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PALM BEACH COUNTY, FLORIDA

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Michael J. Burke, Superintendent
Chair and Members of the Audit Committee

FROM: Teresa Michael, Inspector General *TM*

DATE: November 16, 2023

SUBJECT: Transmittal of Final Investigative Report:
23-0017-I Indian Ridge School

Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 23-0017-I. On January 31, 2023, the OIG received a complaint from the former Director of Professional Standards forwarded to the Centralized Complaint Assessment & Referral Evaluation System (CARES). Specifically, it was alleged that Principal Eugene Ford and Assistant Principal Sharon Wood authorized compensatory time that should not have been issued and/or was not recorded according to District procedures in PeopleSoft that resulted in falsified payroll records related to compensatory time. Additionally, it was alleged Technician Secondary Technology Support Bassem Iskander was compensated for working during his lunch period, though in actuality, he did not work.

The OIG investigation concluded that Ford and Wood violated Rule 6A-10.081(2)(c)8 of the Florida Administrative Code and School Board Policies 2.61.3.c, 3.02.5., and 6.12.1.f and accordingly the allegations were **Substantiated**. Additionally, the allegation that Iskander did not work through lunch, but was compensated for it in violation of School Board Policies 2.61, Fraud, and 3.02, Code of Ethics, was **Unsubstantiated**.

In accordance with *School Board Policy 1.092.9.b.iv.*, on October 12, 2023, the draft of this investigation was provided to Eugene Ford, Sharon Wood, and Bassem Iskander for a response. The written responses received by the OIG are included in the final report.

The findings of this report were referred to the Director of Office of Professional Standards for action deemed appropriate.



OIG CASE NUMBER 23-0017-I

Indian Ridge School

TYPE OF REPORT: FINAL

DATE OF REPORT: November 16, 2023



Teresa Michael

**Teresa Michael, Inspector General
Office of Inspector General
School District of Palm Beach County**

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Office of Inspector General

Report of Investigation 23-0017-I

EXECUTIVE SUMMARY

From February 2, 2023 to September 19, 2023, the Office of Inspector General (OIG) conducted interviews and reviewed pertinent documentation and records related to the allegations regarding Indian Ridge School (IRS) Principal Eugene Ford, Assistant Principal Sharon Wood and Technician Secondary Technology Support Bassem Iskander.

Specifically, it was alleged that Ford and Wood authorized compensatory time that should not have been issued and/or was not recorded according to District procedures in PeopleSoft that resulted in falsified payroll records related to compensatory time. Additionally, it was alleged Iskander was compensated for working during his lunch period, though in actuality, he did not work.

The OIG investigation revealed that for years IRS administrators granted compensatory time to certain non-exempt IRS staff in a manner that violated District policies, Collective Bargaining Agreements, and FLSA rules.

At IRS, compensatory time was granted and used in a way that violated District policies and procedures. Compensatory time was, at times, granted to staff for ineligible activities. Or, even if the activities may have been eligible for compensatory time, the time granted was neither recorded nor tracked properly. As a result, IRS implemented a system where in order for employees to take their compensatory time, the person responsible for payroll would falsify attendance records in order for the employee to be compensated by either manually changing the employees' in/out times or manually entering that an employee worked on a certain day even though the employee did not work.

In order to comply with labor law and bargaining agreements, the District has policies and formal processes in place regarding the granting, accrual, use, and recording of compensatory time. IRS administrators deviated from the District's mandated policies and law, and instead used an "off the books" scheme that included granting employees compensatory time without using the designated Enterprise Resource Planning (ERP) system. In doing so, IRS administrators permitted employees they granted compensatory time to individually record hours granted on a non-district approved form and then tracked the use of the compensatory time used via a handwritten log. The granting, awarding, and use of compensatory time was recorded outside of the ERP's system's leave management process.

In order to maintain this scheme, IRS staff's payroll and attendance records recorded by the Time Collection Device (TCD) were manually changed in the ERP system (PeopleSoft) to reflect an employee worked, when, in fact, the employee did not work because they were using their "off the books" compensatory time.

Furthermore, the OIG discovered additional violations including staff receiving compensatory time for participating in afterschool activities, completing additional duties, donating snacks for upcoming activities, and completing District surveys without regard for whether staff met the excess of 40 hour per work week eligibility standard. The investigation also revealed some employees received compensatory time although they were ineligible to receive compensatory time since employees did not complete actual work (e.g., making donations).

The OIG determined that because the IRS compensatory time scheme did not keep adequate records within the ERP leave management process, it was unable to conclude whether employees granted compensatory time received it at the appropriate rate of 1.5 hours for each hour of time in excess of 40 hours per work week worked. Alternatively, the OIG could not conclude that IRS employees that were granted and used compensatory time were eligible to receive compensatory time based on working in excess of the required 40-hour work week minimum.

The OIG investigation concluded that Ford and Wood violated Rule 6A-10.081(2)(c)8 of the Florida Administrative Code and School Board Policies 2.61.3.c, 3.02.5., and 6.12.1.f and accordingly the allegations were **Substantiated**. Additionally, the allegation that Iskander did not work through lunch, but was compensated for it in violation of School Board Policies 2.61, Fraud, and 3.02, Code of Ethics, was **Unsubstantiated**.

On June 8, 2023, the OIG met with School Police Sergeant Cecil Wagner and Detective Maria Lopez to discuss a referral for criminal investigation. On June 14, 2023, the OIG received an email from Sgt. Wagner stating the matter would not be investigated by School Police.

On October 12, 2023, the OIG forwarded a copy of the draft report to Eugene Ford, Sharon Wood and Bassem Iskander for a response. On October 20, 2023, Iskander requested that his name be removed from the report, nothing further was submitted by Iskander. **(Exhibit 15)** On November 8 and 9, 2023, respectively, Ford and Wood provided responses. Responses are attached in their entirety. **(Exhibit 16 & 17)**

RECOMMENDATIONS

The OIG recommends that:

- This report be forwarded to the Director of the Office of Professional Standards for action deemed appropriate.

- Principal Eugene Ford:
 - Complete all District required training on an annual basis.
 - Ensure applicable staff completes District Form 2212 – Compensatory Time off In Lieu of Overtime Request.
 - Ensure all non-exempt employees are clocking in/out according to their arrival and departure.
 - Manage IRS’ fiscal resources in a responsible and ethical manner through effective budgeting, decision making, and accounting practices by communicating with District-level leadership to ensure staff of IRS are legally and equitably compensated based on the unique needs of IRS and its students.

- Assistant Principal Sharon Wood:
 - Complete the payroll training.
 - Ensure applicable staff completes District Form 2212 – Compensatory Time off In Lieu of Overtime Request.
 - Ensure all non-exempt employees are clocking in/out according to their arrival and departure.
 - Collaborate with the school principal to manage the school’s fiscal resources in a responsible and ethical manner, engaging in effective budgeting, decision making, and accounting practices by communicating with District-level leadership to ensure staff of IRS are legally and equitably compensated based on the unique needs of IRS and its students.

INVESTIGATIVE PREDICATE

On January 31, 2023, the Office of Inspector General (OIG) received a complaint from the former Director of Professional Standards forwarded to the Centralized Complaint Assessment & Referral Evaluation System (CARES). The complaint alleged discrepancies regarding how employee compensatory time was processed in PeopleSoft. Additionally, it was alleged Bassem Iskander was compensated with lunch punch adjustments¹ against District policy.

On February 1, 2023, OIG Investigator Veronica Vallecillo was assigned this complaint for investigation.

BACKGROUND

Indian Ridge School (IRS) is a public school located at 1955 Golden Lakes Blvd., West Palm Beach, Florida. The student enrollment at Indian Ridge School is approximately 100, serving grades K-12. According to the Indian Ridge School's website, the school provides a therapeutically and academically integrated program that gives students the academic and social skills necessary for post-secondary education, productive citizenship, employment, and independent living.

The School District enables individual schools, including IRS, to grant eligible employees compensatory time rather than cash for overtime pursuant to School Board Policy.

Specifically, Board Policy 6.12 "Overtime/Compensatory Time Off Under Certain Circumstances" states that eligible employees covered under the Fair Labor Standards Act ("FLSA") shall receive cash overtime, or compensatory time off in lieu of cash overtime, under certain circumstances as specified in the FLSA or the Code of Federal Regulations ("CFR"), for all hours worked in excess of forty (40) hours during a work week. Policy 6.12.1.a.

Consistent with the FLSA and CFR, eligible employees must have actually worked and performed services on behalf of the District in excess of forty (40) hours during the course of a work week in order to be eligible to receive cash overtime or compensatory time off, unless contrary to the terms of the applicable collective bargaining agreement, if any. Policy 6.12.1.e

School Board Policy 6.12.1.f further outlines the process for administering Overtime/Compensatory Time.

¹ Lunch punch adjustment (LPA) is an option that allows eligible employees to receive 30 minutes back into their daily schedule if they are not able to take a duty free lunch due to work related causes.

Specifically,

“Compensatory time will be administered through the District's Enterprise Resource Planning system. **Time accrued and used by employees will be recorded and updated via the system's leave-management process.** The human resources department shall keep the original, signed copy of the overtime agreement, and **the administrator**/supervisor shall keep a copy of the agreement and **shall maintain and monitor records related to cash overtime and/or compensatory time granted and taken by an eligible employee in the ERP system. These records shall include,** at minimum:

- i. **a copy of a District-approved form (overtime agreement) acknowledging awareness of this policy,** which shall be signed by the eligible employee and retained by the appropriate administrator/supervisor;
- ii. **time records documenting that the employee worked a forty (40) hour work week;**
- iii. **time records of hours worked in excess of forty (40) hours;** and
- iv. for cash overtime, payment reports of hours paid in excess of forty (40) hours; and
- v. **for compensatory time, leave reports of hours earned and taken.”** (Emphasis added.)

Compensatory time off, when granted, must be at the regular rate of one and one-half (1.5) hours for each hour of overtime worked. Policy 6.12.3.b

ALLEGATION 1

It is alleged that IRS Principal Eugene Ford violated Rule 6A-10.081 of the Florida Administrative Code, Principles of Professional Conduct for the Education Profession in Florida, School Board Policies 2.61, Fraud, 3.02, Code of Ethics, and 6.12 Overtime/Compensatory Time Off Under Certain Circumstances by granting compensatory time to employees for activities that did not qualify for compensatory time without regard for whether employees exceeded the minimum 40 hours per work week requirement for the receipt of compensatory time and not ensuring the granting and use of compensatory time was properly documented in PeopleSoft. This improper granting and use of compensatory time in violation of Board Policies and law resulted in documentation that contained falsified employee time records related to the IRS employee's time worked.

The Florida Administrative Code mandates, as a principal of professional conduct and an obligation to the profession, that educators “[s]hall not submit fraudulent information on any document in connection with professional activities.” Rule 6A-10.081(2)(c)8., F.A.C. (Emphasis added.) Florida educators shall comply with this, and all other disciplinary principles, and any violation shall subject the individual to revocation or suspension of the

individual educator's certificate, or the other penalties as provided by law. Rule 6A-10.081(2), F.A.C.

School Board Policy 2.61.3. defines fraud as a *“willful or deliberate act or omission by which an individual intends to unlawfully deprive the District through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means.”*

Fraudulent acts include, but are not limited to:

- a. Forgery, falsification or alteration of District documents or records;*
- c. Falsification or misrepresentation of reports, time sheets...,*
- d. Authorizing or receiving compensation for time not worked...”*

School Board Policy 3.02.5.c.ii and vi states, in relevant part,

Misrepresentation or Falsification – We are committed to candor in our work relationships, providing other Board employees including supervisors, senior staff and Board members with accurate, reliable and timely information. Employees should exemplify honesty and integrity in the performance of their official duties for the School District. Unethical conduct includes but is not limited to:

- ii. Falsifying or misrepresenting information submitted on behalf of the School District to federal, state and other governmental agencies;*
- vi. Falsifying or misrepresenting reported reasons for absences or leaves;*

School Board Policy 6.12 governing Overtime/Compensatory Time Off Under Certain Circumstances, states, in relevant part,

*“...Consistent with the FLSA and CFR, **eligible employees must have actually worked and performed services on behalf of the District in excess of forty (40) hours during the course of a work week in order to be eligible to receive cash overtime or compensatory time off, unless contrary to the terms of the applicable collective bargaining agreement, if any.**”* Policy 6.12.1.e (Emphasis added.)

Regarding Cash and Overtime, Board Policy states, *“Eligible employees who meet the standards listed in Section (1), who worked in excess of forty (40) hours during a work week, and who are not being granted compensatory time off, shall be compensated at the regular rate of one and one-half (1.5) hours for each hour worked over forty (40). If an employee is no longer employed by the District, the former employee shall be paid promptly for all accrued overtime remaining.”* Policy 6.12.2

REFERRAL COMPLAINT INFORMATION

On January 31, 2023, the OIG received a referral email regarding alleged misconduct on the part of the administration at Indian Ridge School. The referral email included allegations of discrepancies in compensatory processing. Additionally, it alleged Bassem Iskander was compensated with LPAs against District policy.

WITNESS INTERVIEWS

On February 8, 2023, a sworn recorded interview of Human Resources Analyst III Maria Yepez De Leggio was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Yepez De Leggio” as it relates to Allegation 1:

Yepez De Leggio has been a Human Resources Analyst since August 2018.

Yepez De Leggio reported that there were issues related to how payroll was entered at IRS. Yepez De Leggio said the school was “manipulating their payroll” and it appeared employees that should have been clocking in/out were not doing so. Yepez De Leggio stated that Alexandra Curry was the IRS administrative assistant in charge of entering the payroll for the school. Yepez De Leggio noted that Curry recently resigned after being in the position for less than two weeks. Prior to Curry, Jennifer Wright was the administrative assistant responsible for entering payroll at IRS.

Yepez De Leggio explained that during the time Curry was at IRS, Curry asked for assistance with entering compensatory time in PeopleSoft for an employee. In order for Yepez De Leggio to assist Curry, Yepez De Leggio searched for the employee in PeopleSoft and noted the employee did not have a record of accrued compensatory time. Yepez De Leggio asked Curry why that employee would need compensatory time if there was no compensatory time accrued in PeopleSoft. Curry told Yepez De Leggio that the employee had “papers” reflecting they were given compensatory time for “covering for a teacher.” Yepez De Leggio said she did not see the “papers” this employee presented to Curry. Curry told Yepez De Leggio that she only collected the papers and manually entered the time as “REG”² in PeopleSoft.

Investigator Note: Yepez De Leggio does not remember who the employee was.

Yepez De Leggio said she reported what she learned from Curry to her supervisor Human Resources Specialist Lynda Garcia. Yepez De Leggio stated that Payroll General Manager Teri Jensen instructed her to send an email to the Principal and Administrative Assistant with the payroll procedures. Subsequently, IRS Principal Eugene Ford contacted Yepez De Leggio via telephone and told her that the school had been doing their payroll the same way for the last 30 years.

² REG = Regular Earnings. A PeopleSoft payroll code used to reflect hours worked.

On February 16, 2023, a sworn recorded interview of Payroll General Manager Teri Jensen was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Jensen” as it relates to Allegation 1:

Jensen explained she was made aware of a payroll issue at IRS around January 18, 2023, by Maria Yepez De Leggio. Yepez De Leggio told Jensen that the payroll technician/secretary at IRS, Alexandra Curry informed her that compensatory time for IRS non-exempt employees was being recorded “off the books.” Jensen explained that compensatory time for non-exempt employees must be logged in PeopleSoft. Jensen explained PeopleSoft is the system of record and employees at IRS are receiving compensatory time that is not actually earned or recorded according to policy. Jensen added that pursuant to governing authority there is a maximum of 60 hours that can be earned in compensatory time within a year (from August 16 of a current year through August 15 of the following year), and anything over the 60 hours must be paid out.

Jensen said she is not aware of any compensatory form being used at schools District-wide. Jensen stated that she had not heard of any issues at IRS prior to January when Yepez De Leggio reported the matter. As a result, Jensen emailed IRS Principal Eugene Ford summarizing information regarding compensatory time and its procedures. Jensen said that she did not receive a response from Ford. Jensen said that was the only communication she has had with Ford regarding the matter. Jensen explained that going forward Yepez De Leggio would be monitoring the school’s payroll.

Jensen said that Principals are required to complete online payroll training. Jensen added that at the beginning of the school year (2022-2023) all Principals and Directors were required to complete updated payroll training.

On February 13, 2023, a sworn recorded interview of Substitute Teacher Alexandra Curry³ was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Curry” as it relates to Allegation 1:

Curry has been employed with the Palm Beach County School District since 2018. Curry worked at Indian Ridge School as a Confidential Secretary from January 17, 2023 through January 31, 2023. During her short time at IRS, Curry’s responsibilities included completing payroll, supervising front office staff, scheduling meetings, and ensuring fire drill compliance.

Curry said that she completed the District payroll training. Curry noted her contact in the Payroll Department was Maria Yepez De Leggio.

Regarding compensatory time at IRS, Curry stated the school had an internal compensatory time form that was used by staff. Curry said that during the weeks she was at IRS several staff gave her compensatory time sheets to process in PeopleSoft. Curry

³ As of August 2023, Curry is a teacher at Washington Elementary School.

explained that the previous secretary, Jennifer Wright, told her that employees' hourly compensatory time, both granted and used, was documented on the internal compensatory time form, and manually entered in PeopleSoft as regular hours worked (REG). Curry said she inquired with Yepez De Leggio regarding IRS' compensatory time documentation procedure, and Yepez De Leggio told her that procedure violated policy. Curry stated she did not think Ford kept a master log of everyone's compensatory time because she was tasked with creating a tracking system in excel.

Curry told Ford that Yepez De Leggio told her the compensatory time procedure being used could no longer be done the same way. Curry noted that Ford was very upset regarding the matter. Subsequently, Ford had a meeting with staff to explain that compensatory time would no longer be done the way it was currently done. **Investigator Note: Curry did not know the date the meeting took place.** Curry said Ford told staff he was trying to figure out a way to compensate them by possibly doing a luncheon.

The OIG asked Curry how she kept track of staff that were using compensatory time. Curry said Wright gave her a "little black book" where the absences were logged.

Curry said that there were times staff used their compensatory time in lieu of sick time. Curry noted that IRS Paraprofessional Mary Addie had over 100 hours in compensatory time.

The OIG asked Curry if at any point Ford asked her to do payroll differently and not follow District procedures and policies. Curry said he did not specifically tell her anything, but did constantly emphasize that IRS was a different type of school.

On February 15, 2023, a sworn recorded interview of Administrative Assistant Jennifer Wright was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by "Wright" as it relates to Allegation 1:

Wright has been employed at Westward Elementary School since January 2023. Prior to Westward Elementary School, Wright was an Administrative Assistant at IRS from July 2019 through January 2023. During Wright's time at IRS, she worked with Principals Dr. Natalie Cromwell and Mr. Eugene Ford. Wright noted Cromwell left sometime during the 2019 summer and Ford, who was the Assistant Principal at the school, became Principal.

Wright said she completed the District's required training and also received updates/changes in payroll procedures from the Payroll Department. Wright's payroll contact was Maria Yepez de Leggio.

Regarding compensatory time at IRS, Wright said that when she started working at IRS Cromwell told her staff was issued compensatory time for attending afterschool activities such as fall festivals. Wright stated that if staff attended or helped with the event, they would receive compensatory time. Wright noted that as long as an employee signed the

event sign in sheet, administration would grant the employee compensatory time. Wright explained that Cromwell provided her with a form that was used to track compensatory time. Wright did not create the form.

Wright's procedure was to complete the top portion of the form, at the direction of administration, documenting the number of hours authorized and the purpose. When an employee wanted to use their compensatory time, the respective section was completed by staff and turned in to Wright who would provide it to the Principal for approval. Once the Principal approved the employee's use of accrued compensatory time, Wright would record the information in a book she maintained in her office and return the form to the respective employee if the form showed a remaining compensatory time balance. Wright noted if the employee did not have a remaining balance, she filed the form with her payroll records. The OIG asked Wright how the time used by an employee was entered into PeopleSoft. Wright said she was instructed by Principal Cromwell to show the employee's time as "regular time." The OIG asked Wright to explain her understating of regular time. Wright said it was the time an employee "worked."

Wright stated she explained to Cromwell that the way the school was dealing with compensatory time was not right. Wright said Cromwell indicated that compensatory time has always been handled that way at IRS as a way to retain their staff.


When Ford became Principal, he continued the same process as Cromwell. Ford additionally granted Paraprofessionals compensatory time for "covering classes" and "cooking." Wright added that Paraprofessionals Cindy Saulog and Irene Warten received hours for cooking for the school's culinary program.

On September 12, 2023, a sworn recorded interview of Assistant Principal Sharon Wood was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by "Wood" as it relates to Allegation 1:

Wood has been employed at IRS for approximately five years. She was previously a Media Specialist at Pleasant City School.

Wood stated that Paraprofessionals covering a classroom during a teacher's absence would be given compensatory time. Wood explained that it is difficult to find substitutes for IRS and therefore administration would ask the Paraprofessionals to assist until they were able to either get a substitute or rotate teachers. Wood admitted Paraprofessionals covering a classroom was not appropriate. Wood noted the Paraprofessionals would let her know they were not supposed to do that, so, in turn, they were given compensatory time.

The OIG showed Wood two compensatory time forms for employee IRS Mary Addie that reflected Addie was granted over 200 hours for "classroom coverage."



FY'22 INDIAN RIDGE SCHOOL

COMPENSATORY TIME REQUEST/APPROVAL


- Use of compensatory time must be approved at least 24 hours in advance
- Compensatory Time cannot be used during student contact time
- Compensatory Time must be used within the same school year

NAME: MARY ADDIE

DATE(S): AUGUST 10- 31, 2022 HOURS EARNED: 105HRS

ACTIVITY: M.S. CLASSROOM COVERAGE DATE ISSUED: 8/29/2022

Thank you for your dedication to our students!



FY'22 INDIAN RIDGE SCHOOL

COMPENSATORY TIME REQUEST/APPROVAL

- Use of compensatory time must be approved at least 24 hours in advance
- Compensatory Time cannot be used during student contact time
- Compensatory Time must be used within the same school year

NAME: MARY ADDIE

DATE(S): 1/3/2023 HOURS EARNED: 100-HRS

ACTIVITY: CLASSROOM COVERAGE DATE ISSUED: 1/5/23

Thank you for your dedication to our students!

Wood said she did not authorize the compensatory time for Addie. Wood added Principal Ford was the one who was in favor of giving a lot of hours for covering classrooms. Wood explained that she would grant Paraprofessionals a couple of hours for covering classrooms and allow them to use the time by either coming in a little late or leaving a little early. Wood stated that she and Ford are no longer granting compensatory time for classroom coverage.

On September 12, 2023, a sworn recorded interview of Administrative Assistant Tania Kelley was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Kelley” as it relates to Allegation 1:

Kelley stated she has been employed at IRS since March 2023. Kelly stated one of her responsibilities is payroll processing including documenting missed punch forms and absence requests. Kelley said she took an online payroll training course when she started. Kelley added she was assigned a mentor from the central region, Ana Barrantes and also has a dedicated payroll contact at the District, Maria Yepez De Leggio.

Kelley was not familiar with School Board Policy 6.12 related to overtime and compensatory time.

Regarding compensatory time, Kelley explained that Ford told her when she started that staff was offered compensatory time in order to incentivize the staff to participate in afterschool activities. Kelley noted she has not had to issue or process compensatory time since she started.

The OIG asked Kelley, if she has been instructed by Yepez De Leggio on how to process compensatory time. Kelley said she has not discussed the matter with Yepez De Leggio.

On August 23, August 25, and September 12, 2023, sworn recorded interviews were conducted of 11 non-exempt employees (Assistant Paraprofessionals II, Head Custodian, Office Assistant, Assistant Behavioral/Physical Needs II, and Technician Secondary Technology Support) that either previously worked or are currently working at IRS as it relates to Allegation 1.

All the employees interviewed admitted to receiving compensatory time for working afterschool activities or performing different duties. (A detailed listing of the employees is available and will be maintained in the OIG).

On October 10, 2023, a sworn recorded interview of Instructional Superintendent Karen Whetsell was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Whetsell” as it relates to Allegation 1:

The OIG asked Whetsell if she recalled receiving an email related to a resignation in January 2023 from Alexandra Curry at IRS. Whetsell recalled the email and said she forwarded Curry’s email to the Office of Professional Standards because the email included various allegations in which she felt it was not her role to determine the accuracy of the allegations. Subsequent to Curry’s email, Whetsell said she recalled having a conversation with Principal Ford regarding the email. Whetsell did not recall the details of what was said during their conversation. However, she recalled Ford told her that he was

following whatever system was in place prior to him becoming the principal. Whetsell said she did not ask Ford about the system that was in place.

The OIG discussed some of the issues that were identified during the investigation. Whetsell denied having knowledge of how IRS was entering manual entries in PeopleSoft as it related to compensatory time given to non-exempt employees.

The OIG asked Whetsell if she would have approved the process at IRS for compensatory time had Ford brought it to her for approval. Whetsell said she would not have approved it and added that compensatory time for non-exempt employees must be tracked in PeopleSoft.

SUBJECT INTERVIEW

On September 12, 2023, a sworn recorded interview of Principal Eugene Ford was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Ford” as it relates to Allegation 1:

Ford has been employed at IRS since 2013. Ford was an Assistant Principal for approximately five years and most recently has been Principal since 2019.

Ford stated that he is responsible for approving payroll after secretary Kelley processes the payroll. Ford admitted he does not go through every single line item and has confidence that the secretary is entering staff time correctly. Ford has not taken the District payroll training.

Investigator Note: Per District Bulletin #PD 23-087 CFO, “All employees that approve time should complete” course – Admin – Payroll and Time Keeping Processes for Principals and District Administration. Furthermore, the Bulletin states the deadline to complete the course was January 6, 2023. As demonstrated below, PeopleSoft training records reflect that Ford was enrolled five times during February 2020 and June 2023, for the “Payroll and Time Keeping Processes For Principals and District Administration” training. As of September 7, 2023, training records reflect Ford has not completed any of the courses.

Last Nam	First Name	ID	Course	Status	Enrolled Da	Completion
Ford	Eugene	1032313	Payroll and Time Keeping Processes For Principals and District Administration	PD Expired	2/17/2020	
Ford	Eugene	1032313	Payroll and Time Keeping Processes For Principals and District Administration	PD Expired	3/9/2022	
Ford	Eugene	1032313	Payroll and Time Keeping Processes For Principals and District Administration	PD Expired	11/11/2022	
Ford	Eugene	1032313	Payroll and Time Keeping Processes For Principals and District Administration	Enrolled	6/26/2023	
Ford	Eugene	1032313	Payroll and Time Keeping Processes For Principals and District Administration	PD Expired	2/11/2021	

Ford explained that the compensatory time procedures employed at IRS were in place prior to him becoming a principal. Ford added that principals prior to him established the practice and he simply continued what was already in place. Ford explained that

employees were eligible to earn compensatory time for work done outside of their work schedule. For example, the school has monthly after school family engagement activities that would typically give staff approximately 2-3 hours of compensatory time for working during the activity. Additionally, Ford stated Paraprofessional Cindy Saulog got compensatory time because she comes in about an hour earlier than her scheduled time to prepare for the school's culinary program and cook. When the OIG asked why Saulog did not clock in upon arrival, Ford stated, "Because she gets comp time instead."

Ford admitted he granted compensatory time to some employees for covering classrooms when teachers were absent. Ford explained that it was hard for him to get substitutes to go to IRS. According to Ford, he stopped giving compensatory time for covering classrooms after he did some research and realized it could be considered "double dipping."

Regarding how compensatory time was tracked and processed, Ford explained that employees would use a sign in sheet for after school activities and the secretary subsequently generated compensatory time forms based on the sign in sheet. An employee would submit their form in advance for approval in order to use the compensatory time. Ford stated that the secretary would process it in PeopleSoft by, "I guess manually going in and making adjustments." Ford then said he did not know how process worked.

The OIG asked Ford if he had received any communication from the payroll department regarding compensatory time. Ford acknowledged he received "something" from payroll. Ford stated that after he received communication in January 2023 from the payroll department, he stopped granting compensatory time. Additionally, he met with staff to let them know compensatory time would no longer be given and offered to have a "get together." Ford noted anyone with compensatory time balances lost their accrued time.

The OIG asked Ford if he was familiar with School Board Policy 6.12. Ford read the policy and stated he had not seen the policy, but had read through the various union contracts with regard to compensatory time. Additionally, the OIG asked if he was familiar with the Fair Labor Standards Act (FLSA). Ford stated he needed to be "refreshed" on FLSA.

RECORDS ANALYSIS

As discussed in the background section of this report, eligible employees can receive compensatory time; however, it must follow certain parameters, and most importantly must be tracked in PeopleSoft. At IRS, compensatory time was granted and used in a way that violated District policies and procedures. Compensatory time was, at times, granted to staff for ineligible activities. Or, even if the activities may have been eligible for compensatory time, the time granted was neither recorded nor tracked properly. As a result, IRS implemented a system where in order for employees to take their compensatory time, the person responsible for payroll would falsify attendance records in order for the employee to be compensated by either manually changing the employees'

in/out times or manually entering that an employee worked on a certain day even though the employee did not work.

On February 16, 2023, the OIG obtained physical IRS payroll records for Fiscal Years 2020-2021 through January 2023. The review of payroll records focused on obtaining information regarding use of compensatory time. The review found IRS used a "Compensatory Time Request/Approval" form. (Compensatory Form) **(Exhibit 1)** This form was created by the school and it is not a District approved form. The Compensatory Form would be given to employees when compensatory time was issued. The same form would be used every time that earned compensatory time would be used. Each instance should have included the signature/initials of administration when taking the time, but that was not always consistent. As stated by Wright, there were times where Ford gave her a verbal approval.


The review of the Compensatory Forms reflected those compensatory hours were issued to instructional and non-instructional staff. Since not all staff are required to clock in/out, (teachers do not physically clock in/out), the OIG did not have sufficient evidence in PeopleSoft to determine when, and if, teaching staff took compensatory time. Thus, the OIG focused its records review on non-exempt staff (staff that clocks in/out), since PeopleSoft had a reliable record of a manual adjustments reflecting precisely when staff took compensatory time. As explained by Wright, when non-exempt staff used compensatory time, she had to manually adjust their time in PeopleSoft.

Since IRS did not maintain a master document of compensatory time earned by employees and instead relied on staff to maintain their individual Compensatory Forms, it is difficult to determine exactly how many hours of compensatory time staff were granted versus hours used and unused. Additionally, the OIG found various discrepancies with PeopleSoft and the Compensatory Forms. There were instances where a Compensatory Form appeared to have been used, but in PeopleSoft it reflected sick/personal time was used instead of compensatory time. A review of District emails determined at times; compensatory time was processed based on email communication alone. For example, on June 14, 2021, an employee emailed Wright and carbon copied Ford stating "Mr. Ford granted me comp time on the days of April 14th and 15th as I was moving." **(Exhibit 2)**

Based on the records available, the OIG determined IRS administration granted 793.5 hours to 20 non-exempt staff between 2013 and 2023. Of the 793.5 hours, staff requested 484 hours of compensatory time off. Accordingly, the OIG reviewed PeopleSoft payroll records to determine if manual adjustments were made in connection with the use of compensatory time. The analysis determined 471 hours were used and manually adjusted in PeopleSoft. **(Exhibit 3)** Based on the employee's base hourly rate and the number of hours of compensatory time used under the IRS compensatory time procedures, the District paid staff \$8,486.57 for time employees were not at work.

The Compensatory Forms listed the reason for the compensatory time as "Activity." The OIG noted staff received compensatory time for activities such as: spaghetti bowl night,

open house, family literacy night, parent academy, fall festival, curriculum night, prom, family bingo night, bus duty after hours, meetings/trainings, preschool week, and summer school. Additionally, Compensatory Forms listed the activity as: additional duties, classroom coverage, miscellaneous, multiple tasks, Mr. Harvey's Café, and surveys. Below are two examples where the activity listed is "SURVEY"



FY'21 INDIAN RIDGE SCHOOL

COMPENSATORY TIME REQUEST/APPROVAL


- Use of compensatory time must be approved at least 24 hours in advance
- Compensatory Time cannot be used during student contact time
- Compensatory Time must be used within the same school year

NAME: SALWA HASAN

DATE(S): APRIL 26, 2021 HOURS EARNED: 1 HR

ACTIVITY: SURVEY DATE ISSUED: 04/26/2021

Thank you for your dedication to our students!



FY'22 INDIAN RIDGE SCHOOL

COMPENSATORY TIME REQUEST/APPROVAL

- Use of compensatory time must be approved at least 24 hours in advance
- Compensatory Time cannot be used during student contact time
- Compensatory Time must be used within the same school year

NAME: SALWA HASAN

DATE(S): 01/28/2022 HOURS EARNED: 2 HRS

ACTIVITY: SURVEY DATE ISSUED: 01/28/2022

Thank you for your dedication to our students!

It should be noted the OIG found six Compensatory Forms without an activity listed, totaling 60 hours. Additionally, the Compensatory Forms did not indicate the day(s) the hours were granted. **(Exhibit 4)**

Regarding Compensatory time for classroom coverage, as stated by Ford and Wood, certain staff were granted compensatory time for covering classrooms, as follows:

Employee Name	Title	Hours granted for classroom coverage
Enriqueta Della Valle	Asst Behavioral /Physical Needs II	2
Ernestine Bowe	Asst Behavioral /Physical Needs I	2
Sylvia Humphrey	Asst Paraprofessional II	56
Mary Addie	Asst Paraprofessional II	207
Total Hours		267

Addie and Humphrey were interviewed regarding receiving compensatory time for classroom coverage. Both employees acknowledged they were asked to cover classrooms by IRS administration when teachers were absent, running late, or on leave for medical or family reasons.

Additionally, when interviewed, Assistant Paraprofessional II Cindy Saulog stated she earned compensatory time for completing miscellaneous activities such as coming in early to prepare food for employees who would purchase it later that day. The profit earned from Harvey's Café was used for "student projects." Saulog said she would arrive at the school at 7:00 AM, but would not clock-in until 8:30 AM. Saulog said she would earn about 35 hours of compensatory time for preparing food for Harvey's Café every three months. Records obtained reflect that Saulog earned 152 hours of compensatory time between August 2021 and October 2022.

District email records demonstrate that on January 18, 2023, Jensen emailed Ford regarding compensatory time issues stating, in part, "Based on your conversations with Maria, she informed me that all time for nonexempt employees will be captured in PeopleSoft going forward. Nonexempt employees will use either their timeclocks or Web Clock to capture their time worked. Overtime will be converted to Comp Time in PeopleSoft, rather than keeping track of it off of the books [sic]." **(Exhibit 5)**

CONCLUSION

It is alleged that Principal Eugene Ford violated Rule 6A-10.081 of the Florida Administrative Code, Principles of Professional Conduct for the Education Profession in Florida, School Board Policies 2.61, Fraud, 3.02, Code of Ethics, and 6.12 Overtime/Compensatory Time Off Under Certain Circumstances by awarding compensatory time to employees for activities that did not qualify for compensatory time and not ensuring the granting and use of compensatory time was properly documented

in PeopleSoft when approving payroll records, that, in turn, contained falsified employee time records related to compensatory time used.

Ford stated he did not start the practice of how compensatory time was granted at IRS. He instead followed a practice that was already in place. However, the practice he followed violated District procedures and policies. The District has a detailed process in place for when employees may be granted, accrue, and use compensatory time. The improper way Ford administered compensatory resulted in unreliable, falsified payroll records.

The hours IRS staff worked during IRS “family engagement” or other activities should have been recorded in PeopleSoft through staff’s use of the Time Collection Device (TCD or timeclock) at start and end times. Instead, staff’s timesheets were altered to reflect inaccurate information, thereby creating a false record of time worked. Additionally, due to the improper granting of compensatory time, and failure to keep reliable records, there is no way to verify if an employee worked more than 40 hours in any given particular week. Conversely, if staff worked over 40 hours in a week, both FLSA and School Board Policy 6.12, require that staff be compensated at the rate of one and one-half (1.5) hours for each hour worked over 40 hours in a week. Without adequate records, the OIG cannot conclusively confirm that Ford, through IRS’ improper compensatory time procedure, did not *undercompensate* non-exempt IRS staff for work beyond their assigned 40-hour work week.

Each time that Ford approved a payroll period in PeopleSoft that included staff taking compensatory time, he approved falsified payroll records because staff did not actually work the hours as recorded in PeopleSoft.

It is problematic that IRS administration clearly authorized compensatory time for staff that did not actually work additional hours beyond the 40-hour work week. Staff received compensatory time for covering a teacher’s class, completing surveys, or donating items for a festival, and yet they did not actually work additional hours. Such instances do not constitute working additional hours. By allowing this, Ford approved for the District to pay hourly wages to staff for time not worked. Furthermore, compensatory time, although improperly granted, was accrued by employees that may have not used it and are now unable to use it.

Ford did not indicate this scheme was utilized as a means of saving money or avoiding the budgetary limitations of overtime, but rather was merely a continuation of a practice implemented by prior IRS principals. Such an admission is telling because it neither provides nefarious intentions nor does it offer a legitimate reason for why the scheme could not have been stopped before the intervention of a newly hired, recently trained employee (Curry). Certainly, if IRS needed additional funds to pay overtime, Ford was well-situated as principal to manage the fiscal resources of IRS.

Ford assured the OIG that IRS is no longer granting compensatory time as before. The OIG reviewed PeopleSoft records and, while difficult to check each employee to confirm manual alterations of clock in/outs, it does appear based on records reviewed that IRS staff and administration are currently following District procedures and policies regarding compensatory time.

It should be noted that School Board Policy 6.12.1.f.i requires execution of a District-approved form (Form 2212) when an employee receives compensatory time in lieu of overtime cash payment. The OIG inquired with Human Resources to determine if the 20 non-exempt employees discussed above had a completed District Form 2212 in their personnel file. As of September 19, 2023, there is no record of District Form 2212 on file for the employees.

Based on the testimony obtained and the records reviewed, the OIG determined that Principal Eugene Ford violated Rule 6A-10.081(2)(c)8 of the Florida Administrative Code and School Board Policies 2.61.3.c, 3.02.5., and 6.12.1.f. when he engaged in a scheme that awarded compensatory time to employees for activities that did not qualify for compensatory time and failed to ensure the granting, accrual, and use of compensatory time was properly documented in PeopleSoft as required under Board policy. Ford further violated Board policy when he approved payroll records that contained falsified employee time entries as a means of furthering the compensatory time scheme. Accordingly, Allegation 1 was **Substantiated**.

ALLEGATION 2

It is alleged that Assistant Principal Sharon Wood violated Rule 6A-10.081 of the Florida Administrative Code, Principles of Professional Conduct for the Education Profession in Florida, School Board Policies 2.61, Fraud, 3.02, Code of Ethics, and 6.12 Overtime/Compensatory Time Off Under Certain Circumstances by granting compensatory time to employees for activities that did not qualify for compensatory time without regard for whether employees exceeded the minimum 40 hours per work week requirement for the receipt of compensatory time.

The Florida Administrative Code mandates, as a principal of professional conduct and an obligation to the profession, that educators “[s]hall not submit fraudulent information on any document in connection with professional activities.” Rule 6A-10.081(2)(c)8., F.A.C. (Emphasis added.) Florida educators shall comply with this, and all other disciplinary principles, and any violation shall subject the individual to revocation or suspension of the individual educator’s certificate, or the other penalties as provided by law. Rule 6A-10.081(2), F.A.C.

School Board Policy 2.61.3. defines fraud as a “willful or deliberate act or omission by which an individual intends to unlawfully deprive the District through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraudulent acts include, but are not limited to:

- a. Forgery, falsification or alteration of District documents or records;
- c. Falsification or misrepresentation of reports, time sheets...,
- d. Authorizing or receiving compensation for time not worked...”

School Board Policy 3.02.5.c.ii and vi states, in relevant part,

Misrepresentation or Falsification – We are committed to candor in our work relationships, providing other Board employees including supervisors, senior staff and Board members with accurate, reliable and timely information (Emphasis added). Employees should exemplify honesty and integrity in the performance of their official duties for the School District. Unethical conduct includes but is not limited to:

- iii. Falsifying or misrepresenting information submitted on behalf of the School District to federal, state and other governmental agencies;
- vii. Falsifying or misrepresenting reported reasons for absences or leaves;

School Board Policy 6.12 governing Overtime/Compensatory Time Off Under Certain Circumstances, states, in relevant part,

“...Consistent with the FLSA and CFR, **eligible employees must have actually worked and performed services on behalf of the District in excess of forty (40) hours during the course of a work week in order to be eligible to receive cash overtime or compensatory time off**, unless contrary to the terms of the applicable collective bargaining agreement, if any.” Policy 6.12.1.e (Emphasis added.)

Regarding Cash and Overtime, Board Policy states, “Eligible employees who meet the standards listed in Section (1), who worked in excess of forty (40) hours during a work week, and who are not being granted compensatory time off, shall be compensated at the regular rate of one and one-half (1.5) hours for each hour worked over forty (40). If an employee is no longer employed by the District, the former employee shall be paid promptly for all accrued overtime remaining.” Policy 6.12.2

School Board Policy 2.61.3. defines fraud as a “willful or deliberate act or omission by which an individual intends to unlawfully deprive the District through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means.

WITNESS INTERVIEWS

On September 13, 2023, a follow up sworn recorded interview of Administrative Assistant Jennifer Wright was conducted at Westward Elementary School in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Wright” as it relates to Allegation 2:

The OIG asked Wright to explain the compensatory time process for covering classrooms. Wright explained that when substitutes were not available, Ford and/or Wood asked the Paraprofessionals to cover the classroom. Wright noted there was not “a set way” as to how many hours a Paraprofessional received for covering a classroom. Wright added that the compensatory hours granted depended on the employee. Therefore, it varied and was not consistent.

Regarding compensatory time for candy donations, Wright stated the donations collected were for the Fall Festival. Wright added that Wood authorized one hour of compensatory time for the donations.

On September 12, 2023, a sworn recorded interview of Principal Eugene Ford was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Ford” as it relates to Allegation 2:

Ford stated he was not aware that staff received compensatory time for candy donations.

Regarding compensatory time for completing the District’s SEQ survey⁴, Ford said he was aware that it came from Wood, but he did not authorize it.

On August 23, August 25, and September 12, 2023, sworn recorded interviews were conducted of 11 non-exempt employees that either previously worked or are currently working at IRS as it relates to Allegation 2.

The employees interviewed stated they did not receive compensatory time for donations or completing the District’s SEQ survey.

SUBJECT INTERVIEW

On September 12, 2023, a sworn recorded interview of Assistant Principal Sharon Wood was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Wood” as it relates to Allegation 2:

Some of Wood’s responsibilities include Title I compliance, and testing and accountability for elementary, middle, and high school. Wood stated payroll is not within her responsibilities. Wood has not taken any District payroll training courses. Wood noted that during the transition of a previous confidential secretary (Jennifer Wright and Alexandra Curry) she assisted Curry with collecting substitute tickets and checking employee’s requests for time off.

⁴School Effectiveness Questionnaire (SEQ) is an essential tool to provide feedback and support toward developing and maintaining a positive and supportive school culture and climate. The District uses the SEQ results to ensure continuous improvement in alignment with Strategic Plan Theme: High-Performance Culture) and to meet accreditation requirements.

Regarding compensatory time, Wood explained that the previous administration at IRS issued compensatory time to staff. Wood stated that it is a practice that staff receive compensatory time for supporting family engagement programs. Wood further explained that staff signs up to work a station, setup, clean up, or interact with parents during the activities and in turn receive compensatory time. Wood added that participation at family engagement programs is part of Title I compliance. The OIG asked Wood how she kept track of how many hours each person worked. Wood stated all staff were required to sign in and she was also able to see who was there. The OIG further asked if an employee would be granted compensatory hours for the entire event if they only participated/worked for one hour. Wood said, "Sometimes." Wood explained that she would provide the sign in sheet to the principal's secretary and subsequently the secretary would provide a compensatory time form reflecting the number of compensatory hours granted to each person that signed in.

Wood stated that Paraprofessionals covering a classroom during a teacher's absence would be given compensatory time. Wood explained that it is difficult to find substitutes for their school and therefore they would ask the Paraprofessionals to assist until they were able to either get a substitute or rotate teachers. Wood admitted that having Paraprofessionals cover a classroom was not appropriate. Wood noted the Paraprofessionals would let her know they were not supposed to do that so in turn they were given compensatory time.

The OIG asked Wood if she was aware that staff received one hour of compensatory time for candy donations. Wood said the donations were for the fall festival. Wood admitted that she was aware staff received compensatory time for fall festival donations, but did not think staff received a Compensatory Form for it.

Investigator Note: During the records review, the OIG found five Compensatory Forms with the activity listed as "Fall Festival Donation" (Exhibit 6)⁵

The OIG asked Wood if one hour of compensatory time was given to employees for completing the District's SEQ survey. Wood admitted it was being done and stated it was done because the staff's participation was low and they wanted to incentivize the staff to complete the survey.

The OIG asked Wood if she understood what the secretary entered into PeopleSoft regarding the use of compensatory time. Wood was not familiar with the process. Wood added that previous secretary Curry tried to explain the process, but Wood was unable to help Curry and instead suggested Curry reach out to the payroll department for assistance and guidance.

Wood said she was somewhat familiar with School Board Policy 6.12 and FLSA. Wood reiterated that the distribution of compensatory time was a practice that was in place prior to her and Principal Ford. Wood added they have not intentionally tried to misuse or steal

⁵ Staff given the compensatory time were not included in allegation 1 analysis because they are instructional staff.

funds. Their intentions were not to do anything wrong, but instead encourage and motivate staff.

Wood explained that sometime after one of the secretaries left, possibly Wright, a meeting was held with staff informing them the way compensatory time was granted was not right and would change. Wood stated that the school is no longer giving compensatory time.

RECORDS ANALYSIS

As discussed in detail in Allegation 1, IRS administrators (Ford and Wood) granted staff compensatory time for various reasons including: working at after school activities, working later than scheduled, and covering classes. Since the Compensatory Form does not include a section for which administrator approved the issuance of the compensatory time, the OIG cannot determine exactly who authorized each instance an employee was granted compensatory time. However, a review of District emails found various communications from Wood to IRS staff offering compensatory time. These communications included Wood offering compensatory time to complete surveys or bring in donations.

Summary of Emails (Exhibits 7-11)

Date	Subject	Email Summary
05/10/21	Comp Time	Wood instructed Wright to give compensatory time to five employees. * The following day, Wright acknowledged and carbon copied Ford.
08/11/22	FY 23 Committees	Wood emailed staff stating regarding committees and stated "You have the opportunity to earn compensatory time..."
10/11/22	Fall Festival Donations	Wood emailed staff regarding the acceptance of wrapped healthy snack/treats and candy for the fall festival and stated, "to say thank you for your donation administration will be giving one hour (1.0) of comp time just for making the donation."
10/13/22	Comp time Sheets	Wood instructed Wright to give four employees compensatory time for chairing committees and ESP Buddy. *
02/22/23	SEQ Survey Winners	Wood emailed staff stating, "Everyone who completed the survey was offered 1 hour of Comp Time. If you didn't send your name to Mr. Ford please do so by this Friday."

*Staff given the compensatory time were not included in allegation 1 analysis because they are instructional staff.

Although IRS staff stated they did not receive compensatory time for donations or the completion of the District's SEQ survey (see page 20), the OIG obtained email evidence reflecting employees received and took the time. For example, on February 20, 2023,

Teacher Laurie Naparsteck emailed Ford stating, "I completed the SEQ survey and gave candy which Ms. Woods said was also an hour of comp time. I will be leaving today at 1." (**Exhibit 12**).

CONCLUSION

It is alleged that Assistant Principal Sharon Wood violated Rule 6A-10.081 of the Florida Administrative Code, Principles of Professional Conduct for the Education Profession in Florida, School Board Policies 2.61, Fraud, 3.02, Code of Ethics, and 6.12 Overtime/Compensatory Time Off Under Certain Circumstances by granting compensatory time to employees for activities that did not qualify for compensatory time without regard for whether employees exceeded the minimum 40 hours per work week requirement for the receipt of compensatory time and not ensuring the granting and use of compensatory time was properly documented in PeopleSoft. This improper granting of compensatory time resulted in documentation that contained falsified employee time records related to the IRS employee's time worked.

As evidenced above, Wood not only granted compensatory time for working additional hours in a manner violative of District policies and procedures, she also authorized staff to receive compensatory time for classroom coverage, donations of items for the school's fall festival, and for completing a District survey.

It is problematic that as IRS' assistant principal, Wood independently authorized compensatory time for staff that did not in fact work additional hours. Woods admitted she granted compensatory time to Paraprofessionals for "covering a teacher's class," completing surveys, or donating food items for a festival. Yet, in each of these instances, Wood was aware the IRS staff did not actually work additional hours as required under Board Policy and law.

Based on the testimony obtained and the records reviewed, the OIG determined that Assistant Principal Sharon Wood violated Rule 6A-10.081(2)(c)8 of the Florida Administrative Code and School Board Policies 2.61.3.d, 3.02.5., and 6.12.1.f. when she engaged in a scheme that awarded compensatory time to employees for activities that did not qualify for compensatory time and further failed to ensure the granting, accrual, and use of compensatory time was properly documented in PeopleSoft as required under Board policy. Accordingly, Allegation 2 was **Substantiated**.

ALLEGATION 3

It is alleged that Tech Secondary Technology Support Bassem Iskander violated School Board Policies 2.61, Fraud and 3.02, Code of Ethics when he received compensation for working during his lunch period, though he did not actually work during lunch.

School Board Policy 2.61.3. defines *“Fraud” as a willful or deliberate act or omission by which an individual intends to unlawfully deprive the District through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraudulent acts include, but are not limited to:*

c. Falsification or misrepresentation of reports, time sheets...

d. Authorizing or receiving compensation for time not worked;

Further, Policy 3.02.5.f governing public funds and property specifically identifies the submission of fraudulent requests for reimbursement of expenses or for pay as unethical conduct. See Policy 3.02.5.f.iii

WITNESS INTERVIEWS

On February 13, 2023, a sworn recorded interview of Substitute Teacher Alexandra Curry⁶ was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Curry” as it relates to Allegation 3:

Curry said Ford told her that Paraprofessionals should receive a Lunch Punch Adjustment (LPA). Curry explained that Iskander went to her office on a daily basis to ensure he was receiving LPAs for the week. Iskander told Curry that he had been receiving LPAs for the last 15 years. The OIG asked Curry if she asked Iskander if he worked through his lunch periods. Curry said that she asked him, but Curry advised Iskander did not give her an answer. Instead Iskander told her it (his receipt of LPAs) has been done that way for years. Curry stated that to her knowledge Iskander does not work through lunch and she saw him leave during lunch a few times.

Curry said she inquired with Ford regarding LPAs for Iskander. Ford told Curry that Iskander is entitled to the LPA and noted that IRS is a “special school” and they have an “all hands-on deck” approach.

On February 15, 2023, a sworn recorded interview of Administrative Assistant Jennifer Wright was conducted at the OIG in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Wright” as it relates to Allegation 3:

Wright said that Paraprofessionals and BIAs receive LPAs because they supervise and sit with students during student lunch periods. Wright noted that it was necessary at IRS for staff to sit with students and supervise the lunches. The OIG asked Wright if she entered LPAs for anyone else. Wright said she also entered LPAs for Iskander even though he did not work through his lunch. Wright noted that Iskander would leave for lunch sometimes. Wright added that Iskander “watched his timesheet like a hawk” and

⁶ As of August 2023, Curry is a teacher at Washington Elementary School.

when he did not receive an LPA, he would email her about it. Wright said that on average she entered LPAs for Iskander about 3-4 times per week.

On September 12, 2023, a sworn recorded interview of Administrative Assistant Tania Kelley was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Kelley” as it relates to Allegation 3:

The OIG asked Kelley if Iskander received LPAs. Kelley said that Iskander received the adjustment because he works through lunch. Kelley added that Iskander “does a lot” and is always needed by everyone.

On September 12, 2023, a sworn recorded interview of Principal Eugene Ford was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Ford” as it relates to Allegation 3:

Ford stated he is aware and authorized for Iskander to receive LPAs because he works through lunch as he has to assist “all three levels” of the school.

SUBJECT INTERVIEW

On September 12, 2023, a sworn recorded interview of Technician Secondary Technology Support Bassem Iskander was conducted at IRS in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Iskander” as it relates to Allegation 3:

Iskander has been employed at IRS since 2006. Iskander provides technical support to the three levels (elementary, middle, high school) of IRS. Iskander is scheduled to work from 7:00 AM until 3:00 PM. He uses the web clock to clock in/out. Iskander noted that sometimes he comes in 10 minutes early to ensure the servers are working. Iskander stated that he does not take a lunch break because “everyone needs help.” Iskander explained that he has not taken lunch ever since he started at IRS. Iskander added there are times where he has been called back in to resolve an issue and has stayed later without clocking back in. Iskander said he considers that a “volunteer” situation.

Iskander stated that because he does not take a lunch break, the Principal’s secretary in turn has to adjust his time by entering a lunch punch adjustment (LPA). Iskander said that Ford is aware that he does not take a lunch break and authorized for him to receive a lunch punch adjustment.

Iskander advised that in the past Wright asked him to clock out at a certain time and continue working so that his timesheet did not reflect working over 40 hours. Iskander also advised that if he had already worked 40 hours, the secretary will not enter an LPA.

RECORDS ANALYSIS

School District Payroll Job Aid "Automatic Lunch Period" states, "If an employee is unable to take a duty-free lunch period due to work demands, he/she is required to notify their supervisor and have the same approved by his/her supervisor. Payroll contacts/timekeepers will be required to enter an offsetting entry on timesheet to avoid the automatic lunch deduction. Instruction follows. **This should be infrequent and every effort should be made to provide employees with a duty-free unpaid lunch period.**" (Emphasis added.)

The OIG reviewed District payroll records that reflect Iskander received 138.5 hours of lunch punch adjustment (LPA) consistently between July 1, 2021 and August 31, 2023. Consistent with Iskander's statement there are days where an LPA was not entered. **(Exhibit 13)**

CONCLUSION

It is alleged that Tech Secondary Technology Support Bassem Iskander violated School Board Policies 2.61, Fraud and 3.02, Code of Ethics by being compensated for working during his lunch period, though in actuality he did not work.

Despite sworn testimony from Curry and Wright regarding Iskander's work during lunch, Iskander insisted he has not taken a lunch since he started at IRS. Additionally, Ford stated he was aware that Iskander does not take a lunch and therefore he authorized Iskander to receive LPAs.

However, Iskander admitted that there have been occurrences where he returned to work after clocking out for the day, worked for an extended amount of time and, despite performing additional work, never clocked in. While it cannot be proven at this time that Iskander has been compensated with LPAs for time not worked, it is evident that Iskander's timesheets are not always an accurate reflection of his time worked due to his admissions of not clocking in/out.

The blanket entries of LPAs for Iskander directly conflict with his testimony because, according to him, he works through lunch every day. Yet there are days where an LPA was not entered even though he may have worked during his lunch period. The evidentiary inconsistencies in Iskander's representations, the LPA records, Ford's authorizing Iskander to receive blanket LPAs, and witness testimony regarding Iskander's lunchtime work habits, render the OIG unable to conclude Iskander violated Board policy.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Technician Secondary Technology Support Bassem Iskander violated School Board Policies 2.61.3.d, Fraud and 3.02.5.f.iii, Code of Ethics by improperly receiving compensation for working during his lunch period, although he did not work during lunch was **Unsubstantiated**.

ADDITIONAL INFORMATION

During the course of the investigation, the OIG determined Ford’s District training records are not up to date. As of October 4, 2023, Ford has not completed required District training on various topics such as: Human Resources Policies which includes Code of Ethics, and Information Technology.

District Bulletins are issued explaining the training requirement and associated deadlines. For example, District Bulletin DE 23-079 CHR District Wide Compliance Training: Annual HR Policies (FY23) stated the training is required by all employees and to be completed by December 21, 2022.

PeopleSoft training records reflect Ford did not complete the training by the deadline.

Course	Course Code	Status	Enrolled Date	Completion DT
District Wide Compliance Training: Annual HR Policies (FY23) AUTO ENROLLMENT	DWCTANNUALHRPOLICIES23	PD Expired	10/5/2022	

Conversely, District Bulletin DE 23-018 CFO FY23 Annual Mandatory IT Security Awareness Training and Consent for All Employees stated the training is mandatory each school year and needed to be completed by June 30, 2023. PeopleSoft training records reflect Ford did not complete the training by the deadline.

Course	Course Code	Status	Enrolled Date	Completion DT
District Wide Compliance Training: IT Security Awareness and Acknowledgement (FY23) AUTO ENROLLMENT	DWCITSECAND329FY23	PD Expired	8/8/2022	

Records reflect the Ford completed the annual HR Policies training in December 2017 and there is no record of the last time the mandatory IT training was completed.

The review of Ford’s training records indicate there are numerous courses that Ford has not completed throughout the years, including payroll training as discussed in Allegation 1. See **Exhibit 14** for a complete listing of Ford’s District training records.

The OIG asked Ford the basis for the gaps and lapses in his District training. Ford stated he has “completed most training as required...” The OIG noted to Ford that the records indicate the last time he completed the Annual HR training was in December 2017. Ford said that if he missed that particular training, “it was an oversight.”

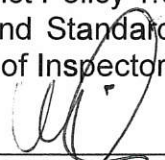
During Whetsell’s interview, Ford’s District training was discussed. Whetsell stated she was not aware that Ford had not completed the various required District trainings.

Whetsell currently does not keep track of the Principal's completion of required trainings. Whetsell advised that going forward she will review District compliance training with Principals and ensure completion, as needed.

The evidentiary standard used by the School District of Palm Beach County OIG in determining whether the facts and claims asserted in the complaint were proven or disproven is based upon the preponderance of the evidence. Preponderance of the evidence is contrasted with “beyond a reasonable doubt,” which is the more severe test required to convict a criminal and “clear and convincing evidence,” a standard describing proof of a matter established to be substantially more likely than not to be true. OIG investigative findings classified as “substantiated” means there was sufficient evidence to justify a reasonable conclusion that the actions occurred and there was a violation of law, policy, rule, or contract to support the allegation. Investigative findings classified as “unfounded” means sufficient evidence to justify a reasonable conclusion that the actions did not occur and there was no violation of law, policy, rule, or contract to substantiate the allegation. Investigative findings classified as “unsubstantiated” means there was insufficient evidence to justify a reasonable conclusion that the actions did or did not occur and a violation of law, policy, rule, or contract to support the allegation could not be proven or disproven.

ATTESTATION

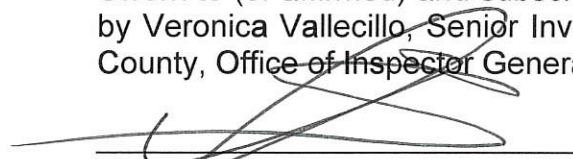
I, the undersigned, do hereby swear, under penalty of perjury, to the best of my personal knowledge, information, and belief, the contents of this report are true and accurate; and I have not knowingly or willfully deprived or allowed another to deprive, the subject of the investigation of any rights contained in Sections 112.532 and 112.533, Florida Statutes. This investigation was conducted pursuant to School District Policy 1.092, Inspector General, and in accordance with applicable Principles and Standards for Offices of Inspectors General as published by the Association of Inspectors General.



Veronica Vallecillo, Senior Investigator

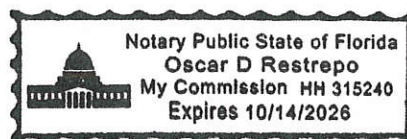
**STATE OF FLORIDA
COUNTY OF PALM BEACH**

Sworn to (or affirmed) and subscribed before me this 16 day of November, 2023, by Veronica Vallecillo, Senior Investigator for the School District of Palm Beach County, Office of Inspector General, who is personally known by me.

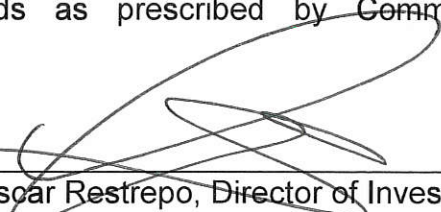


Signature of Notary Public

Notary Public or Law Enforcement Officer



This investigation was conducted by Veronica Vallecillo, supervised and approved by Director of Investigations Oscar Restrepo. The investigation was conducted in accordance with guidance from the Association of Inspectors General handbook and within standards as prescribed by Commission for Florida Law Enforcement Accreditation.

Approved by:  Date: 11/16/23
Oscar Restrepo, Director of Investigations


Approved by:  Date: 11/14/23
Teresa Michael, Inspector General

EXHIBIT LIST

IRS Compensatory Time Request/Approval Form used by staff to receive/use compensatory time.....	Exhibit 1
Email dated 6/14/21, Pittman emailed Wright regarding the use of compensatory time for April 14th and 15th.....	Exhibit 2
Summary of compensatory time issued and used by non-exempt employees	Exhibit 3
Compensatory Forms for six employees that do not have an activity listed	Exhibit 4
Email dated 1/18/23, from Jensen to Ford regarding compensatory time issues.....	Exhibit 5
Compensatory Forms related to Fall Festival Donations	Exhibit 6
Email dated 5/10/21, from Wood to Wright instructing her to give compensatory time to five employees.....	Exhibit 7
Email dated 8/11/22, from Wood to staff regarding opportunities for compensatory time	Exhibit 8
Email dated 10/11/22, from Wood to staff regarding donations for fall festival and compensatory time.....	Exhibit 9
Email dated 10/13/22, from Wood to Wright instructing her to give compensatory time to four employees	Exhibit 10
Email dated 2/22/23, from Wood to staff regarding the compensatory time for the completion of the SEQ survey.....	Exhibit 11
Email dated 2/20/23 from Naparsteck to Ford regarding the use of compensatory time she earned for completing the SEQ survey and a donation	Exhibit 12
LPAs entered for Iskander between 7/1/21 - 8/31/23	Exhibit 13
Ford's District training records.....	Exhibit 14
Iskander's email related to OIG draft report	Exhibit 15
Ford's response to OIG draft report	Exhibit 16
Wood's response to OIG draft report	Exhibit 17

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