



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306.
WEST PALM BEACH, FL 33406
(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org

SCHOOL BOARD
CHUCK SHAW, CHAIRMAN
DEBRA L. ROBINSON, M.D., VICE CHAIRWOMAN
MARCIA ANDREWS
FRANK A. BARBIERI, JR., ESQ.
KAREN M. BRILL
BARBARA McQUINN
ERICA WHITFIELD

ROBERT M. AVOSSA, Ed.D., SUPERINTENDENT

MEMORANDUM

TO: Honorable Chair and Members of the School Board
Dr. Robert Avossa, Superintendent
Chair and Members of the Audit Committee

FROM: ^{KLC}
Lung Chiu, Inspector General

DATE: February 27, 2017

SUBJECT: Transmittal of Final Investigative Report
Case # 16-478 Missing Monies

In accordance with School Board Policy 1.092(6)(d), we hereby transmit the above-referenced final report.

The report addresses an unknown amount of cash money being seen inside the school's drop- safe at Gove Elementary School in July 2016; but the money was not inside the safe in August of 2016. The result of the OIG investigation into the matter revealed that the school did not keep accurate Drop Safe Log records as a total of 49 pages were missing and unaccounted for.

The report is finalized and will be posted on the Inspector General's website; www.palmbeachschools.org/inspectorgeneral.

**OFFICE OF INSPECTOR GENERAL
PALM BEACH SCHOOL DISTRICT
REPORT OF INVESTIGATION
CASE NUMBER: 16-478**

EXECUTIVE SUMMARY

The OIG investigated a report of an unknown amount of cash money being seen inside the school's safe at Gove Elementary School in July 2016, but the money was not inside the safe on August 9, 2016.

FINDINGS:

Issue #1: Funds seen in the school safe by Assistant Principal, Sheila Galera, in July 2016

The Drop Safe Log (DSL) records were obtained to determine if any deposits were made during July 25 – August 9, 2016. The DSL records indicated log # 12-25000 reflected the last date of collection for School Year 2015/16 as June 3, 2016. OIG staff was unable to find the next sequential Log number; instead the log that preceded was 12-25058, reflecting collection dates ranging from August 2, 2016 thru September 9, 2016.

Audit Supervisor Susy Kay performed an analysis of DSL records # (12-24864—thru—12-25057). The analysis revealed DSL packet (#12-25001 thru 12-25050) was unaccounted for (total 49 pages) and four pages of DSL # (12-25051 thru 12-25100) were missing. The four missing pages were; 12-25051 thru 12-25054.

Internal Funds records and bank statements were reviewed against Log number 12-25000, which revealed the following:

- Amounts collected¹ based on the DSL totaled \$16,790.55
- Deposits made on June 2, 2016 and June 6, 2016 to internal funds on June 2, 2016 totaled \$17,224.91
- Deposits made to bank on June 8, 2016 totaled \$17,224.91

It appears the discrepancy totaling \$434.36 derived from the following occurrences:

- A collection on June 1, 2016 for \$77.00 reflected on the DSL was not deposited into internal funds. This issue will be discussed in Issue #2
- Three deposits dated May 31, June 1, and June 3, 2016 had discrepancies totaling \$2.94 that were corrected by the treasurer
- Two deposits totaling \$514.30 were made into internal funds on June 6, 2016 that were not reflected in the DSL

Internal Funds records and bank statements were reviewed against Log number 12-25058.

¹ Based on Section 1 column "Amount on Monies Collected Form"

No discrepancies were noted.

It was determined food services related deposits were placed in the school safe. OIG staff discussed the matter with Ms. Clarissa Verduzco and Ms. Beverly Roker, employees who worked during the summer in the school cafeteria. Both employees explained that during the summer small amounts of funds were collected. It was further explained any cafeteria funds collected were placed in a bank bag, recorded in a log book, and placed in the school safe for pick up by a courier (Dunbar) to be transported to the bank for deposit. The employees we interviewed stated they did not have access to the school safe.

OIG staff also discussed the matter with the Gove's food services manager, Ms. Michele Kalsbeck, who confirmed the procedures and further explained when Dunbar collected the funds from the school safe, the safe was opened by the front office employees who had access to the safe.

OIG staff obtained the Log for the cafeteria deposits for May 18 through September 12, 2016 (attached). The records indicated there were 17 deposit bags that were deposited between June 2 and July 20, 2016. According to the Log, these deposits were picked up by Dunbar on August 4, 2016, at 10:19 am.

Based on the OIG interviews, the following employees had part of the combination to the school safe: Ms. Sheila Galera (Assistant Principal), Ms. Joann Rivers (School Treasurer), Ms. Christina Jones (Administrative Assistant), and Ms. Teresa Ramirez (Data Processor). *There are no District procedures that currently require schools to maintain a Log of who and when the safe is accessed; therefore it is unclear who provided access to Dunbar on August 4.* It should be noted that: 1) there were no Temporary Duty Elsewhere (TDE's) forms on record for August 4 for the above employees; and 2) Ms. Galera stated during her November 17, 2016 interview that she did not access the safe from the day the combination was changed (July 25, 2016) to the day the OIG auditor was at the school on August 9, 2016.

Records indicated Ms. Rivers returned to work July 20, 2016. At the time Ms. Galera saw the funds in the safe on July 25, 2016, she should have discussed it with Ms. Rivers to ensure the funds were deposited per District procedures.

While Ms. Galera's recollection of seeing "5 to 10 baggies on top of each other" on July 25, 2016, when the safe was opened by the technician, during the change of the safe combination, might be correlated to the 17 deposit bags from the cafeteria, there was not sufficient information to support that statement.

Issue #2: \$77.00 collection recorded on the DSL did not appear in any internal fund accounts

During the review of DSL # 12-25000, a \$77 discrepancy was noted. The DSL reflected sponsor, Lillian Jordan, completed the DSL Log on June 1, 2016, showing a collection of \$77.00. (See Exhibit #3)

Records did not reflect the funds being deposited as indicated on the MCR. The DSL reflected a note written by the treasurer “Returned to safe (clarity)” dated June 2, 2016”.

OIG staff obtained the yellow copy of the MCR related to the \$77.00 in question. Since there was no evidence of the funds being deposited, it did not appear a record of the original MCR existed.

OIG staff discussed the matter with the School Treasurer, Ms. Rivers. Ms. Rivers recalled not depositing the funds because they were related to graduation pictures and those funds did not belong in that account. Ms. Rivers further recalled returning the funds back to the safe.

OIG staff discussed the matter with Ms. Jordan who stated the funds were for graduation pictures for a student who was not going to graduate but ended up receiving the pictures sometime during the summer. Ms. Jordan further stated Ms. Galera instructed her to drop the funds in the safe. Ms. Jordan also stated that since it was the end of the school year she did not receive a receipt for the deposit. We asked Ms. Jordan if Ms. Rivers discussed any issues related to the deposit or returned the funds to her. Ms. Jordan stated she did not receive any returned funds and she’s concerned if the funds were deposited. It should be noted Ms. Jordan stated she did not reconcile her sponsor accounts.

OIG staff contacted the parent of the student in question. The parent stated she received her child’s graduation pictures and did not receive a refund from the school.

FURTHER ACTIONS TAKEN:

In accordance with School Board Policy 1.092 (6) (iv), a draft copy of this report was provided to the affected parties who were given 20 days to respond.

A copy of this investigative report was also forwarded to the Palm Beach School District Police Department and to the Office of Professional Standards for appropriate actions.

**Office of Inspector General
The School District of Palm Beach County
Case No. 16-478**

Issue: Money seen inside the School Safe

Location: Gove Elementary School

INVESTIGATIVE REPORT

AUTHORITY

Policy 1.092 Inspector General (4) (a) (iv). The Office of Inspector General (OIG) is authorized to initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuses in District government.

This investigation was conducted by Angelette Green, Director of Investigations I.D. #100 and Veronica Rodriguez, Senior Investigator I.D. #200, in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

BACKGROUND

On August 9, 2016 Sheila Galera, Assistant Principal of Gove Elementary School reported seeing an unknown amount of cash money inside the school safe in July 2016 and then not seeing the money inside the safe in August 2016. Galera observations was reported to Ana Santana, District staff Auditor with the OIG on August 9th during an annual internal fund audit.

DOCUMENTS REVIEWED

- Drop Safe Logs
- School Board Policy 6.11 Money Left in Schools After Hours
- School Board Policy 1.092, Inspector General
- School District Bulletin P-14051-S/CFO- Drop Safe Procedures for School Deposits
- Internal Accounts Manual, Chapter 7- Cash Receipts and Deposits
- Internal Accounts Manual, Chapter 27- Pre-numbered Document Inventory

INTERVIEWS CONDUCTED

- Susy Kay, Audit Supervisor, OIG
- Ricky Mann, Task Leader (Work Response)
- Luther Lawson, Technician (Window Lock Repair)
- Ana Santana, staff Auditor, OIG
- Roxanne Curtis, Principal (Interim)
- Michelle, Riker, Teacher (Student Council Sponsor)
- Christina Jones, Administrative Assistant
- Johanna Jacks, Teacher (Ambassador Club Sponsor)
- Bridget "Sonia" Lutz, Teacher (Safety Patrol Sponsor)

- Corlette Brooks, Financial Specialist (Food Service)
- Sheila Galera, Assistant Principal
- Teresa Ramirez, Data Processor
- Jill Schmidt, Teacher (Fine Arts Shirt Sponsor)
- Ellen Smith, Teacher (Physical Education)
- Claudia Guterrez, ESOL Coordinator
- Joann Rivers, Treasurer School II, (Bookkeeper)

RELATED AUDITS:

- Annual School Internal Fund Audit, 2017

PRELIMINARY INVESTION

The preliminary investigation was conducted by Director Green. The preliminary investigation revealed the following:

Date	Observations
July 25, 2016	District locksmith Luther Lawson changed the combination to the school's drop safe. Money was seen inside the safe by Assistant Principal Galera, Lawson, and Administrative Assistant Christina Jones. They each described seeing; plastic zip lock bags with cash money inside, unknown how many bags or denomination.
August 9, 2016	Ana Santana, staff Auditor, with the OIG, was on campus at approximately 1200 hours conducting an annual performance audit, safe was opened by Galera and Jones. No money was seen inside the safe. Upon reviewing the schools' drop safe log, no cash money was reported as being deposited on July 25 th . Further, no cash deposits were recorded on the drop safe log for any of the summer months. Dunbar Armored Services collected a check deposit (no cash) from the school on this day at approximately 0856 hours. Jones reported she and Joanne Rivers, school bookkeeper/treasury opened the safe together earlier this date at approximately 0730—0830 hours. Jones reported seeing the bookkeeper removing the bags from the safe.

PRELIMINARY INTERVIEWS & INVESTIGATION CONDUCTED BY DIRECTOR GREEN

Susy Kay, Senior Auditor

On August 17, 2016 a meeting was held with Audit Supervisor Susy Kay and Director of Audit, Randy Law. Kay stated Auditor Ana Santana reported to her on August 16, 2016, that when she (Santana) was out at the school on August 9, 2016 conducting her annual audit the acting principal Sheila Galera reported seeing cash money in the safe the week of July 18th, 2016 (exact date unknown). According to Kay, Santana told her that the District maintenance lock technician was changing the safe combination when he and Galera observed the cash money

inside the safe. Galera also reported to Santana that since that time she (Galera) has seen the inside of the safe and the cash money was no longer in the safe.

Kay stated after speaking with Sanatana, she contacted Galera. Kay stated Galera confirmed that during the week of July 18th, 2016, the maintenance technician came to change the drop-safe combination because the previous principal, Osvaldo Garcia had transferred to another school. After the safe was opened, the technician stated that someone needed to stay with him because there was money in the safe. Galera reported seeing several zip-lock baggies of cash in the safe. She did not state if she saw any money collection reports (MCRs) and she did not know what the cash was for or who placed it in the safe.

Kay stated after speaking with Galera, Kay examined the drop-safe logs for FY2016 and FY2017. All monies recorded on the last page of FY16 and the first page of FY17 are accounted for as deposited. There has been no cash deposited in the FY17 as of August 16, 2016. The two FY17 deposits included one check each.

Kay stated that on August 21, 2016 Galera contacted her with additional information that she (Galera) wanted to be sure was told although she felt it was hearsay. Kay stated Galera told her that she and head secretary, Christiana Jones were talking when Jones reminded her that the bookkeeper (JoAnne Rivers) was keeping money in her bottom desk drawer. Galera told her that Jones said "its known the bookkeeper keeps money in her office".

Kay stated Galera also relayed a situation related to safety patrol fundraising from the prior year. The sponsor, Joanna Jacks complained to her that the bookkeeper was always coming back saying her deposits were wrong. A second safety patrol sponsor (Villanueva) had a similar complaint. From that point forward, the three (Galera, Jacks, and Villanueva) would count all fundraising money together and record the number of bills by currency on the MCRs (e.g. seven \$1, five \$5, three \$10...) After that they began this method of counting and recording, no deposits were returned with errors.

Kay stated as it relates to the money seen in the safe in July 2016, as of August 21, 2016, no one at Gove has complained about having money missing.

It should be noted Gove Elementary School have experienced several transitions in principal leadership since July 1, 2016. See table below.

Time Frame	Principal
June 16, 2014 to July 01, 2016	Osvaldo Garcia
July 2, 2016 to August 17, 2016	Sheila Galera (AP)
August 18, 2016 to October 20, 2016	Roxanne Curtiss
October 20, 2016 to Current	Kimberly Thomasson

Rickie Mann

On August 19, 2016, the OIG meet with Rickie Mann. Mann provided OIG with District records that showed a task work order was created by Christina Jones on July 21, 2016, requesting the safe code be changed due to a change in management. (See Exhibit #1)

Mann stated locksmith technician Luther Lawson changed the safe combination on July 25, 2016 between 0849 and 0945 hours. Mann provided me with a copy of Lawson's daily facility log for July 25, 2016. (See Exhibit #2).

Luther Lawson

On August 19, 2016, the OIG meet with Luther Lawson. Lawson confirmed that he did in fact change the safe combination on July 25, 2016. Lawson stated the former principal (Osvaldo Garcia) was still on campus that day as it was his last day there. Lawson stated he meet with Galera, who told him the combination needed to be changed. Lawson stated he got the numbers from principal (Garcia) and asked if there was any money in the safe? Lawson stated when he opened the safe, he did observe cash money inside the safe so he asked the assistant principal to stay with him while he changed the combination. Lawson described seeing plastic see-through bags with money in it. Lawson did not recall how many bags were in the safe.

Anna Santana, Staff Auditor, OIG

On August 22, 2016, I received information from Auditor Santana. Santana reports that on August 9, 2016 when she was at Gove, the Assistant Principal Sheila Galera mentioned that she felt something was wrong. Galera told her that she saw cash money in the safe and when she came back from summer vacations, the safe was empty. Galera further told her that Christina Jones was there at that moment and told her that Dunbar had come earlier to collect the money.

When examining the school's drop safe logs, Auditor Santana observed the following:

- Drop-safe log # 12-25000 had sixteen entries date range (May 24, 2016 thru June 3, 2016). (See Exhibit #3).
- Drop-safe log # 12-25058 had one entry on August 2, 2016 in the form of a check. (See Exhibit #4).

Upon further examination, Santana initially observed (57) pages missing from the drop safe log; 12-25001 thru 12-25058 and the first page of the drop safe log #12-25058 for 2017 was crossed out. Santana reported when she asked the bookkeeper Joanne Rivers about the deposit statements. Rivers claimed she did not know what she (Santana) was asking for. Santana reported Rivers told her Marta Ramirez, the Data Processor was the custodian of the drop safe logs and checks.

Santana reported when she spoke to Ramirez, Ramirez told her she was not in charge of the drop safe logs and checks. Santana stated she spoke to Rivers again, and this time, Rivers told her that

the front desk secretary was in charge of the log. Santana stated the principal secretary (Christina Jones) eventually told her that she did not know who was in charge of the drop safe log. It should be noted Santana stated each drop safe packet contains fifty sheets, each numbered individually in sequence of the packet.

Santana reported when she asked Rivers for the yellow MCRs forms, Rivers first told her that someone else was in charge of the forms but a few minutes later, Rivers told her she found the forms under her desk in a box.

Santana removed all of the FY16 Internal Funds records from Gove, after finding a discrepancy in the check/cash amounts reported on two deposits.

Missing Monies:

It should be noted OIG staff compared drop safe log#12-25000 and 12-25058 to bank deposits and statements for Gove and was unable to verify one (1) of the deposits on the drop safe log being deposited. *The recorded deposit in question according to section 1 of the drop safe log was deposited on June 1, 2016 by Lillian Jordan in the amount of \$77.00 dollars. Section 2 indicates the deposit was removed and returned to the safe on June 2, 2016 by the bookkeeper Rivers indicating "return to safe (clarify)".* (See Exhibit #3)

Roxanne Curtiss, Principal

On August 24, 2016, the OIG was contacted by Interim Principal Roxanne Curtiss. Curtiss stated that since becoming principal on August 18, 2016, three teachers/club sponsors have come to her regarding their individual fund raising accounts. Curtiss stated the club sponsors had complaints about the bookkeeper and how she was not reconciling their accounts accurately or frequently enough. Curtiss stated the student government club sponsor stated she should have \$10,000 in her account and now she only has \$8,500. Curtiss stated she was also having issue with the bookkeeper for not keeping an accurate account of her Administrative Courtesy Account and that she was pulling money from different accounts to pay for leases when the lease account should be a standalone account. Curtiss stated two or three teachers have asked the bookkeeper since January to see their balance ledger and she has yet to provide them with a copy. Curtis stated the bookkeeper knew that mistakes were being made but she continued to make them.

On August 30, 2016, the OIG conferred with Palm Beach School District Police Sgt. William Murphy. Sgt. Murphy agreed to meet the OIG at Gove on September 1, 2016 for investigation.

On September 1, 2016, Sgt. Murphy and the OIG met with Curtiss at Gove Elementary. Curtiss told us the following:

1: Dr. Michelle Riker, who is the student council sponsor does not feel her club account is correct. She thinks she should have at least \$10,000 and her balance ledger is showing she only has approximately \$8500.

#2: The bookkeeper instead of depositing a \$4,024 church lease payment into the lease account, she placed the funds in the custodial account where she paid for utilities and other services. The check in question was given to Christina Jones by the night custodian Katherine Moses. Jones completed the monies collected report and logged the check on the drop safe log on August 10, 2016.

Copy of the check from “The Church Without Walls Ministries” in the amount of \$4024.80. (See Exhibit #5)

Copy of monies collected form recording the deposit. (See Exhibit #6)

#3: The bookkeeper initially told her (Curtiss) she had no money in her Administrative Courtesy Account. Curtiss eventually called the Accounting Department and they told her that she did have money in the account and that the bookkeeper must have run the wrong report. When she shared this with the bookkeeper and requested that she run a “trial 8 report”, it did show there was money in the account.

#4: Johanna Jacks, ambassador club sponsor, complained about funds not being put into her club accounts correctly. The bookkeeper taking her club money and paying for safety patrol functions.

#5: Bridget “Sonia” Lutz, safety patrol sponsor, complained about the bookkeeper inaccurately paying for fundraisers out of the wrong accounts.

6: Drop Safe Log not being readily available to sponsors, not containing detail information and deposits not be reconciled timely.

Curtiss stated from her understanding former principals (Darren Edgecomb and Osvaldo Garcia) both had issues with Rivers doing her job; however Curtiss was not aware if either one of them disciplined her or placed her on a performance plan.

Left Blank Intentionally

A copy of **DSL #12-25058** was recovered from the school on **August 25, 2016** by OIG staff. The log details a total of four deposits.

Deposit #	Date collected/dropped	By Whom	Amount	Date Removed	Verified By
#1	08/02/2016	Teresa Ramirez	2678.26	08/09/2016	JR= Joanne Rivers
#2	08/10/2016	Christina Jones	4024.80	----- no date recorded	---- no name recorded
#3	08/17/2016	No name recorded----	174.72	08/19/16	---- no name recorded
#4	08/23/2016	GoGrant	2500.00	---no date recorded	---no name recorded

See Exhibit #7

A copy of the same **DSL # 12-25058** was recovered from the school on **September 1, 2016** by OIG staff. The log this time detailed a total of seven deposits and the bookkeeper (“JR”) Joanne Rivers signature.

Deposit #	Date collected/dropped	By Whom	Amount	Date Removed	Verified By
#1	08/02/2016	Teresa Ramirez	2678.26	08/09/2016	JR= Joanne Rivers
#2	08/10/2016	Christina Jones	4024.80	08/16/2016-date not seen on the log on the above date—added sometime after the 25 th of August.	JR= Joanne Rivers
#3	08/17/2016	The name--Ramirez--added sometime after the 25 th of August.	174.72	08/19/16	JR= Joanne Rivers
#4	08/23/2016	GoGrant	2500.00	08/25/2016-date not seen on the log on the above date—added sometime after the 25 th of August.	JR= Joanne Rivers
#5	08/26/2016	Jill Schmidt	32.00	08/29/2016	JR= Joanne Rivers
#6	08/26/2016	Victor Carril?	32.50	08/29/2016	JR= Joanne Rivers
#7	08/31/2016	Jill Schmidt	35.00	----- no date recorded	---no name recorded

See Exhibit #8

Findings: Based upon the OIG’s review of this log, the Drop Safe Log procedures were not being followed as stipulated in Palm Beach School District Bulletin# P-14051-S/CFO entitled Drop Safe Log Procedures School Deposits.

INTERVIEWS CONDUCTED ON SEPTEMBER 1, 2016

On September 1, 2016 the OIG and Sgt. Murphy meet with the following individuals at Gove:

Dr. Michelle Riker

Dr. Riker is a teacher and the Student Council and PTO Sponsor. Dr. Riker stated as sponsor she conducts fundraisers. Dr. Riker stated she had three separate accounts; student council, school store, and a snack account. Dr. Riker stated she has had difficulty in the past getting account ledger from the Bookkeeper, Joanne Rivers. Dr. Riker stated she has been asking Rivers since October 2015 to print out ledgers for her accounts and as of this date she has not received them. Dr. Riker provided the OIG with copies of emails she had sent to Rivers dating back to October 30, 2015 to most current July 28, 2016 requesting copies of her account ledgers. Dr. Riker stated she had to close out her accounts without ledgers because she could not get Rivers to give them to her. (See Exhibit #9)

Dr. Riker stated last year student council had a dance event in May 2016. Dr. Riker stated after she completed all of the forms and turned the money in Rivers deposited the funds into the wrong account (PTO). Dr. Riker stated they raised over \$800 from the dance. Dr. Riker stated she had to go to the then Principal Garcia to get him to have Rivers correct the error.

Dr. Riker stated in September 2015, the school store account was to receive a credit of \$179 from merchant Anderson's It's Elementary. Dr. Riker stated she has asked Rivers to place the money back into the school store account and she has yet to do so.

The OIG requested Principal Curtiss to have the bookkeeper print out a detailed ledger account for each of Dr. Riker's accounts. Each ledger account was reviewed with Dr. Riker. Dr. Riker went through and highlighted debits she did not recall or recognize. Below is a chart indicating those debits: Account Balances: **Student Council \$8,755.34. School Store \$0.00. Snack Account \$0.00.**

Item#	Date	Transaction	Description	Debit	Club	OIG Review/Findings
1	10/22/2015	Check#12156	School District of Palm Beach County	\$460.92	Student council	This amount was a combined debit for 2 P-Card purchases by Joanne Rivers, made for Student Council; Oriental Trading (135.97) and TCT It's Elementary (324.95). It was part of a batch check for various

						expenses for different clubs.
2	12/10/2015	Check#12187	School District of Palm Beach County –dated 11/01/2015— 11/12/2015	\$466.00	Student council	This amount was debit as miscellaneous expenses incurred by the Student Council Club. It was part of a batch check for various expenses dated 11/01/2015-11/12/2015. There were no supporting documents attached identifying the expense.
3	12/10/2015	Check#12187	School District of Palm Beach County –dated 11/01/2015— 11/12/2015	\$50.00	Student council	This amount was debited as miscellaneous expenses incurred by the Student Council Club. It was part of a batch check for various expenses dated 11/01/2015- 11/12/2015. There were no supporting documents attached identifying the expense.
4	12/16/2015	Check#12189	Michelle P. Riker refunds for purchased items	\$145.86	Student council	This amount was paid to Michelle Riker as reimbursement for candies purchased to sell at Winter Fest. The check requisition (#12189) was dated 12/14/2015. It was signed by Riker and approved by Principal Garcia.
5	05/13/2016	Check#12278	School District of Palm Beach County- Invoices	\$1845.96	Student council	This amount was a combined debit several P-Card purchases made mostly by Christine

						Jones, made for Student Council from various merchants. It was part of a batch check (#12278) for various expenses.
6****	06/02/2016	Check#12299	South Florida Bounce & Slide	\$1380.00	Student council	Check requisition (#12299) dated June 2, 2016 was signed by Christina Jones and approved by Principal Garcia. There was no signature of the teacher/sponsor on the form. It was for field day events.
7	06/15/2016	Check#12373	School District of Palm Beach County	\$812.32	Student council	This amount were P-Card Purchases made with Christina Jones P-Card from various merchants for the student council club. There were no signature of the teacher/sponsor signature on the check requisition invoice.
8	08/23/2016	Check#12375	School District of Palm Beach County	\$231.20	Student council	*The OIG could not locate information within the materials recovered by Santana related to this transaction.
9	11/17/2015	Check#12171	School District of Palm Beach County	\$24.20	School store	Invoice# WPB-140117 shows the bookkeeper charged 5 different club accounts \$24.20 each to cover the cost of MCR forms (\$121.10). There was no signature of the teacher/sponsor

						signature on the check requisition invoice.
10	03/04/2016	Check#12225	School District of Palm Beach County- 145526 145524 146755 146203 146588 145525	\$304.27	School store	This amount was a P-Card Purchase by Christina Jones for Oriental Trading Co for Student Council Store. It was part of a batch check for various expenses purchased with Jones P-Card.
11	05/13/2016	Check#12278	School District of Palm Beach County- Invoices	\$766.25	School store	This amount was P-Card Purchases from Oriental Trading (\$451.45) and Oriental Trading (\$314.50). It was part of a batch check for various expenses. There was no signature of the teacher/sponsor signature on the check requisition invoice.

It should be noted the OIG, upon reviewing the Student Council Ledger, did see that the account had been credited \$800.90 on 05/24/2016 with a notation that deposits 1641, 1642, 1644, 1645, 1646,1653 all placed into the wrong account. This amount is consistent to what Dr. Riker stated they raised from the school dance event.

The OIG recommended to Dr. Riker that she share her invoice related to the \$179 credit that was supposed to be credit back to the school store account be addressed with the new principal as she could direct Rivers to place the funds back into the right account.

The OIG reviewed item #6 with Dr. Riker and she stated she remembered the bounce house being at the school for fund day but she did not know the monies had been taken out of her account to cover it. Dr. Riker stated she wished the then principal would have discussed the purchase with her.

The OIG was able to locate all debits identified by Dr. Riker with the exception of #8.

Christina Jones

Christina Jones is the administrative assistant confidential secretary to the principal. Jones stated she has been at Gove for approximately one year. Jones stated during the 2015-2016 season she did have a portion to the safe combination. Jones stated she had the front two numbers, the Bookkeeper had the back number and Galera had the whole combination. Jones stated when Principal Garcia left the safe combination was changed and she kept the same portion of the combination. Jones stated when Principal Curtiss came the safe was changed again and she and Ramirez had the front numbers and Rivers and Galera had the back numbers.

Jones stated she was present at school on August 9, 2016 when the Auditor (Santana) asked to have the safe opened. Jones stated she and Galera opened the safe and there was no money in the safe. Jones stated Galera mentioned something about money being there from the summer and she told her she needed to check with Rivers because she (Jones) and Rivers opened the safe earlier that morning. Jones stated she and Rivers opened the safe sometime between 0730 and 0800 am. Jones stated she did recall seeing cash money in the safe. She described them as little baggies with cash money inside. Jones stated she don't remember how many baggies or how much money. Jones stated Rivers took the baggies out.

Jones stated in reference to the lease payment that was collected on August 10, 2016; the check was given to her by the custodian (Katherine Moses). Jones stated she completed a MCR and logged it in on the drop safe log. (See Exhibits #5 and #6)

Johanna Jacks

Johanna Jacks is a teacher and the Ambassador Club Sponsor. Jacks stated she has had a couple of issues with the bookkeeper Joanne Rivers. Jacks stated the following:

In April 2016, the Bookkeeper took \$5,707.00 dollars from her ambassador account and paid an invoice for the safety patrol. Jacks stated the issue was eventually rectified.

Jacks stated she was told by the bookkeeper to turn in the yellow copies of her MCR reports at the end of the year to the Bookkeeper. Jacks stated because of this she has no way of knowing how much money should actually be in her account. Jacks stated she has been told to turn them in to the Bookkeeper for the last several years. When asked, Jacks stated she should have between five and nine hundred dollars in the ambassador account after the Disney trip.

Jacks stated she received a donation in the form of a check from Wedgeworth Farms in the amount of \$500 and when she looked on her ledger she did not see the deposits on there.

Jacks stated during previous years she has had issues with her funds not matching after turning money in, the Bookkeeper transferring money out of her account all of the time without telling her and monies being placed in the wrong accounts. Jacks stated check requisitions were not being processed and some vendors were not paid timely. Jacks stated she has gone to the drop

safe several times and no drop safe logs have been there. She stated she reported the issues to then principal Darren Edgecomb. Jacks provided me with a typed written letter dated September 11, 2012 addressed to principal Edgecomb detailing her concerns. (See Exhibit # 10)

The OIG subsequently located the \$500 dollar check donation deposit combined with other deposits recorded under #614 inside deposit bag # 349158 on April 6, 2016 that was prepared by the Bookkeeper.

The OIG requested Principal Curtiss to have the bookkeeper print out a detailed ledger account for Jacks account. The ledger account was reviewed with Jacks. Jacks went through and highlighted debits and credits she did not recall or recognize. Below is a chart indicating those debits and credits: Account Balance: Ambassador Club \$1365.68.

Item #	Date	Transaction	Description	Debit	Credit	OIG Review/Findings
1	01/21/2016	Transfer 410	To help Ambassadors with their St. Augustine and Tampa trip		\$400.00	This amount was transferred from the Family Center account into the Ambassador Club. The transfer request was signed by then Principal Garcia on 01/21/2016.
2	03/31/2016	Transfer 418	Covering negative in main account		\$3,341.60	The OIG could not locate supporting transfer documents within the items recovered from the school. The OIG did however review District financial reports and learned the transfer was made from the Ambassador Club account to cover

						negative candy sales.
3	03/31/2016	Deposit 612	Donation		\$400.00	The OIG located a check donation from King Ranch for Clarice Davis Safety Patrol Trip. Check # 394128 dated: 03/22/2016.
4	04/08/2016	Deposit 615			\$5,604.00	The OIG located a check donation in the amount of \$5,000 from Duda Farms dated March 30, 2016 for 6 th grade trip; check # 203367. The OIG also located another check donation in the amount of \$604 from McNeill Labor Management for student Crystal Alpizar, DC Trip; check#11877 dated 03/31/2016.
5	04/29/2016	Transfer 420	Transferring to pay invoices		\$3,430.88	This amount was transferred from the Candy Sales account into the Ambassador Club. The transfer between categories form was signed by then principal Garcia and Joanne Rivers. The OIG could not locate a

						transfer requisition form.
7	05/06/2016	NSF	Francisco E Vera, student payment			
8	07/23/2015	Transfer 379	Collection from NSF Fundraiser	\$24.00		This fee was for a bad check collection fee for Yankee Candle Sales. No supporting or transfer forms located by the OIG within the school's recovered documentation.

Findings: The club sponsors submitting their yellow monies collected reports to the Bookkeeper is not in accordance to Palm Beach School District Bulletin# P-14051-S/CFO entitled Drop Safe Log Procedures School Deposits. The yellow monies collected report should be turned into the school secretary at the end of the year. Further turning the monies collected report in to the Bookkeeper is not consistent with Chapter 7 of the Internal Accounts Manual as it relates to the concept of segregation of duties that no one person is responsible for all phases of the revenue collection process.

It should be noted Jacks stated she felt all of her monies were accounted for. She just did not know what all the credits and debits were for.

Bridget Sonia Lutz

Bridget "Sonia" Lutz is a teacher and the safety patrol sponsor. Lutz stated she has been the safety patrol sponsor for nine years. Lutz stated she has had the following issues with the bookkeeper Joanne Rivers:

- Paying vendors incorrectly out of the wrong account. Paying bills for the Ambassador Club out of the Safety Patrol account.
- Sent the wrong amount and funds to the wrong vendor during two fundraisers; Child Cancer and Pink Breast Fundraiser.

It should be noted, Lutz stated the issues were corrected after discussing the issues with the bookkeeper and the principal. Lutz stated she felt the amount in her accounts were the correct amounts and that her accounts were okay.

The OIG requested Principal Curtiss to have the bookkeeper print out a detailed ledger account for each of Lutz’s accounts. Each ledger account was reviewed with Lutz. Lutz went through and highlighted debits and credits she did not recall or recognize. Below is a chart indicating those debits and credits: Account Balance: Safety Patrol \$4,646.82.

Item #	Date	Transaction	Description	Debit	Credit	OIG Review/Findings
1.	05/23/2016	Transfer #424	Closing FY 15/16 Fundraiser		6,0221.06	This amount was transferred from Safety Patrol Candy Sale Account into the Washington Trip-Safety Patrol Fundraiser. The OIG couldn't locate supporting transfer form documents.
2.	12/08/2015	Deposit # 576	Parent Deposit		500.00	
3.	02/23/2016	Check #12217	Void \$0.00	191.00		This amount was found documented on the general ledger reconciliation report.
4.	04/08/2016	Check #12243	Sonshine Educational Tours Deposits for Safety Patrol	5,707.00		This amount was supposed to be charged to the Ambassador Club. The error was corrected.

Colette Brooks

On September 9, 2016 the OIG contacted Colette Brooks financial specialist for School District Food Services. Brooks stated the cafeteria deposits are separate deposits from the school. Brooks stated the cafeteria managers at most schools have their own drop safe log for documenting monies collected. Brooks stated the cafeteria staff log their information in what they call the “red book ledger” and then the money is dropped in the safe for pickup by Dunbar. Brooks stated cafeteria funds are kept in a sealed zip locked bag. Brooks stated she would run a report for Gove to ascertain if all funds were accounted for over the summer months.

On September 12, 2016 Brooks contacted the OIG with the results of her review. Brooks stated she examined food service records for the time period of May 2016 thru September 8, 2016 and

all monies collected and reported was accounted for. Brooks provided the OIG with copies of the ledgers reviewed.

INVESTIGATION: FIELD WORK

The field work for this investigation was conducted by Investigator Rodriguez. The following is a summary of her investigative work:

Gove Elementary School – Summary of Interviews

On November 17, 2016 at approximately 9:30 AM, Investigators Rodriguez and Lawson, arrived at Gove Elementary School where the following interviews took place.

Sheila Galera

OIG met with Assistant Principal Sheila Galera. OIG explained to Ms. Galera that we were there to perform interviews regarding Case 16-478. Ms. Galera informed us that the school Principal, Ms. Kim Thomasson, was out of the office for the next two days attending meetings.

OIG asked Ms. Galera to provide us with the drop safe log. Ms. Galera brought the drop safe log and stated the log was with Ms. Jones, the head secretary, who is also the document custodian for the school.

OIG asked Ms. Galera to tell us about the money that she saw in the safe during the summer. Ms. Galera explained that the previous Principal, Mr. Garcia, last day at the school was July 18, 2016. Ms. Galera explained that at the time Mr. Garcia left, she placed an emergency work order to have the safe combination changed. Ms. Galera stated a technician came in shortly after the order was placed to change the combination (did not recall exact date). Ms. Galera stated she was given the full combination by Mr. Garcia, it was in a manila folder. Ms. Galera further stated when the technician, Luther showed up, she gave him the full combination to open the safe. We asked Ms. Galera who else was present at the time the technician opened the safe. Ms. Galera stated it was her and the technician present. Ms. Galera stated at the time the safe was opened she recalls seeing "sandwich baggies" filled with money. We asked Ms. Galera how many bags she recalls seeing, if the bags were filled with bills or change and if she recalls seeing an MCR form. Ms. Galera stated it was probably about 5-10 baggies on top of each other, she also stated she recalls seeing bills but is not sure if there was change and she did not see if there were MCR's.

Ms. Galera stated when the OIG auditor was at the school in August, she noticed the money was gone from the safe and therefore she pulled the auditor to the side to let her know that she had previously seen money in the safe in July.

OIG asked Ms. Galera if there were activities during the summer time that would involve funds being dropped in the safe. Ms. Galera stated there is summer school and a cafeteria manager on duty. Ms. Galera stated the names of the cafeteria employees were Clarissa Longoria Verduchi and Beverly Roker.

OIG asked Ms. Galera if she accessed the safe between the time the technician changed the combination and when the auditor went to the school on August 9, 2016. Ms. Galera stated she did not access the safe or go near the safe during that period of time. Ms. Galera added that there have been times when the drop safe log was not available.

OIG asked Ms. Galera when did the school treasurer return from summer break. Ms. Galera stated she returned July 21, 2016.

OIG asked Ms. Galera who currently has access to the safe. Ms. Galera stated she has access along with the following people:

- Ms. Jones
- Ms. Ramirez
- Ms. Rivers
- Ms. Thomasson

OIG asked Ms. Galera for a teacher's planning schedule as to not disrupt classes for the teachers that we needed to speak to. Ms. Galera informed us that Ms. Lillian Jordan was not present today. Ms. Galera also stated we should speak to Michelle Riker and Ellen Smith, as they have had issues with their accounts.

OIG asked Ms. Galera if she knew how long the school treasurer, Ms. Joann Rivers, has been with the school. Ms. Galera stated she has been the school treasurer for about 7 years. We also asked Ms. Galera if she knows of any disciplinary issues regarding Ms. Rivers. Ms. Galera stated she did not know but she recalls Mr. Garcia possibly speaking to her about issues in the past.

Christine Jones

Ms. Christine Jones stated she is the head secretary for the school. She also stated she recently became the document custodian. Ms. Jones stated she has part of the safe combination, she also stated that she and Ms. Rivers, school treasurer, have the same part of the safe combination.

Ms. Jones stated last night she watched training videos related to bookkeeping responsibilities. Ms. Jones stated since becoming the document custodian, she compares receipts against the drop safe log once Ms. Rivers has entered in school cash. Additionally, Ms. Jones stated she provides receipts to the teachers, usually by putting them in the teachers' mailboxes.

We asked Ms. Jones if she maintains blank drop safe logs. Ms. Jones stated she does not keep them, she further stated the blank logs are with Ms. Rivers.

We asked Ms. Jones if she recalls seeing money in the safe during the summer. Ms. Jones stated she recalls seeing the money but had no further details. Ms. Jones stated at times a cafeteria employee drops money in the safe during the summer.

Teresa Ramirez

Ms. Teresa Ramirez stated she is a data processor. Ms. Ramirez stated she has part of the safe combination. Ms. Ramirez further stated she opens the safe with Ms. Rivers, school treasurer.

Ms. Ramirez stated she is a 180 day employee and returns around the third week of July. We asked Ms. Ramirez if she opened the safe during the summer prior to the start of the school year. Ms. Ramirez stated she did not access the safe until Ms. Rivers returned to school.

Ms. Ramirez stated she is not a sponsor. We asked Ms. Ramirez to explain a deposit noted on the drop safe log dated August 17, 2016 in the amount of \$174.72. Ms. Ramirez stated that was her handwriting on the drop safe log. Ms. Ramirez also stated Ms. Rivers provides her with checks addressed to the school so that she can complete an MCR since Ms. Rivers cannot complete. Ms. Ramirez explained the check was from Big Lake Snacks, vending machine vendor.

We asked Ms. Ramirez if she ever deposits cash. Ms. Ramirez stated she only deposits checks given to her by Ms. Rivers.

Michelle Riker

Ms. Michelle Riker stated she is currently a school counselor. Ms. Riker further stated she has been with the school for 12 years. Ms. Riker also stated she has been the student counsel sponsor for approximately 5-6 years. Ms. Riker stated that in her role as sponsor she does fundraising, manages the school store, sells snacks, in charge of catalog sales, and does daily drops to the safe.

Ms. Riker stated she has been having issues with her student counsel account. Ms. Riker provided the following examples:

- Delays in receiving account ledger once requested
- Unknown charges on account not authorized by her or related to student counsel
- Transaction activity during summer even though no activities took place during the summer
- Deposits made to incorrect account

Ms. Riker stated she had to speak with the Principal regarding deposits made to incorrect accounts after asking Ms. Rivers about it and it not being corrected. Ms. Riker stated once she spoke to the Principal, the deposits were corrected.

Ms. Riker stated she purchases items from oriental trading via p-card. Ms. Riker stated she does not have a p-card and therefore sends the requests to Ms. Rivers.

Ms. Riker stated she maintains her own ledger and yellow copies of MCR. Ms. Riker further stated there has been a constant problem with MCR packet availability. Ms. Riker also stated Ms. Rivers

has altered her fundraising applications after they have been approved by the Principal. Ms. Riker provided us with copies of some fundraising applications that were altered.

Upon review of the applications it appears Rivers changed the date sale end dates to 05/05/2017 from 05/15/2017.

Jill Schmidt

Ms. Schmidt stated she is a teacher and also a sponsor for the fine arts shirts.

OIG showed Ms. Schmidt a copy of a drop safe log dated August 2, 2016 where her name appeared for several different days. We asked Ms. Schmidt if she recognized the deposits and her handwriting/signature. Ms. Schmidt stated those were all her handwriting. We also asked Ms. Schmidt specifically about a deposit on the drop safe log dated August 31, 2016 for \$35.00. Ms. Schmidt stated she did make that deposit and it was cash.

We asked Ms. Schmidt if she maintains the yellow copy of the MCR when making deposits and receives receipts for her deposits. Ms. Schmidt stated she does maintain copies and does receive the receipts.

Ms. Schmidt stated she reconciled her fine arts account October 5, 2016 and found no issues. Ms. Schmidt further stated the only time she has ever had any issues was about two years ago where the funds in her account were spent. Ms. Schmidt explained she spoke to Mr. Garcia about it, he looked into it but it was not resolved. Ms. Schmidt stated Mr. Garcia found a way to fund her account that year.

Ms. Schmidt stated any order she places are thru the warehouse and the approved vendor list.

Ellen Smith

Ms. Ellen Smith stated she is a teacher and also responsible for several grants such as the garden grant and go grant. Additionally, Ms. Smith stated she handles five grants for the school. Ms. Smith stated that when she receives a check related to her grants, she deposits into her internal funds account. Ms. Smith stated she only deposits checks, she does not deal with cash.

We asked Ms. Smith if she's had any issues with her accounts. Ms. Smith stated she has not had any issues. We also asked Ms. Smith how often she reconciles her account. Ms. Smith stated she does not reconcile her account but does keep the yellow copy of the MCR whenever she makes a deposit.

Ms. Smith stated she was advised by Ms. Galera to request a ledger of her account. Ms. Smith further stated she requested the ledger from Ms. Rivers last week but has not received it.

Claudia Gutierrez

Ms. Claudia Gutierrez stated she is the ESOL coordinator and has been with the school for twelve years. She also stated that as the coordinator she assists with testing, parent links, and open houses.

Ms. Gutierrez stated that Ms. Curtiss, previous principal, asked her what she had spent approximately \$400.00 on referencing her internal funds account. Ms. Gutierrez stated that she had not spent any of the funds. Additionally, Ms. Gutierrez stated that Ms. Curtiss told her the budget for ESOL was \$600.00. Ms. Gutierrez stated she had no idea that was the amount of her budget, she further stated Ms. Rivers has always informed her that her budget is \$150.00. We asked Ms. Gutierrez what her opinion was regarding the budget confusion. Ms. Gutierrez stated its possible administration did not know the amount that was budgeted.

Ms. Gutierrez stated in the past she has used \$150.00 to purchase supplies. Ms. Gutierrez further stated she orders the supplies thru the warehouse/peoplesoft.

We asked Ms. Gutierrez if she's had any issues with her ESOL account. Ms. Gutierrez stated she is currently having an issue. Ms. Gutierrez explained that with the permission of Mr. Garcia she arranged for a Haitian Creole story telling person, Dance A Story, to come to the school and present during multicultural month. Ms. Gutierrez stated part of the funds to pay Dance A Story were donated by SAC (\$400) the remainder was gathered thru fundraising.

Ms. Gutierrez stated that the story telling person was not able to attend as planned because of Hurricane Matthew and was rescheduled for this week. Ms. Gutierrez stated obtaining payment for the Dance A Story has been very difficult. Ms. Gutierrez provided us with copies of emails, check requests and related documentation to demonstrate her communication and difficulty obtaining the payment. She further stated she asked Ms. Rivers why she had not responded to her emails regarding Dance A Story payment. Ms. Gutierrez stated that Ms. Rivers responded with "I don't respond to emails".

Joann Rivers

Ms. Joann Rivers stated she has been with the school district for about 29 years. Ms. Rivers stated she previously worked at Lake Shore Middle and Student Services. She further stated she has been at Gove for approximately 5 years.

Ms. Rivers stated her duties at the school are: empty the safe, enter fundraiser applications, assist the front office with answering phones.

Ms. Rivers stated her process with the safe is as follows:

- Opens the safe with either Ms. Ramirez or Ms. Galera
- Signs drop safe log with Ms. Ramirez
- Takes deposits to her office and counts
- Inputs information in school cash

- Provides drop safe log and receipts to Ms. Ramirez once all completed

Ms. Rivers stated she returns from summer break sometime in July. We asked Ms. Rivers if there were any funds left in the safe when she left in June. Ms. Rivers stated there were no funds nor would there be any reason for funds to be left in the safe. Ms. Rivers stated there was nothing in the safe when she returned.

OIG asked Ms. Rivers to confirm her signature on the drop safe log dated May 24, 2016. Ms. Rivers confirmed her signature/initials were on section 2 of the log.

OIG asked Ms. Rivers regarding a deposit listed on the drop safe log dated May 24, 2016 for \$77.00 dated June 1, 2016. Ms. Rivers stated she needed further clarity from the sponsor and therefore put it back in the safe. Ms. Rivers said the deposit must have been given back to the sponsor and further stated she would look into it.

OIG asked Ms. Rivers to explain who is in charge of the drop safe log. Ms. Rivers explained that since August 2016 she took control of the log. Ms. Rivers stated prior to that Ms. Knowles and Ms. Nunez had control. We asked Ms. Rivers where the blank drop safe logs are kept. Ms. Rivers stated they are kept in a closet in her office. She further stated the closet is locked but other people have access to the closet. We asked Ms. Rivers who else has access to the closet and she stated Ms. Galera, Ms. Ramirez and Ms. Jones all have access.

OIG asked Ms. Rivers if she keeps the whole packet of the drop safe log together. Ms. Rivers stated she keeps it together on a clip board. We showed Ms. Rivers a copy of the drop safe log dated August 2, 2016 and asked her if she had highlighted and initialed the serial number on the top right corner. Ms. Rivers stated that was not her handwriting and further stated the auditor highlighted and initialed.

OIG asked Ms. Rivers if she maintains the yellow copy of MCR's. Ms. Rivers stated she does not. We also asked Ms. Rivers if she has ever asked sponsors to give her the yellow copy. Ms. Rivers stated she has never instructed anyone to give her the yellow copy of the MCR. Additionally Ms. Rivers stated she provides receipts for deposits to Ms. Ramirez who then distributes them.

Ms. Rivers stated she provides monthly ledgers to the Principal or when someone requests a ledger of their account.

OIG asked Ms. Rivers if she's had any issues with anyone at the school. Ms. Rivers stated when she first started working at the school, she had problems with people saying she was not counting money correctly. Ms. Rivers further stated she spoke to Ms. Turner, who was the Principal at the time, and the issues stopped after that. Ms. Rivers added that although some people do not say hi to her and there are people that seem to be part of a clique, she is there to work and does not have issues with anyone.

OIG asked Ms. Rivers if she has been reprimanded. Ms. Rivers stated she has not received any reprimands.

Lastly, OIG asked Ms. Rivers if she knew what the budget was for ESOL. Ms. Rivers stated she did not know off the top of her head.

FINDINGS:

Issue #1: Funds seen in the school safe by Assistant Principal, Sheila Galera, in July 2016

The drop safe log (DSL) records were obtained to determine if any deposits were made during July 25 – August 9, 2016. The DSL records indicate log number 12-25000 reflects the last date of collection for school year 2015/16 as June 3, 2016. OIG staff was unable to find the next sequential log number, instead the log that preceded was 12-25058, reflecting collection dates ranging from August 2, 2016 thru September 9, 2016.

Audit Supervisor Susy Kay performed an analysis of DSL records numbered (12-24864—thru—12-25057). Her analysis revealed DSL packet (#12-25001 thru 12-25050) was unaccounted for (total pages 49 and DSL packet (12-25051 thru 12-25100) had four pages missing. The four unaccounted missing pages are; 12-25051 thru 12-25054. (See Exhibit #11)

Internal Funds records and bank statements were reviewed against log number 12-25000 which reflected the following:

- Amounts collected¹ based on the DSL totaled \$16,790.55
- Deposits made on June 2, 2016 and June 6, 2016 to internal funds on June 2, 2016 totaled \$17,224.91
- Deposits made to bank on June 8, 2016 totaled \$17,224.91

It appears the discrepancy totaling \$434.36 derived from the following occurrences:

- A collection dated June 1, 2016 for \$77.00 reflected on the DSL was not deposited into internal funds. This issue will be discussed in Issue #2
- Three deposits dated May 31, June 1, and June 3, 2016 had discrepancies totaling \$2.94 that were corrected by the treasurer
- Two deposits totaling \$514.30 were made into internal funds on 6/6/16 that were not reflected in the DSL

Internal Funds records and bank statements were reviewed against log number 12-25058. No discrepancies were noted.

It was determined food services related deposits are placed in the school safe. OIG staff discussed the matter with employees who worked during the summer in the school cafeteria, Ms. Clarissa Verduzco and Ms. Beverly Roker. Both employees explained that during the summer small

¹ Based on Section 1 column "Amount on Monies Collected Form"

amounts of funds are collected. It was further explained any cafeteria funds collected are placed in a bank bag, recorded in a log book, and placed in the school safe for pick up by a courier (Dunbar) to then be transported to the bank for deposit. It should be noted the employees interviewed stated they do not have access to the school safe. (See Exhibit #12)

OIG staff also discussed the matter with the Gove's food services manager, Ms. Michele Kalsbeck, who confirmed the procedure and further explained when Dunbar collects the funds from the school safe, the safe is opened by the front office employees who have access to the safe.

OIG staff obtained the log for the cafeteria deposits for dates ranging from May 18 thru September 12, 2016(attached). The records obtained reflect there were 17 deposit bags that were deposited between June 2 and July 20, 2016. According to the log, these deposits were picked up by Dunbar on August 4, 2016 at 10:19. (See Exhibit #13)

Based on the interviews conducted, the following employees have part of the combination to the school safe: Ms. Sheila Galera, Ms. Joann Rivers, Ms. Christina Jones, and Ms. Teresa Ramirez. There is no District procedure that currently requires school's to maintain a log of who and when the safe is accessed; therefore it is unclear who provided access to Dunbar on August 4. It should be noted that: 1) there are no TDE's on record for August 4 for the above employees and 2) Ms. Galera stated during her November 17, 2016 interview that she did not access the safe from the day the combination was changed (July 25, 2016) to the day the OIG auditor was at the school on August 9, 2016.

Records indicate Ms. Rivers returned to work July 20, 2016. At the time Ms. Galera saw the funds in the safe on July 25, 2016 she should have discussed it with Ms. Rivers to ensure the funds were deposited per District procedures.

While Ms. Galera's recollection of seeing "5-10 baggies on top of each other" on July 25, 2016 when the safe was opened by the technician during the change of the safe combination may be correlated to the 17 deposit bags from the cafeteria, we do not have sufficient information to corroborate this.

Issue #2: \$77.00 collection on the DSL does not appear in any internal fund accounts

As discussed above, during a review of DSL number 12-25000, a discrepancy was noted regarding \$77.00. The DSL reflects sponsor, Lillian Jordan, completed the DSL log June 1, 2016 for showing a collection of \$77.00. (See Exhibit #3)

Records do not reflect the funds being deposited as instructed on the MCR. Furthermore, the DSL reflects a note written by the treasurer stating "Returned to safe (clarity)" dated June 2, 2016.

OIG staff obtained the yellow copy of the MCR related to the \$77.00 in question. Since there is no evidence of the funds deposited, it does not appear a record of the original MCR exists. (See Exhibit #14)

OIG staff discussed the matter with Ms. Rivers. Ms. Rivers recalls not depositing the funds because they were related to graduation pictures and those funds did not belong in that account. Ms. Rivers further recalls returning the funds back to the safe.

OIG staff discussed the matter with Ms. Jordan who stated the funds were for graduation pictures for a student that was not going to graduate but ended up receiving the pictures sometime during the summer. Ms. Jordan further stated Ms. Galera instructed her to drop the funds in the safe. Ms. Jordan also stated that since it was the end of the school year she did not receive a receipt for the deposit. We asked Ms. Jordan if Ms. Rivers discussed any issues related to the deposit or returned the funds to her. Ms. Jordan stated she was not returned any funds and as far she's concerned the funds were deposited. It should be noted Ms. Jordan stated she does not reconcile her sponsor accounts.

OIG staff contacted the parent of the student in question. The parent stated she received her child's graduation pictures and was not issued a refund of any type.

ACTIONS TAKEN:

In accordance with School Board Policy 1.092 (6) (iv), a draft copy of this report was provided to Kim Thomasson and Joann Rivers, who were given an opportunity to respond. A response was received from Kim Thomasson. **(See Exhibit #15)** No response was received from Joann Rivers.

A copy of this investigative report will also be forwarded to Palm Beach School District Police Department and to the Office of Professional Standards for review.

Case # 16-478

Gove Elementary School

Exhibits # 1 through 15

8/19/2016
11:45 AM
Print Help

General Time and Material Notes & Documents Work Details Procedures Dependencies Advanced Notifications Calendar Details Calendar Reports Audit Actions Save & Close Close Re-Open Save Cancel

(Required): Use this tab to enter, review, or change basic information about the task.

General
Task ID WO-1652240 Status Completed
* Task Name Work Task-Lock and Window - Safes Assignment Status Completed
Description We need to get the safe code changed due to change in management. - 1.105

Parts On Order Task Priority High Task Priority Color

Estimates
Est. Labor Cost \$105.00 Labor Budget Status Approved
Est. Material Cost \$0.00 Material Budget Status Approved
Est. Service Cost \$0.00
Est. Sub Total \$105.00 Change Order Cost \$0.00
Total Cost \$105.00
Activity ID*
*- Used during Facilities Projects

Details
Task Type Corrective Lead Technician Luther Lawson
Request Class Lock and Window - Safes - Change Combination
Primary Work Location Locations\Gove Elementary - 1241\1241(67)-1\0\1\105
Customer Organization Organizations - ORG\School District of Palm Beach County - SDPBC\Gove Elementary - 1241
CSIR Work Task? CSIR Type
Location Primary Use 04:Elementary School Food Services Area W-8
Permit Requirement Permit Satisfied

Planned
Planned Start 07/25/2016 15:23:00 Planned End 08/11/2016 13:34:39
Planned Working Days 50
Assigned 07/21/2016 14:54:44
Actual Start 07/25/2016 15:23:00 Actual End 08/11/2016 13:34:41
Actual Duration 2 Weeks 2 Days 22 Hours
Budget Approval Date 07/24/2016
Actual Percent Complete 100

Resource Allocation

Lead	Name	Resource Type	Resource Requirement
<input type="checkbox"/>	Contains	Contains	Contains
<input type="checkbox"/>	Christopher Eix	Person	Required
<input checked="" type="checkbox"/>	Luther Lawson	Person	Required

Responsible Organization
Name Lock and Window Organization Type Workgroup
Hierarchy Path Organizations - ORG\Work Groups - Work Groups\Facilities Services - 1001765\Asst Director 02 - ADMIN\Sr Proj Admin 02 - SPA02\Lock and Window - LEW1

Responsible Person
Name Rickie Mann
Email Rickie.Mann@palmbeachschools.org
Work Phone

Cost Summary
A. Total Time Log Cost \$61.50
B. Total Material Order Cost \$0.00
C. Total Truck Material Cost \$0.00
D. Total Card Line Item Cost \$0.00
E. Total PO Line Item Cost \$0.00
F. Total Service Provider Cost \$0.00
Fund-Strip is made up of following elements: Department-Fund-Function-Account-Program-Budget Manager-Local Code-Budget Period

Accounting
Request ID 1
Request Created Date/Time 07/21/2016 14:17:42
Description we need to get the safe code changed due to change in management.
Request Class Lock and Window - Safes - Change Combination
Full Name CHRISTINA JONES
Work Phone 561-993-8703



From Rickie Mann

8/19/2016 (29)
11:45 am

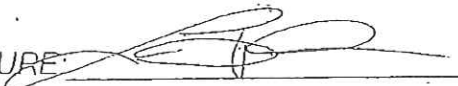
TECH: Luther Lauber
(PRINT):

DAILY FACILITY LOG

DATE: 07/25/16

SCHOOL NAME	DATE	ARRIVAL TIME	DEPARTURE TIME
Summit	07/25		6:30
Oliver Springs		6:55	7:15
Wilmington HS		7:29	7:40
Corn Creek		8:49	9:48
Glades Central HS		9:50	8:12
Summit		4:10	

SIGNATURE:



From Rickie Mann

EXHIBIT

#2

tabbies



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
ACCOUNTING SERVICES

Drop Safe Log

12-25000

This form must be filed sequentially by number in a binder and retained for five years.

Teacher Name: Gene Elen School Number: 1341 Date: 5/24/16

tabbles
#3
EXHIBIT

Section 1 - To be Completed by Teacher/Event Sponsor				Section 2 - To be Completed When Funds are Removed from the Safe for Deposit by Bookkeeper		Section 3 - To be Completed After Funds are Entered in SchoolCash		
Date of Collection	Date Dropped in Safe	Teacher/Sponsor Signature	Amount on Monies Collected Form	Date Removed From Safe	Verified By	Receipt#	Verified By (Initials)	Amount if Different than Amt. Listed by Teacher
5/24/16	5/24/16	<i>[Signature]</i>	144.00	6/2/16	DR	1662	DR	
5/24/16	5/24/16	<i>[Signature]</i>	\$125.00	6/2/16	DR	1650	DR	
5/25/16	5/25/16	<i>[Signature]</i>	168.00	6/2/16	DR	1661	DR	
5/25/16	5/25/16	<i>[Signature]</i>	108.00	6/2/16	DR	1663	DR	
5/26/16	5/26/16	<i>[Signature]</i>	20.00	6/2/16	DR	1660	DR	
5/27/16	5/27/16	<i>[Signature]</i>	255.00	6/2/16	DR	1659	DR	
5/27/16	5/27/16	<i>[Signature]</i>	1935.00	6/2/16	DR	1664	DR	
5/31/16	5/31/16	<i>[Signature]</i>	670.25	6/2/16	DR	1672	DR	
6/1/16	6/1/16	<i>[Signature]</i>	27.00	6/2/16	DR	1657	DR	
6/1/16	6/1/16	<i>[Signature]</i>	220.50	6/2/16	DR	1673	DR	
6/1/16	6/1/16	<i>[Signature]</i>	1106.40	6/2/16	DR	1670	DR	
6/2/16	6/2/16	<i>[Signature]</i>	66.50	6/2/16	DR	1660	DR	
6/2/16	6/2/16	<i>[Signature]</i>	170.00	6/2/16	DR	1669	DR	
6/2/16	6/2/16	<i>[Signature]</i>	150.90	6/2/16	DR	1671	DR	
6/2/16	6/2/16	<i>[Signature]</i>	11,674.10	6/2/16	DR	1669	DR	

* unable to locate deposit

* returned to safe (clearly)

ORIGINAL - School
Ramirez
Jones
Cabrera

PSD 2407 (New: 06/27/2011)

recovered by Auditor: Santana on 08/19/2016

25058

THE SCHOOL DISTRICT OF PALM BEACH COUNTY ACCOUNTING SERVICES

Drop Safe Log



This form must be filed sequentially by number in a binder and retained for five years.

School Name Cove Elem School Number 1841 Date 8/2/16

Section 1 - To be Completed by Teacher/Event Sponsor				Section 2 - To be Completed When Funds are Removed from the Safe for Deposit by Bookkeeper		Section 3 - To be Completed After Funds are Entered in School/Cash		
Date of Collection	Date Dropped in Safe	Teacher/Sponsor Signature	Amount on Monies Collected Form	Date Removed From Safe	Verified By	Receipt#	Verified By (Initials)	Amount if Different than Amt. Listed by Teacher
8/2/16	8/2/16	Teresa Ramirez	2678.26	8/9/16		0001		

EXHIBIT #4

Recovered by Auditor: Santana on 08/19/2010

THE CHURCH WITHOUT WALLS MINISTRIES,
INC.

756 SE 4TH ST
BELLE GLADE, FL 33430-4324

1060

63-84192670

724

DATE 8/20/2016

CHECK NUMBER

PAY TO THE ORDER OF

Grove Elementary

\$ 4,024 ⁸⁰/₁₀₀

four thousand twenty-four

DOLLARS



Security Features Extra on Back

PNC BANK

PNC Bank, N.A. 001

FOR

Building

Manie S. Pro

⑈001060⑈ ⑆267084199⑆ 1210247073⑈

extra services
CU

utilities

sales tax

admin

Courts

frandy laws

1,820

904

163.20

1137.60

not correct
act

rentals

* Who verifies
monies w/ her
opening safe

rec'd printed
receipt
@Christina

monies should
not be dropped
into custodial
funds

EXHIBIT

tabbles

#5

Budget Bookkeeper
transfers

Drop safe log didn't show
deposit

09-01-2016
Recovered From Christina Jones



THE SCHOOL DISTRICT OF PALM BEACH COUNTY

Monies Collected Report

DATE 8/10/16

ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON		

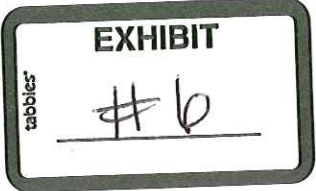
Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
The Burch without walls ministries inc.		4024 ⁰⁰
TOTAL FOR DEPOSIT		

NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

SIGNATURE OF REMITTER		
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS)	OFFICIAL RECEIPT DATE	DEPOSIT #/FORM #
COMMENTS		

PBSD 0180 (Rev. 4/20/2010) White - Bookkeeper YELLOW - Activity Sponsor



09-01-2016
Recovered from
Christina
Jones



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
ACCOUNTING SERVICES

Drop Safe Log

This form must be filed sequentially by number in a binder and retained for five years.

School Name Grove Elem School Number 1241 Date 8/2/16

Section 1 - To be Completed by Teacher/Event Sponsor				Section 2 - To be Completed When Funds are Removed from the Safe for Deposit by Bookkeeper		Section 3 - To be Completed After Funds are Entered in School Cash		
Date of Collection	Date Dropped in Safe	Teacher/Sponsor Signature	Amount on Monies Collected Form	Date Removed From Safe	Verified By	Receipt#	Verified By (Initials)	Amount if Different than Amt. Listed by Teacher
8/2/16	8/3/16	Teresa Ramirez	2678.26	8/9/16		0001		
8/16/16	8/10/16	Christina Bras	4624.80	8/19/16				
8/17/16	8/17/16		174.72					
8/23/16	8/23/16	Co Co	2500.56					

And 11:45 AM
Per AP
she looked in book keeps
office collected forms
money collected 2016
for July

tabbics
EXHIBIT
#7

8/25/2016
from Amount recovered from Gov. General



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
ACCOUNTING SERVICES

Drop Safe Log

This form must be filed sequentially by number in a binder and retained for five years.

School Name Cove Elem School Number 124 Date 8/2/16

Section 1 - To be Completed by Teacher/Event Sponsor				Section 2 - To be Completed When Funds are Removed from the Safe for Deposit by Bookkeeper		Section 3 - To be Completed After Funds are Entered in School Cash		
Date of Collection	Date Dropped in Safe	Teacher/Sponsor Signature	Amount on Monies Collected Form	Date Removed From Safe	Verified By	Receipt#	Verified By (Initials)	Amount if Different than Amt. Listed by Teacher
8/2/16	8/2/16	Teresa Ramirez	2678.26	8/9/16	TR	0001		
8/16/16	8/16/16	Christina Bries	4024.80	8/16/16	CB	0002/005		
8/17/16	8/17/16	Ramona F	174.72	8/19/16	RF	0006		
8/23/16	8/23/16	Colleen F	2500.26	8/25/16	CF	0007		
8/26/16	8/26/16	Jill Schmidt	32.00	8/29/16	JS	0009		
8/26/16	8/26/16	Victor Carricit	32.50	8/29/16	VC	0008		
8/31/16	8/31/16	Jill Schmidt	35.00	8/29/16	JS			
		Ramirez = snack money						

tabbies
#8

9/11/2016
Cove Elem
H. Cabrera



Michelle Riker <michelle.riker@palmbeachschools.org>

Student Council

2 messages

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>
Cc: "Christina Jones (Gove ES)" <christina.jones@palmbeachschools.org>

Thu, Jul 28, 2016 at 9:41 AM

Good Morning Ms. Rivers,

I am planning a few activities for the upcoming school year. I would like to have Student Council purchase school supplies for our students that are in need. When you have a chance could you please email me the amount we have in the Student Council account.

Thanks,
Michelle

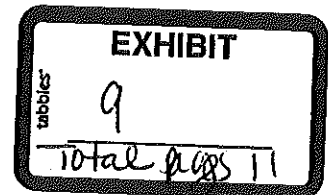
--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726

Joann Rivers <joann.rivers@palmbeachschools.org>
Michelle Riker <michelle.riker@palmbeachschools.org>

Thu, Jul 28, 2016 at 10:07 AM

Yes, as soon as I can.

Thanks
[Quoted text hidden]





Michelle Riker <michelle.riker@palmbeachschools.org>

Student Council Ledgers

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Osvaldo Garcia <osvaldo.garcia@palmbeachschools.org>

Tue, May 24, 2016 at 1:10 PM

Hi Mr. Garcia,

Could you please print out the following Student Council ledgers.

Student Council Account Numbers:

4-4810.00 Main Account
4-4810.01 School Store / Dance
4-4810.03 Snack Sales

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726



Michelle Riker <michelle.riker@palmbeachschools.org>

edger

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>

Wed, May 18, 2016 at 8:20 AM

To: Joann Rivers <joann.rivers@palmbeachschools.org>

Good Morning,

When you have a chance could you please print out the Student Council ledgers. Additionally, is the check ready for the DJ?

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726



Michelle Riker <michelle.riker@palmbeachschools.org>

Ledgers

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Tue, May 3, 2016 at 7:59 AM

Good Morning Mrs. Rivers,

Could you please print out the PTO and Student Council ledgers for the meeting on Wednesday.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726

(Exhibit #19) 4 03 11



Michelle Riker <michelle.riker@palmbeachschools.org>

Accounts

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Fri, Apr 15, 2016 at 10:16 AM

Could you please print out the ledgers for the other student council accounts too.
01 , 02, and 03.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726



Michelle Riker <michelle.riker@palmbeachschools.org>

Student Council

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Mon, Apr 11, 2016 at 7:01 PM

Hi Ms. Rivers,

When you have a chance could you please print out the student council ledgers.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726

(Exhibit #9)

1/1
602 11



Michelle Riker <michelle.riker@palmbeachschools.org>

PTO / SC

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Tue, Mar 1, 2016 at 11:03 AM

Hi Ms. Rivers,

Could you please print of the PTO and Student Council ledgers for our meeting tomorrow night.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726



Michelle Riker <michelle.riker@palmbeachschools.org>

Ledgers

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Wed, Jan 27, 2016 at 1:24 PM

Hi Mrs. Rivers,

When you have a chance could you please print out the ledgers for both PTO and Student Council.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726

(Exhibit #9)



Michelle Riker <michelle.riker@palmbeachschools.org>

Ledgers

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Tue, Nov 24, 2015 at 2:27 PM

Hi Ms. Rivers,

Could you please print out the PTO and Student Council Ledgers.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726

(Exhibit #9)

1/1
9 20 11



Michelle Riker <michelle.riker@palmbeachschools.org>

Student Council

1 message

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Tue, Oct 20, 2015 at 7:53 AM

Hi Ms. Rivers,

Could you please print out the Student Council Ledgers.

Thanks,
Michelle

—
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726



Michelle Riker <michelle.riker@palmbeachschools.org>

Student Council / PTO

Michelle Riker <michelle.riker@palmbeachschools.org>
To: Joann Rivers <joann.rivers@palmbeachschools.org>

Fri, Oct 30, 2015 at 8:13 AM

Hi Ms. Rivers,

Could you please print out the ledgers for both Student Council and PTO.

Thanks,
Michelle

--
Dr. Michelle Riker
School Counselor
Gove Elementary School
561 993-8726

(Exhibit #4)

11 08 11

September 11, 2012

Dear Mr. Edgecomb,

Letter sent
to Principal
From Jacks
She said she would
get for you.

I am writing this letter with a very frustrated and heavy heart. I feel as though this is all you ever hear from me, and I know it is rarely, if ever, that you hear positive comments and I hate that!! However, I have been sponsoring the Ambassadors for many years now along with the fundraising, which involves THOUSANDS of dollars, and I know that it does NOT have to be this frustrating and difficult!! I love what I do, but I cannot continue to do my job and the job of the bookkeeper at the same time.

Here is a list of my deep concerns:

- Deposit log is taken and not replaced. I have inquired about this policy from other schools and it seems we are the only school in the area that only keeps one log page at a time on the safe and then when it is full we are reprimanded for writing on the back.
- When there is no log it is very difficult to find the bookkeeper to get a new log.
- The bookkeeper isn't available during my break to ask questions and is not in her office after school.
- There are NEVER any monies collected forms out. Why do we have to ask for these when we are dealing with thousands of dollars in a day or week?
- Once a fundraiser request form is completed, we are never given the decimalized account number.
- I asked for separate account numbers and was told to just put it under the .00 account, which is what I did. Now that it is time to close out, the money is all over the place and in different accounts.
- If an amount of a deposit is off, I have never been called back into her office to correct the monies collected form.
- When looking for the safe log, I have walked into her office and she has said to just hand her the money...I WILL NOT DO THAT AGAIN!!!! That is exactly why I had a missing deposit for four months, which she told me she found in her desk drawer!!!! It is my understanding that bookkeepers are NEVER to take money before it has been deposited into the safe, nor is money EVER to be kept in her office for any reason.
- As you can see on the attached ledger, there are deposits with no description or incorrect descriptions and if you will pull my monies collected forms you will notice that there is not a deposit without a description. This is a major problem when trying to close out a fundraiser.
- All the money was transferred into my main .00 account without my signature.
- When it was time to close out, she did not give me a copy of all my invoices nor did she ask for the sales inventory sheet to be completed.
- Requests are ignored when dealing directly with the bookkeeper, therefore it appears I am going directly to you instead of her first.
- Since the bookkeeper is the one who attends the workshops on how to keep such records, it would be appreciated if I could receive help from her instead of having to ask you or your secretary.
- I have completed ALL my paperwork and my fundraiser has not been closed yet!

Thank you for your time and effort in helping to solve this matter.



Gove Elementary
Analysis of Used Drop-safe Log pages
FY15 and FY16

Date		Drop Safe Log		
From	To	From	To	
9/10/2014	9/26/2014	24864	24865	
10/24/2014	10/29/2014	24866	24867	
11/3/2014	11/12/2014	24868	24870	
11/17/2014	12/16/2014	24871	24875	
12/19/2014	12/19/2014		24876	
2/5/2015	2/16/2015	24877	24879	
2/20/2015	2/27/2015	24880	24882	
3/2/2015	4/17/2015	24883	24888	
4/29/2015	4/30/2015		24889	
5/4/2015	6/2/2015	24890	24897	
8/27/2015	10/1/2015	24898	24900	First page FY16
9/2/2014	9/10/2014		24901	
9/26/2014	10/24/2014	24902	24914	
10/29/2014	10/31/2014		24915	
11/13/2014	11/17/2014		24916	
12/16/2014	12/19/2014		24917	
1/7/2015	2/4/2015	24918	24927	
2/17/2015	2/19/2015		24928	
3/2/2015	3/4/2015		24929	
4/30/2015	5/1/2015		24930	
10/1/2015	10/2/2015		24931	
	6/5/2015		24932	Last page FY15
10/6/2015	11/10/2015	24933	24950	
4/27/2015	4/29/2015		24951	
10/2/2015	10/6/2015		24952	
11/10/2015	11/24/2015	24953	24956	
12/1/2015	6/3/2016	24957	25000	
		25001	25050	Unaccounted for (a)
		25051	25054	Missing
11/12/2014	11/13/2014		25055	
4/20/2015	4/24/2015		25056	
11/24/2015	12/1/2015		25057	

(a) DSL Inventory inaccurate. Cannot be assured school had DSL 25001 through 25050 which represents one complete pad. Warehouse does not maintain serial numbers sent to schools.

YELLOW	FY 2015
GREEN	FY 2016



Prepared by: Susy Kag

Printed 11/10/16

16-478

Sample Bank Bag

Provided by: Food Services 12/7/16

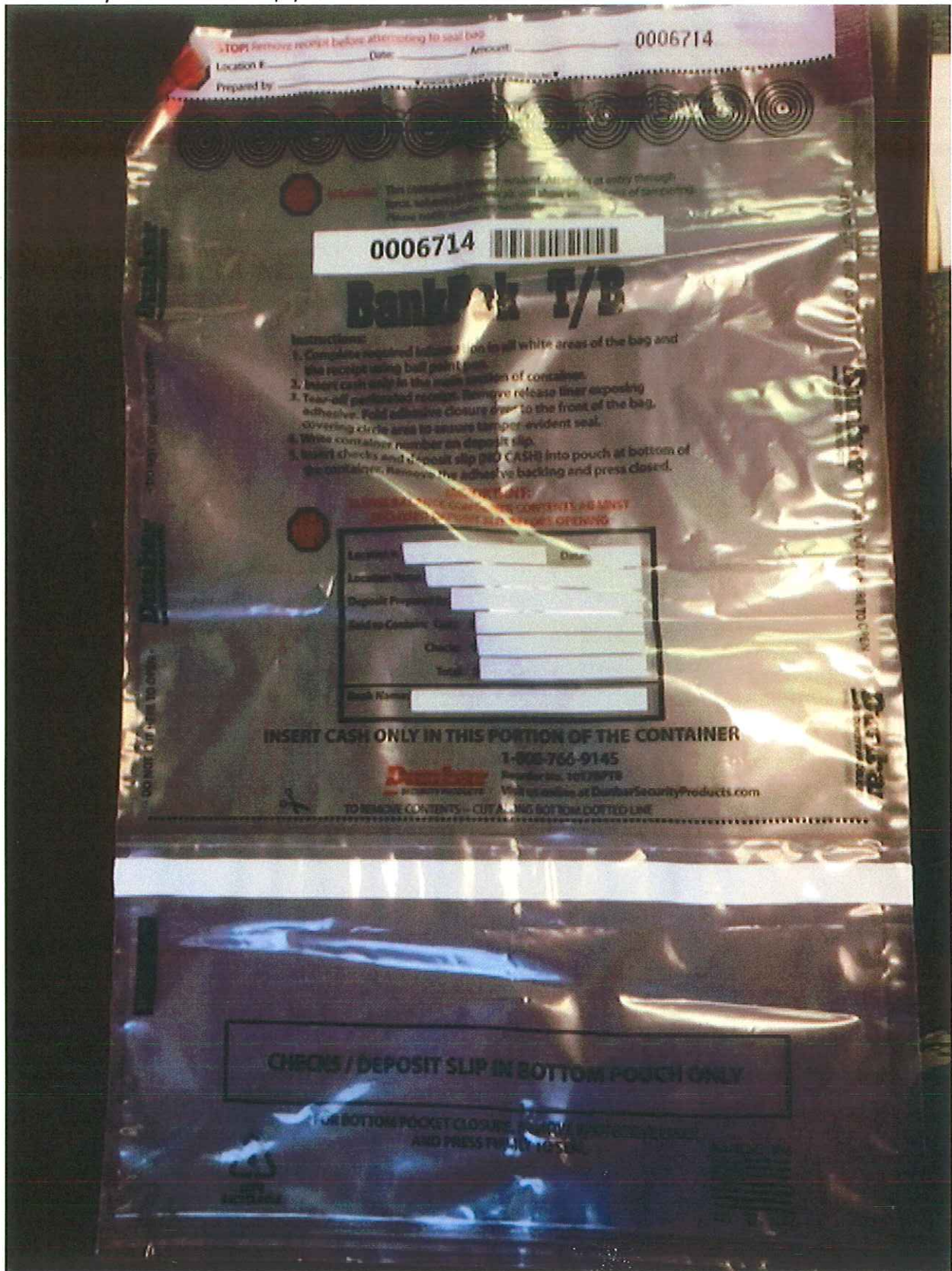


EXHIBIT
tabbles
#12
Total 2 pages

Received by DUNBAR ARMORED, INC., a private carrier,

CURRENCY/OTHER SHIPMENT PAGE

from _____, consignator, the following shipments to be delivered to the respective consignees herein stated. It is agreed that all these packages are to be distinctively and securely sealed by the consignator and that DUNBAR ARMORED, INC., shall in no event be liable for any shortage claimed in any such package which is not so distinctively and securely sealed. Furthermore, DUNBAR ARMORED, INC., shall not be liable for more than the value as herein stated of any such package and, in no event, shall DUNBAR ARMORED, INC., be liable for an amount in excess of the liability assumed in the Service Agreement.

This Section to Be Filled Out By Shipper				This Section To Be Filled Out By DUNBAR ARMORED			Shipper MUST Place Label on Corresponding Package	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCODE LABEL	
348762	Check	514.30	[Signature]	6-7	9:27	T6457341		
3487673	Check	2678.26	[Signature]	8/9	8:56	T6457342		
3487674	Check	4024.00	[Signature]	8/16	9:35	T6457343		
3487675	Check	1772	[Signature]	8-25	10:00	T6457344		
3487676	Check	2500.00	[Signature]	8-25	10:00	T6457345		
3487677	Cash	64.00	[Signature]	8/30	9:47	T6457346		
3487678	Mix	204.00	[Signature]	9/6	9:49	T6457347		
3487679	Cash	46.00	[Signature]	9-11	9:52	T6457348		
3487680	Mix	213.12	[Signature]	9/13	9:46	T6457349		
3487681	Cash	89.00	[Signature]	9-15	12:42	T6457350		
3487682	Cash	237.00	[Signature]	9/23	12:54	T6457351		
3487683	Cash	146.00	[Signature]	9/23	12:54	T6457352		

Exhibit 12
page 208 2

Obtained
12/8/10
from school

Received by DUNBAR ARMORED, INC. a private carrier,
 from 1241 JVE ELEM consignors, the following shipments to be delivered to the respective consignees herein stated. It is agreed that all these packages are to be dis-
 securely sealed by the consignor and that DUNBAR ARMORED, INC., shall in no event be liable for any shortage claimed in any such package which is not so distinctively and security sealed. F
 DUNBAR ARMORED, INC., shall not be liable for more than the value as herein stated of any such package and, in no event, shall DUNBAR ARMORED, INC., be liable for an amount in excess
 assumed in the Service Agreement.

CURRENCY/OTHER SHIPMENT PAGE

This Section to Be Filled Out By Shipper			This Section To Be Filled Out By DUNBAR ARMORED			Shipper MUST Place Label on Corresp	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCOL
6307147	5/18/16 JVS	122.73 ML	[Signature]	5-19	9:48	AB77006457	
6307148	5/19/16 JVS	204.05 ML	[Signature]	5-24	9:16	AB77006458	
6307149	5/20/16 JVS	206.60 ML	[Signature]	5-24	9:18	AB77006459	
6307150	5/23/16 JVS	189.25 ML	[Signature]	5-24	9:18	AB77006460	
6307151	5/24/16 JVS	193.44 ML	[Signature]	6-2	9:41	AB77006461	
6307152	5/25/16 JVS	508.56 ML	[Signature]			AB77006462	
6307153	5/26/16 JVS	139.05 ML	[Signature]			AB77006463	
6307139	5/27/16 JVS	109.33 ML	[Signature]			AB77006464	
6307138	5/31/16 JVS	116.45 ML	[Signature]			AB77006465	
6307137	05/11/16 JVS	159.95 ML	[Signature]	6-2	9:42	AB77006466	
6307135	6/2/16 PC	100 -	[Signature]	8-4	10:19	AB77006467	
6307136	6/2/16 PC	90 -	[Signature]	8-4	12:19	AB77006468	

tabbles
EXHIBIT
 #13
 Total pages 4

CAUTION! Verify the gu's A.V.S. badge before releasing your deposits.

Source: Michele Kalsbeck 12/2/16 1 of 4 Exhibit #13

CURRENCY/OTHER SHIPMENT PAGE

Received by DUNBAR ARMORED, INC., a private carrier,

from _____, consignor, the following shipments to be delivered to the respective consignees herein stated. It is agreed that all these packages are to be distinctively sealed by the consignor and that DUNBAR ARMORED, INC., shall in no event be liable for any shortage claimed in any such package which is not so distinctively and securely sealed. Furthermore DUNBAR ARMORED, INC., shall not be liable for more than the value as herein stated of any such package and, in no event, shall DUNBAR ARMORED, INC., be liable for an amount in excess of the amount assumed in the Service Agreement.

This Section to Be Filled Out By Shipper				This Section To Be Filled Out By DUNBAR ARMORED				Shipper MUST Place Label on Corresponding	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCODE LAI		
6307134	6/2/16	81.06	[Signature]	8-4	6:14	AB77006469			
616116	SFS BA	32	[Signature]			AB77006470			
6307133	CL Cur	10	[Signature]			AB77006471			
618114	SFS BA	11	[Signature]			AB77006472			
6307132	Cur	10	[Signature]			AB77006473			
611914	SFS BA	12	[Signature]			AB77006474			
6307131	Coin Cur	10	[Signature]			AB77006475			
611416	SFS BA	10	[Signature]			AB77006476			
6307130	Coin Cur	11	[Signature]			AB77006477			
6307129	61110 SFS Cur	7	[Signature]			AB77006478			
6307128	6240 Cur SFS Cur	15	[Signature]			AB77006479			
6307127	62710 SFS Cur	9	[Signature]			AB77006480			
6307126	62810 SFS Cur	28	[Signature]	8-4	6:14				

CAUTION! Verify the guar. A.V.S. badge before releasing your deposits.

2 of 4 Exhibit #13

1241 GAVE ELEM

CURRENCY/OTHER SHIPMENT PAGE

received by DUNBAR ARMORED, INC. a private carrier,

from _____, consignator, the following shipments to be delivered to the respective consignees herein stated. It is agreed that all these packages are to be dislin-
 securely sealed by the consignator and that DUNBAR ARMORED, INC., shall in no event be liable for any shortage claimed in any such package which is not so distinctively and securely sealed. F.I.
 DUNBAR ARMORED, INC., shall not be liable for more than the value as herein stated of any such package and, in no event, shall DUNBAR ARMORED, INC., be liable for an amount in excess
 assumed in the Service Agreement.

This Section to Be Filled Out By Shipper			This Section to Be Filled Out By DUNBAR ARMORED			Shipper MUST Place Label on Corresponding	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCODE
6307101	SFS Contain 7/12/16	11	[Signature]	8-8	10:19	AB77006481	
6307102	SFS Contain 7/12/16	10	[Signature]	8-8	10:19	AB77006482	
6307103	SFS Contain 7/12/16	10	[Signature]	8-8	10:19	AB77006483	
6307109	SFS 9/12/16	135.25 MK	[Signature]	9/16	9:30	AB77006484	
6307110	SFS 8/15/16	4169.25 MK	[Signature]	9/16	9:30	AB77006485	
6307111	SFS 8/16/16	1870.00 MK	[Signature]	9-25	10:24	AB77006486	
6307116	SFS 8/17/16	286.00 MK	[Signature]			AB77006487	
6307115	SFS 8/18/16	114.45 MK	[Signature]			AB77006488	
6307114	SFS 8/19/16	73.30 MK	[Signature]			AB77006489	
6307113	8/22/16	49.16 MK	[Signature]			AB77006490	
6307112	8/23/16	18.75 MK	[Signature]			AB77006491	
6307111	8/24/16	66.00 MK	[Signature]	9-25	10:24	AB77006492	

CAUTION! Verify the gt j's A.V.S. badge before releasing your deposi.
 3 of 4 Exhibit #13

1241 GOVT ELEM

CURRENCY/OTHER SHIPMENT PAGE

Shipped by DUNBAR ARMORED, INC., a private carrier,

from _____ consignor, the following shipments to be delivered to the respective consignees herein stated. It is agreed that all these packages are to be distinctively securely sealed by this consignor and that DUNBAR ARMORED, INC., shall in no event be liable for any shortage claimed in any such package which is not so distinctively and securely sealed. Further DUNBAR ARMORED, INC., shall not be liable for more than the value as herein stated of any such package and, in no event, shall DUNBAR ARMORED, INC., be liable for an amount in excess of the assumed in the Service Agreement.

This Section to Be Filled Out By Shipper				This Section To Be Filled Out By DUNBAR ARMORED				Shipper MUST Place Label on Correspondi	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCODE LA		
6766983	589 8/25/16 CAC	112.5	[Signature]	8/30	9:47	AB77006493			
6766984	589 8/26/16	134.20	[Signature]	8/30	9:47	AB77006494			
6766985	589 8/26/16	186.47	[Signature]	8/30	9:47	AB77006495			
6766986	589 8/30/16	59.10	[Signature]	9-1	8:51	AB77006496			
6766987	589 8/31/16	59.70	[Signature]	9-1	9:37	AB77006497			
6766988	589 9/1/16 CAC	189.50	[Signature]	9/1	9:46	AB77006498			
6766989	589 9/1/16	59.65	[Signature]	9/1	9:48	AB77006499			
6766990	589 9/1/16	125.90	[Signature]	9/1	9:48	AB77006500			
6766991	589 9/1/16	90.94	[Signature]	9/1	9:48	AB77006501			
6766992	589 9/1/16	213.93	[Signature]	9/1	9:46	AB77006502			
6766993	589 9/1/16	122.5	[Signature]	9/1	9:48	AB77006503			
6766994	589 9/1/16	236.46	[Signature]	9/1	9:48	AB77006504			

CAUTION! Verify the guar A.V.S. badge before releasing your deposits.



THE SCHOOL DISTRICT OF PALM BEACH COUNTY

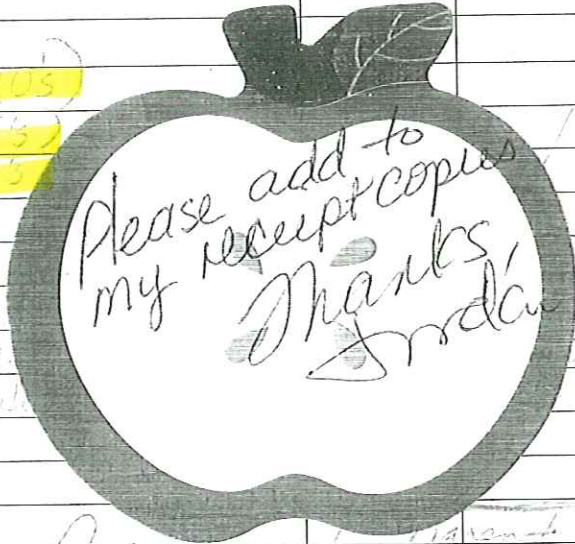
Monies Collected Report

DATE 6-1-16

ACCOUNT NAME(S) <u>Grad Picture</u>	ACCOUNT NUMBER(S) <u>3-3000 00</u>	AMOUNT <u>77.00</u>
ACCOUNT NAME(S) <u>Kindergarten</u>	ACCOUNT NUMBER(S)	AMOUNT
REASON <u>Graduation Picture Pack</u>		

Transmits herewith monies, obtained from sources indicated below, for deposit

SOURCE	CHECK #	AMOUNT
<u>Ann Marie Lovell</u>	<u>CASH</u>	<u>77.00</u>
<u>10/11</u>		
<u>5 (30)</u>		
<u>3 (15)</u>		
<u>2 (15)</u>		
<u>a 7</u>		
<u>my child</u>		
<u>John B...</u>		
<u>Treasurer</u>		
TOTAL FOR DEPOSIT		<u>77.00</u>



NOTE: ALL MONEY MUST BE TURNED IN ON THE SAME DAY COLLECTED.

SIGNATURE OF REMITTER <u>Jordan</u>		
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS)	OFFICIAL RECEIPT DATE	DEPOSIT #/FORM #
COMMENTS		

PBSD 0180 (Rev. 4/20/2010)

White - Bookkeeper

YELLOW - Activity Sponsor





Gove Elementary School
1000 S.E. Avenue G
Belle Glade, FL 33430
(561)993-8700 (Phone) - (561)993-8750 (Fax)

Kimberly Thomasson
PRINCIPAL

Sheila Galera
ASSISTANT PRINCIPAL

To: Lung Chu, Inspector General
From: Kim Thomasson, Principal *Kim Thomasson*
Date: February 13, 2017
Subject: Inspector General Case No. 16-478, and No. 16-507

In response to the above referenced cases, I would like it noted that I started as Principal of Gove Elementary School on October 24, 2016. I have worked with Professional Standards to take the appropriate administrative actions.

RECEIVED
FEB 13 2017
INSPECTOR GENERAL

