

Charles W. Flanagan High School Case Study

The purpose of this case study is to reevaluate the steps taken to review and document the work performed by Ashbritt and to audit those steps and documents to determine whether Ashbritt was overpaid for a randomly selected location. This case study is based upon the work at Flanagan HS, one of the locations issued to Ashbritt, Inc. All of the steps in the process are enumerated below and all of the documents are enclosed.

These documents and processes demonstrate the measures taken to:

- 1) Review the assignment lists to identify the work that was required to be done.
- 2) Identify the firms that performed each portion of the work by cataloging each invoice received from every contractor.
- 3) Identifying the work that was performed by reviewing documentation submitted by Ashbritt, reviewing documentation filed by inspectors and project managers, and conducting school visits to observe the work and discuss the work with school staff.
- 4) Determine whether any additional work was performed by Ashbritt and attempt to identify who authorized any additional work by querying PPO and school-based staff.
- 5) Extrapolate the amount of interior demolition work performed by Ashbritt by correlating that work with the quantities of restoration work performed by others.
- 6) Evaluate the invoices submitted by Ashbritt for dehumidification/mold abatement costs to confirm that they were compliant with the standards provided by FEMA and Broward County in that costs for per diem, administration, and other excesses were not included, and, evaluate the reports in the backup information to quantify the costs.
- 7) Recommend payment after all of the forgoing was completed.
- 8) Review the final invoices for compliance with the contract and accuracy with respect to the work performed and costs for that work.

This process was conducted between March 2006 and December 2007, with payments finally being released in February 2008.