECK TO:				
Humble Sons Bike Company 1613 W Lincoln Pl Broken Arrow, OK 74012				
Stang Costs: TIDEL information is complete and up to date.				
SIGN HERE: <i>James Wharton</i>				
Date	Description	Unit Qty	Unit Price	AMOUNT
Aug-Mar	Partial Staff Reimbursement	8 months	2,400	19,200
3/14/2022	Bike Club Faculty Stipends	12 schools	1,200	14,400
TOTAL: \$33,600				
<small>This invoice reflects SY 2021-2022 incurred funds to be reimbursed to the above-named organization by The Opportunity Project under the Expanded Learning Initiative Agreement.</small>				

Federal Claims


TPS received a total of \$83 million in ESSER I, ESSER II, and ESSER III funding for SY2020 through SY2022. A sample of these expenditures, excluding payroll, was reviewed for compliance with federal guidelines. TPS utilized the federal funds for purposes specified within the parameters of the programs, however, the oversight, management, and facilitation of the federal claims resulted in the following findings.

FINDING *TPS submitted ESSER claim reimbursements using invoices that provided little to no information about the services provided resulting in federal funds being used to reimburse questioned costs totaling \$4.9 million.*

TPS paid vendor invoices that were not itemized and lacked proper supporting documentation. TPS’ budget-based approach on many vendor contracts often resulted in invoices that were set up as “scheduled payments” and did not include a breakdown of costs. For example, the invoice shown from Leading Educators was submitted and reimbursed without any information concerning the actual services provided other than “Consulting Services.”

		acctg 6.30.22 22200715	INVOICE						
Leading Educators, Inc.			INVOICE #: 1283 DATE: 06/06/2022 DUE DATE: 07/06/2022						
201 Saint Charles Ave, STE 114 #257 New Orleans, LA 70170			TOTAL AMOUNT: \$378,840.00 TOTAL DUE: \$378,840.00						
BILL TO:	Tulsa Public Schools 3027 S New Haven Ave Tulsa, OK 74114								
<table border="1"> <thead> <tr> <th>DESCRIPTION / MEMO</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>Consulting Services contract</td> <td>\$378,840.00</td> </tr> <tr> <td style="text-align: right;">TOTAL AMOUNT:</td> <td>\$378,840.00</td> </tr> </tbody> </table>		DESCRIPTION / MEMO	AMOUNT	Consulting Services contract	\$378,840.00	TOTAL AMOUNT:	\$378,840.00		
DESCRIPTION / MEMO	AMOUNT								
Consulting Services contract	\$378,840.00								
TOTAL AMOUNT:	\$378,840.00								

The following invoice from WestEd is similar. It totals \$30,000 and only lists the cost as “scheduled payment” and does not have information regarding actual services provided. Costs must be adequately documented to be allowable for reimbursement under 2 CFR § 200.403(g). The vendor contracts were not attached to the invoices indicating TPS did not provide them to SDE when seeking reimbursement. The invoices alone did not contain sufficient information to determine whether the costs were allowable. Several claims were filed and paid through SDE without this required information.

	
excellence in research, development, and service	
Invoice Number:	22-1767
Description:	Payment for fourth quarterly installment due June 15, 2022 per contract amendment 01.
	Current Amount
	\$30,000.00
Scheduled Payment	\$30,000.00
Invoice Total	\$30,000.00

Unspecified administrative costs were included on some invoices and accounted for a large percentage of the invoice total. Federal expenditures must be necessary and reasonable²⁹ to be allowable, and TPS’ documentation also failed to meet this requirement resulting in questioned costs³⁰ totaling \$4.9 million.

FINDING *TPS submitted unallowable Opportunity Project expenditures totaling \$110,801 to SDE obtaining improper ESSER fund reimbursements.*

As discussed above, TPS enlisted the Tulsa Community Foundation through The Opportunity Project to provide out-of-school learning opportunities without proper oversight of awards distributed to program partners. This resulted in overpayments to the vendor totaling \$110,801.

The vendor’s invoices, which included the overpaid amounts, were submitted by TPS for reimbursement through the ESSER stimulus program. As a result, TPS claimed unallowable costs totaling \$110,801.

TPS should adhere to requirements set forth by the U.S. Department of Education and implement effective financial management practices to ensure proper stewardship of federal funds. This includes sound business practices, arm’s length bargaining, and adherence to state laws.

²⁹ 2 CFR § 200.403(a)

³⁰ Questioned Costs as defined in 2 CFR § 2900.3.

Emergency Connective Funds Grant Program

TPS participated in the Emergency Connectivity Funds (ECF) grant program which was offered through the 2021 American Rescue Plan Act. The grant was designed to help schools with remote learning related purchases. The ECF program allowed the school, or an authorized vendor, to submit a claim for reimbursement for approved technology expenditures. Vendors were allowed to file the claim so schools could receive a discounted rate for equipment at the time of purchase.

TPS purchased and paid Trafera \$1.347 million, full price, for 3,000 computers then agreed to allow Trafera to file for and receive the \$1.2 million reimbursement from the program. This allowed the vendor to receive both full price payment and the reimbursement.

Plan = Trafera request reimbursement from USAC in the amount of \$1,200,000 for the 3,000 chromebooks TPS just purchased with PO22202426 total purchase amount \$1,347,000, then Trafera reimburses TPS the \$1,200,000.

Observation TPS did not use the ECF vendor reimbursement process as intended and risked the failure of the reimbursement of the \$1.2 million, allowing the vendor to utilize these funds interest free for more than six months.

Trafera also provided TPS \$227,020 in “training credits” which are discussed in the section below.

Vendor Paid Travel

FINDING *Outside vendors paid for travel and training costs for TPS employees in violation of Board Policy 4409.*

Board Policy 4409 and 4409-R state in relevant part:

Travel - Employees will not accept or participate in travel that is paid or provided by a vendor or prospective vendor, even if the travel is deemed to benefit the District. Vendors or prospective vendors who extend travel opportunities to District employees are to be advised of this policy.

Generally speaking, vendors and prospective vendors should never pay for your travel even if it is to attend a conference that will be valuable to the district. Travel to a conference paid by (or reimbursed by) a vendor or prospective vendor is only allowed in unusual situations authorized in writing by the Superintendent in advance of the travel.

Federal general procurement standards state that “an employee...of a recipient may neither solicit nor accept...anything of monetary value from contractors.”

FINDING *TPS purchased \$32.4 million in computer equipment from one vendor and was refunded \$227,020 in “training credits.” These funds were not paid to TPS directly but were paid to TPS employees and vendors for TPS travel and expenses. Of these funds, the use of \$165,977 was unaccounted for.*

Request for Proposal 18053 was let for the purchase of computers and Chromebooks and included “training options” in the bid request. These options were listed as professional development and technical certification. The winning vendor Trinity3,³¹ included in their bid a \$20 per device training credit to be used by “Tulsa Public Schools.”

Request for Proposal #18053

Computers, Chromebooks, Peripherals

7) TRAINING OPTIONS:

- a) Professional Development
- b) Technical Certification

** Includes Training – Trinity3 will set aside \$20 per device to be held as a credit towards any training Tulsa Public Schools would elect to use them for.

Records confirmed that TPS purchased at least \$32.4 million dollars of computer equipment from the vendor who then in return provided TPS a \$20 “training credit” for each computer purchased. “Training credits” were not paid directly to TPS, instead payments were made to TPS employees or to other vendors to offset TPS employee training and travel expenses. TPS administrators were aware the vendor was issuing payments directly to employees. In the example TPS directs the vendor to send a check directly to the employee.

Trinity3 reported that \$227,020 in “training credits” were provided to TPS between May 2018 and February 2020. Credits, totaling \$61,043, were used to pay for TPS employee travel and training. These payments included \$4,602 issued directly to TPS employees. Usage for the remaining \$165,977 in credits could not be provided. TPS administration asserted these unaccounted-for credits were used for the purchase of additional computers and Chromebooks, but no documentation was provided that the extra credits were used for that purpose. There was also no documentation in the RFP or response that “training credits” were for the purpose of purchasing additional equipment.

From: Richey, Jennifer <richeje@tulsaschools.org>
Sent: Wednesday, February 19, 2020 3:19 PM
To: Burton, Robert <burtoro@tulsaschools.org>
Cc: Drink, Linda <drinkli@tulsaschools.org>; Helt, Michael <heltmi@tulsaschools.org>; Beasley, Micah <beasmi@tulsaschools.org>
Subject: Travel Expense Reports for Micah and Michael

Hi Robert,

Attached are Micah Beasley and Michael Helt’s travel expense reports from the MCA Bootcamp in Sarasota, Florida. Could you forward these to Trinity3 so Michael and Micah can get in touch with Trinity3 to make arrangements for their reimbursements?

Let me know if you need anything else from us.

Thanks!

Jennifer Richey | Administrative Analyst
Tulsa Public Schools, Information Technology Department
3027 S New Haven Ave, 623, Tulsa, OK 74114

Additional information identified 26 trips for 15 employees who participated in other vendor paid travel. Vendors who paid travel costs typically paid for lodging, registration fees, and in some instances airfare, for the employee.

Accepting gifts, payments, or anything of value by an employee of the District from a vendor leaves open the possibility that the transactions occurred for the purpose of the vendor to acquire or hold a contract with the District.

³¹ Now Trifera.

Conflicts of Interest

Administration

FINDING *Two TPS executive administrators operated businesses outside their TPS employment in violation of Board Policy.*

Board Policy 4409, *Employee Conflict of Interest*, requires that no employee should have any outside business interests that might, in fact or appearance, interfere with the employee's loyalty to the District or impair the independent exercise of the employee's judgment in the best interests of the District. This policy applies to all employees of the District.

Assistant Superintendent Paula Shannon registered a business in December 2022 called Whole Leader Lab, LLC. It was also noted that Shannon's business website included a testimonial from a TPS vendor, The Leadership Consultancy. There was no evidence that business was conducted between the Leadership Consultancy and Whole Leader Lab, LLC, but more than \$848,000 was paid by TPS to this vendor between February 2019 and July 2022. As stated above, Policy 4409 requires that all employees be independent in both fact and appearance.

Charles (Chris) Hudgins, Executive Director of Bond & Energy Management, owns M & G Consulting Services LLC (M & G). His resume showed he has owned M & G since 1999 and been employed with TPS since 2015. His TPS contract specified he is the Executive Director of Bonds and Energy Management, an administrative position. This position required him to make key decisions regarding construction projects, some of which included taking part in the selection of vendors for TPS. Some work awarded to TPS vendors was ultimately subcontracted to M & G.

FINDING *Chris Hudgins, Executive Director of Bond & Energy Management, conducted business through his personal company with a school vendor. There is also evidence that Hudgins engaged in personal business activities during work hours utilizing school resources.*

Hudgins violated policy and possibly statute by performing work through his personally owned company for TPS vendor Allied Engineering (Allied). Allied received payments in excess of \$8.4 million from TPS between September 2015 and July 2024. Hudgins was responsible for managing TPS bond budgets, including projects Allied was hired to complete. He was one of three members on the committee that awarded some bids, gave instruction on the timing of project work, and also instructed Allied on what to bill TPS.

Allied provided engineering, architectural, and construction services on several projects including HVAC, roofing, and site renovations at various TPS locations. Their fees consisted of a percentage of the total project costs. Allied's services also included at least \$1.6 million for HVAC work for which TPS was reimbursed by the federal ESSER program between 2022 and 2024.

The extent of the work Hudgins provided as M & G for Allied is unknown. However, in 2019 Allied was paid \$812,772 by TPS and reported non-employee compensation to Hudgins totaling \$319,024. During 2019, Hudgins was under contract and employed with TPS in his role as the Executive Director of Bond and Energy Management and received a salary of approximately \$120,000.

In November 2019, Hudgins signed a liability insurance application that reported his M & G work address the same as his TPS work address and listed his five largest projects over the past five years as architect work on TPS locations, with total fees received for those projects at \$290,000.

A review of Hudgins' TPS emails reflected he was conducting M & G business with TPS vendors while using TPS resources (i.e. time, computer, office space, vehicle etc.). Numerous TPS emails³² were found indicating Hudgins spent time working on M & G related business during regular TPS work hours.

The relationship between Hudgins' role as the Executive Director of Bonds and Energy Management, his work at M & G as a sub-contractor through Allied, while Allied was under contract doing business for TPS, represents a conflict of interest as defined in TPS Policy 4409. These transactions also raise concern of possible violations of statute.³³ These issues have been communicated to proper authorities and should be considered for further review.

Board Conflict

Board member Jania Rivera-Wester appeared to have a conflict of interest pertaining to her employer and a contract paid by the District, a violation of Board Policy 1102.³⁴

Jania Rivera-Wester was appointed to the TPS School Board on September 17, 2018. At that time, she was the managing Director of Communities in Schools of Mid-America (CIS Mid-America), a partner organization that was a subcontractor with TPS community partner Growing Together. Wester's husband was the Executive Director and founder of Growing Together.

Wester voted to approve a \$390,000 payment to Growing Together July 6, 2020, a violation of Board Policy 1102, considering Wester's employment at CIS Mid-America and her spouse's role with Growing Together. Policy 1102 states:

Appearances of Conflict:

To avoid the appearance of a conflict of interest, Board members shall abstain from voting on whether to approve a contract when the following facts are present:

- the entity that employs the Board member, the Board member's spouse or anyone living in the Board member's household is a party to the proposed agreement
- the entity that employs the Board member, the Board member's spouse or anyone living in the Board member's household will receive a financial benefit from the proposed agreement (illustrative examples: the Board member's employer would be a subcontractor used in the performance of the contract; the Board member's employer would be the supplier of materials to the party contracting with the district).
- the Board member, the Board member's spouse, or anyone living in the Board member's household has an ownership interest of more than 3% in an entity that is a party to the proposed agreement

³² Exhibit 9 – Email Examples

³³ 61 O.S. § 114

³⁴ Exhibit 10 – Board Policy 1102

It should be noted that contract payments, totaling \$3,195,925, were also made to CIS Mid-America by the Foundation as part of a multi-year program in seven TPS schools.

Record Retention

TPS administrators and project leaders worked directly with vendors, resulting in contracts, statements of work, and invoices, being managed through the vendors instead of being exclusively managed by TPS purchasing or legal departments. This practice made it essential for email communications and other digital files between TPS staff and vendors to be accessible for SA&I review.

While emails were requested, they were not provided until after TPS conducted a review and redacted records they deemed protected or privileged. Additionally, TPS did not provide full access to Google Drive information, further restricting the scope of SA&I's review. The information that was provided was determined to be incomplete.

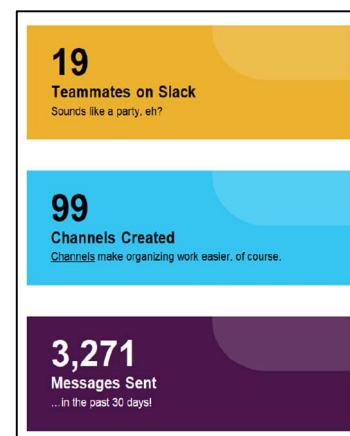
TPS is required to keep and maintain complete records of the receipt and expenditure of any public funds reflecting all financial and business transactions.³⁵ The Google folders containing detailed financial information were not always included with the contracts. At times the records that contained valuable evidence of the proposed services or deliverables were not available with the purchasing documents and SA&I did not have access to all Google document folders.

Finding ***TPS did not retain all public records, limiting the District's ability to fully comply with SA&I record requests and with the Open Records Act.³⁶***

The District's use of digital platforms including Google Drive, Slack, and Trello, impacted the ability to obtain and review all expenditure related records and created concerns over the District's ability to properly retain public records. These platforms were used in place of Microsoft Teams and Outlook, applications that were part of the District's IT system. TPS confirmed they were unable to access some files and records through these third-party applications after employees had left their employment indicating the employee maintained access control to the records, not the District.

In an email, Jill Hendricks notified her team that they would stop using Jabber and start using Slack to communicate in-house. She stated this was not adopted by TPS as a whole but was a solution for their team. She directed her team to use the application in place of systems that were maintained by TPS. Hendricks sent another email where she stated Slack was the "main way I communicate with the team," which indicated that a significant amount of data should have been collected and stored as a result.

The clip shows Devin Fletcher received a notification from the Slack "Supt_Team_TPS" channel from May of 2022. The email indicated 19 teammates were using the application, 99 channels had been created, and 3,271 messages were sent, all records that were not maintained in compliance with open records requirements.



³⁵ 51 O.S. § 24A.4

³⁶ 51 O.S. § 24A.1 *et. seq.*

After concerns were voiced over the District’s ability to retain these records, Burk notified staff on April 8, 2024, that their communications on Slack were subject to the Open Records Act.

Throughout the audit it was observed that TPS utilized documents they denoted as *Confidential Internal Document Not Intended For Public Distribution*, *Working Doc, Not For Public Release*, *Draft – For Discussion Only*, and *Internal Draft – Not for Distribution*. One of these internal board strategy documents explained the external funding needed for TPS strategic initiatives and was used to discuss more than \$14 million in planned District expenditures. Other documents discussed and documented the District’s response to new law, others were full presentations of training and planning for District workers. The practice of noting documents as non-releasable should be reviewed to ensure that all records required as public under the Open Records Act are properly managed.

Teacher Retirement

Finding ***TPS failed to meet statutory requirements requiring the enrollment of employees in the Oklahoma Teacher’s Retirement System (OTRS) and failed to correctly remit required contributions. Due to this failure, the District will be liable for unpaid contributions, including interest.***

All classified personnel are required to become members of OTRS as a condition of their employment and non-classified employees are permitted to opt in or out of the system within 30 days of hire. TPS was in violation of 70 O.S. § 17-103 by not properly administering mandatory OTRS enrollment guidelines or formally documenting employee decisions to opt out.³⁷

In follow-up communications with OTRS, an exact total of TPS’ outstanding liability³⁸ has not been determined. As of the release of this report, a minimum of \$1.2 million is due, but a **significant amount of additional liability is undetermined**.³⁹ OTRS further communicated that TPS is part of an ongoing “Participating Employer Review” for the SY2022 and SY2023. This review should determine if TPS is in compliance with law for those two school years.

State Board of Education Order 2023-SR-02

The State Department of Education (SDE) issued Board Order 2023-SR-02⁴⁰ which required all schools to submit a special report to include “A list of all DEI-related expenditures made in the school district during the 2022-2023 school year.” The order further specified that any responsive information that related to DEI⁴¹ “as concepts” should be included in the report. Transactions for DEI or DEI related concepts were not improper or illegal, only the lack of reporting of such expenditures was questioned unless they are involved in transactions related to non-compliance with HB1775.

Since 2016, equity has been the District’s main focus, goal, and core value. Before the Board’s directive, the District had already made a substantial investment in equity and its strategic plan,

³⁷ The law changed in July 2021 requiring newly hired employees to opt out within 30 days of employment.

³⁸ SY2021 and prior.

³⁹ TPS presented conflicting numbers ranging from \$900,000 to \$9,000,000.

⁴⁰ Exhibit 11 – Oklahoma State Board of Education Order

⁴¹ DEI – Diversity, Equity, and Inclusion

Destination Excellence. This was achieved through various partnerships and consultants, with a total investment of at least \$35.5 million in these initiatives over the previous years.

TPS implemented equity principles by redistributing resources among schools, addressing their concerns through professional development and training, implementing diverse purchasing and hiring practices, and incorporating this equity-based ideology in teaching and learning practices.⁴² TPS trained employees for years to operate through an equity lens.⁴³

What forces perpetuate inequitable outcomes?
Racialized outcomes do not require racist actors. ~John a. powell

<p>Individual Racism—individual attitudes regarding the inferiority of one group and the superiority of another that have been learned or internalized either directly or indirectly. These attitudes may be conscious or unconscious.</p>	<p>Institutional Racism—laws, customs, traditions and practices that systematically result in racial inequalities in a society. This is the institutionalization of individual racism.</p>	<p>Structural Racism/ Racialization – a system of social structures that produces cumulative, durable, race-based inequalities. It is also a method of analysis that is used to examine how historical legacies, individuals, structures, and institutions work interactively to distribute material and symbolic advantages and disadvantages along racial lines.</p>
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Overcoming these forces, creating equitable schools and systems, and ensuring justice for all our students will require more than good intentions and the statement of a core value.



We must operationalize equity.

FINDING *TPS did not correctly report all DEI related expenditures incurred during SY2023 to the State Board of Education, as required by Board Order 2023-SR-02.*

After reviewing contracts and documents from consultants and vendors for SY2023, there was clear evidence that the concepts of diversity, equity, and inclusion were integral components of the work provided by the following four vendors. As a result, certain costs paid to these vendors should have been classified as DEI expenditures. However, it was not possible to determine the exact amount, as the purchase orders and invoices lacked sufficient details to break down the specific deliverables of the contracted services.

Total Costs for SY 2023	
Vendor	Costs
Turnaround for Children	\$40,000
TNTP	\$123,101
Growing Together	\$526,400
CT3 Eduservice	\$1,022,778
Total	\$1,712,279

Turnaround for Children - This vendor offered courses during Ready, Set, Summer sessions and through their Whole-Child Design Series. TPS paid Turnaround for Children \$40,000 in SY2023 but did not include any part of this expenditure in their reporting.

Tulsa Public Schools
SY 22-23 Proposed Scope of Work

This proposed scope of work is designed for Turnaround for Children (Turnaround) to support Tulsa Public Schools (TPS) to create healthy schools in which students develop, achieve and thrive by providing comprehensive social and emotional support for all students with skilled and supported team members. In SY2022-23 Turnaround will partner with TPS with a specific focus on MTSS implementation and building the capacity of district leaders, school leaders, and teachers, to design and implement practices that will amplify the work already underway with Academic Social and Emotional Learning and Equity and aligned to Turnaround's Whole-Child Design Blueprint.

⁴² Exhibit 12 – Destination Excellence PowerPoint

⁴³ Exhibit 13 – Dimensions of Equity

TNTP - This vendor develops and administers the Tulsa Teacher Corp training and curriculum. As shown in the clip the teaching in June 2023 was titled “Perspectives on Equity.” TPS paid TNTP \$123,101 in SY2023 but did not include any part of this expenditure in their reporting.

- Priority 1:** Strategic Advisory Support for the Chief Academic Officer
- Priority 2:** Tulsa Teacher Corp course development and revisions to elementary and early childhood education courses by improving interactivity



Growing Together – This vendor contracted with *Communities in Schools (CIS)* a subcontractor that provided wraparound resources. In the CIS strategic plan, it is defined that the priority of the organization, that is funded by Growing Together, is to “Incorporate equity and inclusion principles within Growing Together’s internal practices, policies and norms.” Their plan further defined that one of their goals is to tackle equitable and culturally relevant programs and outcomes for students. TPS paid Growing Together \$526,400 during SY2023.

STRATEGIC PRIORITIES

For the 2023-26 planning cycle, HR has prioritized efforts to:

- Incorporate equity and inclusion principles within Growing Together's internal practices, policies and norms.

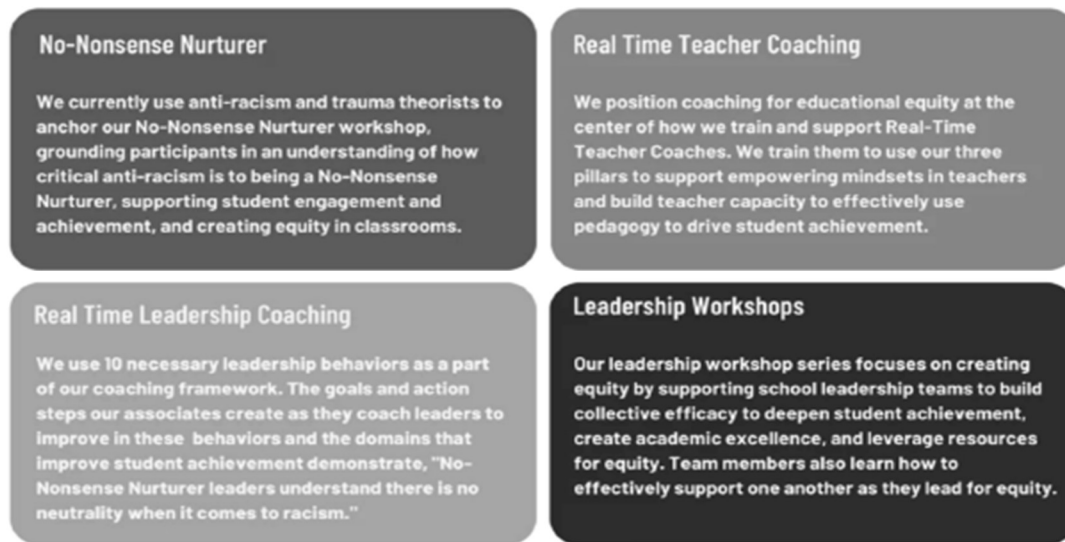
POLICY ADVOCACY, COMMUNITY LEADERSHIP DEVELOPMENT AND MOBILIZATION

Our Community Leadership Institute, led by our Community Leadership Team and in concert with the CIS Site Coordinators, tackle issues such as school navigation, voting for local School Board elections and equitable and culturally-relevant programs and outcomes for Kendall-Whittier students. We advocate for policies to ensure quality, neighborhood-centered, birth-to-post-secondary school pipelines.

CT3 – The vendor states in their materials that building equitable replacements for oppression based on race is “integrated into all our bodies of work.” Also stating, “We position coaching for educational equity at the center of how we train and support Real-Time teacher Coaches.” TPS paid CT3 \$1,022,778 during SY2023 but did not include any part of this costs in their reporting.

At CT3, we believe all students are capable of engaging with challenging curriculum and can meet or exceed rigorous expectations. We also believe that students thrive in classrooms where they feel safe, valued, cared for, and have a sense of membership and investment. Supporting the creation of classrooms where students feel and have these things requires the disruption of racism’s legacy, regardless of the racial identities represented in the student body. Though racism has been historically central to the development of this country, it no longer deserves to be. Our children deserve to grow up in a world where it no longer exists. **That stance – questioning oppression based on race; deconstructing behaviors that support that oppression; and building equitable replacements – is integrated into all our bodies of work.** Figure 1 shows this integration, which ensures that our principal focus is on meeting the needs of every student. We collaborate with educators to provide strategies and pedagogical practices that meet the needs of *Every Student, Every Day* (Borrero, 2018). Table 1 shows how the language of anti-CRT laws does not reflect what we do in our foundational work, our No-Nonsense Nurturer® workshop. Since nothing in our foundational work is violating this particular anti-CRT law, what might cause concern?

Figure 1. How anti-racism is integrated into CT3’s bodies of work



Compliance with House Bill 1775

The Governor’s audit request letter of July 7, 2022, indicated TPS “*may have conducted a training in contravention of House Bill 1775 and the administrative rules adopted in response to the legislation, which banned the teaching of critical race theory.*”

The State Board of Education received a complaint in February 2022 and released a letter on July 7, 2022, stating that TPS had incorporated prohibited concepts defined in HB1775 in their training related to implicit biases, racial bias, inherent biases, historical biases against minorities, and strategies to develop cultural competence. This conclusion was reached after their review of the course titled “Cultural Competence and Racial Bias” and the evaluation of training event audio files.

The Law and Administrative Rules

HB1775 and the related Administrative Rules⁴⁴ (Rules) adopted in response to legislation⁴⁵ banning the use of critical race theory (CRT) became effective July 2021. The law addressed use of CRT concepts in curriculum, but the Rules added specifications prohibiting a public school from executing contracts or agreements that include or incorporate CRT. Administrative Rule 210: 10-1-23(d)(4) states:

(4) Public schools in this state shall be prohibited from executing contracts or agreements with internal or external entities, persons, companies or businesses to provide services, training, professional development, or any other assistance that includes, incorporates or is based on discriminatory practices identified in section (c).

(A) Within sixty (60) days of the approval of this rule, existing contracts or agreements executed by public schools that conflict with this requirement shall be amended to come into compliance with this section. Contracts or agreements executed solely to provide services prohibited by 70 O.S. §24-157(B) or sections (c) or (d) of this rule shall be cancelled or terminated, consistent with the terms of the contract and applicable law.

The Rules also prohibit a school from adopting diversity, equity, or inclusion plans that incorporate the concepts identified in the Rules. Section 210: 10-1-23(d)(6) states:

(6) Public schools in this state shall be prohibited from adopting diversity, equity, or inclusion plans that incorporate the concepts identified in subsection (b). Diversity officers in public schools shall be prohibited from providing any service or performing duties that include, incorporate, or are based on discriminatory practices identified in subsection (c).

TPS

In October 2021, following implementation of the law, TPS documented the administration’s perspective concerning HB1775. The documents provided a view of plans, goals, and philosophy, and the decision that changes were not needed in their lessons and approach.

Teaching Guidance HB 1775

- Our team has come together to ensure that our students are engaging with hard history in ways that are **developmentally appropriate, culturally sustaining, and provide a fair and accurate portrayal of the rich history.**
- We have analyzed HB 1775 to understand what - if any - implications the legislation could have on teaching and learning in our district. **Our lessons do not need any changes.**
- **Our curriculum was designed intentionally to celebrate the diversity of our students.** We are teaching our children history about our shared human experience.
- This is **history that is painful**, but our approach is firmly grounded in the belief that **one human being is not “worth” more than another.** **Neither our approach nor our plans for teaching hard history will change.**

⁴⁴ 210 O.A.R. § 10-1-23

⁴⁵ 70 O.S. § 24-157

Review

To obtain a perspective on the prohibited content outlined in HB1775, historical documents, training materials, contracts, presentations, purchase orders, invoices, and other records provided by TPS were reviewed. The District’s failure to keep adequate documentation to support their expenditures affected our ability to determine the exact services provided, courses offered or attended, and presentations made.

Despite the limitations the following examples were noted which call into question the District’s ongoing use of prohibited content. These examples demonstrate that TPS possessed training materials which incorporated the concepts of bias and social justice elements, materials that incorporated the concepts of CRT.

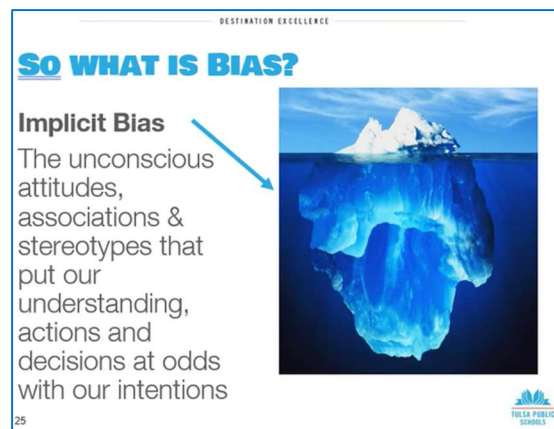
On June 3, 2022, a training session was held related to bias. The session “Addressing Bias and Mindsets” was attended by 27 TPS employees or Teacher Corps trainees. The same session again was presented again on June 30, 2023, and was attended by 41 TPS employees or Teacher Corps trainees.

Session Dates	June 1st, 2nd, 3rd, 2022		
Session Agenda	Session Title: TTC Cooperating Teacher Training		
	Wednesday 6/1/22	Thursday 6/2/22	Friday 6/3/22
11:30-12:30	Lunch	Lunch	Lunch
12:30-3	Coaching Cycles	Exploring the Lesson	Addressing Bias & Mindsets
	Application with Focused Teacher Observation Tool	Application	Post-Observation Co-Analysis

Session Dates	June 28th, 29th, 30th		
Session Agenda	Session Title: TTC Cooperating Teacher Training		
	Wednesday 6/28/23	Thursday 6/29/23	Friday 6/30/23
11:30-12:30	Lunch	Lunch	Lunch
12:30-3	Coaching Cycles	Exploring the Lesson	Addressing Bias & Mindsets
	Application with Focused Teacher Observation Tool	Application	Post-Observation Co-Analysis

A TPS PowerPoint presentation dated June 29, 2023, featured training session materials titled “The Brain and Cognitive Biases.” This presentation included the slide shown addressing implicit bias. “Implicit bias, also known as implicit prejudice or implicit attitude, is a negative attitude, of which one is not consciously aware, against a specific social group.”⁴⁶

A TPS PowerPoint presentation dated January 14, 2023, was titled “Creating Inclusive Classrooms: Connection Learning to Social Justice Standards.” The training materials linked in the presentation included teaching on social justice and privilege as shown in the clips below.



⁴⁶ Per the American Psychological Association.



Social Justice Standards | Understanding Justice

PROFESSIONAL DEVELOPMENT TOPIC: CLASSROOM CULTURE, INSTRUCTION

SOCIAL JUSTICE DOMAIN: JUSTICE **Objective**

Learners will:

- Understand the difference between personal stereotypes and systemic discrimination.
- Explore how privilege impacts discrimination and justice.
- Identify ways using texts can help address the Justice anchor standards.

Privilege

Think about your understanding of bias, stereotype, prejudice, discrimination and privilege. These concepts work in collaboration with justice. Can we have a just world where prejudice and discrimination exist? What part does justice play? Record your thoughts.

As part of this review, \$55.4 million in transactions occurring between SY2015 to SY2023 were analyzed. Of this amount, \$35.5 million was spent on services, software or materials related to equity, with \$5.3 million incurring after HB1775 took effect. Neither HB1775 nor administrative rules ban equity or DEI, however, the administrative code does forbid the adoption of DEI plans that promote certain elements of CRT. Given the subjective nature of these concepts and the limited documentation of their application the full extent of TPS's compliance with HB1775 was undeterminable.

Final Thoughts

This audit report provides a thorough assessment of the District's internal controls and oversight mechanisms, revealing significant deficiencies in both policy adherence and legal compliance. Our investigation, which included detailed and extensive audit test work, identified systemic failures across multiple areas, demonstrating a breakdown in both accountability and governance. The findings point to a failure by both the Board and the administration to effectively implement and enforce established policies, leading to serious lapses in oversight.

The audit highlights widespread concerns and reflects a need for comprehensive corrective action to restore compliance, transparency, and effective management. While these findings are concerning, they are presented to help enable the administration and Board to take the necessary steps toward addressing these critical issues and ensuring future operational integrity.

However, it is important to acknowledge that the administration has already taken proactive steps to address some of these weaknesses. Over the course of the audit, the administration has been actively working to improve internal controls and strengthen oversight mechanisms. These efforts reflect a genuine commitment to resolving the issues highlighted in this report. While the findings are concerning, they serve as a foundation for the administration and Board to continue their ongoing work in implementing the necessary corrective actions to restore compliance, transparency, and effective management.

EXHIBIT 1

TULSA PUBLIC SCHOOLS STRATEGIC PLAN

**OUR VALUES GUIDE
HOW WE WORK
AND INTERACT
WITH EACH OTHER.**

OUR VALUES



EQUITY

All children deserve the opportunity to develop their full academic and social potential. Valuing equity means that we must provide resources and supports matched to student need, for every student in every school. Our diversity is a community treasure, and we must foster an inclusive environment by examining biases and resolving unfair practices.



CHARACTER

We are honest, trustworthy and have high standards of behavior. We make decisions, take action and approach our work based on what is best for our students and their success. We do the right thing even when it is hard. We face difficulty with courage and have the moral fortitude to act in accordance with our beliefs. While we do not always agree, we treat one another with kindness and respect.



EXCELLENCE

Tulsa needs and expects world-class public schools. We work hard together and expect a lot of one another because high standards produce exemplary knowledge, skills, abilities and mindsets. Achieving excellence means striving for it every moment of every day. It means sweating the small stuff while we focus on the big picture with determination and persistence.



TEAM

We care for one another, support the personal and professional development of one another, and work together to improve our community. Together we celebrate success, learn from struggles and invest in the development of our teams and team members. While we value our work together and invest mightily in it, we also honor and respect the commitments our team members have to their families and communities outside of work.



JOY

We love to have fun! Play is invaluable for students and adults alike. Joy at school and at work makes us more productive, because when we create, innovate and imagine, our motivation grows. At Tulsa Public Schools, we foster exuberant classrooms, schools and places of work where children and adults pursue their passions and are relentlessly curious. We want to ensure that everyone knows the excitement that comes from working deeply on a problem, task or concept and experiencing breakthrough moments.

EXHIBIT 2

Level set: TPS faces major challenges around student achievement in core subjects, graduation and teaching talent

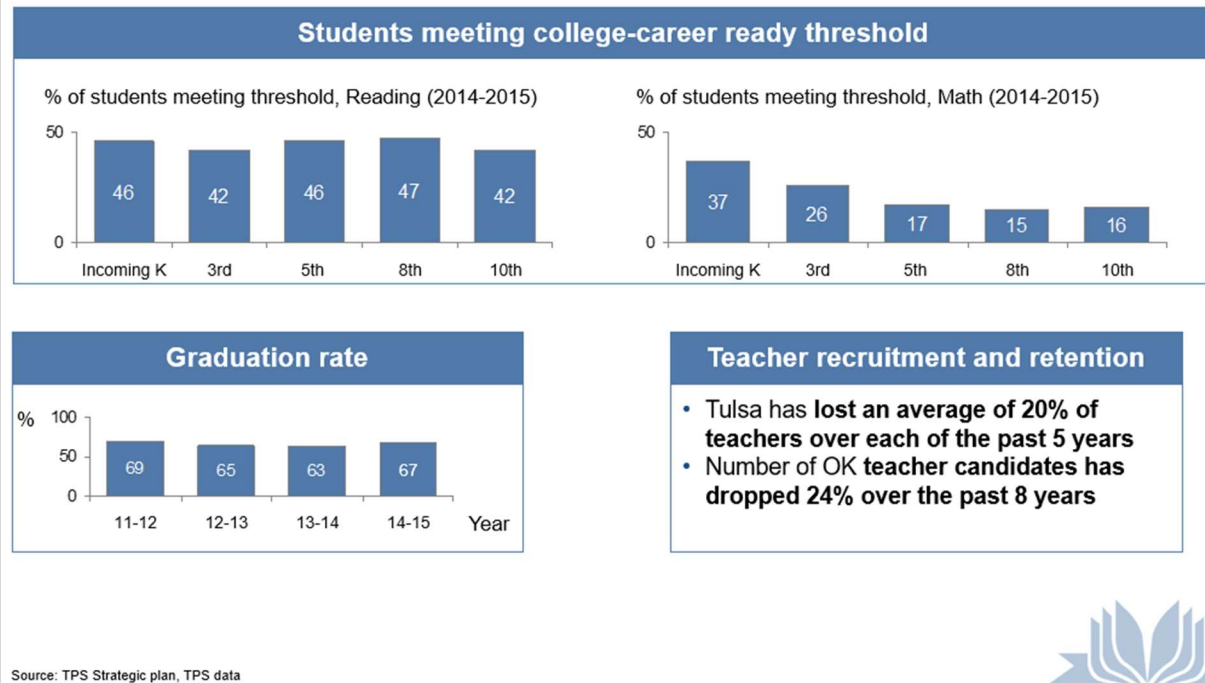


EXHIBIT 3

Recall: Destination Excellence, the new strategic plan, is a foundation for way forward for Tulsa Public Schools



- Guides decision making for the next 5 years
- Developed with extensive educator and community input
- Shares vision for changes needed in schools, classrooms and mindsets
- Rooted in inclusion and premised on the belief that the entire TPS community must be
 - Learners
 - Contributors
 - Designers

Learners
 We will learn, apply, reflect, adjust and persist together

Contributors
 We will contribute to the well-being and success of our students and schools

Designers
 We will improve learning, solve problems and bring ideas to life through innovative and intentional design



Source: Destination Excellence PowerPoint

EXHIBIT 4

BOARD GUARDRAILS

Our guardrails are the community values - expressed as strong statements of protection - that Tulsa Public Schools will uphold and respect. Guardrails complement our goals: goals establish our strategic direction and guardrails set boundaries on the methods we use to achieve those goals.

GUARDRAIL 1:

The superintendent will not allow the ineffective implementation of social emotional learning strategies that support effective teaching and learning in a safe, inclusive climate and culture.

Interim Guardrail 1.1: The percentage of students' favorable responses about their sense of belonging will increase from 38% in April 2022 to 41% (grades 6-12) in April 2027.

Interim Guardrail 1.2: The percentage of classrooms observed implementing consistent, effective social and emotional teaching practices will increase from 27% in May 2022 to 80% in May 2027.

Interim Guardrail 1.3: The percentage of high school teachers receiving district training on positive youth development will increase from 0% in May 2022 to 80% in May 2023.

GUARDRAIL 2:

The superintendent will not cause or allow conditions, practices, or procedures that are inequitable for students.

Interim Guardrail 2.1: The percentage of bilingual or multilingual staff and staff of color will increase from 49% in June 2022 to 52% in May 2027.

Interim Guardrail 2.2: Disproportionate suspension rates for black students will decrease from 1.89X higher than the overall average suspension rate for all students in May 2022 to no more than 1.65X higher in May 2027.

Interim Guardrail 2.3: The percentage of transitional grade students (5th and 8th graders) who participate in the school choice process will increase from 60% in February 2022 to 75% in February 2027.



FOLLOW OUR PROGRESS AT
[TulsaSchools.org/Pathways.](https://TulsaSchools.org/Pathways)

GUARDRAIL 3:

The superintendent will not deny any secondary students who have met relevant pre-requisite requirements access to curriculum offerings within Tulsa Public Schools.

Interim Guardrail 3.1: The percentage of PSAT-designated AP-ready students enrolled in AP courses will increase from 58% in May 2022 to 65% in May 2027.

Interim Guardrail 3.2: The percentage of juniors/seniors enrolled in Tulsa Tech, TCC, or AP/IB courses will increase from 36% in May 2022 to 52% by May 2027.

Interim Guardrail 3.3: The percentage of high schools implementing shared, cross-site courses for students will increase from 0% in May 2022 to 50% in May 2023.

GUARDRAIL 4:

The superintendent will not allow the district to be in state corrective action regarding services to students with disabilities, including proper and timely identification.

Interim Guardrail 4.1: Percentage of children who are evaluated and whose eligibility for special education services is determined within 45 school days of parent consent will increase from 89% in June 2021 to 95% in June 2026.

Interim Guardrail 4.2: Long-term suspensions or expulsions (10 days or longer) of students with disabilities will decrease from 2.1x higher than the statewide average in June 2020 to no more than 1.5x higher in June 2026.

Interim Guardrail 4.3: Families acknowledging receipt of accessible and timely information about special education rights, process, and services will increase from 40% in August 2021 to 75% in August 2027.

GUARDRAIL 5:

The superintendent will not allow students to graduate high school without practical, hands-on life skill experiences.

Interim Guardrail 5.1: The percentage of 9th-12th grade students that participate in a hands-on financial literacy experience will increase from 0% in May 2022 to 55% in May 2027.

Interim Guardrail 5.2: Percentage of 9th-12th grade students completing their yearly Individual Career Academic Plan required benchmarks will increase from 23% in May 2022 to 75% by May 2027.

EXHIBIT 5

Invoice Emailed by Isaac Domingue to Fletcher

<p>Invoice #103</p> <p>Vendor #59872 Isaac Domingue 3377 Arapahoe St Denver, CO 80205</p> <p>Isaacdomingue@gmail.com 480-735-4691</p> <p>Date of Issue: 5/25/2021 Purchase Order #22105284</p> <p>Billed to:</p> <p>ATTN: Purchasing Department P.O. BOX 470208 Tulsa, OK 74147</p> <p>Scope of Service: Date: 5/1-5/31/2021 Support and management of classified and confidential data related to COVID-19 vaccination verification and data management.</p> <p>Total Due: \$10,800.00</p> <p>120 Hours X \$90/hr</p>	<p>Amount Due: \$10,800.00</p>
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False Invoice Created and Submitted by Fletcher to Purchasing for Payment

<p>Isaac Domingue 3377 Arapahoe Street Denver, Colorado 80205</p>		<p>Invoice</p>																	
		<table border="1"> <tr> <th>Date</th> <th>Invoice #</th> </tr> <tr> <td>05-31-2021</td> <td>152</td> </tr> </table>	Date	Invoice #	05-31-2021	152													
Date	Invoice #																		
05-31-2021	152																		
<p>Invoice</p> <p>BILL TO: TULSA PUBLIC SCHOOLS ATTN: PURCHASING DEPARTMENT P.O. BOX 470208 TULSA, OK 74147 USA</p>																			
	<table border="1"> <tr> <th>P.O. No.</th> <th>Terms</th> <th>Vendor</th> </tr> <tr> <td>PO#22105284</td> <td></td> <td>59782</td> </tr> </table>	P.O. No.	Terms	Vendor	PO#22105284		59782												
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<table border="1"> <thead> <tr> <th>Quantity</th> <th>Description</th> <th>Rate</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Project support and project management related to COVID-19 (5/3-5/31)</td> <td style="text-align: right;">\$18,900.00</td> <td style="text-align: right;">\$18,900.00</td> </tr> <tr> <td colspan="2" style="text-align: center;"> <p>RECEIVED <i>MC 6/23/21</i></p> </td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$18,900.00</td> </tr> </tbody> </table>	Quantity	Description	Rate	Amount	1	Project support and project management related to COVID-19 (5/3-5/31)	\$18,900.00	\$18,900.00	<p>RECEIVED <i>MC 6/23/21</i></p>						Total	\$18,900.00			
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1	Project support and project management related to COVID-19 (5/3-5/31)	\$18,900.00	\$18,900.00																
<p>RECEIVED <i>MC 6/23/21</i></p>																			
		Total	\$18,900.00																



EXHIBIT 6

Recipients of Foundation Paid Bonuses

Employee	Amount
Andrea Castaneda	\$ 45,000.00
Paula Shannon	\$ 45,000.00
Errick Greene	\$ 25,000.00
Jill Hendricks	\$ 25,000.00
Jorge Robles	\$ 25,000.00
Kelly Kane	\$ 25,000.00
Stephen Hoch	\$ 25,000.00
Devin Fletcher	\$ 20,000.00
Michael Muempfer	\$ 20,000.00
Nolberto Delgadillo	\$ 20,000.00
Dominik Dresel	\$ 15,000.00
Quentin Liggins	\$ 15,000.00
Vanessa Portillo	\$ 15,000.00
Johnathon Mcellroy	\$ 13,000.00
Amanda Bernard	\$ 10,000.00
Diana Goodwin	\$ 10,000.00
Diane Beckham	\$ 10,000.00
Helen Lee	\$ 10,000.00
Kelly Blakney	\$ 10,000.00
Caitlin Richards	\$ 8,000.00
Danielle Neves	\$ 8,000.00
Katy Ackley	\$ 8,000.00
Natalie Hutto	\$ 8,000.00
Stephanie Andrews	\$ 8,000.00
Stephanie Gentry	\$ 8,000.00
Tammy Britton	\$ 8,000.00
Elena Schimdt	\$ 7,000.00
Carlos Lopez	\$ 5,000.00
Cesar Dominguez	\$ 5,000.00
Coy Nesbitt	\$ 5,000.00
Dalia Flores	\$ 5,000.00
Emma Garrett Nelson	\$ 5,000.00
Erin Vincent	\$ 5,000.00
John Wesley Williams	\$ 5,000.00
Joseph Fraier	\$ 5,000.00
Martin Green	\$ 5,000.00
Martin Vinyard	\$ 5,000.00
Rebecca Gligo	\$ 4,000.00
Shannon Doody	\$ 4,000.00
Total	\$ 504,000.00


*Highlighted Recipients are Broad Fellows

EXHIBIT 7

 TULSA PUBLIC SCHOOLS <small>EQUITY CHARACTER EXCELLENCE TEAM JOY</small>	TULSA PUBLIC SCHOOLS <small>EQUITY CHARACTER EXCELLENCE TEAM JOY</small>
<p>July 19, 2021</p> <p>Paula R. Shannon </p>	
<p>Dear Ms. Shannon:</p> <p>This Retention Bonus Agreement establishes the terms of your continued employment with Tulsa Public Schools. We will refer to the date that the check is cashed as the closing date.</p>	
<p>1. Duration</p> <p>The term of this Agreement will begin on the closing date and end two years later, unless terminated before that by Tulsa Public Schools or through mutual consent.</p>	
<p>2. Title</p> <p>You will remain employed under your current position and title devoting your best professional efforts, time, and skill to the performance of the duties originally undertaken under your current job description. You will continue to report to your current supervisor.</p>	
<p>3. Compensation</p> <p>Your annual base salary will remain the same, unless otherwise adjusted, and you will be paid in accordance with Tulsa Public Schools normal payroll procedures.</p>	
<p>4. Retention Bonus</p> <p>We are pleased to offer you a retention bonus of \$35,000. This bonus will be paid in one lump sum in a separate check from the Foundation of Tulsa Schools. The signing bonus is taxable, and you will be personally responsible for all applicable taxes. In the event that you leave Tulsa Public Schools within 12 months of receiving this bonus, you will be responsible for reimbursing the Foundation for Tulsa Schools for the entire retention bonus. By your signature on this employment agreement, you authorize the Tulsa Public Schools to withhold up to this amount from any severance and other final pay you receive upon termination of employment.</p>	
<p>Employee Name (please print): <u>Paula R. Shannon</u></p>	
<p>Employee Signature: <u><i>Paula R. Shannon</i></u> <small>Paula R. Shannon (Jul 19, 2021 14:45 CDT)</small></p>	
<p>Date: <u>Jul 19, 2021</u></p>	
<p>DESTINATION EXCELLENCE</p> <p>3027 SOUTH NEW HAVEN AVENUE TULSA, OKLAHOMA 74114 918.746.6800 www.tulsaschools.org</p>	

Source: Foundation

EXHIBIT 8



TULSA PUBLIC SCHOOLS

TULSA PUBLIC SCHOOLS

EQUITY CHARACTER EXCELLENCE TEAM JOY

PROGRAM OVERVIEW. Tulsa Teacher Corps began to help Tulsa Public Schools meet their needs in key areas – (1) alleviating teacher shortages, (2) increasing teacher diversity, and (3) staffing in high needs areas (Elementary education has the chronically largest numbers of positions to fill). Tulsa Teacher Corps recruits future educators who are committed to inspiring and preparing every student to love learning, achieve ambitious goals, and make positive contributions to our world. Tulsa Teacher Corps program then supports these educators to develop the skills and mindsets to create challenging, caring, and joyful classrooms and learning communities through these program components:

Program Component	Timeframe	Description	Number of Hours
<i>Enrollment</i>	April – June	Between the time of being accepted to the program and the start of summer Pre-Service Training, corps members complete online coursework covering the critical role a teacher plays in student success including building a culture of learning, understanding student needs, supporting English language learners and students with disabilities, getting to know students and communities and building a vision of excellent math and English Language Arts instruction.	15 - 20
<i>Pre-Service Training</i>	June – July	During the corps members' first summer in the program, they attend knowledge and skill-building training over the course of six weeks. This training period includes in-person courses, lesson-planning, and expert panels. Throughout this time, corps members are practicing their preparation to teach and their actual teaching and being observed and assessed.	140+
<i>Field Experience</i>	June – July	During the corps members first summer in the program, they are teaching in classrooms within Tulsa Public Schools' summer school. Their classroom teaching practice is observed and assessed by experienced certified TPS teachers and administrator who provide feedback on their classroom teaching.	40+
<i>Teacher Coaching</i>	August – June (2 years)	While in their classrooms, Tulsa Teacher Corps members will have access to supportive coaches who provide ongoing observation, coaching and feedback, to continue to improve their teaching craft and deepen content knowledge.	40+
<i>School-Year Professional Development</i>	August – June (2 years)	During the school year, corps members continue building lesson-planning skills and developing standards-based content knowledge needed to be successful in teaching. These sessions are practice-based, led by Tulsa Teacher Corps coaches, and offered in-person and virtually one to two times per month.	80 +
<i>Online Coursework</i>	August – June (2 years)	During the school year, corps members complete subject-specific coursework that continues to develop and reinforce the fundamentals of great teaching while shifting focus to more advanced teaching practices such as differentiating instruction, fostering higher-order thinking, and using student data to drive instruction.	50

Successful completion of each of these components would be a requirement for Tulsa Teacher Corps to recommend a candidate for certification (in addition to meeting any Oklahoma or local requirements).

PROGRAM EVIDENCE. Tulsa Teacher Corps was in its first year in 2018 and was able to successfully recruit and fill the first cohort [225 eligible to enroll, 93 started summer training, and 82 passed summer training¹]. In other sites where TNTP has operated programs with similar models, of the teachers that passed summer training, close to 90% of those were recommended for their local teacher license. Tulsa Teacher Corps utilizes a constant cycle of practice and feedback to ensure corps members master critical teaching skills and techniques rapidly. Frequent feedback is a cornerstone of our approach to teacher training and corps members are observed in regular cycles – and all corps members are observed at least every 4 – 6 weeks, including debrief and follow up action steps with their coaches (including what to focus on with their students and how to practice it). When asked about the program and experiences as a teacher, over 80% of corps members said that they feel supported by Tulsa Teacher Corps in [their] work as a first-year teacher.

¹ The performance bar for corps to pass summer pre-service training included assessment of classroom practice (55%), ratings on corps members' lesson plans (30%), and ratings on Habits for Success (15%).

DESTINATION EXCELLENCE

3027 SOUTH NEW HAVEN AVENUE | TULSA, OKLAHOMA 74114

918.746.6800 | www.tulsaschools.org

EXHIBIT 9**Allied Discusses Payments To M & G Consulting Demonstrating The Comingling Of Transactions.**

From: Leslie Hanna <leslie@aegmep.com>
Sent: Wednesday, June 28, 2017 3:14 PM
To: 'Hudgins, Chris' <Hudgich@tulsaschools.org>
Cc: tom@aegmep.com; 'Gayle D. Gwinup P.E.' <gwinup@aegmep.com>
Subject: Webster PMT

Hi Chris,

I just went on-line to view our banking and found that TPS did an arch deposit for Webster. Somehow I overlooked the email notification. I'm just getting used to these arch deposits, so we have been paid on Webster. Sorry about that.

So I think the easiest way to trade out Mannford at the U would be to subtract our fee from what your owed on this portion of Webster that we've billed and been paid on (80%), just get it done with one entry. Then I don't have to mess with Academy Central at all and just pay you for that as usual. I will move forward with that plan unless otherwise told, okay?

Thank you,

Leslie Hanna-Office Manager
Allied Engineering Group, LLC
Ph 918-384-0593 F 918-384-3186

Email Discussing Allied's Check to Hudgins

From: Leslie Hanna <leslie@aegmep.com>
Sent: Thursday, January 6, 2022 2:53 PM
To: Hudgins, Chris <Hudgich@tulsaschools.org>
Subject: RE: Edison Architectural costs

WARNING: This message is from an external source. Do not click any links or attachments unless you verify that the content is safe. Please contact the Service Desk if you have any questions.

Oh and I've got your check ready for Grissom and Edison. Will you be coming by soon or do you want me to mail it?

EXHIBIT 10

No Board member may have an interest that violates Oklahoma law regarding conflicts of interest. In particular, the district may not contract directly with a Board member. Nor shall the District contract with any organization that employs the Board member or the Board member's spouse if either individual owns more than a five percent (5%) interest in such employer. All contracts made in violation of state law shall be wholly void. The exceptions in state statute regarding conflicts and the making of a contract shall apply equally to this policy.

Appearances of Conflict:

To avoid the appearance of a conflict of interest, Board members shall abstain from voting on whether to approve a contract when the following facts are present:

- the entity that employs the Board member, the Board member's spouse or anyone living in the Board member's household is a party to the proposed agreement
- the entity that employs the Board member, the Board member's spouse or anyone living in the Board member's household will receive a financial benefit from the proposed agreement (illustrative examples: the Board member's employer would be a subcontractor used in the performance of the contract; the Board member's employer would be the supplier of materials to the party contracting with the district).
- the Board member, the Board member's spouse, or anyone living in the Board member's household has an ownership interest of more than 3% in an entity that is a party to the proposed agreement

Source: Board Policy 1102

EXHIBIT 11



OKLAHOMA STATE
BOARD of EDUCATION

FIRST AMENDED BOARD ORDER 2023-SR-02

On the 27th day of April, 2023, the Oklahoma State Board of Education (the "Board") reviewed a memorandum from the State Superintendent of Public Instruction regarding Diversity, Equity, and Inclusion ("DEI") spending in Oklahoma public schools.

To support the Superintendent's efforts toward transparency on DEI expenditures in our schools, the Board orders the following special report from all superintendents of school districts in Oklahoma:

1. A list of all DEI-related expenditures made in the school district during the 2022-2023 school year.
 - a. This list should separately indicate expenditures on (1) staff, (2) materials, and (3) third party contractors or vendors, and should include the name of the particular contractor(s) or vendor(s) for any expenditures in the third category.
 - b. For each of those three subcategories, the list should further separately indicate the amount of state or local funds, the amount of federal funds, and the amount of private funds involved in the expenditure.
 - c. For the final report, the list should include an indication of whether each separate expenditure is expected to continue in the next fiscal year.
2. A list of all personnel spending at least 25% of their time operating or assisting with a DEI program in the school district during the 2022-2023 school year;
3. An electronic copy of all materials used by school staff or third-party contractors or vendors for DEI instruction in the school district during the 2022-2023 school year.

Any responsive information that relates to DEI, which will include Diversity, Equity, or Inclusion as concepts, not keywords, and not necessarily all three categories, should be included in the report. Preliminary responses are due no later than June 9, 2023, and final reports are due no later than September 1, 2023.

The Superintendent may, in his discretion, extend the time for a preliminary or final special report on request from the superintendent of a school district.

IT IS SO ORDERED.

Date: 08/14/23


 Ryan Walters
 Chair, State Board of Education
 State Superintendent of Public Instruction

EXHIBIT 12

How do we turn our leading core value into clear and decisive action?

The public school system has the potential to be a powerful agent of change in society. As Tulsa Public Schools seeks to become a proof point for what is possible in urban education, we must uproot and dismantle institutional racism and confront both individual and systemic bias to achieve exceptional results for marginalized populations.

This confrontation is not without risk. Adopting a racial equity policy will challenge power structures which have their roots in the very origins of our country. By taking a strong and unyielding stand against institutional racism and insisting on fostering the potential and possibility inherent in each one of our students, we will likely create discomfort and dissonance in our community.

Our ability to navigate this discomfort and dissonance depends on our own social emotional competence, our collective belief in the unlimited potential of our students, a shared willingness to stand resolute in our conviction, and an inclusive approach grounded in our moral imperative.

Transformational change is both institutional and individual. Changes to system-wide structures, processes and practices must be supported and guided by the people who comprise the system – teachers, students, leaders, community members. When the process is guided by inclusivity, shared power and distributive leadership, real change, while disruptive, is possible.

11



Source: Destination Excellence PowerPoint

EXHIBIT 13

DIMENSIONS OF EQUITY		
<p>As equity-focused educators, it is important to distinguish between three key areas in education: <i>multicultural education</i>, <i>social justice education</i>, and <i>culturally responsive teaching</i>. Too often the terms are used interchangeably when they are not. Below is a simple chart to help you understand the distinctions between them. A key point to remember, only CRT is focused on the cognitive development of under-served students. Multicultural and social justice education have more of a supporting role in culturally responsive teaching.</p>		
MULTICULTURAL EDUCATION	SOCIAL JUSTICE EDUCATION	CULTURALLY RESPONSIVE PEDAGOGY
Focuses on celebrating diversity	Focuses on exposing the social political context that students experience	Focuses on improving the learning capacity of diverse students who have been marginalized educationally
Centers around creating positive social interactions across difference	Centers around raising students' consciousness about inequity in everyday social, environmental, economic, and political aspects of life	Centers around the affective & cognitive aspects of teaching and learning
Concerns itself with exposing privileged students to diverse literature, multiple perspectives, and inclusion in the curriculum as well as help students of color see themselves reflected.	Concerns itself with creating lenses to recognize and interrupt inequitable patterns and practices in society.	Concerns itself with building resilience and academic mindset by pushing back on dominant narratives about people of color.
Social Harmony	Critical Consciousness	Independent Learning

Source: Culturally Responsive Teaching and the Brain (Zaretta Hammond – TPS Vendor)

DISCLAIMER

In this report, there are terms used and legal references made which are relevant to the issues reported. However, the legal authority to determine the guilt of any person for any act is the exclusive jurisdiction of law enforcement, prosecutorial, and/or judicial authorities as designated by law.

O·K·L·A·H·O·M·A
SAI
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov