

Executive Summary and Allegations

We initiated a review in March 2025 based on an anonymous report of a potential conflict of interest in the Duval County Public Schools (DCPS) District Office. The information we received alleged that Tammie Talley, District Athletic Director, was benefiting from her public position because the DCPS was engaged in a contract with T5 Sportswear LLC (T5), a company of which her husband, Robert Talley, is the president.

Our review did not identify any violations of DCPS Policy or the City of Jacksonville Ordinance Code. We did not find that Mrs. Talley exerted any pressure on the school-based Athletic Directors to purchase from T5. However, we questioned whether the school-based Athletic Directors feel any indirect pressure to buy from T5 because of Ms. Talley's position. We also found that the most recent contract issued by the DCPS to T5 may have lacked the "competition" requirement necessary to qualify for the exemption to the Florida State Statutes regarding "Doing Business with One's Agency." Based on this review, a referral was made to the Florida Commission on Ethics for an opinion on this matter. We also made some recommendations on policy for DCPS leadership to consider.

Background and Governing Directives

In March 2025, an anonymous source brought to the attention of this office that over the last 10 years, T5 had been awarded numerous contracts for athletic equipment and uniforms from the DCPS. As stated above, Robert Talley is the President of T5, which is a duly licensed business in the State of Florida. A review of open-source data revealed that T5 is a family-owned business that employs numerous Talley family members. We made several requests for information from administrators at DCPS and conducted reviews to identify any conflicts of interest or policy violations. We found that T5 in each of the bid packages reviewed disclosed the potential conflict of interest and filed the appropriate disclosures with the Duval County Supervisor of Elections as required by state law.

Each of the contracts awarded to T5 was competitively bid, and several businesses were selected for each contract. Purchases from these contracts can be made at the district or school level. Funds used to pay for these purchases are tracked through different systems. Our analysis revealed that the majority of purchases from T5 were at the school level and were tracked through the DCPS's internal accounts.

We reviewed the total purchases from the school's internal account for the last three years and found that T5 was the third most utilized vendor for sportswear and similar items. Their total sales from July 2018 to September 2023 exceeded \$500,000.00. Two other vendors were selected for purchases over \$1 million and \$750,000.00 for the same period. The next highest vendor had more than \$400,000.00 for this time frame.

During our review, we were informed that Ms. Talley may have some influence on the funding allocated to schools for officials, security, and transportation. Our Data Analytics Unit evaluated

the allocated school funding related to athletics and the purchases from T5 to determine if there is any correlation between funding and purchases. The report did not find conclusive proof of a relationship between schools that purchase from T5 and their sports-related funding; however, there were trends in the data that warranted further review.

Our review of DCPS School Board Policy did not find a specific section that deals with this situation. We reviewed the City of Jacksonville (COJ) Ethics Code, specifically, Section 602-403;

(b) No employee of the City shall have any interest, financial or otherwise, direct or indirect, or engage in any business or activity or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties in the public interest.

While we do not express an opinion on the applicability of this code or the outcome of our review, we have made recommendations in the past to the COJ to adopt similar language to the Federal Ethics Rules related to Executive Branch Employees.

Essentially, “Employees shall endeavor to avoid any actions creating the appearance that they are violating the law or the ethical standards set forth in this part. Whether particular circumstances create an appearance that the law or these standards have been violated shall be determined from the perspective of a reasonable person with knowledge of the relevant facts.”

We reviewed the following: Florida Statutes 112.313 “Standards of Conduct for Public Officers, employees of agencies, and local government Attorneys.”

FS 113.313 (3) states the following “ DOING BUSINESS WITH ONE’S AGENCY.—No employee of an agency acting in his or her official capacity as a purchasing agent, or public officer acting in his or her official capacity, shall either directly or indirectly purchase, rent, or lease any realty, goods, or services for his or her own agency from any business entity of which the officer or employee or the officer’s or employee’s spouse or child is an officer, partner, director, or proprietor or in which such officer or employee or the officer’s or employee’s spouse or child, or any combination of them, has a material interest. Nor shall a public officer or employee, acting in a private capacity, rent, lease, or sell any realty, goods, or services to the officer’s or employee’s own agency, if he or she is a state officer or employee, or to any political subdivision or any agency thereof, if he or she is serving as an officer or employee of that political subdivision.”

However, this section provides the following exceptions.

FS112.3215 (12) (b) The business is awarded under a system of sealed, competitive bidding to the lowest or best bidder and:

1. The official or the official’s spouse or child has in no way participated in the determination of the bid specifications or the determination of the lowest or best bidder;

2. The official or the official's spouse or child has in no way used or attempted to use the official's influence to persuade the agency or any personnel thereof to enter such a contract other than by the mere submission of the bid; and
3. The official, prior to or at the time of the submission of the bid, has filed a statement with the Commission on Ethics, if the official is a state officer or employee, or with the supervisor of elections of the county in which the agency has its principal office, if the official is an officer or employee of a political subdivision, disclosing the official's interest, or the interest of the official's spouse or child, and the nature of the intended business.

We confirmed that the most recent contract awarded from DCPS to T5, ITB-015-23/LN was awarded under a system of sealed and competitive bidding; however, there was no lowest or best bidder evaluation of the bid proposals. Effectively, each responsive bidder was awarded the contract.

We have no information that Ms. Talley attempted to influence the process in any way and we confirmed that the proper notifications were filed with the Supervisor of Elections prior to the contract award. We could not determine whether the information discovered fell within the exceptions to the Florida Statutes and whether the competitive bidding process requirement was met, so we referred the matter to the Florida Ethics Commission for an opinion.

We spoke to Mrs. Talley, who was on vacation at the time, and as a result, we did not conduct a formal interview. Mrs. Talley did offer the following; her husband has been doing business with the DCPS for much longer than she has been in her current position, and she makes significant efforts to make sure that she does not give the impression that she is favoring T5 or pressuring anyone to purchase from them. Although she interacts with the Athletic Directors as part of her position, she does not hire, fire, or draft their performance evaluations, which are the responsibilities of the School Principal.

She has some control over funds, which are routed to the schools for athletics, but these funds are designated for officials, transportation, and security. None of these funds, to her knowledge, are used to purchase anything from T5.

Findings

This office does not issue ethics opinions. In this instance, we will rely on the Florida Ethics Commission to evaluate the circumstances and render an opinion. As stated previously, based on Ms. Talley's position, we believe it is plausible that School-Based Athletic Directors could feel pressure to purchase items from T5. Although none of these Athletic Directors report directly to Ms. Talley, they do interact frequently, and Ms. Talley could possibly influence their programs.

It is clear that Ms. Talley and her husband were upfront about the potential conflict of interest and made the proper disclosures. We cannot conclude that Talley's, by having this contractual relationship with DCPS, violated policy, code, or statute.

Recommended Corrective Actions

1. Require District (non-instructional) staff to disclose outside employment or financial interests in entities that do business with the COJ.
2. Update school board policy to articulate the need for employees to avoid the appearance of impropriety and the "reasonable person" standard as articulated above.

Management's Response

See attached response letter from DCPS Superintendent Christopher Bernier.

Inspector General Standards

This report/review has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles and Quality Standards for Investigations.

"Enhancing Public Trust in Government Through Independent and Responsible Oversight"



Data
Analytics
Unit

DCPS ATHLETIC FUNDING: ANALYSIS OF VENDOR-LINKED EXPENDITURES 2025

25-DI-0004
June 25, 2025

Analysis of Vendor-Linked Expenditures and Potential Athletic Funding Bias in DCPS

25-DI-0004

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Analysis of Vendor-Linked Expenditures and Potential Athletic Funding Bias in DCPS

25-DI-0004

Executive Summary

Objective Statement

The objective of this analysis is to determine whether a relationship exists between the amount of athletic funding allocated to Duval County Public Schools (DCPS) and the level of debit activity – specifically, purchases made from T5 Sportswear & Promotions. This Data Insights Analysis was requested by the Investigations Unit of the Office of Inspector General (OIG) in response to concerns that athletic funding decisions may be unduly influenced by internal financial interests. Specifically, the analysis seeks to evaluate whether schools that make higher-volume purchases from T5 are receiving disproportionately higher athletic funding.

Background Statement

The Investigations Unit of the Office of Inspector General initiated a review following the discovery that T5 Sportswear & Promotions, a vendor used by DCPS schools for athletic-related retail purchases, is owned by the spouse (Robert Tally) of a current DCPS employee, Tammy Tally. Tally is also directly involved in the approval and oversight of athletic funding allocations for DCPS schools.

Given her dual role as both a spouse of a vendor owner and a funding authority, the OIG raised concerns regarding a potential conflict of interest. The core allegation is that Tally may be favoring schools that direct spending to her husband's company by awarding them greater athletic funding from DCPS. To investigate this claim, the Data Analytics Unit was tasked with synthesizing and analyzing transaction-level debit records for T5-related purchases alongside school-level athletic funding data over a multi-year period.

Data Sources

- **Debit Data:** Total expenditures from internal accounts for each school across three fiscal years: 2018–2019, 2021–2022, and 2022–2023.
- **Funding Data:** Five-year total athletic funding received by each school as listed in the BETA Athletics historical report.

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Data Analysis & Methodology

School names were normalized to ensure consistency across datasets. The top 10 schools by total debit activity were matched to their corresponding athletic funding amounts. A Pearson correlation analysis¹ was performed to assess the strength of the relationship.

To explore the relationship between school debit activity and athletic funding received, a multi-step data analysis process was followed. This process involved data extraction, cleaning, normalization, merging, and statistical evaluation, conducted using Python and the IDEA 12.2 Data Management System.

1. Data Cleaning & Normalization:

- a. School names were normalized by removing numeric codes and trimming whitespace.
- b. All monetary values were converted to numeric format to ensure mathematical operations could be applied.

2. Data Merging:

- a. The top 10 schools with the highest cumulative debit totals across fiscal years 2018–2023 were merged with their corresponding 5-year funding data from the BETA Athletics spreadsheet.

3. Statistical Correlation:

- a. The Pearson correlation coefficient was used to measure the linear relationship between total debit values and funding received.

Sample Python Code Used:

```
import pandas as pd

# Normalize school names
df_debit['School_Normalized'] = df_debit['School'].str.extract(r'^(.*)(?:-|$)')[0].str.strip()
df_funding['School_Normalized'] = df_funding['School'].str.strip()

# Merge and compute correlation
merged_df = pd.merge(df_debit, df_funding, on='School_Normalized')
correlation = merged_df['Debit'].corr(merged_df['Total Funding'])
```

¹ ¹ The Pearson correlation coefficient was calculated using Python's pandas and scipy.stats libraries. For methodological reference, see: **Sturtz, Dan**. "How to Calculate Correlation Using Pandas." *Real Python*, <https://realpython.com/numpy-scipy-pandas-correlation-python/>. Accessed June 17, 2025.

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Findings

- A correlation analysis was performed to assess the relationship between the total amount of debit activity by DCPS schools, specifically transactions associated with T5 Sportswear & Promotions, and the total athletic funding allocated to those schools over a multi-year period.
- The analysis of the full dataset revealed a Pearson correlation coefficient of approximately 0.61 indicating a moderate positive correlation between total debit activity and athletic funding received. This suggests that, in general, schools that made more athletic-related purchases tended to receive higher levels of funding.
- When narrowing the focus to the five most highly funded schools, the correlation strengthened significantly. Among this subset, the Pearson coefficient rose to approximately 0.82, signifying a strong positive correlation. These schools not only received the highest funding but also demonstrated comparatively high debit activity involving athletic-related purchases.
- This pattern, where higher spending coincides with greater funding, suggests a consistent relationship between purchasing behavior and funding allocation. While the analysis does not establish causation, it does identify a statistically meaningful association warranting further review.

Summary Table: Total Debits vs. Athletic Funding

Schools in the top ten for both purchase from T5 and Funding from DCPS

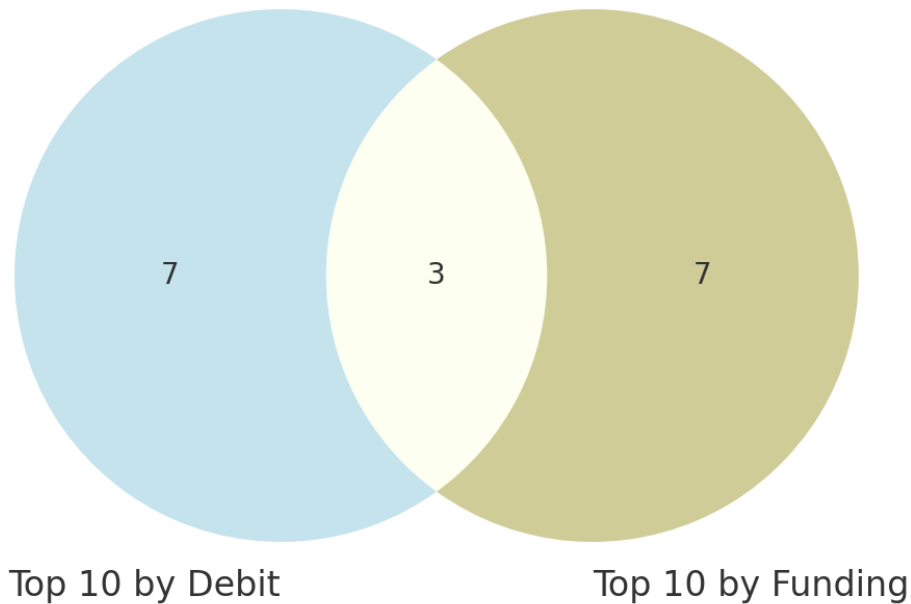
School	Total Debit (2018–2023)	Total Athletic Funding (5-Year Total)
Mandarin Highschool	\$169,907.56	\$454,352.44
Atlantic Coast Highschool	\$131,299.28	\$538,853.34
Sandalwood Highschool	\$64,436.21	\$454,601.51

The following Venn diagram compares the top 10 DCPS schools based on athletic funding with those ranked in the top 10 for athletic-related spending. While each list contains 10 schools, some appear in both groups, resulting in a total of 17 unique schools displayed. The overlapping segment highlights schools that received high funding **and** were also high spenders to convey potential alignment between financial support and expenditure:

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Top 10 Schools by Debit and Funding (Clean Lists)



Top 10 Funded Schools Only (Blue): These schools received high athletic funding but were not among the top 10 spenders.

- **Andrew Jackson**
- **Baldwin Middle School & High School**
- **Ed White High School**
- **Fletcher High School**
- **Jean Ribault High School**
- **Terry Parker High School**
- **William M. Raines**

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Top 10 Spending Schools Only (Olive): These schools spent significantly on athletics (e.g., T5 debits) but were not among the top 10 funded.

- **First Coast High School**
- **Kernan Middle School**
- **Landon Middle School**
- **Southside Middle School**
- **Stanton College Preparatory**
- **Twin Lakes Middle School**
- **Westside High School**

Overlap (Gray-Green Intersection): These schools appear in both the top 10 for spending and the top 10 for funding — they represent the strongest candidates for correlation.

- **Atlantic Coast High School**
- **Mandarin High School**
- **Sandalwood High School**

NOTE: Each circle contain only seven schools from the top 10 schools in each category. The three schools not present in the Venn Diagram have “dropped off” because those schools were NOT in the top 10 for the other category. For example, First Coast High School was a top 10 spender in the Debit category, but not in the top 10 for the Funding category.

Conclusion

The analysis revealed a moderate positive correlation (Pearson coefficient ≈ 0.61) between total debits for athletic-related purchases, most of which were directed to T5, and total athletic funding received by schools. While this correlation does not, in isolation, establish causation or misconduct, it does suggest that schools engaging in higher-volume spending with T5 tend to receive greater athletic funding allocations.

Given the vendor’s ownership by the spouse of a DCPS official involved in funding decisions, this pattern warrants further investigative scrutiny. The correlation may reflect program size or legitimate needs, but it may also indicate preferential treatment. These findings should be considered preliminary and serve as a basis for a deeper review of funding authorization processes, school request histories, and Tammy Tally’s role in approving or influencing those decisions.

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Appendix A: Data Analysis Methodology

The Data Analytics Unit (DAU) conducted the analysis using the Python programming language, specifically leveraging Python-specific data analytics libraries for data wrangling and the SciPy.Stats library for statistical analysis. The workflow included the following steps:

1. Normalization of School Names:

- a. School names from the debit dataset included suffixes and codes (e.g., “Mandarin High-3260”), while the funding dataset used plain names. DAU used a regular expression to remove codes and isolate the base school name to ensure accurate merging.

2. Merging Datasets:

- a. DAU performed a left-join merge on the normalized school name field to align debit totals with corresponding funding allocations.

3. Correlation Analysis:

- a. DAU used the Pearson correlation coefficient to measure the linear relationship between total debit values and funding amounts.

Python Code Snippet:

The following snippet demonstrates the core steps used for merging and correlation calculation:

```
import pandas as pd
from scipy.stats import pearsonr

# Normalize school names
df_debit['School_Normalized'] = df_debit['School'].str.extract(r'^(.*?)(?:-|$)')[0].str.strip()
df_funding['School_Normalized'] = df_funding['School'].str.strip()

# Merge and calculate correlation
merged_df = pd.merge(df_debit, df_funding, on='School_Normalized')
correlation, _ = pearsonr(merged_df['Debit'], merged_df['Total Funding'])
print(f"Correlation: {correlation:.2f}")
```

MEMORANDUM

DATE: July 17, 2025

TO: Matthew J. Lascell, Inspector General
Rick Samples, Deputy Inspector General for Investigations
Office of Inspector General

FROM: Christopher Bernier Ed.D., Superintendent
Duval County Public Schools

RE: **TALLEY CLOSING REPORT**

On behalf of Duval County Public Schools (DCPS), please allow this communication to serve as the Districts' Response to the Talley Closing Report, provided on July 10, 2025. We extend our sincere gratitude for the comprehensive investigation conducted by your office, and we appreciate the thoroughness and professionalism demonstrated throughout this process.

We are pleased to acknowledge that the investigation found DCPS, along with its personnel, has complied with all applicable legal rules and regulations. This finding underscores our commitment to maintaining the highest standards of integrity and accountability.

Nevertheless, and in the spirit of continuous improvement, DCPS will implement the following corrective actions:

1. By the end of Q3 2026, mandate and implement a process to ensure that all District (non-instructional) staff disclose any outside employment or financial interests in entities that conduct business with the City of Jacksonville (COJ).
2. By the end of Q3 2026, revise our school board policy to clearly articulate the necessity for employees to avoid any appearance of impropriety and adhere to the "reasonable person" standard as outlined in the investigation.
3. Provide annual training programs that educate staff on new policies to further ensure compliance and reinforce our commitment to ethical conduct and transparency.

Additionally, to effectively monitor compliance, we will implement the following measures:

- Conduct regular audits to ensure adherence to the new policies.
- Establish a reporting mechanism for staff to anonymously report any non-compliance or ethical concerns.

We believe these actions will further strengthen our commitment to ethical conduct and transparency. We look forward to continuing our cooperation with your office to ensure the highest standards of governance and accountability within our school district.