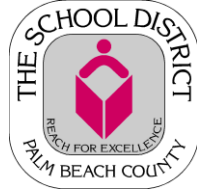


Special Review of
Afterschool Program Records at Cholee Lake Elementary School
April 21, 2023

Report #2023-04



MISSION STATEMENT

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Superintendent of Schools

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**Special Review of
Afterschool Program Records at Cholee Lake Elementary School**

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**Special Review of
Afterschool Program Records at Cholee Lake Elementary School**

EXECUTIVE SUMMARY

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan* and in response to the request from the Principal of Cholee Lake Elementary School, the OIG conducted a special review of the school's Afterschool Program (ASP) to determine if (1) fees charged and collected were properly accounted for, and (2) program records were properly maintained. This special review produced the following major conclusions:

1. Noncompliances with *School Board Policy 8.131* for Transporting Student to Attend ASP at Another School

A. Noncompliances with *School Board Policy 8.131*

Our review of the arrangement for providing specialized transportation services for a Forest Hill Elementary (Forest Hill) student to attend the Afterschool Program (ASP) at Cholee Lake Elementary (Cholee Lake) had the following noncompliances with *School Board Policy 8.131 – Afterschool Programs*:

a) Forest Hill Student Not Eligible to Attend Cholee Lake ASP

A full-time Forest Hill student attended the school's Exceptional Student Education's (ESE) Gifted-Mixed program. However, the student was enrolled in and attended the Cholee Lake ASP although Forest Hill had an active ASP which the student could attend. The Forest Hill student attending Cholee Lake ASP was inconsistent with *School Board Policy 8.131.3.a.*, which states, in part, that the ASP "*Services are available only to students attending the elementary school, ...*" (Emphasis added.)

b) Inappropriately Utilized Specialized Transportation Service to Transport Student Not Eligible for Cholee Lake ASP

Specialized Transportation Service Improperly Requested by Cholee Lake ESE Coordinator. On December 20, 2018, the Cholee Lake ESE Coordinator submitted a *Specialized Transportation Request Form (Form 1848)* to the Transportation Department requesting transportation service for transporting the student from Forest Hill to Cholee Lake at the end of each school day. It was inappropriate for the Cholee Lake ESE Coordinator to request transportation service for a student of another school. According to the *Exceptional Student Education Policies and Procedures, Section C(14)*, specialized transportation for an ESE student is part of the supplementary services needed by the student and the justification should be documented in the student's Individual Educational Plan (IEP) by the IEP team. Any request of District services for a student should be initiated by the school where the student is attending.

No Documented Justification for the Requested Specialized Transportation Service. The Transportation Department’s procedures for providing transportation to ESE students state that transportation will be provided “*in accordance with the student’s Individual Education Plan (IEP).*” According to the student’s current Middle School¹ ESE Coordinator, there was no mention of specialized transportation on the student’s IEP or anywhere else in the student’s file other than the submitted *Form 1848*.

Violation of *School Board Policy 8.131*. Providing District transportation for a Forest Hill student to attend Cholee Lake ASP was inconsistent with *School Policy 8.131.3.d.*, which states, in part,

“The School Board does not provide transportation to and from any afterschool program governed by this policy...”

B. Student’s Unpaid ASP Fees Ranged From \$2,612 to \$6,959

No Registration Forms and Incomplete Attendance Records. The school’s EZ-Care² databases for Fiscal Years 2018 through 2022 indicated the student was initially enrolled in the Cholee Lake ASP on August 3, 2017. The *District Elementary Afterschool Programs Operational Manual (ASP Manual)* requires an *Afterschool Programs and VPK Wrap-Around Registration Form (PBSD 1824) (ASP Registration Form)* must be completed and submitted by the parent/guardian upon enrolling a student in the ASP. However, the required *ASP Registration Form* for School Year 2022 was not completed by the student’s mother until April 28, 2022. Additionally, there were no attendance records for this student for School Year 2022.

Unpaid Program Fees Ranging From \$2,612 to \$6,959. According to the EZ-Care² databases, the school received total program fees of \$1,120 and \$471 in Fiscal Years 2018 and 2019, respectively, for this student. No program fees were assessed nor collected for this student during Fiscal Years 2020 through 2022. Because attendance records were incomplete for this student, we were unable to determine the exact ASP program fees due for this student attending the program during Fiscal Years 2018 through 2022. Based on the scheduled program days for the entire 10 months of each school year, we estimated that the student’s parent potentially owed unpaid program fees between \$2,612 (for part-time attendance of two hours per day) and \$6,959 (for full-time attendance of four hours per day).

Management’s Responses: Concur. (See pages 20 and 21 for details.)

¹ The student’s IEP documentation was transferred to Don Estridge High Tech Middle School when the student was promoted to sixth grade in August 2022.

² EZ-Care² is the student information and accounting system formerly used by District ASPs. As of October 2022, ASPs have migrated to a new software, Eleyo.

2. Alterations/Falsifications of Parent *Sign-Out* Records for Some Students

During our review, we noted that the pick-up times on Cholee Lake ASP *Parent Sign-Out Sheets* for some students were completed using the Military Time format instead of the standard Civilian Time format commonly used by parents. Upon further examination, we noted apparent alterations on the *Parent Sign-Out Sheets* of 11 students for a total of 752 days out of the total 1,608 program days for these students. Specific examples of alterations included:

- Different colored ink pens were used to change the parents' pick-up times by adding a "1" in front of the original Civilian Time. For example, an original time of 5:22 (i.e. 5:22 p.m.) written with a black ink pen was changed to 15:22 (i.e. 3:22 p.m.) by adding a "1" to it with a blue ink pen.
- Some pick-up times in Military Time format were before the program start time. Specifically, the program hours are from 2:00 p.m. to 6:00 p.m., but some pick-up times were as early as 12:47 p.m. when the students should have been in their regular classroom attending the day school program.
- Some siblings were picked up by parents at different times, with delays as much as two hours.
- Falsification of records by adding parents' pick-up times on *Parent Sign-Out Sheet*. Specifically, on April 1, 2022, the OIG received from Extended Learning a scanned copy of the *Parent Sign-Out Sheets* retrieved from the school. In August 2022, the OIG recovered the original documents from the school. Our review found the September 2021 *Parent Sign-Out Sheet* for one student contained only the parent's signatures without the pick-up times for 16 days on the scanned copy from Extended Learning, but the original documents retrieved from the school by OIG included both the parent's signatures and the pick-up times. Apparently, someone added the parent's pick-up times to the original documents between April and August 2022.

Management's Responses: Concur. (See pages 20 and 22 for details.)

3. Incorrect and Missing Student *Attendance* and *Parent Sign-Out* Records

The *ASP Manual* requires that student attendance be taken every day the ASP is in operation using the *Monthly Attendance Report* generated by EZ-Care2. The attendance reports must be retained for a period of three years for non-ELC³ Students and six years for ELC Students. The parents or guardians are required to sign the *Parent Sign-Out Sheets* when picking up their children from the program. Our review of the available *Attendance Reports* and *Parent Sign-Out Sheets* for August 1, 2021, through August 15, 2022 noted the following inconsistencies:

³ ELC students are those students who receive financial assistance through the Early Learning Coalition of Palm Beach County (ELC).

- *Parent Sign-Out Sheets* indicated students were in attendance, however, *Attendance Sheets* showed the students were absent. Discrepancies ranged from one day to a full month of inconsistencies between the *Parent Sign-Out Sheets* and *Attendance Reports*.
- *Attendance Reports* indicated students were in attendance, however the full month of *Parent Sign-out Sheets* were missing a total of 10 times.

Management’s Responses: Concur. (See pages 20 and 22 for details.)

4. Inaccurate Billing Records

Parents have the option to enroll their children in the ASP on a part-time (2:00 p.m. to 4:00 p.m.) or full-time (2:00 p.m. to 6:00 p.m.) basis. We compared the *Attendance Records* and *Parent Sign-Out Sheets* to EZ-Care2 billing records for August 2021 through March 2022 and found that 42 student accounts were undercharged a total of \$17,931, and 16 student accounts were overcharged a total of \$4,877.

Corrective Actions Taken by Department of Extended Learning. During May 2022, the Department of Extended Learning completed their independent review of student account records for Cholee Lake ASP and issued payment due notices to parents for a total of

Management’s Responses: Concur. (See pages 20 and 23 for details.)

5. Discrepancies in Fee Collection Records

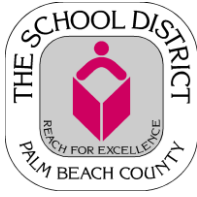
Payment Checks Not Deposited into Bank. Between August 19, 2021, and March 10, 2022, six payments totaling \$833.08 were recorded to three family accounts as “check payments” in EZ-Care2. However, these six checks were not identified in any deposits recorded in SchoolCash⁴ or the school’s bank account as of October 17, 2022.

Parent Credit Card Payments Not Posted to EZ-Care2. During Fiscal Years 2021 and 2022, the parent of one student paid program fees using a credit card. Our analysis of the student’s EZ-Care2 account revealed the account balance was understated by \$690.64 because four credit card payments totaling \$934.64 were duplicated in the student’s account during Fiscal Year 2021, and an October 29, 2021, credit card payment for \$244 was not recorded to the student’s account during Fiscal Year 2022.

Payment Documents Discovered in Former Director’s Office Not Deposited. We reviewed the *Monies Collected Reports (MCRs)* and *Money Order* copies recovered from the former ASP Site Director’s office during April 2022 by the Department of Extended Learning. We noted that collections totaling \$2,220 were not deposited into the school’s Internal Funds as of October 17, 2022.

Management’s Responses: Concur. (See pages 20 and 23 for details.)

⁴ SchoolCash is the accounting software used for school internal funds.



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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

DATE: April 21, 2023

SUBJECT: Special Review of Afterschool Program Records at Cholee Lake Elementary School

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan* and in response to the request from the Principal of Cholee Lake Elementary School, the OIG conducted a special review of the school's Afterschool Program to determine if (1) fees charged and collected were properly accounted for, and (2) program records were properly maintained.

SCOPE AND METHODOLOGY

This special review was conducted in accordance with the Association of Inspectors General's *Principals and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews*. The review examined student registrations, student attendance records, parent sign-out records, and fee collection records during July 1, 2021, through August 15, 2022. The review included interviewing staff and reviewing:

- *School Board Policy 8.131, Afterschool Programs*
- *District Elementary Afterschool Programs Operational Manual*, (revised July, 2021)
- *Records Retention Schedules* (revised September 2019 and March 2022)
- *Exceptional Student Education Policies and Procedures (P&P)*
- EZ-Care2 database (Afterschool Program Student Information and Accounting System)
- *Afterschool Program Registrations, Attendance Reports, Parent Sign-Out Sheets, and Subsidy Payment Reports*
- General Ledgers from the Internal Funds Accounting System (SchoolCash).

Draft findings were sent to the school Principal, the Department of Extended Learning, and the Chief Financial Officer for review and comments. The management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by the staff during the review. The final draft report was presented to the Audit Committee at its April 21, 2023, Meeting.

BACKGROUND

Elementary Afterschool Programs. The School District operates Elementary Afterschool Programs (ASP) at 93 elementary schools. Afterschool Programs are cost recovery programs supported by participant fees and available grants. Participant fees must be paid in advance by the due dates outlined in the District's approved fee payment schedule. Students may be eligible for financial assistance through the Early Learning Coalition of Palm Beach County (ELC). Upon approval of financial assistance, ELC will forward a copy of the *Parental Payment Certificate* to the District via the District's Department of Extended Learning's online portal.

ASPs operate from approximately 2:00 p.m. to 6:00 p.m. daily. Parents may choose either the two-hour part-time program which ends at 4:00 p.m. or the four-hour full-time program which ends at 6:00 p.m. Participant fees for the part-time program are half of the fees for the full-time program.

FY2021 OIG Internal Funds Audit. The OIG audits the Internal Funds Accounts for all the District schools annually. Afterschool Programs are included in the audit coverage during the annual audits. During October 2021, the OIG completed the Fiscal Year (FY) 2021 Internal Funds Audit of Cholee Lake Elementary School (Cholee Lake) and noted the following exceptions in the school's ASP:

- Missing program records.
- Students released to individuals without legible signatures.
- Discrepancies between student attendance records and parent sign-out records.

FY2022 Afterschool Program Review. The Department of Extended Learning (Extended Learning) performs Program Quality and Fiscal Review of the ASPs at all 93 schools annually. Extended Learning completed the FY2022 review of Cholee Lake ASP on November 3, 2021. The review identified:

- Non-compliances with the District's billing, fee collection, and record retention guidelines.
- Late transmission of program revenues to the Central Office.
- Late submission of student attendance to ELC for subsidy reimbursement claims.
- Discrepancies between student attendance records and parent sign-out records.

Due to the extent of non-compliances identified by the OIG's audit and Extended Learning's annual review, on March 29, 2022, Cholee Lake's Principal requested the OIG to review the school's ASP records.

Principal Filed a Report with School Police. On May 5, 2022, the Principal filed a report with School Police that indicated the school's Assistant Principal and the new Afterschool Site Director notified the Principal of certain improprieties with the school's ASP. On June 21, 2022, the OIG received a copy of the School Police investigative report (Case #2200002105), which concluded that,

"The above mentioned two subjects [the former Afterschool site Director and a student's parent], that were allegedly acting in concert are unavailable for an

interview or to receive a sworn written statement due to their individual status. [The former Afterschool site Director] had recently retired and [the affected student's parent] is no longer an employee of Cholee Lake Elementary School; but, is employed at another Palm Beach School.

Based on the aforementioned statements and a careful review of all documents submitted, and in addition claim/allegation may have a possible financial implication [sic], I have determined to leave this investigation active without prejudice and forward to the Palm Beach County School District Office of Inspector General for a[n] Administrative/investigative service review and or a full audit of the School's After School Program records."

REFERRALS TO SCHOOL POLICE and PROFESSIONAL STANDARDS

Due to the nature of the noncompliances, the OIG referred the conclusions of this review to School Police and the Office of Professional Standards (OPS) for further actions:

- a) On December 6, 2022, details of the noncompliances were discussed with and provided to a School Police Detective.
- b) On January 3, 2023, the draft report was forwarded to School Police and OPS for review and further actions.

On January 27, 2023, School Police informed the OIG that upon preliminary review of the December 6, 2022, referral and new information, it decided not to pursue any further criminal investigation.

CONCLUSIONS

This special review produced the following major conclusions:

1. Noncompliances with *School Board Policy 8.131* for Transporting Student to Attend ASP at Another School

Principal's Concerns. On May 5, 2022, Cholee Lake's Principal reported to the OIG that school staff informed her:

- A middle school student was arriving afterschool by school bus each day and attending the Cholee Lake Afterschool Program (ASP) as a "volunteer" during School Year 2022. Upon further research, the Principal found that the student was actually a fifth-grader at Forest Hill Elementary (Forest Hill), and the student was not a registered volunteer at Cholee Lake.
- This student had been enrolled in and attending the Cholee Lake ASP since August 3, 2017. However, program fees had only been paid partially in Fiscal Years 2018 and 2019, and no payments were made during Fiscal Years 2020 through 2022.

- The student’s mother was employed as an ASP Activity Leader at Cholee Lake from August 31, 2015, until January 10, 2022, when she transferred to a new position at another District school.

A. Noncompliances with *School Board Policy 8.131*

Our review of the arrangement for providing transportation service for the Forest Hill student to attend the Cholee Lake ASP had the following noncompliances with ***School Board Policy 8.131 – Afterschool Programs***:

a) Forest Hill Student Not Eligible to Attend Cholee Lake ASP

Based on the student’s home address, the student’s zoned school was Egret Lake Elementary. On August 14, 2017, the student was administratively assigned to Cholee Lake where the student’s mother was employed. Five months later, on January 8, 2018, the student was reassigned to Forest Hill as a full-time student in an Exceptional Student Education (ESE) Gifted-Mixed program. Forest Hill had an active ASP program, which the student could attend, if needed. Transporting the student from Forest Hill to attend Cholee Lake ASP was inconsistent with ***School Board Policy 8.131.3.a.***, which states, in part, that the ASP “*Services are available only to students attending the elementary school,*” (Emphasis added.)

b) Inappropriately Utilized Specialized Transportation Service to Transport Student Not Eligible for Cholee Lake ASP

Specialized Transportation Service Improperly Requested by Cholee Lake ESE Coordinator. On December 20, 2018, the Cholee Lake ESE Coordinator submitted a *Specialized Transportation Request Form (Form 1848)* to the Transportation Department requesting transportation service for transporting the student from Forest Hill to Cholee Lake at the end of each school day. The student was a full-time student at Forest Hill, and was not a Cholee Lake student. It was inappropriate for the Cholee Lake ESE Coordinator to request transportation service for a student of another school. According to the ***Exceptional Student Education Policies and Procedures, Section C(14)***, specialized transportation for an ESE student is part of the supplementary services needed by the student and the justification should be documented in the student’s Individual Educational Plan (IEP) by the IEP team. Any request of District services for a student should be initiated by the school where the student is attending.

No Documented Justification for the Requested Specialized Transportation Service. The Transportation Department’s procedures for providing transportation to ESE students state that transportation will be provided “*in accordance with the student’s Individual Education Plan (IEP).*” According to the student’s current Middle School⁵ ESE Coordinator, there was no mention of specialized transportation on the student’s

⁵ The student’s IEP documentation was transferred to Don Estridge High Tech Middle School when the student was promoted to sixth grade in August 2022.

IEP or anywhere else in the student’s file. The sole documentation referring Specialized Transportation was the *Form 1848* submitted on December 20, 2018.

Violation of *School Board Policy 8.131*. Providing District transportation for a Forest Hill student to attend the Cholee Lake ASP was inconsistent with *School Policy 8.131.3.d.*, which states, in part,

“The School Board does not provide transportation to or from any afterschool program governed by this policy...”

B. Student’s Unpaid ASP Fees Ranged From \$2,612 to \$6,959

No Registration Forms and Incomplete Attendance Records. The *District Elementary Afterschool Programs Operational Manual (ASP Manual) page 2-1, Registration Information*, requires an *Afterschool Programs and VPK Wrap-Around Registration Form (PBSD 1824) (ASP Registration Form)* be completed and submitted by the parent/guardian upon enrolling a student in the ASP.

The school’s EZ-Care2⁶ databases for Fiscal Years 2018 through 2022 indicated the student was initially enrolled in the Cholee Lake ASP on August 3, 2017. However, the student’s mother did not complete the required *ASP Registration Form* for School Year 2022 until April 28, 2022. Additionally, there were no attendance records for this student for School Year 2022.

Unpaid Program Fees Ranging From \$2,612 to \$6,959. *ASP Manual page 3-1, Collection of Fees*, requires “*Afterschool fees must be paid in advance and collected by dates outlined on the fee schedule. No adjustments may be made for absences as afterschool fees are calculated on a monthly basis.*” According to the EZ-Care2 databases, the school received total program fees of \$1,120 and \$471 in Fiscal Years 2018 and 2019, respectively, for this student. No program fees were assessed nor collected for this student during Fiscal Years 2020 through 2022.

Because attendance records were incomplete or non-existent for this student, we were unable to determine the exact ASP program fees due for this student attending the program during Fiscal Years 2018 through 2022. Based on the scheduled program days for the entire 10 months of each school year, we estimated that the student’s parent potentially owed unpaid program fees between \$2,758 (for part-time attendance of two hours per day) and \$7,251 (for full-time attendance of four hours per day). (See Table 1.)

⁶ EZ-Care2 is the student information and accounting system formerly used by District ASPs. As of October 2022, ASPs have migrated to a new software, Eleyo.

Table 1
Estimated Range of Program Fees Owed for Transported Student

Fiscal Year	Est. total months attended	Installment Charges ⁽¹⁾ Per Month		Est. Fees Owed		Actual Payments	Est. Unpaid Fees	
		Part Time	Full Time	Part Time	Full Time		Part Time	Full Time
2018	9.5	\$87.63	\$175.26	\$857.49	\$1,689.97	\$1,119.62	(\$262.13)	\$570.35
2019	10	\$87.63	\$175.26	\$901.30	\$1,777.60	\$471.18	\$430.12	\$1,306.42
2020	10	\$87.63	\$175.26	\$901.30	\$1,777.60	\$0.00	\$901.30	\$1,777.60
2021	10	\$90.00	\$180.00	\$925.00	\$1,825.00	\$0.00	\$925.00	\$1,825.00
2022	8	\$126.00	\$252.00	\$1,033.00	\$2,041.00	\$269.00	\$764.00	\$1,772.00
Totals				\$4,628.09	\$9,111.17	\$1,859.80	\$2,758.29	\$7,251.37

Notes: (1) Charges reflect Employee Discount of 25%

(2) Includes \$25 Registration Fee

Source: EZ-Care2 Database

Recommendation

Afterschool Program should be operated in accordance with *School Policy 8.131*, the *District Elementary Afterschool Programs Operational Manual*, and other related District guidelines. Specifically,

- The *ASP Registration Form* is an important document which contains confidential information including student’s health and safety information, and the names of individuals authorized to pick up the student from the program. To protect the safety and health of students, all ASP students must have the *ASP Registration Form* properly completed with all the required information and signed by the parent/guardian.
- ASP program fees, including registration fees, should be collected in advance by the dates outlined in the District’s approved *ASP Rate Schedule*.
- Specialized transportation service should only be provided with adequately documented justification in accordance with applicable *School Board Policies* and District’s Transportation guidelines.

Management’s Responses:

Principal of Cholee Lake Elementary: Concur- Corrective action taken by withdrawing the student from Cholee Lake’s ASP. Additionally, according to professional standard’s department, they are making contact with the parent of the student. (Parent is an employee in the school district). ASP Director is following the recommendations provided.

(See Page 20.)

Department of Extended Learning: *Concur with the conclusions.*

A. *To ensure compliance with school board policy 8.131, the Department of Extended Learning will:*

- *Review School Board Policy 8.131.3.d. with the school's principal and afterschool director. The policy will also be reviewed with all directors of district-operated afterschool programs at the afterschool directors meeting in May 2023.*
- *A review of policy 8.131 will focus on student enrollment requirements and the guidelines for addressing the needs of students with disabilities enrolled in district-operated program.*

B. *The EZ Care afterschool platform used by district-operated elementary afterschool programs is obsolete. The new afterschool management platform, Eleyo, implementation began in August 2022. The program manages all registrations and fee payments. The Department of Extended Learning will:*

- *Review registration requirements with the principal and afterschool director.*
- *Review payment requirements as outlined in the department's operational manual, which states that all payments must be made prior to services rendered.*
- *Review the due dates for payments outlined on the fee schedule provided at the beginning of the school year and posted in the Eleyo for viewing on all registered accounts.*
- *Review procedures for payments made in cash or money order; a receipt must be issued.*

Target Completion Date: May 2023.

(See page 21.)

2. Alterations/Falsifications of Parent Sign-Out Records for Some Students

During our review, we noted that the pick-up times on Cholee Lake ASP *Parent Sign-Out Sheets* for some students were completed using the Military Time format instead of the standard Civilian Time format commonly used by parents. Upon further examination, we noted apparent alterations on the *Parent Sign-Out Sheets* of 11 students for a total of 752 days out of the total 1,608 program days for these students. (See Table 2.)

Table 2
Summary of Student Pick-Up Times Recorded in Different Time Formats

Student	Number of Months in Different Time Formats				Number of Days	
	Total Number of Months Student in Attendance	Civilian Time Format	Military Time Format	Mixed Format (Both Civilian and Military Formats)	Student in Attendance	Sign-out Time in Military Time Format
#1	10	6	2	2	155	68
#2	10	6	2	2	147	68
#3	7	5	0	2	122	2
#4	7	5	0	2	119	2
#5	10	4	3	3	152	97
#6	10	4	5	1	160	100
#7	10	4	4	2	158	102
#8	10	0	2	8	136	108
#9	10	4	4	2	153	101
#10	10	9	1	0	157	17
#11	10	4	5	1	149	87
Totals	104	51	28	25	1,608	752

Specific examples of apparent alterations included the following:

- Different Colored Ink Pens Used To Change Pick-Up Times. The pick-up times for five students were written in certain ink colors (black or purple) and appeared to use Civilian Time format, which would indicate the students attended the program full-time (i.e., four hours). It appears that the pick-up times were subsequently altered to Military Time format, by adding the numeral “1” to the front of the written time with a different colored ink pen. The “altered times” make it appear these students attended the program part time (i.e., two hours) thereby reducing the ASP program fees owed by the students.

For example, the original pick-up time was written in Civilian Time as 5:22 p.m. but altered to Military Time as 15:22 (or 3:22 p.m. in Civilian Time). (See Exhibit 1 for sample *Parent Sign-Out Sheet* with student pick-up times changed by using different colored ink.) Our review of the EZ-Care2 billing records for the five students revealed:

- Two students were initially charged at the full-time attendance rate of \$336 per month, but the charges were subsequently reversed and changed to the part-time attendance rate of \$168 per month.
- One student was consistently charged at the part-time attendance rate of \$168 per month, which agreed with the “altered times” for part-time attendance.
- Two students were charged at the full-time attendance rate of \$336 per month, which disagreed with the “altered times” for part-time attendance.

- Pick-Up Times Recorded Before the Program Start Time. Cholee Lake ASP operating hours are from 2:00 p.m. to 6:00 p.m. (Note: Cholee Lake regular school hours are from 8:00 a.m. to 2:05 p.m.) Certain altered pick-up times written in Military Time found on *Parent Sign-Out Sheets* indicated the students were picked up by the parents as early as 12:47 p.m., or one hour prior to the program’s start time. (See Exhibit 2 for sample *Parent Sign-Out Sheet* with altered student pick-up time before the program start time.)
- Siblings With Different Pick-Up Times. Certain altered pick-up times on siblings’ *Parent Sign-Out Sheets* gave the appearance of a two-hour gap in pick-up times between siblings. On the days with these inconsistencies, the parent signatures appeared to have been made by the same parent. (See Exhibit 3 for sample *Parent Sign-Out Sheets* of siblings with different pick-up times.)
- Falsification of Records - Pick-up Times Added On Parent Sign-out Sheet. On April 1, 2022, the OIG received, from Extended Learning, a scanned copy of the *Parent Sign-Out Sheets* retrieved from the school. In August 2022, the OIG recovered the original program documents from the school. Our review found potential falsification of the original September 2021 *Parent Sign-Out Sheet* for one student. Specifically, the scanned copy from External Learning contained only the parent’s signatures without the pick-up times for 16 days. However, the original document included both the parent’s signatures and the pick-up times. Apparently, someone added the parent’s pick-up times to the original documents between April and August 2022. (See Exhibit 4 for the two *Parent Sign-Out Sheets*, one with and one without pick-up times.)

Falsifying records is a violation of ***School Board Policy 3.02 - Code of Ethics***. Specifically, ***Section 5.c. Misrepresentation or Falsification*** states, “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.”

Recommendation

All school records, including student sign-out sheets, should be properly safeguarded to preserve the accuracy and integrity of school records.

Management’s Responses:

Principal of Cholee Lake Elementary: Concur- The employee (former ASP director) has retired. The new ASP Director is following the recommendation as presented in the report.

(See page 20.)

Department of Extended Learning: *Concur with the conclusions. To improve the accuracy and integrity of students' records and ensure accountability, the Department of Extended Learning has:*

- *Implemented a new afterschool management program, Eleyo, which electronically manages the parent sign-out process.*
- *Afterschool directors cannot make adjustments to the sign-out process. The feature to make changes to the sign-out process is disabled.*

Target Completion Date: April 1, 2023.

(See page 22.)

3. Incorrect and Missing Student Attendance and Parent Sign-Out Records

The **ASP Manual** requires that student attendance be taken every day the ASP is in operation using the *Monthly Attendance Report* generated by EZ-Care2. The attendance reports must be retained for a period of three years for non-ELC⁷ Students and six years for ELC Students. The parents or guardians are required to sign the *Parent Sign-out Sheets* when picking up their children from the program.

Our review of the available *Attendance Reports* and *Parent Sign-Out Sheets* for August 1, 2021, through August 15, 2022, noted the following inconsistencies:

- *Parent Sign-Out Sheets* indicated students were in attendance, however, *Attendance Sheets* showed the students were absent. Discrepancies ranged from one day to a full month of inconsistencies between the *Parent Sign-out Sheets* and *Attendance Reports*. These discrepancies were most prevalent during the months of August 2021, December 2021, and January 2022.
 - *The August 2021 Attendance Reports* were missing for all 61 students (36 ELC and 25 non-ELC) who attended the program during the month.
 - *The December 2021 Attendance Reports* were missing for 10 students (five ELC and five non-ELC) of the 79 students who attended the program during the month.
 - *The January 2022 Attendance Reports* were missing for nine students (five ELC and four non-ELC) of the 81 students who attended the program during the month.
- *Attendance Reports* indicated students were in attendance, however, full months of *Parent Sign-Out Sheets* were missing a total of 10 times.
 - Four students had no *Parent Sign-Out Sheets* during September 2021
 - Two students had no *Parent Sign-Out Sheets* during October 2021
 - One student had no *Parent Sign-Out Sheets* during November 2021
 - Two students had no *Parent Sign-Out Sheets* during January 2022
 - One student had no *Parent Sign-Out Sheets* during February 2022

⁷ ELC students are those students who receive financial assistance through the Early Learning coalition of Palm Beach County (ELC)

Recommendation

To protect the safety and welfare of students, students must only be released to an authorized person. The authorized person's signature must be obtained and verified by matching the school's record before the student can be released. To comply with records retention standards as stated in the *ASP Manual*, *Attendance Reports* and *Parent Sign-Out Sheets* must be retained for a period of three years for non-ELC Students and six years for ELC Students.

Management's Responses:

Principal of Cholee Lake Elementary: *Concur. Employee- former ASP director has retired. The new ASP Director is following the recommendation as presented in the report.*

(See page 20.)

Department of Extended Learning: *Concur with the conclusions. To improve the accuracy and integrity of student attendance records and ensure accountability, the Department of Extended Learning will:*

- *Review the authorized pickup procedures with the afterschool director.*
- *Review the afterschool attendance requirement with the afterschool director.*
- *Ensure the afterschool director participates in the required Eleyo training regarding parent pickup procedures and tracking and monitoring attendance accuracy.*
- *Assign an afterschool liason to review the school's Eleyo cabinet monthly regarding issues that must be addressed. Issues identified will be captured on a site support log, correction action strategies will be provided, and the written report will be emailed to the principal and afterschool director within 48 hours of the review.*
- *Ensure all records are maintained as outlined in the school district's record retention policy.*

Target Completion Date: April 14, 2023.

(See page 22.)

4. Inaccurate Billing Records

Parents have the option to enroll their children in the ASP on a part-time (2:00 p.m. to 4:00 p.m.) or full-time (2:00 p.m. to 6:00 p.m.) basis. According to page 3-1 of the *ASP Manual*,

Collection of Fees: “*Afterschool fees must be paid in advance and collected by the dates outlined on the fee schedule. No adjustments may be made for absences as Afterschool fees are calculated on a monthly basis.*”

Rate/Late Fees: “*Consistent⁸ late pickup of students in the part-time Afterschool program will result in the student being placed in the full-time program.*”

Accounts Undercharged and Overcharged. We compared the *Attendance Records* and *Parent Sign-Out Sheets* to EZ-Care2 billing records for August 2021 through March 2022 and found that:

- Forty-two (42) student accounts were undercharged a total of \$17,931. Undercharges occurred when:
 - Fees were not charged even though *Attendance Reports* established the students attended the program during the billing periods, or
 - Students were charged part-time rates even though they consistently attended the program beyond the 4:00 p.m. pick-up time (30% of the time or more each month.)
- Sixteen (16) student accounts were overcharged a total of \$4,877. Overcharges occurred when:
 - Students did not attend the program during the billing periods, or
 - Students were charged full-time rates while they consistently attended the program on a part-time basis for two hours or less per day (30% of the time or more each month.)

Corrective Actions Taken by Department of Extended Learning. During May 2022, the Department of Extended Learning completed their independent review of student account records for Cholee Lake ASP and issued payment due notices to parents for a total of \$16,049.89.

Recommendation

Afterschool Programs are self-supporting programs funded by user fees. To ensure fiscal accountability:

- All program fees and payment records should be accurately recorded in the EZ-Care2 database by the ASP Director.

⁸ The *ASP Manual* does not define “consistent” for purposes of late pickups in ASP. For audit purposes and based on professional judgement, a 30% base was established.

- All participants should be charged program fees in accordance with the District’s approved *Fee Schedules*.
- The account balances for the 58 accounts with incorrect charges (42 accounts with undercharges and 16 accounts with overcharges) should be adjusted accordingly.

Management’s Responses:

Principal of Cholee Lake Elementary: *Concur. Since the time of the audit we have recouped several thousand and students still owing fees for last year are now on the District’s obligation list. All parents have been notified. Additionally, the new ASP Director is following the recommendation as presented in the report. Employee- former ASP director has retired. The new ASP Director is following the recommendation as presented in the report.*

(See page 20.)

Department of Extended Learning: *Concur with the conclusions. To ensure payments are accurately recorded in the Eleyo platform, the Department of Extended Learning will:*

- *Require the afterschool director to participate in all new and refresher fiscal training.*
- *Email the principal monthly regarding gaining balances over 20%.*
- *Conduct monthly reviews of the site’s billing records.*

Target Completion Date: May 19, 2023.

(See page 23.)

5. Discrepancies in Fee Collection Records

Payment Checks Recorded in EZ-Care2 Not Deposited into Bank. Between August 19, 2021, and March 10, 2022, six payments totaling \$833.08 were recorded to three family accounts as “check payments” in EZ-Care2. However, these six checks were not identified in any deposits recorded in SchoolCash⁹ or the school’s bank account as of October 17, 2022. (See Table 2.)

⁹ SchoolCash is the accounting software used for school internal funds.

Table 2
Check Payments Recorded in EZ-Care2
Not Posted in SchoolCash or Deposited into Bank

Family #	EZ-Care2 Date	Check or Money Order #	Check Amount
1	09/21/2021	6142	\$25.00
2	12/15/2021	1551	122.00
3	01/07/2022	1492	244.00
1	02/22/2022	n/a ^(Note)	78.08
1	02/22/2022	222	120.00
3	03/10/2022	1404	244.00
Total not in Bank or SchoolCash			\$833.08

Note: Entry was recorded as “Check” in EZ-Care2 without the check number.

Parent Credit Card Payments Not Posted to EZ-Care2. During Fiscal Years 2021 and 2022, the parent of one student paid program fees using a credit card. Our analysis of the student’s EZ-Care2 account revealed the account balance was understated by \$690.64:

- During FY 2021, four credit card payments totaling \$934.64 were repeated in the student’s account and no subsequent corrections were made.
- During FY 2022, an October 29, 2021, credit card payment for \$244 was not recorded to the student’s account.

The student’s account had a beginning credit balance of \$24.66. As a result of the posting errors, the correct balance due as of August 9, 2022, should have been \$665.98.

Payment Documents Discovered in Former Director’s Office Not Deposited. We reviewed the *Monies Collected Reports (MCRs)* and *Money Order* copies recovered by the Department of Extended Learning from the former ASP Site Director’s office in April 2022. We noted that collections totaling \$2,200 were not deposited into the school’s Internal Funds as of October 17, 2022. (See Table 3.)

- Both the white and yellow copies of one MCR totaling \$2,150 prepared by the former ASP Site Director appeared to have been stapled to supporting paperwork at some point but the paperwork was missing. We were unable to determine for which students these payments were associated.
- One \$50 Money Order (#17-980960002) for two students’ program fees that was never deposited into the bank.

Table 3
Classroom Receipts and MCR’s not in EZ-Care2 and Not Recorded in School Cash

Document	Date	Description	Amount
MCR	12/08/2021	Afterschool Fees	\$2,150
Money Order	n/a	Program Fees payment for 2 students	\$50
Total			\$2,200

Recommendation

To ensure proper fiscal accountability, Afterschool Program financial transactions should be accurately recorded in the EZ-Care2 database and periodically reconciled to the Internal Funds records.

Management's Responses:

Principal of Cholee Lake Elementary: Concur. The New director has signed up all parents for online payment. All parents are now paying through the online system.

(See page 20.)

Department of Extended Learning: Concur with the conclusions. To ensure fiscal accountability, the Department of Extended Learning will conduct a monthly review of the site's financial transactions recorded in Eleyo, ensuring funds collected on-site are reconciled to the internal account. Payments made in the Eleyo platform are automatically reconciled.

Target Completion Date: May 19, 2023.

(See page 23.)

Overall Response from the Chief Financial Officer: I have nothing additional to add as this is an Academic Area. The financial process is set forth in our procedures. *(See page 24.)*

– End of Report –

Exhibit 1
Sample Parent Sign-Out Sheet
Using Different Colored Ink to Change Pick-Up Times

Sign Out Sheet
 CHOLEE LAKE EL AFTERSCHOOL

Date: 08/10/2021
 Time: 01:46 PM
 Page: 1
 Basis: SCHED

A [REDACTED] M [REDACTED]

Date	Day	Time Out	Full Signature
08/10/2021	Tuesday	:	[REDACTED]
08/11/2021	Wednesday	14:37	[REDACTED]
08/12/2021	Thursday	5:03	[REDACTED]
08/13/2021	Friday	15:10	[REDACTED]
08/16/2021	Monday	15:02	[REDACTED]
08/17/2021	Tuesday	15:30	[REDACTED]
08/18/2021	Wednesday	15:24	[REDACTED]
08/19/2021	Thursday	15:25	[REDACTED]
08/20/2021	Friday	→ 15:22	[REDACTED]
08/23/2021	Monday	15:26	[REDACTED]
08/24/2021	Tuesday	→ 15:31	[REDACTED]
08/25/2021	Wednesday	15:48	[REDACTED]
08/26/2021	Thursday	15:12	[REDACTED]
08/27/2021	Friday	5:12	[REDACTED]
08/30/2021	Monday	16:00	[REDACTED]
08/31/2021	Tuesday	→ 15:21	[REDACTED]

PARENTS - Sign with FULL SIGNATURE - NO INITIALS

Exhibit 2
Sample Parent Sign-Out Sheet
Pick-Up Times Recorded Before the Program Start Time

Sign Out Sheet
CHOLEE LAKE EL AFTERSCHOOL

Date: 09/30/2021
 Time: 05:45 PM
 Page: 39
 Basis: SCHED

M [REDACTED] **A** [REDACTED]

Date	Day	Time Out	Full Signature
10/01/2021	Friday	15:35	[REDACTED]
10/04/2021	Monday	15:47	[REDACTED]
10/05/2021	Tuesday	→ 12:47	[REDACTED]
10/06/2021	Wednesday	:	[REDACTED]
10/07/2021	Thursday	15:42	[REDACTED]
10/08/2021	Friday	:	[REDACTED]
10/11/2021	Monday	14:41	[REDACTED]
10/12/2021	Tuesday	14:05	[REDACTED]
10/13/2021	Wednesday	5:46	[REDACTED]
10/14/2021	Thursday	15:00	[REDACTED]
10/15/2021	Friday	13:49	[REDACTED]
10/18/2021	Monday	15:52	[REDACTED]
10/19/2021	Tuesday	:	[REDACTED]
10/20/2021	Wednesday	:	[REDACTED]
10/21/2021	Thursday	:	[REDACTED]
10/22/2021	Friday	14:41	[REDACTED]
10/25/2021	Monday	15:56	[REDACTED]
10/26/2021	Tuesday	15:32	[REDACTED]
10/27/2021	Wednesday	14:16	[REDACTED]
10/28/2021	Thursday	14:47	[REDACTED]
10/29/2021	Friday	15:50	[REDACTED]

PARENTS - Sign with FULL SIGNATURE - NO INITIALS

Exhibit 3
Sample Parent Sign-Out Sheet
Siblings With Different Pick-up Times

Sign Out Sheet			
Cholee Lake			
R [REDACTED], Ar [REDACTED]			
Date	Day	Time Out	Full Signature
02/01/2022	Tuesday	15:38	[REDACTED]
02/02/2022	Wednesday	14:33	[REDACTED]
02/03/2022	Thursday	15:05	[REDACTED]
02/04/2022	Friday	:	[REDACTED]
02/07/2022	Monday	15:21	[REDACTED]
02/08/2022	Tuesday	15:03	[REDACTED]
02/09/2022	Wednesday	14:35	[REDACTED]
02/10/2022	Thursday	15:24	[REDACTED]
02/11/2022	Friday	15:41	[REDACTED]
02/14/2022	Monday	15:14	[REDACTED]
02/15/2022	Tuesday	15:18	[REDACTED]
02/16/2022	Wednesday	15:53	[REDACTED]
02/17/2022	Thursday	13:30	[REDACTED]
02/18/2022	Friday	→ 4:35	[REDACTED]
02/21/2022	Monday	***: NO AFTERS	AFTERSCHOO
02/22/2022	Tuesday	14:58	[REDACTED]
02/23/2022	Wednesday	14:32	[REDACTED]
02/24/2022	Thursday	14:52	[REDACTED]
02/25/2022	Friday	15:14	[REDACTED]
02/28/2022	Monday	14:26	[REDACTED]

Sign Out Sheet			
Cholee Lake			
R [REDACTED], Al [REDACTED]			
Date	Day	Time Out	Full Signature
02/01/2022	Tuesday	15:38	[REDACTED]
02/02/2022	Wednesday	14:33	[REDACTED]
02/03/2022	Thursday	15:05	[REDACTED]
02/04/2022	Friday	:	[REDACTED]
02/07/2022	Monday	15:21	[REDACTED]
02/08/2022	Tuesday	15:13	[REDACTED]
02/09/2022	Wednesday	14:35	[REDACTED]
02/10/2022	Thursday	15:24	[REDACTED]
02/11/2022	Friday	15:41	[REDACTED]
02/14/2022	Monday	15:14	[REDACTED]
02/15/2022	Tuesday	15:18	[REDACTED]
02/16/2022	Wednesday	15:53	[REDACTED]
02/17/2022	Thursday	13:30	[REDACTED]
02/18/2022	Friday	→ 14:35	[REDACTED]
02/21/2022	Monday	***: NO AFTERS	AFTERSCHOO
02/22/2022	Tuesday	14:58	[REDACTED]
02/23/2022	Wednesday	14:32	[REDACTED]
02/24/2022	Thursday	14:52	[REDACTED]
02/25/2022	Friday	15:14	[REDACTED]
02/28/2022	Monday	14:26	[REDACTED]

Exhibit 4

Sample Parent Sign-Out Sheet

Pick-Up Times Added After Review by the Extended Learning Department

Copy Retrieved from School by Extended Learning in March 2022 No Pick-Up Times

Sign Out Sheet
CHOLEE LAKE EL AFTERSCHOOL

V ■ J ■

Date: 09/31/2021
Time: 01:32 PM
Page: 66
Basis: SCHED

Date	Day	Time Out	Full Signature
09/01/2021	Wednesday	:	
09/02/2021	Thursday	:	
09/03/2021	Friday	:	
09/06/2021	Monday	:	
09/07/2021	Tuesday	:	
09/08/2021	Wednesday	:	
09/09/2021	Thursday	:	
09/10/2021	Friday	:	
09/13/2021	Monday	:	
09/14/2021	Tuesday	:	
09/15/2021	Wednesday	:	
09/16/2021	Thursday	:	
09/17/2021	Friday	:	
09/20/2021	Monday	:	
09/21/2021	Tuesday	:	
09/22/2021	Wednesday	:	
09/23/2021	Thursday	:	
09/24/2021	Friday	:	
09/27/2021	Monday	:	
09/28/2021	Tuesday	:	
09/29/2021	Wednesday	:	
09/30/2021	Thursday	:	

Original Retrieved from School by OIG in August 2022 With Pick-Up Times

Sign Out Sheet
CHOLEE LAKE EL AFTERSCHOOL

V ■ J ■

Date: 09/01/2021
Time: 01:32 PM
Page: 66
Basis: SCHED

Date	Day	Time Out	Full Signature
09/01/2021	Wednesday	:	
09/02/2021	Thursday	:	
09/03/2021	Friday	:	
09/06/2021	Monday	:	
09/07/2021	Tuesday	:	
09/08/2021	Wednesday	15:50	
09/09/2021	Thursday	14:26	
09/10/2021	Friday	14:59	
09/13/2021	Monday	15:43	
09/14/2021	Tuesday	15:24	
09/15/2021	Wednesday	15:43	
09/16/2021	Thursday	14:18	
09/17/2021	Friday	:	
09/20/2021	Monday	15:06	
09/21/2021	Tuesday	13:56	
09/22/2021	Wednesday	15:55	
09/23/2021	Thursday	15:04	
09/24/2021	Friday	15:00	
09/27/2021	Monday	15:33	
09/28/2021	Tuesday	15:16	
09/29/2021	Wednesday	15:23	
09/30/2021	Thursday	15:00	

Management's Response
Principal of Cholee Lake Elementary



6680 Dillman Road
Greenacres, Florida 33413
Phone: 561-383-9600 Fax: 561-383-9650

Dr. Marline Campbell
Principal

Ms. Kerryann Nelson
Assistant Principal

RECEIVED

MAR 30 2023

INSPECTOR GENERAL

Date: March 30, 2023
To: Randy Law, Director of Audit
From: Dr. Marline Campbell, Principal
RE: Audit Findings

Below are my responses and actions taken regarding the Special Review of our Afterschool Program at Cholee Lake Elementary.

1B. Student's unpaid ASP Fees Ranged From \$2,612 to \$6,959

Management's Response: Concur- Corrective action taken by withdrawing the student from Cholee Lake's ASP. Additionally, according to professional standard's department, they are making contact with the parent of the student. (Parent is an employee in the school district). ASP Director is following the recommendations provided.

2. Alterations / Falsifications of Parent Sign - Out Records for Some Students

Management's Response: Concur- The employee (former ASP director) has retired. The new ASP Director is following the recommendation as presented in the report.

3. Incorrect and Missing Student Attendance and Parent Sign- Out Records:

Management's Response: Concur. Employee- former ASP director has retired. The new ASP Director is following the recommendation as presented in the report.

4. Inaccurate Billing Records:

Management's Response: Concur. Since the time of the audit we have recouped several thousand and students still owing fees for last year are now on the District's obligation list. All parents have been notified. Additionally, the new ASP Director is following the recommendation as presented in the report. Employee- former ASP director has retired. The new ASP Director is following the recommendation as presented in the report.

5. Discrepancies in Fee Collection Records:

Management's Response: Concur. The New director has signed up all parents for online payment. All parents are now paying through the online system.

M

Management's Response
Department of Extended Learning



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

KIWANA HOWELL
DIRECTOR

DR. GLENDA SHEFFIELD
CHIEF ACADEMIC OFFICER

EXTENDED LEARNING (AFTERSCHOOL PROGRAMMING)
4260 WESTGATE AVENUE
WEST PALM BEACH, FL 33409

PHONE: 561-687-6387 / FAX: 561-687-6393
WWW.PALMBEACHSCHOOLS.ORG/AFTERSCHOOLPROGRAMMING

RECEIVED

MAR 27 2023

INSPECTOR GENERAL

TO: Teresa Michael, Inspector General
FROM: Kiwana Howell, Director of Extended Learning (Afterschool Programming)
DATE: March 27, 2023
SUBJECT: **RESPONSE TO SPECIAL REVIEW OF AFTERSCHOOL PROGRAM RECORDS AT CHOLEE LAKE ELEMENTARY SCHOOL**

Below is the written response to the major conclusions noted in the memorandum regarding the special review of afterschool program records at Cholee Lake Elementary School.

1. Noncompliance with School Board Policy 8.131 for Transporting Students to Attend ASP at another school

- (a) Concur with conclusions**
- (b) Corrective Action:**
- (c) Target Completion Date: May 2023**

To ensure compliance with school board policy 8.131, The Department of Extended Learning will:

- A.**
 - Review School Board policy 8.131.3.d. with the school's principal and afterschool director. The policy will also be reviewed with all directors of district-operated afterschool programs at the afterschool directors meeting in May 2023.
 - A review of policy 8.131 will focus on student enrollment requirements and the guidelines for addressing the needs of students with disabilities enrolled in district-operated programs.

M

Management's Response
Department of Extended Learning

Page 2 of 3

Date: March 15, 2023

SUBJECT: RESPONSE TO SPECIAL REVIEW OF AFTERSCHOOL RECORDS AT CHOLEE LAKE ELEMENTARY SCHOOL

B. The EZ Care afterschool platform used by district-operated elementary afterschool programs is obsolete. The new afterschool management platform, Eleyo, implementation began in August 2022. The program manages all registrations and fee payments. The Department of Extended Learning will:

- Review registration requirements with the principal and afterschool director.
- Review payment requirements as outlined in the department's operational manual, which states that all payments must be made prior to services rendered.
- Review the due dates for payments outlined on the fee schedule provided at the beginning of the school year and posted in the Eleyo for viewing on all registered accounts.
- Review procedures for payments made in cash or money order; a receipt must be issued.

2. Alterations/Falsifications of Parent Sign-Out Records for Some Students

(a) Concur with the conclusions

(b) Corrective Action:

(c) Target Completion Date: April 1, 2023

To improve the accuracy and integrity of students' records and ensure accountability, the Department of Extended Learning has:

- Implemented a new afterschool management program, Eleyo, which electronically manages the parent sign-out process.
- Afterschool directors cannot make adjustments to the sign-out process. The feature to make changes to the sign-out process is disabled.

3. Incorrect and Missing Student Attendance and Parent Sign-Out Records

(a) Concur with conclusions

(b) Corrective Action:

(c) Target Completion Date: April 14, 2023

To improve the accuracy and integrity of student attendance records and ensure accountability, the Department of Extended Learning will:

- Review the authorized pickup procedures with the afterschool director.

Management's Response
Department of Extended Learning

Page 3 of 3

Date: March 15, 2023

SUBJECT: RESPONSE TO SPECIAL REVIEW OF AFTERSCHOOL RECORDS AT CHOLEE LAKE ELEMENTARY SCHOOL

- Review the afterschool attendance requirements with the afterschool director.
- Ensure the afterschool director participates in the required Eleyo training regarding parent pickup procedures and tracking and monitoring attendance for accuracy.
- Assign an afterschool liaison to review the school's Eleyo cabinet monthly regarding issues that must be addressed. Issues identified will be captured on a site support log, correction action strategies will be provided, and the written report will be emailed to the principal and afterschool director within 48 hours of the review.
- Ensure all records are maintained as outlined in the school district's record retention policy.

4. Inaccurate Billing Records

(a) Concur with conclusions

(b) Corrective Action:

(c) Target Completion Date: May 19, 2023

To ensure payments are accurately recorded in the Eleyo platform, the Department of Extended Learning will

- Require the afterschool director to participate in all new and refresher fiscal training.
- Email the principal monthly regarding gaining balances over 20%.
- Conduct monthly reviews of the site's billing records.

5. Discrepancies in Fee Collection Records

(a) Concur with conclusions

(b) Corrective Action:

(c) Target Completion Date: May 19, 2023

To ensure fiscal accountability, the Department of Extended Learning will:

- Conduct a monthly review of the site's financial transactions recorded in Eleyo, ensuring funds collected on-site are reconciled to the internal account. Payments made in the Eleyo platform are automatically reconciled.

CC: Dr. Glenda Sheffield, Chief Academic Officer

Management's Response
Chief Financial Officer



Randy Law <randy.law@palmbeachschools.org>

Re: Department of Extended Learning Afterschool Programming Response to Special Review of Chloe Lake Elementary

1 message

Heather Frederick <heather.frederick@palmbeachschools.org>
To: Randy Law <randy.law@palmbeachschools.org>

Tue, Mar 28, 2023 at 6:04 PM

Thank you Randy, I have nothing additional to add as this is an Academic Area. The financial process is set forth in our procedures.

Heather Frederick, CPA
Chief Financial Officer
The School District of Palm Beach County
3366 Forest Hill Blvd., A-306
West Palm Beach, FL 33406
P: (561) 434-8702
F: (561) 434-8568
E: Heather.Frederick@PalmBeachSchools.org

RECEIVED

MAR 28 2023

INSPECTOR GENERAL

On Mon, Mar 27, 2023 at 1:41 PM Randy Law <randy.law@palmbeachschools.org> wrote:
FYI.

----- Forwarded message -----

From: **Kiwana Howell** <kiwana.howell@palmbeachschools.org>
Date: Mon, Mar 27, 2023 at 1:20 PM
Subject: Department of Extended Learning Afterschool Programming Response to Special Review of Chloe Lake Elementary
To: Teresa Michael <teresa.michael@palmbeachschools.org>
Cc: Wendy Martin <wendy.martin@palmbeachschools.org>, Annette Pinnock <annette.pinnock@palmbeachschools.org>, Glenda Sheffield <glenda.sheffield@palmbeachschools.org>

Good afternoon Mrs. Michael,

Attached is my response to the special review of the afterschool program at Chloe Lake Elementary school.

Regards,
Kiwana Howell

Kiwana S. Howell, Ed.S.
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*"Don't be afraid. Be focused. Be determined. Be hopeful. Be empowered."
- Michelle Obama*

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