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Daniel D. Curry, soon-to-be-former Superintendent and de facto Records Custodian
 1305 Dares Beach Road
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Daniel D. Curry:

We received “Ms. Maxey’s” 11/03 response and records for our 10/09/20 PIA request for out-of-county living (OCL) Board of Education, Calvert County School Bus Contractor Trust, and CCPS’ Clifton Larson Allen audit expenditures. Most records are there, and you have finally started redacting checking account numbers on checks; however, you are also redacting the last 4 numbers of the account numbers and *still* cutting out your signature from the checks. Why don’t you save yourself - or on whomever you impose - the time? Everyone knows it’s your signature. We are missing the following records from that request:

#1 – Invoice and check/voucher/payment for:

| | | | | | | | |
|---|----------|------|---------------------------------|----------------------|-----------|-----------|--------|
| 4 | 7/7/2015 | OCLA | Garrett County BOARD OF EDUCATI | OUT OF COUNTY LIVING | 157510-01 | Ref#57879 | \$6922 |
|---|----------|------|---------------------------------|----------------------|-----------|-----------|--------|

#5 – All invoices and checks/vouchers/payments for transactions 1-4:

| | | | | | | | |
|---|-----------|----------|------------------|---------------|-----------|-------|---------|
| 1 | 6/30/2015 | AUDITING | CLIFTONLARSONALL | FY 2016 AUDIT | 157456-01 | 57758 | \$13000 |
| 2 | 1/6/2016 | AUDITING | CLIFTONLARSONALL | AUDIT FEES | 163669-01 | 62517 | \$6000 |
| 3 | 5/9/2016 | AUDITING | CLIFTONLARSONALL | AUDIT FEES | 163669-01 | 65491 | \$6000 |
| 4 | 6/14/2016 | AUDITING | CLIFTONLARSONALL | AUDIT FEES | 163669-01 | 66545 | \$4500 |

We are missing checks/vouchers/payments for over \$250k in auditing fees for 5-12, not to mention we still do not possess from other requests the ledgers for which numerous payments have been made from the mystical “Fund 7.” Is Clifton Larson Allen being paid the remainder of their PO-encumbered fees from other than Funds 1 and 7?

| | | | | | | | |
|----|------------|----------|------------------|-------------------------|---------------------------|-------|---------|
| 5 | 1/9/2017 | AUDITING | CLIFTONLARSONALL | | NoPO approved w/exception | 71730 | \$2000 |
| 6 | 6/15/2017 | AUDITING | CLIFTONLARSONALL | FY 2017 FINANCIAL AUDIT | 175557-01 | 76029 | \$8460 |
| 7 | 1/18/2018 | AUDITING | CLIFTONLARSONALL | AUDIT FEES | 184578-01 | 81421 | \$2800 |
| 8 | 5/29/2018 | AUDITING | CLIFTONLARSONALL | AUDIT FEES | 184578-01 | 84703 | \$20250 |
| 9 | 1/8/2019 | AUDITING | CLIFTONLARSONALL | FY 2019 AUDIT FEES | 193332-01 | 90333 | \$2800 |
| 10 | 4/29/2019 | AUDITING | CLIFTONLARSONALL | FY 2019 AUDIT FEES | 193332-01 | 93191 | \$18000 |
| 11 | 6/10/2019 | AUDITING | CLIFTONLARSONALL | FY 2019 AUDIT FEES | 193332-01 | 94182 | \$7200 |
| 12 | 12/18/2019 | AUDITING | CLIFTONLARSONALL | FY 2020 AUDIT FEES | 204439-01 | 99135 | \$2800 |

In regard to your separate 11/03 letter, stating you will need more time to provide an estimate and response to our 10/16 (overdue), 10/19 (overdue), 10/23, 10/28 and 10/30 PIA requests, that makes no sense, because they should be easy to produce. They are enumerated in order –

- 10/16 – 3 sets of eFinance Journal entry reports for a little over 6 years, to include all 13th month accounting periods. On 10/15 you claimed invoice and payment documents we requested based on Expenditure Audit Trail transactions “are journal entries.” I would like to understand how “journal entries” populate into expenditure reports and are associated with Reference ID numbers, without also being expenditures. Aren’t Reference ID numbers payment/check/voucher numbers?
- 10/19 – 11 POs and invoices and payments for 71 Board of Child Care payments/checks/invoices.
- 10/21 – **Did you neglect to mention** our 10/21 request for eFinance Expenditure Budget Records, Transaction Pages for search and display and Transaction Detail Pages for 25 transactions, for setting up “FY19 7000?” (emphasis ours) That response is now overdue.
- 10/23 – POs, invoices and checks/vouchers/payments for Comcast, Compuclaim, the Center for Autism and you, *Daniel D. Curry*. You are too ostentatiously and peculiarly parsimonious in nature to supplement yourself by taking much - if any – financial reimbursement to which you are not entitled, but still take everything else you can from others.
- 10/26 – **Did you neglect to mention** our 10/26 request for a little over 6 years of eFinance Revenue Short Ledger Listing reports and Revenue Audit Trail reports, to include all 13th month accounting periods? You have stated Fund 7 exists only in “balance sheet accounts and one *revenue* account.” The Revenue Audit Trail report/s should be very detailed. We look forward a timely response and full and honest provision of the records requested.
- 10/28 – 11 POs and 31 invoices and payments/checks/vouchers for De Lage Landen Financial Services (equipment financing company). In December of 2019 a Clifton Larson Allen auditor mentioned “copier leases” as an impending concern.
- 10/30 – invoices and payments/checks/vouchers for 2 Delaware State University transactions, 8 POs and 22 invoices and payments/checks/vouchers for the Maryland Department of Juvenile Services.

We are sending in another request shortly.

This can go on forever,



Katy Blevins



John Blevins

Cc: Ms. Karen Maxey, Assistant to the Board and Records Custodian
Mr. Cary Hansel, Hansel Law