



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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MEMORANDUM

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

FROM: Teresa Michael, Inspector General 

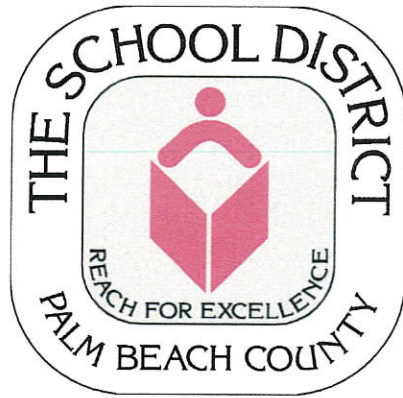
DATE: September 22, 2021

SUBJECT: Transmittal of Final Investigative Report:
21-0004-I Code of Ethics Violation – Suncoast Community High School

Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 21-0004-I related to Suncoast Community High School. On November 11, 2020, the School District of Palm Beach County, OIG received a referral from Inspector General Audit Supervisor Susy Kay, regarding alleged conflict of interest on the part of teacher Kristina Seidel who sold jackets from her business, Magnolia Memories, LLC., to Suncoast High School where she is currently employed on two separate occasions. On October 7, 2019 and May 12, 2020, Suncoast High School purchased cheer rain jackets and senior cheer jackets from Ms. Seidel's business in the amounts of \$893 and \$6,800, respectively. The OIG investigation concluded the allegation was **substantiated**.

In accordance with *School Board Policy 1.092.9.b.iv.*, on August 6, 2021, the draft of this investigation was provided to Seidel for a response. A written response from Seidel's Attorney was received by the OIG and included in the final report.

The findings of this report were referred to the Office of Employee Relations for action deemed appropriate.



OIG CASE NUMBER 21-0004-I
Suncoast Community High School

TYPE OF REPORT: FINAL

DATE OF REPORT: September 22, 2021



Teresa Michael

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

THIS REPORT MAY CONTAIN INFORMATION THAT IS CONFIDENTIAL OR EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. DO NOT RELEASE WITHOUT PRIOR COORDINATION WITH THE OFFICE OF INSPECTOR GENERAL.

Office of Inspector General

Report of Investigation 21-0004-I

EXECUTIVE SUMMARY

From November 11, 2020 to May 14, 2021, Office of Inspector General (OIG) staff conducted interviews and reviewed pertinent documentation and records as they related to the allegations. As a result of the investigation, OIG staff determined that the allegation that Kristina Seidel violated Palm Beach County School District Code of Ethics Policy 3.02.4.g, 3.02.5.e and Florida Statutes 112.313(3) and 112.313(7)(a), and the Suncoast High School Coach's Manual by failing to avoid conflicts of interest while doing business with their own agency was **Substantiated**.

On August 6, 2021, the OIG forwarded a copy of the draft report to Kristina Seidel for a response by September 3, 2021. Two extensions were requested by Seidel's Attorney, Mr. Mark Wilensky.

On September 20, 2021, the OIG received a response from Attorney Mark Wilensky. The response has been attached in its entirety as **(Exhibit 9)**.

RECOMMENDATIONS

During the course of the investigation the following management issues were discovered and are referred to Principal Katheryn Koerner and Director of Employee and Labor Relations Vicki Evans-Pare for review and consideration.

- Although records reflect Kristina Seidel completed the required Code of Ethics training, the OIG recommends Koerner ensure she retakes the training to help ensure all future district approved vendor ordering procedures are followed.
- Although records reflect Lynn Gold completed the required Internal Accounts Training, the OIG recommends Koerner ensure she retake the training to help ensure all future quote and district approved vendor ordering procedures are followed.
- The OIG recommends the findings of this report be referred to Ms. Evans-Pare for review of the violation of School District policies and action deemed appropriate.

INVESTIGATIVE PREDICATE

On November 11, 2020, the School District of Palm Beach County, OIG received a referral from Inspector General Audit Supervisor Susy Kay, regarding alleged Conflict of Interest on the part of teacher Kristina Seidel who sold jackets to Suncoast High School where she is currently employed on two separate occasions. The jackets were provided by her business Magnolia Memories LLC (Allegation). On October 7, 2019, Magnolia memories LLC. provided Cheer Rain Jackets to Suncoast High School in the amount of \$893.00 and on May 12, 2020, Magnolia Memories provided Senior Class Jackets to Suncoast High School in the amount of \$6800.00. The cheer jackets were requested by Cheer Coach K. Seidel, who is also the owner of Magnolia Memories LLC. The purchase order for senior class jackets, were requested by Senior Class Sponsor Monica Russell.

The referral was based on the results of an audit finding. On November 17, 2020, OIG Investigator Angela Feaman was assigned this complaint for investigation.

BACKGROUND

Suncoast High School is a public school located at 1717 Avenue S, Riviera Beach, Florida. Student enrollment is 1,609 serving grades 9-12. Principal Katheryn Koerner has been the Principal at Suncoast High School for a year and a half. Treasurer Lynn Gold has been at the school for 18 years. Kristina Seidel has been a teacher at Suncoast High School for nine and a half years and has served as the Cheer Coach since 2019, Gavin Seidel has been a teacher at Suncoast High School for three and a half years. Gavin Seidel and Kristina Seidel are the owners of Magnolia Memories LLC. According to Sunbiz.org, Magnolia Memories was established in 2014. Magnolia Memories is an embroidery & apparel gift shop. Monica Russel has been a teacher and at Suncoast High School for three and a half years, she is also a former Senior Class Sponsor and Athletic Director Kelli Erianne has worked at Suncoast High School for 11 years.

The OIG conferred with Audit Supervisor Susy Kay regarding Suncoast High School. Ms. Kay did not recall any similar issue arising at Suncoast High School during previous audits.

ALLEGATION

It is alleged that Kristina Seidel violated School Board Code of Ethics Policy 3.02.4.g, 3.02.5.e, Florida Statute 112.313(3), 112.313(7)(a) and the Suncoast High School Coach's Manual by conducting business with Suncoast High School, the school where she is employed (by way of her company Magnolia Memories LLC). Additionally, the company was not a District approved vendor.

School Board Policy 3.02.4.g states: *Accountability and Compliance*

Each employee agrees and pledges: To avoid conflicts of interest or any appearance of impropriety.

School Board Policy 3.02.5.e states: *Avoidance of Conflicts of Interest and Receipt of Improper Outside Income – We are committed to declining outside income that might be perceived as inconsistent, incompatible or in conflict with our official duties. We will not make decisions or use our position for personal benefit or to gain an improper advantage. Employees are governed by the statutory provisions in the “Code of Ethics for Public Officers and Employees (Code of Ethics),” and certain statutes in the Florida Administrative Code. As employees, you must comply with the provisions of the Code of Ethics and the “Principles of Professional Conduct for the Education Profession in Florida”, Chapter 6A-10.081, F.A.C., and the provisions outlined herein.*

*“A conflict of interest can exist anytime your position or decisions provide the District or yourself with a financial benefit or improper advantage. **A conflict of interest shall be defined as a situation in which the employee’s regard for a private interest tends to lead to a disregard of the employee’s public duty or interest.** We are permitted to receive outside income as long as it does not create a conflict with our work in the School District.” (Emphasis added.)*

- i. Participating in the decision to make a contract between the School Board and a business or entity in which the employee has a personal or financial interest. This includes contractual relationships with units of government as well as for profit and not for profit organizations such as charter schools.*
- ii. **An employee who has a personal or financial interest because of a relationship with such a business, governmental agency or not for profit organization must recuse him or herself from any decision concerning that entity, including any decision to contract or not to contract with the entity and the administration of the contract. The reason for the recusal must be stated in writing and filed with the Superintendent, or his or her designee, and the School Board Attorney prior to or at the time of the action requiring recusal.** (Emphasis added.)*

Florida Statute 112.313(3) states in pertinent part: *DOING BUSINESS WITH ONE’S AGENCY.— [nor] shall a public officer or **employee, acting in a private capacity, rent, lease, or sell any realty, goods, or services to the officer’s or employee’s own agency¹, if he or she is a state officer or employee...** (Emphasis added.)*

Florida Statute 112.313(7)(a) states: **CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP- (a) No public officer or employee of an agency**

¹ Under Florida Statute, “Agency” means any state, regional, county, local, or municipal government entity of this state, whether executive, judicial, or legislative; any department, division, bureau, commission, authority, or political subdivision of this state therein; **any public school**, community college, or state university; or any special district as defined in s. 189.012. See § 112.312(2), Fla. Stat. (Emphasis added.)

shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties. (Emphasis added.)

COMPLAINANT INTERVIEW

On November 11, 2021, the OIG Investigations Unit received a referral from OIG Audit Supervisor Susy Kay. The following represents actual and paraphrased statements made by “Kay” as it relates to Allegation 1:

Kay reported that during an audit of Suncoast High School it was discovered that the school purchased \$7,963 in merchandise from a company that is owned by two employees that are employed at Suncoast High School.

WITNESS INTERVIEW[S]

On February 17, 2021, a sworn recorded interview of Suncoast High School Treasurer Lynn Gold was conducted at Suncoast High School in Riviera Beach, FL. The following represents actual and paraphrased statements made by “Gold” as it relates to Allegation 1:

According to PeopleSoft, Gold has been employed by the School District since August 16, 1995. Gold has been employed as the treasurer of Suncoast High School since July 1, 2006.

Gold stated that her procedures for disbursement are when the sponsor fills out the check requisition, she prints the check and gives it to the Principal and if approved, the principal will sign the requisition and the check.

Gold acknowledged that she is aware that Magnolia Memories, LLC., is owned by Kristina and Gavin Seidel who are both teachers at Suncoast High School. Gold has knowledge about their business because they approached her inquiring about information on becoming a district approved vendor. Gold stated that she referred the Seidels to the School District Purchasing Department for information on becoming an approved vendor. Gold stated that she did not confirm if Magnolia Memories, LLC., had become an approved vendor. Gold stated that the Seidels told her that they were not approved vendors, but were in the process of becoming approved vendors. Gold stated that because of that particular invoice having a time constraint, they were either going to get the senior jackets or they were not. The senior jackets were needed for the drive through graduation and they only had time to get one other quote which was from BSN Sports,

which was two dollars per jacket higher than Magnolia Memories LLC's., quote, but the main issue was the time constraint.

Gold stated that she did not make Koerner aware that the Seidel's were the owners of Magnolia Memories, LLC. Gold added that she did not believe Koerner was aware that Magnolia Memories, LLC., was not an approved vendor because principals depend on treasurers to help them.

On February 17, 2021, a sworn recorded interview of a Suncoast High School Teacher Monica Russell was conducted at Suncoast High School in Riviera Beach, FL. The following represents actual and paraphrased statements made by "Russell" as it relates to Allegation 1:

According to PeopleSoft, Russell has been employed by the School District since November 10, 2011. Russell has been employed as a teacher at Suncoast High School since August 14, 2012. Russell is the former Senior Class Sponsor.

Russell stated that she is aware that the Seidels are the owners of Magnolia Memories LLC. because she has ordered personal items from the company. Russell stated that she requested a quote from K. Seidel for senior class jackets.

Russell said that she was instructed to get multiple quotes and since she knew K. Seidel, she asked for a quote from her. After receiving a quote from Seidel, the Athletic Director instructed her to get a quote from another company that does embroidery. Russell stated that she was instructed by the bookkeeper to get two quotes and they would go with the less expensive one. Russell got a quote from BSN Sports and a quote from Magnolia Memories LLC. Magnolia Memories' quote was two dollars less per jacket than BSN Sports.

Russell stated she has taken internal accounts training. Russell stated that she received approval from the principal prior to the purchase. Russell stated that she received Principal approval for the order and that the Principal was aware that the company was Magnolia Memories LLC., but she did not inform Koerner, that the Seidels were the owners of Magnolia Memories, LLC. Russell stated that she does not know if Gold hid it from Koerner maliciously.

The OIG verified via Peoplesoft that Russell took the required Internal Accounts: Fundraising for Teachers/Sponsors training as per School District Policy 2.16 (4)(b) for FY 19/20.

On April 9, 2021, a sworn recorded interview of a Suncoast High School Athletic Director Kelli Erianne was conducted at Suncoast High School in Riviera Beach, FL. The following represents actual and paraphrased statements made by "Erianne" as it relates to Allegation 1:

According to PeopleSoft, Erianne has been employed by the School District since August 13, 1997. Erianne has been employed as a teacher at Suncoast High School since July 1, 2006. She has been the Athletic Director and Student Activities Director of Suncoast High School since 2011.

Erianne stated that part of the Coach's Manual (**Exhibit 1**) was in place when she started working at Suncoast and she tweaked it significantly when she arrived. Erianne stated that every July she updates the manual with information pertaining to the next year. Erianne stated that she, as Athletic Director, has an internal procedure in place that coaches are to have their purchases of \$200 approved by her. Erianne stated that she was not aware that the Seidels owned Magnolia Memories LLC. She stated that she was aware that they had a company but did not know the name.

Erianne stated that by coaches presenting a purchase order directly to her, she can make sure that the coaches have their quotes, have the approved mascots artwork, and ensure they have an explanation as to why they need items. She then ensures they have the necessary funds in their accounts. Erianne stated that when a coach presents her with a purchase order she will normally recognize if the vendor is a district approved vendor, but if she did not recognize the vendor, she would ask the bookkeeper.

Erianne stated that Russell presented a purchase order for the purchase of senior jackets in the amount of \$6,800. Erianne stated Russell asked if they could use the Seidel's company. Erianne sent an email to Gold where she explained very specifically that Russell would like to use the Seidel's company for the senior jackets and inquired if there was still a rule in place that prohibits the use of a company that is owned by district employees. Erianne was told by Gold that it was okay as long as Russell got another quote and beat that quote. Erianne provided email communication between Gold, Russell and Erianne (**Exhibit 2**).

Erianne stated that in October of 2019, K. Seidel was the Cheer Coordinator for Suncoast High School and during that time a purchase of cheer jackets for \$893.00 was initiated by K. Seidel through Magnolia Memories LLC. Erianne stated that she did not believe there was a purchase order for the cheer jackets and she did not approve the purchase of the cheer jackets.

Erianne stated she was not presented with a purchase order for cheer jackets by Kristina Seidel. When asked if she would have been presented with a purchase order for the cheer jackets would she have approved the purchase order, Erianne stated she would not have.

Erianne stated by not presenting a purchase order, this was a violation of the Coach's Manual rules.

On February 17, 2021, a sworn recorded interview of a Suncoast High School Principal Katheryn Koerner, was conducted at Suncoast High School in Riviera Beach, FL. The following represents actual and paraphrased statements made by "Koerner" as it relates to Allegation 1:

Koerner stated that the week of February 8, 2021 after receiving a phone call from the OIG requesting an interview, she was unaware that Magnolia Memories, LLC., was the Seidel's company.

Koerner stated that during the week of February 8, 2021, she spoke with Gold and asked questions about the two checks that were issued to Magnolia Memories LLC. and asked if three quotes were received to which Gold's response was that Seidel's quote was lower. Koerner added that Gold told her that BSN Sports was going to take more than two weeks to deliver and the Seidel's company offered quick turn around and a better price.

Also during that week, **Koerner stated she questioned Gold about K. Seidel, at the time because being the cheer coach she wanted to know if K. Seidel purchased her cheer jackets from her own company. Koerner said that Gold's response to Koerner was that it was under a thousand dollars.** Koerner stated that she asked Gold where the purchase order was, to which Gold responded, "I don't have to have a purchase order for anything under a thousand dollars." Koerner stated she asked Gold if the Seidels were an authorized vendor to which Gold responded "When I asked Seidel, she said she was going through the process. "

Investigators Note: Gold's response to Koerner where Koerner asked if Seidel was purchasing jackets from her own company and if the Seidels were authorized vendors Gold said it was "under a thousand dollars" and "When I asked Seidel, she said she was going through the process. " is contrary to School Board Policy 6.14.b.i which states "*Principals shall use bid-awarded vendors approved by the School Board or designee, where available unless otherwise approved by the Director of Purchasing. Principals are encouraged to purchase commodities or services from industry-certified School District Career and Professional Academies where available.*"

On February 17, 2021, a sworn recorded interview of a Suncoast High School Teacher Gavin Seidel, was conducted at Suncoast High School in Riviera Beach, FL. The following represents actual and paraphrased statements made by "G. Seidel" as it relates to Allegation 1:

G. Seidel stated that he and his wife K. Seidel are the owners of Magnolia Memories LLC. G. Seidel said their company is a personalization services company and they have been in business for approximately four to five years. Mr. Seidel is not aware if the company is a District approved vendor and he believes that steps were taken to become a District approved vendor. Seidel stated that his name is on the business and that is totally what it is. In this case he is not aware of anything that transpired.

G. Seidel stated that he could not tell me anything about the purchase of the senior jackets from Magnolia Memories LLC, because he was not involved in that transaction. He stated that he has knowledge of the purchase being made, but was not involved in the transaction at all.

SUBJECT INTERVIEW

On February 17, 2021, a sworn recorded interview of a Suncoast High School Teacher Kristina Seidel, was conducted at Suncoast High School in Riviera Beach, FL. The following represents actual and paraphrased statements made by “K. Seidel” as it relates to Allegation 1:

K. Seidel said their company is an embroidery & apparel gift shop and they have been in business since December of 2014. She was asked a couple of times by senior class sponsors to provide quotes because a fast turnaround was needed.

The OIG records analysis indicated that that Suncoast issued two checks to Magnolia Memories LLC. One on October 7, 2019 and a second May 12, 2020.

K. Seidel stated that Magnolia Memories LLC. is not a District approved vendor and that she was told the process is difficult and lengthy but she does not know what the process is.

K. Seidel stated that she was asked to provide a quote from the senior class sponsor Russell to provide the senior class jackets. When asked if she received prior permission from the Principal she stated that was not on her end of responsibility. At no time did K. Seidel inform Koerner that she was the owner of Magnolia Memories, LLC.

K. Seidel stated that as a coach she was aware that quotes must be provided and given to the bookkeeper. She stated that as a cheerleading coach she was instructed to get the athletic director to sign off on the request, who will then get the Principal to sign off and route it to the bookkeeper. Seidel stated that all she does is make the request and is given a yes or no if she can use a particular vendor.

K. Seidel stated that while she was cheer coach, she asked the bookkeeper (Gold) about doing a set of rain coats for the team because she could not find that particular jacket locally and that the company that they order cheerleading supplies from is very expensive. K. Seidel stated that she asked Gold if she could provide them through her business Magnolia Memories, LLC., Gold gave permission for the purchase and Seidel provided the jackets.

RECORDS ANALYSIS

Exhibit 1: Suncoast High School Coach’s Manual

Exhibit 2: Email communication between Russell and Gold

Exhibit 3: Check Requisition provided by OIG Audit Supervisor Susy Kay

Exhibit 4: Magnolia Memories LLC. Invoice provided by Audit Supervisor Susy Kay

Exhibit 5: Internal Accounts Purchase Order provided by OIG Audit Supervisor Kay

Exhibit 6: Customized Transaction report provided by OIG Audit Supervisor Kay

Exhibit 7: Sunbiz.org Division of Corporation information regarding Magnolia Memories LLC.

Exhibit 8: Final Audit Report

Exhibit 9: Attorney Response for K. Seidel

On November 11, 2020, OIG staff reviewed the above listed documents provided by OIG Audit Supervisor Susy Kay. The review disclosed the following:

A review of check requisition dated May 8, 2020 (**Exhibit 3**), revealed that a check made payable to Magnolia Memories LLC. in the amount of \$6,800 for Senior Class Jackets was issued. A review of a purchase order (**Exhibit 4**) dated May 7, 2020, showed that four hundred (400) Black Jackets were ordered and were to be supplied by Magnolia Memories. Additionally, the review revealed that Koerner signed off on the check requisition and the purchase order on May 12, 2020 (**Exhibit 5**). The company was not a District approved vendor and three competitive quotes were not obtained as required by School Board Policy 6.14.4.b.iii.

The OIG Audit finding also determined that during the year, the school purchased a total of \$7,693.00 in merchandise (Check #22884 for \$893 in Cheer Rain Jackets, and Check #23582 for \$6,800 in Senior Class Jackets) from a company owned by an employee of Suncoast High School.

K. Seidel acknowledged that she has taken the School District Code of Ethics training. The OIG reviewed the training records of K. Seidel. The review revealed that she has taken Code of Ethics training for the past three years.

CONCLUSION

During the course of the investigation, the OIG reviewed information that appeared to indicate K. Seidel violated the District's Code of Ethics policy by selling items from her personal business Magnolia Memories, LLC., to Suncoast High School where she is employed. OIG staff determined that there was sufficient evidence to prove K. Seidel knowingly failed to follow the District's Code of Ethics policy by conducting business as an unauthorized vendor with Suncoast High School.

Based on the testimony obtained, the records reviewed, and the acknowledgement of training, the OIG determined that K. Seidel violated Palm Beach County School District Code of Ethics Policy 3.02.4.g and 3.02.5.e and Florida Statute 112.313(3) and 112.313(7)(a) by failing to avoid conflicts of interest while doing business with their own school.

The OIG determined that by a preponderance of the evidence, that K. Seidel, acting as a District employee, failed to avoid actual conflicts of interest when:

- Her regard for a private interest - Magnolia Memories, LLC ("Magnolia")
- led to a disregard of her public duty (to follow District policies regarding purchases from non-approved vendors and avoid conflicts of interest)
- which resulted in a financial benefit (\$7,963.00) and improper advantage (receiving cash from students she teaches and coaches, and receiving business normally

reserved for vendors that are either approved or subjected to a competitive bidding process...)

and as such the allegation that Suncoast High School teacher K. Seidel intentionally did not follow the District's Code of Ethics policy and Florida Statutes was **Substantiated**.

ADDITIONAL INFORMATION

According to the OIG's Final Audit Report Findings (**Exhibit 8**), Koerner acknowledged that she did not follow proper District protocol and concurred with the audit finding. Principal Koerner's statement was as follows; "Concur. Three quotes will be obtained from non-bid-awarded vendors, purchase orders will be approved before being invoiced and consultant contracts will be obtained prior to performing services." Koerner did not know at the time of the audit that Magnolia Memories LLC., was owned by the Seidels nor that they were not approved vendors.

On February 17, 2021, Koerner provided the following additional information regarding the Audit Findings. Koerner stated that she inquired recently with the bookkeeper about the number of quotes for the Magnolia Memories, LLC., purchase order. Koerner stated that until one week ago, she was unaware that Magnolia Memories, LLC., was Seidel's company.

Koerner stated that Gold gives her a folder weekly with things to sign and Koerner was entrusting that Gold is following through with bookkeeper duties and procedures. Koerner stated that when she was signing the requisition and check for Magnolia Memories, LLC., she had no idea that Magnolia Memories was not an unauthorized vendor and that three quotes were not properly obtained.

Koerner stated that she spoke with Gold and asked questions about the two checks and asked if three quotes were received to which Gold's response was that Seidel's quote was less. Koerner added that Gold told her that BSN Sports was going to take more than two weeks to deliver, and Seidel's company offered a quick turn around and a better price.

Koerner stated that she questioned Gold with regard to K. Seidel at the time because she wanted to know if K. Seidel purchased her cheer jackets from her own company. Koerner said that Gold's response was that it was under a thousand dollars. Koerner stated that she asked Gold where the purchase order was to which Gold responded, "I don't have to have a purchase order for under a thousand dollars." Koerner stated she asked Gold if the Seidels were an authorized vendor to which Gold responded "When I asked Seidel, she said she was going through the process."

Koerner stated that she asked Gold whose responsibility it is to make sure the coach is using an authorized vendor and if it is the coach's responsibility, are we double checking them. Gold responded "It is my responsibility."

Koerner stated that she asked Gold, if the Athletic Director has an internal procedure in place that coaches are to have their purchases of over \$200 approved by Erienne. Gold responded "I guess it slipped by me."

Koerner stated that she was not aware until last week's conversation with Gold that there were only two quotes and she was not aware that the Seidel's owned Magnolia Memories, LLC.

Koerner stated that her understanding was that they could use an unauthorized vendor if time constraints are in place, three quotes are obtained, and pricing is lower. Koerner stated that she expected Gold to follow up and check that procedures are followed. During her February 17, 2021, interview Gold stated that her procedures for disbursement are when the sponsor fills out the check requisition, she prints the check and gives it to the Principal and if approved, the principal will sign the requisition and the check.

Gold acknowledged that she is aware that Magnolia Memories, LLC., is owned by Kristina Seidel who is a teacher at Suncoast High School. Gold has knowledge about their business because she approached her inquiring about information on becoming a district approved vendor. Gold stated that she referred Seidel to the School District Purchasing Department for information on becoming an approved vendor. Gold stated that she did not confirm if Magnolia Memories, LLC., had become an approved vendor. Gold stated that Seidel told her that they were not approved vendors, but were in the process of becoming approved vendors. Gold stated that because of that particular invoice having a time constraint, they were either going to get the senior jackets or they were not. The senior jackets were needed for the drive through graduation and they only had time to get one quote from BSN Sports, which was two dollars per jacket higher than Magnolia Memories, LLC's., quote, but the main issue was the time constraint.

Gold stated that she did not make Koerner aware that Seidel was the owners of Magnolia Memories, LLC. Gold added that she did not believe Koerner was aware that Magnolia Memories, LLC., was not an approved vendor because principals depend on treasurers to help them.

According to the School Board Policy 6.14.4.b.iii, *Principals shall use bid-awarded vendors approved by the School Board or designee, where available unless otherwise approved by the Director of Purchasing. Principals are encouraged to purchase commodities or services from industry-certified School District Career and Professional Academies where available.*

School Board Policy 6.14.4.b.ii.A. states: *Contractual services, including Professional Services, in an amount not to exceed five thousand dollars (\$5,000) per vendor per fiscal year per school*

School Board Policy 6.14.4.b.iii states; *In such cases where the School Board or designee has not approved a vendor for the commodities or contractual services needed, the Principal shall make purchases exceeding five thousand dollars (\$5,000), to the extent*

authority has been delegated above, using a minimum of three (3) competitive quotes, when feasible except for Professional Services, professional memberships, educational services, and copyrighted materials, as set forth in State Board of Education Rule 6A-1.012 or other applicable laws. The purchase shall be based upon lowest price quote or selection criteria developed by the Principal.

While Koerner concurred with the Audit Findings and School Board Policies place the onus on the Principal, it should be noted that Treasurer Gold has been given or taken latitude to make decisions when it comes to purchasing. Principal Koerner has relied on Gold to ensure proper procedures are followed. The information obtained during this investigation shows that while Gold was correct about the ability to purchase cheer rain jackets without a purchase order due to the purchase price being \$893.00 (less than \$1,000.00). Policy and the Internal Accounts Manual Guidelines were violated for the purchases of both the cheer rain jackets and senior class jackets because neither was purchased from an **approved vendor**, and the latter jackets cost \$7,693.00 (i.e. exceeded \$5,000 limit) and required both a purchase order and competitive quotes.

Had the policy/internal accounts manual and/or job description for the Bookkeeper/Treasurer designated ANY responsibility and/or accountability to the Treasurer our findings regarding Gold would have been different.

The OIG recommends Koerner carefully review all purchase orders and payments before approving or signing same and not rely on the treasurer's word as ultimately the responsibility is hers to make sure all policies and procedures are followed when purchasing items at Suncoast High School.

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

ATTESTATION

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



Angela Feaman, Investigator

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

Sworn to (or affirmed) and subscribed before me this 22 day of September, 2021, by Angela Feaman, Investigator for the School District of Palm Beach County, Office of Inspector General, who is personally known by me.



Signature of Notary Public

Notary Public or Law Enforcement Officer



This investigation was conducted by Angela Feaman, supervised and approved by Inspector General Teresa Michael. The investigation was conducted in accordance with guidance from the Association of Inspectors General handbook and within standards as prescribed by Commission for Florida Law Enforcement Accreditation.

Approved by:  Date: 9/22/2021
Oscar Restrepo, Director of Investigations

Approved by:  Date: 9/22/2021
Teresa Michael, Inspector General

EXHIBIT LIST

Suncoast High School Coach's Manual.....Exhibit 1
Emails between Russell and Gold.....Exhibit 2
Check Requisition provided by OIG Supervisor Susy Kay:..... Exhibit 3
Magnolia Memories LLC. Invoice provided by OIG Supervisor Susy Kay Exhibit 4
Internal Accounts Purchase Order provided by OIG Supervisor Susy Kay..... Exhibit 5
Customized Transaction report provided by OIG Supervisor Susy Kay.....Exhibit 6
Sunbiz Division of Corporation regarding Magnolia Memories LLC.Exhibit 7
Final Audit Report provided by OIG Supervisor Susy Kay.....Exhibit 8
Attorney Response for Client K. SeidelExhibit 9

DISTRIBUTION LIST

Action Official Distribution:

Vicki Evans-Pare, Director, Employee and Labor Relations
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Information Distribution:

Palm Beach County School Board Members
Michael J. Burke, Interim Superintendent
Audit Committee Members
OIG File



Suncoast Community High School
Department of Athletics
2019-2020 Coaches Handbook

ANNUAL SUNCOAST HIGH SCHOOL
COACHES MEETING

Thursday, August 8, 2019

HOME of the CHARGERS!!

Principal: Mrs. Kathryn Koerner
Assistant Principal: Ms. Karen Blumner
Assistant Principal: Mr. Aaron Keevey
Assistant Principal: Mrs. Amy Mceachran-Todd
Assistant Principal: Ms. Attallah McLawrence
Assistant Principal: Dr. Lisa Raiford
Athletic Director: Ms. Kelli Erienne
Assistant Athletic Director: Mr. Richard Harr

ATHLETIC DEPARTMENT PHILOSOPHY

The Suncoast Athletic program is designed to serve as part of the whole educational curriculum. It is our philosophy that this athletic program provides training and competitive opportunities for student-athletes while demanding, at the same time, that the student athlete exhibit positive values of sportsmanship, physical fitness, teamwork, and good citizenship.

SUNCOAST HIGH SCHOOL COACHES MANUAL 21-0004-I

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Rec'd: Erienne
Redacted: Yes No N/A Req'd TBD
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2019-2020

CERTIFICATION

- A) Coaches with valid teacher's certificate must have a valid CPR (Renewed yearly), First Aid, and must be trained in the use of AED **before** their practices start for the season before the official start of practice.
- B) Take on-line concussion class from NFHSlearn.com: Concussion in Sports, Sudden Cardiac Arrest, Heat Illness Prevention, and Recruiting. All must be completed before the first day of practice and a certificate of completion on file in the athletic office.
- C) Coaches not possessing a valid teachers certificate must:
 - 1) Obtain a 3-year, non-renewable, temporary certificate.
 - 2) Obtain the ASEP certification.
 - 3) Have a valid CPR & First Aid and must be trained in the use of an AED.
 - 4) Obtain a 5-year certificate and renew again after 5 years.
 - 5) Complete three, 3-hour college courses within this two-year period.
 - 6) Be cleared by the Palm Beach School District.
 - 7) Take on-line concussion class from NFHSlearn.com, Concussion in Sports, Sudden Cardiac Arrest, Heat Illness Prevention, and Recruiting. All must be completed before the first day of practice and a certificate of completion on file in the athletic office.
- D) First Aid is good for 3 years but CPR and AED training must be renewed every year.
- E) All requirements must be completed **before your season begins** or you are considered a volunteer coach and may not be in a supervisory role without a certified coach in attendance. **You will not be paid for coaching if these requirements are not met before the start of your season.**

VOLUNTEER COACHES:

- A) All volunteers must be approved in Raptor V.I.P.S before working with teams.
- B) Volunteer coaches must be supervised by a certified coach at all times.

HIRING OF ASSISTANT COACHES:

- A) All assistant and JV coaches must be interviewed and approved by the athletic director and possibly administration before they are permitted to start to work with the students or represent Suncoast.
- B) Head coaches are encouraged to find coaches to fill their coaching staff with employees that will represent the ideals of the Suncoast Athletic Department and Suncoast Community High Schools
- C) The Athletic Director does have the ability to place coaches of their choice into any coaching position.

COACHES RESPONSIBILITIES: FHSAA, School District of Palm Beach County, and Suncoast Community High School Mandates

PALM BEACH COUNTY SCHOOL DISTRICTS MANDATES:

- A) Complete the district required training for Field Trips, Money Collected, Golf Cart Safety, and

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Fundraising (found in e-learning portion of website). This must be repeated each year before your season begins.

- B) Selected coaches must complete a refresher course in Bloodborne Pathogens. Coaches will be notified if required to complete training.

PRE-SEASON CONDITIONING, WEIGHT TRAINING, OPEN GYMS, AND SUMMER WORKOUTS:

****Please Read FHSAA Policy 20 and 21**

- A) All students participating in Pre-season workouts, open gyms, and summer workouts must be Suncoast students. (FHSAA)
- B) Students must have a completed EL2 and eligibility packet to participate in any of the above mentioned activities.
- C) Students are not covered under the PBSA Athletic Insurance for an "Open Gyms" or summer workouts. All students must have a PBSA Waiver Form #2448 completed and on file before any participation in summer workouts or "Open Gyms".
- D) All coaches must have pre-approval from the athletic director and be scheduled on a facility calendar schedule before holding any pre-season workouts, open gyms, and summer workouts.
- E) There are no exceptions to these policies and procedures.

ELIGIBILITY PAPERWORK:

- A.) All athletes must have a completed Athletic Eligibility packet and evidence that they have paid for the athletic insurance before they can practice, \$10 try-out fee, \$65 after making the team. The Eligibility forms can be picked up in the main office or in the Athletic Director's office and are also available on suncoasthighschool.org.
- B.) Athletic Insurance must be paid on school cash, money order, or a check. No cash is allowed.
- C.) Instruct athletes to turn their eligibility forms into Mr. Neuberg and receive a clearance form. This clearance form is mandatory to be able to practice or condition.
- D.) All athletes must watch the FHSAA Required Concussion, Heat Related Illnesses, and Sudden Cardiac Arrest video and have a completed EL3 on file before they can practice, this form is attached to the Student Eligibility Packet.

**** UNDER NO CIRCUMSTANCES IS AN ATHLETE TO PRACTICE WITHOUT THESE COMPLETED FORMS****

Coaches are to make copies of the Medical Consent forms and be aware of any conditions listed on the EL2 and Sports Physical. Those forms must be kept with the coach all season, including away games and tournaments. The original paperwork must then be turned in to the Athletic Director **10 days before the first contest**. Coaches are to have these copies with them at all times.

- E.) These forms along with a roster are to be turned to the Athletic Director no later than 10 days before the first contest.

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- F.) Mandatory rosters in Home Campus are due at least one day before the first contest, no same day eligibility paperwork to be completed by the athletic office.
- G.) Copies of birth certificates are to be on file in the Athletic Office.
- H.) All forms are online on the Suncoast Edline page under Charger Athletics.

MEETINGS- Attend all- Mandatory

- A.) FHSAA State level coaches meeting, (if qualify)
- B.) Annual meeting for athletes and parents—Wednesday, August 14, 2019, at 6 p.m. in the theater. All Coaches are required to attend to represent our athletic program and their team that they coach.
- C.) Conference Meetings – Head coaches are required to attend.
Especially important is the end of season conference meeting when you nominate students for All-Conference teams. If you are not there, our student athletes will not get nominated.
- D.) Parent Meetings – Each sport is encouraged to have its own parent group to help with fundraising activities and concessions.
- E.) District Scheduling Meeting – Coaches are responsible for attending the district scheduling meeting for each sport they coach. Failure to attend a scheduling meeting will result in a fine by the FHSAA and paid for by the coach
- F.) Each coach and team is required to hold a parent meeting prior to the beginning of the season to discuss expectations, team rules, and parental involvement. At this time have all parents and students sign off on receiving their team rules and expectations.
- G.) Sign up and watch the Concussion in Sports and Sudden Cardiac Arrest Video before the start of your first practice. <http://nfhslearn.com>

TRANSPORTATION

- A.) Turn in Game Travel Information Sheet to the Athletic Director. For each away game, on your schedule list what transportation that you will be using.
 - B.) Distribute to parents the Game Travel Information Sheet, the modes of Transportation Form and Parental Travel Consent Form, and if necessary, the Private Vehicle Driver Form.
 - C.) If parents are driving other athletes, then their own they must be approved in “Raptor” prior to driving.
 - D.) All rental cars must be secured through the bookkeeper only.
 - E.) The following are the only ways by which a student may be transported:
 - 1.) Cars – with the use of seat belts, driven by school district approved drivers.
 - 2.) 7 – passenger vans – with the use of seat belts;
- Large 8 passenger SUV’s and 12 or 15 passenger vans are not allowed.**
- 3.) School based buses.
 - 4.) School buses.
 - 5.) Charter buses. See the PBCSD website for approved charter bus companies.
- D.) School based buses
 - 1.) Notify me at the beginning of the season to secure the bus.
 - 2.) No charge to use these buses for contest.
 - 3.) There will be \$0.50 per mile charge to use these buses for non-contest related trips.
 - 4.) It is your responsibility to clean the buses after using them.

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- E.) Regular School District Buses – Are not available before 4 p.m.
- F.) One field trip packet must be completed, electronically, for all contests and events in and out of Palm Beach County and **separate one for each overnight trip.** All volunteers and chaperones must be registered and approved in V.I.P.S., before the field trip forms can be approved..

UNDER NO CIRCUMSTANCES should a student be transported in the back of a pick-up truck, nor should the number of students transported in a car or van exceed the number of spaces with seat belts provided by that vehicle.

**** WE DO NOT ALLOW STUDENTS TO TRANSPORT OTHER STUDENTS TO CONTEST SITES or OFF CAMPUS PRACTICES. ****

Commercial Driver's License (C.D.L)

- A.) All coaches are encouraged to have a valid C.D.L with "s" endorsement.
- B.) Those coaches who already have one must take an annual physical to renew the license. They are also subjected to random drug testing.
- F.) Contact Mr. Keevey for details and sign up information.

PLAYER INJURIES

- A.) Fill out Accident Report. All accident reports need to be filled out online now in Liquid Office, each coach should have a username and sign in password, if not email me and let me know. Go to the PBCSD website and click on Forms, the form number is 0335, click on the WEB and complete the form. Put mine and Mrs. Koerner's email address in the appropriate spot. The Trainer will usually do this, if they are present for the injury, but the coach is responsible for making sure it is filled out before leaving campus. Please provide a hard copy of this accident report immediately to me. You can place it under my office door or in my mailbox. For any injury that is serious, but not limited to those that require emergency medical assistance, should be made immediately aware to me either by phone call or text, regardless of the time or day.
- B.) Procedure for dealing with insurance claim forms:
 - Parent picks up a copy of the insurance form from the main office if the student receives medical attention. The forms will be completed after the accident report is received from the coach.
 - Parents send the Insurance Claim Form and any other paperwork as required by the Insurance Company to the address on the form.
- C.) **This Insurance is a secondary insurance only. The parents' primary insurance is used first. Athletes must go to an IN Network Provider to use the athletic school insurance.**
- D.) Mention to all parents what a good idea "school insurance" is to have. Students get applications at the beginning of school and it is available to those who do not have insurance.
- E.) When dealing with parents who want to know where to send their children for medical help, you say: "Follow YOUR insurance plan." And check the in network providers list.

SUPERVISION, SAFETY, AND SECURITY:

- A.) Do not leave students unattended during any time that you are responsible for them.
- B.) On regular scheduled days that an activity bus is scheduled you are required to stay for one half of an hour after your scheduled end time. On any day that there are no buses, or when you arrive back on campus after an event, you must stay with your athletes until everyone has been picked up.

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- C.) If you are at another site do not leave the players there until their rides have come to pick them up.
- D.) Follow the mode of transportation that was approved on your field trip packet.
- E.) If the player leaves the activity with his or her parent instead of the planned mode of transportation complete the form and keep it with your records.
- F.) The locker rooms will remain locked from 3:00 pm on, please escort your team when practice or games are finished and unlock it and supervise the area.
- G.) Check out a radio from the athletic office for use on the fields and the gym. Return the radio at the end of the day to the athletic office.
- H.) Do not prop open the locker room and laundry room doors during practice.
- I.) Do a physical check of the doors to your equipment storage, locker rooms, and playing areas before you leave. Shut and lock them if they are open. If the security system is activated and the fire/police department as well as a custodian has to come out after hours because those areas were unsecured there will be a fine that the coach will need to pay that fine.
- J.) Notify the school police before you enter the campus and again when you leave.

END OF SEASON SPORTS BANQUET:

Teams are encouraged to have an end of season banquet/celebration to celebrate the success of their season and their athletes.

GATE and CONCESSION PROCEDURES:

The following Document Custodian and Teacher/Sponsor Training Courses are available online. .

As of FY18, only District employees can sign Official Forms. This includes items such as the Monies Collected and the Check Requisition must be signed by a teacher/sponsor. In addition, only a District employee shall record a deposit on the Drop Safe Log.

Also, beginning for FY18, the Teacher/Sponsor must take the required specific training in e-learning prior to beginning the activity/season.

GATE- Coaches are to follow the following procedures for their gate.

- Obtain a change box and tickets from the Bookkeeper by 3:30 on game day.
- Complete district training through e-learning on Fundraisers.
- Verify your starting bank and sign the Ticket Seller Report.
- Have an Officials Payment form available
- Have a responsible parent volunteer (no students without an adult present) on the gate. They should be at the gate one hour before the start of the game.
- After the game
 - count the money and fill out monies collected form
 - separate your start up bank from gate money collected. DO NOT include start up bank amount on the monies collected form, however start up bank can be put into the tamper proof bag provided along with white copy of monies collected form
 - put unused tickets in the tamper proof bag
- Keep the yellow copy of the monies collected form for your records
- Record deposit on the drop safe log

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- Drop the sealed tamper proof bag into the drop safe
- This is your responsibility. Every dollar counts.
- 20% of all gate money will go into general athletics to pay for, but not limited to, awards, athletic training supplies, paint, field maintenance, supplies, and equipment.

CONCESSIONS – I encourage all teams to have a concession stand.

You are responsible for the following:

- Complete a Fundraiser Form at least one week in advance.
- Give the form to A.D. for approval which will then be approved by the principal.
- After the approved fundraiser form is returned to Ms. Gold, she will create concession account for your sport and notify you that it has been approved.
- Purchase the food
- Set up the concession, run the concession and clean up the area afterward.
- Collect the money at the end of the night
 - fill out monies collected form (do not include any start up bank on the monies collected form)
 - fill out the drop safe log
 - deposit the money in the safe
- Follow the Florida Department of Health guidelines.
- The bookkeeper will provide you with a change box with a tamper proof bag for your deposit if you request one.
- The bookkeeper will provide a change box, if you request one.
- An inventory of items sold must be completed each day of sales.

If a sport chooses not to have a concession, other sports teams may take advantage of the opportunity to set up their concession.

Field Trip Packets: Required for all events, in and out of county. All forms need to be routed to me through liquid office. Forms 0755, TDE, and Rosters need to be sent in a hard copy or scanned and emailed to me.

In-County and out pf County: Needs to be completed correctly at least one week before the event takes place.

- Fill out forms PBSD 1894, PBSD 2149, PBSD 0032 (TDE), and PBSD 0755 and attach a copy of your schedule, give it to the Athletic Director before your first contest. Have the parents sign form PBSD 0755 and return it to the coach before the first contest. **(Keep in a file with the coach).**
- All volunteer coaches, drivers, and chaperon's names must be noted on a print-out from the V.I.P.S. computer. If you are using volunteer drivers you must have form PBSD 2362 (Volunteer Driver) completed.
- Approval will not be granted for forms that are not turned in by the deadline or are incomplete.
- The amount of time required for approval will be adjusted for Regional and State Series play due to the late notice of the game site and date.

DUTIES AND RESPONSIBILITIES OF ATHLETIC DEPARTMENT:

For the job descriptions for athletic director, assistant athletic director, coaches and assistant coaches, please refer to the School Board of Palm County Athletic operations and the FHSAA Regulations Manuals.

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All Suncoast High School Coaches have the responsibility of carrying on the sport in the best interest of the school district by adhering to the Policies and Regulations of the Palm Beach County School Board, the Bylaws of the Florida High School Athletic Association, and the practices and procedures the Suncoast High School Athletic Department.

- Report scores to the assigned Max Preps account by Monday morning of the following week, fines will be assessed by the FHSAA and will be paid for by the coach personally. This includes missed FHSAA meetings, including district scheduling meetings.
- Unsportsmanlike Conduct by a coach that results in a fine. Fine will be paid by the coach personally.
- Unsportsmanlike conduct by a player that results in a fine, the player or players are responsible for the fine.

Our goal is to follow the rules and field a competitive high school athletic team in all sports. We will stress sportsmanship and playing hard. We will stress academics and winning. We should be role models and disciplinarians. We will...

- Use NO profanity-Allow No profanity or sarcasm.
- Win and lose graciously.
- Praise athletes when they deserve it, for skill and effort. Focus on a growth mindset.
- Do not encourage, or permit hazing of any kind on your team.
- Set a good example. It is okay to lose a game if your team has played their best.
- Make sure your team is aware of your expectations regarding sportsmanship.
- Don't add practices or cancel at the last minute. Parents must prepare for rides and child care.
- Be on time to all team events.
- Don't leave athletes unsupervised anywhere or with volunteer coaches.
- Encourage and support tutoring.
- Teach players to honor the rules of the game at all times.
- Foster respect among athletes for referees and opponents.
- Continue to learn about coaching principles and the physical, mental and emotional development of young people.
- Involve parents in an effort to encourage proper attitudes in athletes.
- Treat opponents as guests at home events.
- Publicly shake hands with the officials and the opposing coach(s) before the contest.
- Congratulate the opposing coach and team after the contest.
- Demand a sports environment that is free of drugs, tobacco and alcohol.
- Do not exert pressure on faculty members to give student-athletes special consideration.
- Showcase your athletes; make sure that they get maximum exposure.
- Identify quality camps, and recommend that your athletes attend.
- Attend coaching clinic to improve your coaching skills.
- Assist your students with college recruitment, getting academic and athletic scholarships. Including D1, DII, DIII and JUCO
- Students cannot be released from class to speak to their coach.
- Students may not quit a sport to join another sport without the written consent from the coach. Students will not be permitted to participate on that team, including conditioning, until the final day of the season of the quit sport.
- Maintain a professional relationship with athletes, including the use of social media. Students should not be accepted on personal social media sites with coaches. Coaches also are not permitted to post pictures or athletes names on their personal sites. You may have a site that is solely for your team or sport.

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Daily Procedures:

1. No cleats in the gym or hallways behind the gym. Clean off cleats before entering the locker rooms.
2. Stay and supervise your athletes until they have all left the campus. Before and after practice.
3. Submit scores to the Post and the Sun Sentinel that night after each event.
4. Email or contact me as soon as you know that there is a change or addition to your schedule or roster.
5. Email your results so we can post them.
6. Attend a pre and post season scheduled meeting with me or Mr. Harr to discuss the season, inventory camps, etc.
7. Teach your players to clean up after themselves and put up all equipment from the outside fields away after every practice. Do not take any equipment or weights from the weight room for outside workouts.
8. Ice coolers will be located in the concession stand for indoor sports and the outside concession stand for all others. The ice machines are located at each station. Don't keep the coolers in your storage all year. There are plenty to go around for each season. Empty and clean them after each use.
9. Store all field marking paint in a locked facility and throw empty cans in the main dumpster behind the gym.
10. Coaches should park in approved parking spots only. Do not park on the grass or in the emergency driveways.

FINANCES:

The following Document Custodian and Teacher/Sponsor Training Courses are available online.

As of FY18, only District employees can sign Official Forms. This includes items such as the Monies Collected and the Check Requisition must be signed by a teacher/sponsor. In addition, only a District employee shall record a deposit on the Drop Safe Log.

Also, beginning for FY18, the Teacher/Sponsor must take the required specific training in e-prior to beginning the activity.

1. Each sport is self-supporting.
2. Every sport must raise its own money through fundraisers, or donations.
3. All sports can sell Banners for the fields and gym
 - follow district guidelines
 - use the approved letter
 - General Athletics will keep \$50.00 from each banner sold. Athletics will be responsible for the hanging and maintenance of the banners. Each sport will be responsible for replacement if the banner rips, tears, or is destroyed due to poor or cheap workmanship.
4. Suncoast High School Athletic Department Bookkeeping Policies and Procedures must be followed at all times. (see next page)
5. Each head coach will fill out a preliminary budget of necessary funds to run their program before the season.
6. Each sport that is charging athletes team fees or fees for equipment (uniforms, suits, shoes, warm-ups) must submit the information with an explanation for approval prior to giving it to parents or players.
7. At the end of the school year, every sport will be in the black. No exceptions.

BOOKKEEPING POLICIES AND PROCEDURES:

PROCEDURES FOR PURCHASING ITEMS FOR YOUR TEAM(S)

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Purchase Orders: All purchases over \$200.00 require an approved purchase order.

1. Obtain a purchase order from the bookkeeper for all vendor purchases.
2. Completely fill-out the purchase order.
3. You must use a district approved vendors for purchasing.
4. Turn in the purchase order with a quote to the bookkeeper, she will then check for available funds, if the funds are available she will then send it to the AD for approval and then the final approval will be made by the principal.
5. Once approved by the principal, you will receive a copy with the approval for the purchase order.
6. Once you have received the copy with the approval, then you may place your order with the vendor.
7. Do not place your order without approval.
8. All t-shirt designs need approval from administration.

Personal Reimbursements:

1. Bring your prior principal approved purchase receipt, up to \$100.00, into the bookkeeper with a check requisition form signed and filled out completely. The principal has the authority to either approve or disapprove the purchase and reimbursement.
2. Tax cannot be refunded, use the Tax Exempt form.
3. Approval is not guaranteed.

CHECK REQUISITIONS: Used to pay for orders from the Internal Account for your sport.

1. All check requisitions must have your signature and filled out completely, do not leave any blanks.
2. All check requisitions must have verification (approved purchase order, receipt, invoice, etc.)
3. Pay the bill on time. Turn in the invoice along with a properly filled-out and signed two part MCR form for check requisitions to the bookkeeper.

FUNDRAISING FORMS:

1. All fundraisers require a fundraising form. Any activity that brings in money except game gate is considered fundraising.
2. The fund-raising form must be turned in to me at least two weeks before the sale for approval, final approval will be granted by the principal.
3. You cannot purchase any fundraiser items without the completed and approved fundraiser form #PBSD 0153.
4. A fundraising recap and an inventory form must be filled out for all fundraisers. Make sure that you keep accurate inventories because you will need this information to close your fundraising account.
5. You do not need to fill a form out for Parking, Sports Passes, Holiday Fundraiser, or Banners; I already completed it for all sports.
6. Your concession stand does need to have a Fundraiser Form filled out and approved before you start to sell items.

MONIES COLLECTED:

1. Sign out a receipt book from Ms. Gold. All monies collected require a receipt to be written.
2. Any monies that are collected must be deposited that day. Include the monies collected form (keep the yellow copy for your records) and the yellow copy of the receipt, from the receipt book, attached to the monies collected form. Do not hold any monies overnight. You will be responsible if theft or loss occurs.
3. Make sure that the phone number is written on the check.

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4. Checks must be listed individually on the monies collected form and all checks must have a phone number on them.
 - Student name _____
 - check number _____
 - dollar amount _____
5. Make sure that appropriate account numbers are on the monies collected forms.
6. Make sure all checks are written out to Suncoast Community High School. At no time should you ask parents or sponsors to write the check to a person, including the coach, or to a booster club.
7. Make sure that you keep your yellow monies collected forms in a file. The auditors will request them to be turned in at the end of the year.

PARKING COLLECTION AT HOME GAMES:

1. Will be assigned according to preliminary budgetary needs.
2. Pre-Numbered tickets will be issued to each vehicle and parking fees will be mandatory to all vehicles.
3. Monies collected forms will need to be completed and the money dropped in the safe the night of the event.
4. If your sport is handling parking fees you must report, with a sufficient amount of adults and students, by 5:45 or the athletic parking team will conduct parking for that game.

GENDER EQUITY:

Gender equity money will be distributed on a need basis for female sports after evidence of fundraising (not including sports passes). Suncoast used Gender equity money to pay FHSAA, FACA and PBCAC dues, awards, field paint and athletic training supplies. It can be also used for supplements in female sports when an extra team is added, and a supplement is not available from the District.

Needed before the start of each season

1. Submit a preliminary budget including cost of officials, facilities, transportation. Basically what is needed to run your program.
2. Submit plans for fundraisers and dates.
3. Dates and times of try-outs and practice information.
4. Complete coach's information sheet if you have any changes.
5. Beginning inventory list and storage location.

Due by

- Fall Sports – 10 days before your first contest
 - Winter Sports- 10 days before your first contest
 - Spring Sports- 10 days before your first contest
1. You will need to make a "Team Handbook" with your procedures and team rules.
 2. Submit a schedule with the dates, times and locations for your practices and pre- season conditioning.
 3. A list of all volunteers who will be working with your team. Make sure they are approved in V.I.P.S.
 4. Transportation needs or modes of transportation for away games with completed Volunteer Driver forms if you will be using carpool methods.
 5. A roster with completed eligibility packets or approval form from AD.

SCHOOL CONTACTS:

- Fundraisers and Account Information: Ms. Gold 561-882-3415

Activity #: 21-000A-I
 OIG Staff: FEAMAN
 Date Rec'd: 4/9/21 Pages: 11 of 13
 Rec'd: ERIANE
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 1

lynn.gold@palmbeachschools.org

- Supplements and appointments with Mrs. Koerner: Mrs. Riddle 561-882-3418

heidi.riddle@palmbeachschools.org

- Athletic Administrator: Mr. Keevey 561-494-2604

Aaron.keevey@palmbeachschools.org

- Main Office: Ms. Bowman 561-882-3400
- Vandalism, theft, and such items: Officer Anderson, 561-882-3452.
Michael.anderson@palmbeachschools.org
- Asst. Athletic Director: Mr. Rich Harr

richard.harr@palmbeachschools.org

- Athletic Director: Ms. Kelli Erienne office- 561-882-3470 cell- 561-315-5020

kelli.erianne@palmbeachschools.org

- Athletic Trainer: Ms. Kellee Schaffer Kschaffer@fyzicalpbc.org 609-214-0069
- Athletic Office Fax: 561-494-2677

HIGHLIGHTS AND NEW ITEMS FOR 2019-20

FHSAA UPDATES and CHANGES WITHIN THE LAST FEW YEARS:

1. Each sport has an online manual with sport specific policies and rules changes. It is located on the NFHSS app.
2. All paid coaches must, prior to their first practice, complete the Concussion in Sports, Sudden Cardiac Arrest, Heat Illness, and Recruiting courses and have a printed certificate on file.
3. EL3 Updated Form. Must be completed by every athlete as well as show proof of completion of student Concussion in Sports course.
4. New Districts for all sports and district tournament rankings.
5. Updated recruiting policy. HB1403- Students ability to transfer. (refer to FHSAA handout)
6. Recruiting violations by coaches are now a monetary fine to be paid by the coach personally, the fine moves with the coach if they become employed at another school.
7. Policy 39- Heat Acclimatization. Refer to FHSAA handout
8. Policy 7- All sports can participate in a pre-season classic or jamboree.
9. Unsportsmanlike Conduct by a coach or player that results in a fine. The fine is to be paid by the coach and the player/players personally.
10. Team fees to be paid on school cash.
11. Insurance on school cash, money order, or check. No cash.

HIGHLIGHTS FOR 2019-20

(All items are within the handbook)

1. Use "Home Campus" instead of C2C schools and Max Preps for score reporting.
2. Team fees to be paid on school cash.
3. Insurance on school cash, money order, or check. No cash.
4. All orders for equipment through BSN. All new uniforms will be Nike through BSN.
5. Securing facility and coach paid "Alarm" fines.
6. Palm Beach School District Golf Cart Policy Bulletin #P-14927-COO/RBM
7. Agenda, handbook, and district forms are all google drive shared with you, titled 2019-20 Chargers Athletics. You are responsible for reading and following all of the files:

~ 12 ~

Activity: 21-000A-I
OIG Staff: FEAMAJ
Date Rec'd: 11/9/21 Pages: 12 of 13
Rec'd: ERIANNE
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference # 1

8. Coach and player paid fines with the FHSAA
9. Volunteer approval and waved or reduced fees to chaperon activity, page and field trip guidelines
10. Volunteer coaches cannot be paid. If you have an external candidate needed to secure certification, it must be completed before the season starts.
11. No Hazing on teams.
12. No Social Media shared with students other than team sites.
13. Enforcement of policy for students quitting teams, page 6

REMINDERS AND NEW STUFF FRO 2018-19

1. FHSAA mandated Concussion Video, Sudden Cardiac Arrest, and required Heat Policy. Completed before the first official practice for all paid coaches. Certificates must be in athletic office.
2. All scores of all contest reported to Max Preps (I will assign you each a school specific site) by Monday for the previous week.
3. All volunteer coaches must be approved in V.P.I.S. and not left alone with athletes at any time.
4. Work orders for field/court sent to Ms. Mitchell Brenda.mitchelle@palmbeachschools.org and to kelli.erianne@palmbeachschools.org.
5. Accident reports completed by the coach on line and emailed to katheryn.koerner@palmbeachschools.org and kelli.erianne@palmbeachschools.org
6. All of our concession stands are permitted by the Florida Department of Health. See that all guidelines are being followed.

IMPROVEMENTS NEEDED:

1. Communication with News Media
 Palm Beach Post- 561-820-4805
 Sun Sentinel- 954-356-4635
2. Having team fees approved in advance.
3. Being organized on game., have gate personnel and forms for officials ready.
4. Roster size and playing time.
5. Volunteer parents must be logged into V.I.P.S including parents volunteering for driving athletes to and from school related activities.
6. Field-Trip Packets (Out of County)- Need to be turned in at least 3 weeks in advance or they will not be signed off by administration. TLE for students need to be in at least 48 hours to the teachers. Email me the list of student's names with the dismissal date and time.
7. Plan ahead to be able to pay for states and regionals. Especially the cost of hotels and transportation.
8. Acknowledgment of athletes.
9. Secure the facility.
10. All practice and workouts schedules posted on a calendar a month in advance.

Activity #: 21-0004-I
 OIG Staff: FEAMAN
 Date Rec'd: 4/9/21 Pages: 13 of 13
 Rec'd: ERIANNE
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 1



Angela Feaman <angela.feaman@palmbeachschools.org>

Fwd: Quote for jackets

2 messages

Monica Russell <monica.russell@palmbeachschools.org>
 To: Angela Feaman <angela.feaman@palmbeachschools.org>
 Cc: randal.oddie@floridaea.org

Thu, Feb 18, 2021 at 12:54 PM

My response to the bookkeeper showing her the other quote, which I solicited on a referral from the athletic director.

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

From: **Monica Russell** <monica.russell@palmbeachschools.org>
 Date: Thu, May 7, 2020 at 2:07 PM
 Subject: Fwd: Quote for jackets
 To: Lynn Gold <lynn.gold@palmbeachschools.org>

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

From: **Kathryn Saladin** <ksaladin@bsnsports.com>
 Date: Mon, Apr 27, 2020, 3:52 PM
 Subject: RE: Quote for jackets
 To: Monica Russell <monica.russell@palmbeachschools.org>

Hello Monica!

I hope all is well with you and yours!

Here are the best two options we can do for a black zip up. They are all in stock at our OPEN BSN warehouse where they are still turning around decorated orders in a timely manner. These zip ups could be done and shipped within 2 weeks from order date.

These are the least expensive and have the quickest turn time. If you want me to find some other brand options I can certainly do that but they may not have stock, may not be able to ship, or will be much more in price.

BSN SPORTS Velocity 1/4 Zip Pullover - BSN2001 & BSN2002

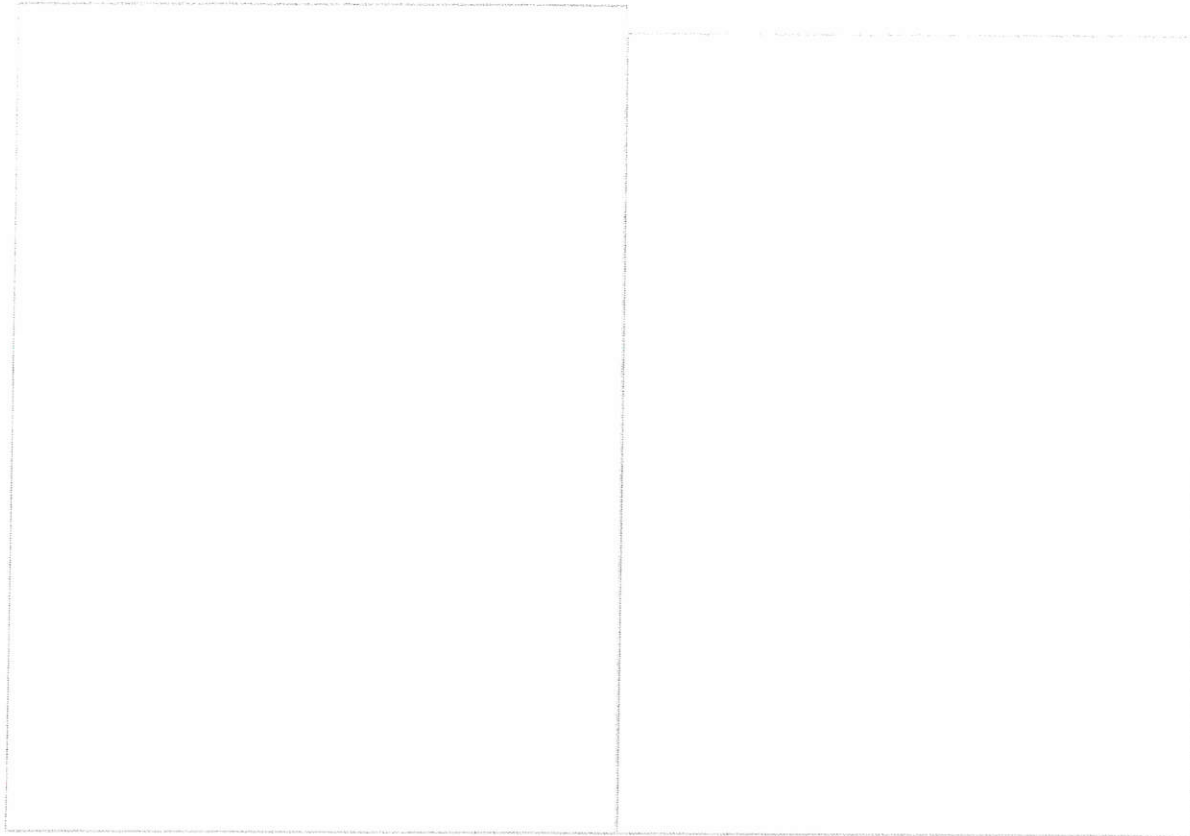
Available in men's and women's sizing! Comes in a black heather material.

Men's sizes from Small to 4XL and women's from X-Small to 2XL.

<https://www.bsnsports.com/bsn-sports-velocity-1-4-zip-pullover>

Price including decoration: \$18.00 each

Activity #: 21-0004-I
 OIG Staff: FEAMAN
 Date Rec'd: 4/9/21 Pages: 1 of 12
 Rec'd: Russell
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



BSN SPORTS PREMIER 1/4 ZIP - BSN2003 & BSN2004

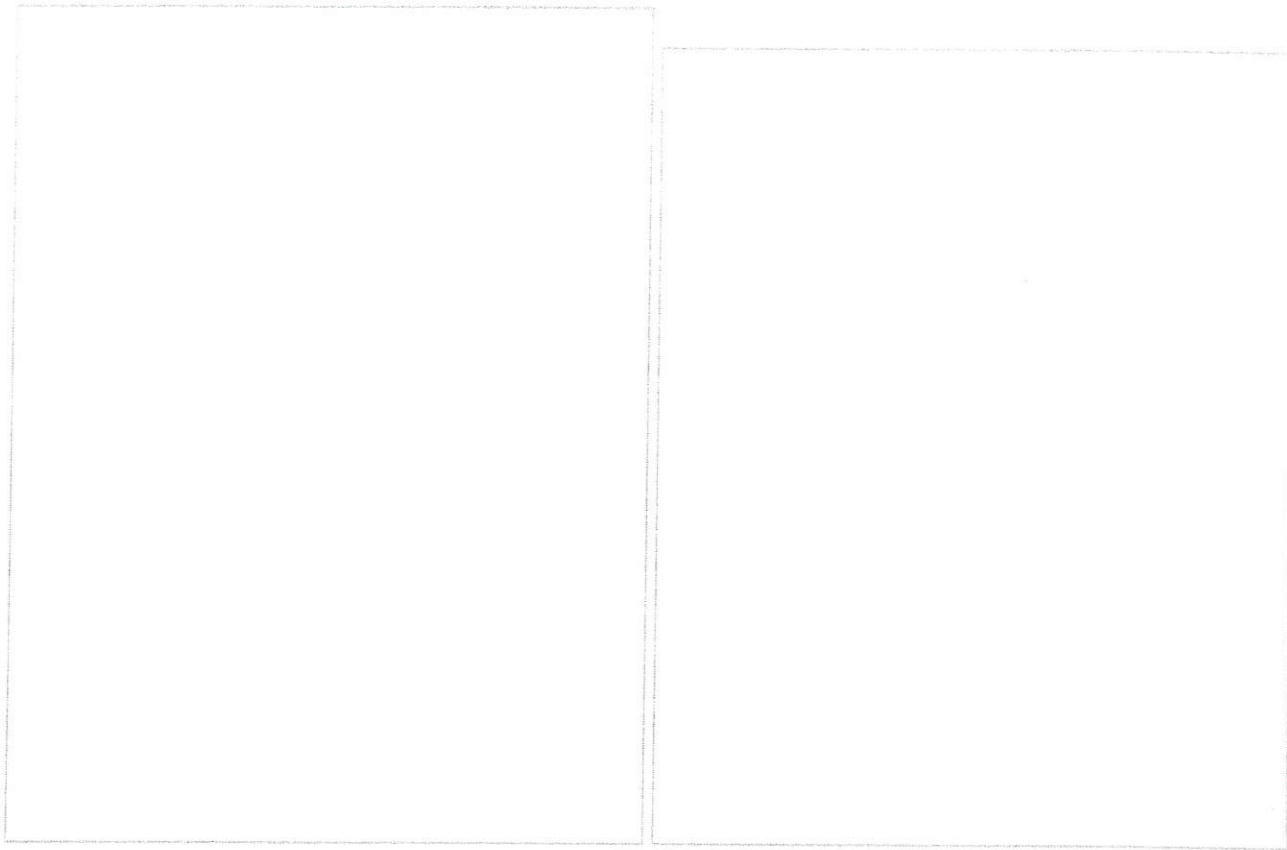
Available in men's and women's sizing!

Men's sizes from Small to 4XL and women's from X-Small to 2XL. Women's Small and 2XL is out of stock however with a back order date of 9/1.

<https://www.bsnsports.com/bsn-sports-premier-1-4-zip>

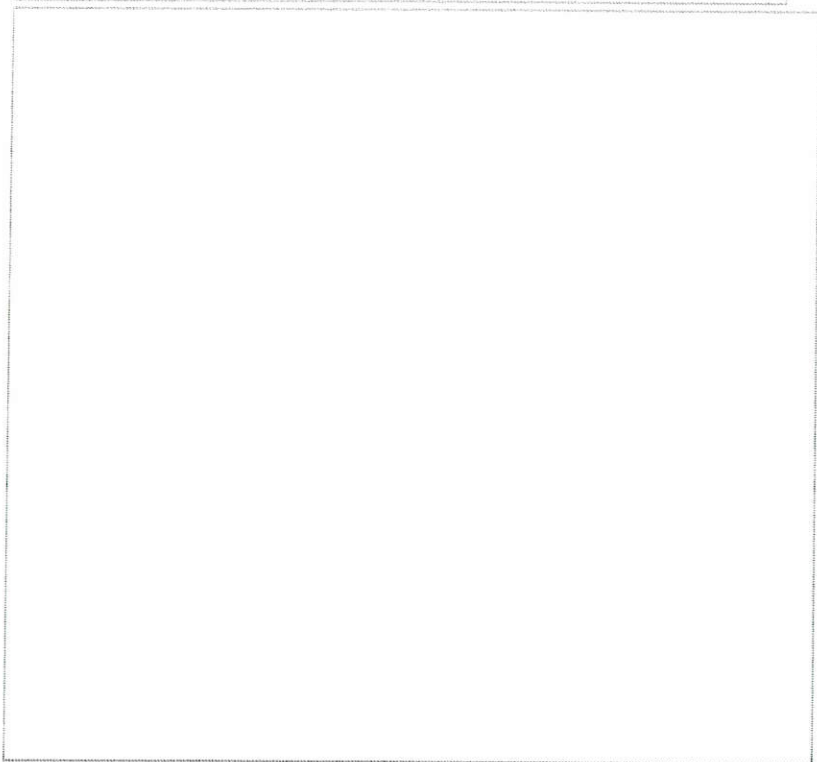
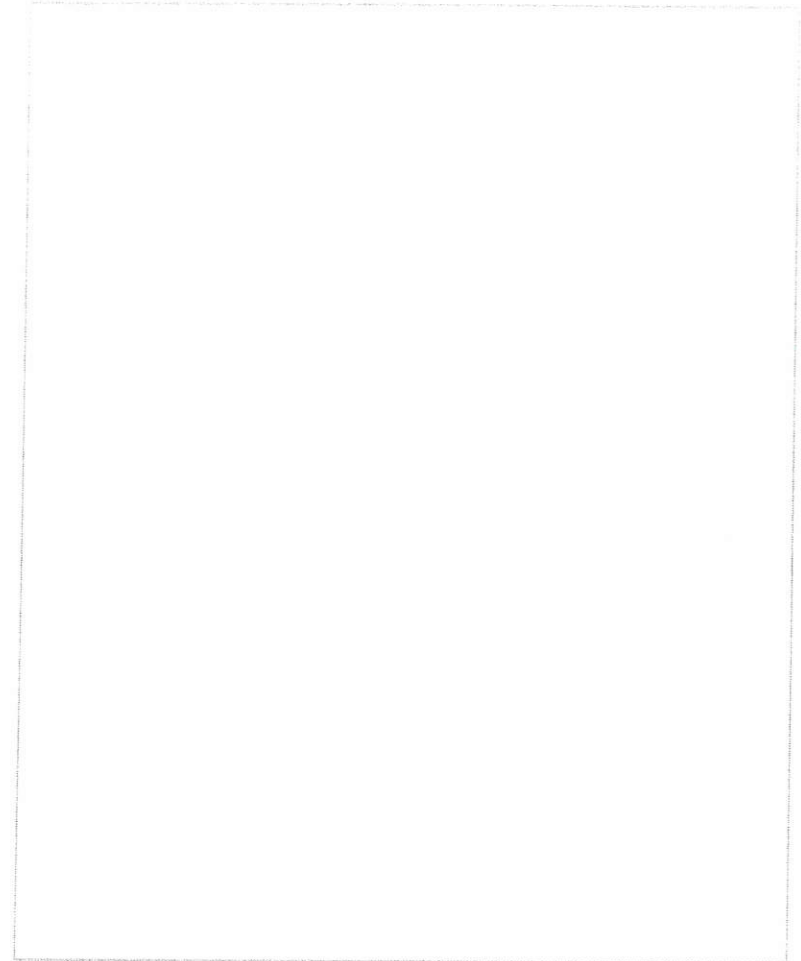
Price including decoration: \$21.75 each

Activity #: 21-0004-I
OIG Staff: FEAMAN
Date Rec'd: 4/9/21 Pages: 2 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2

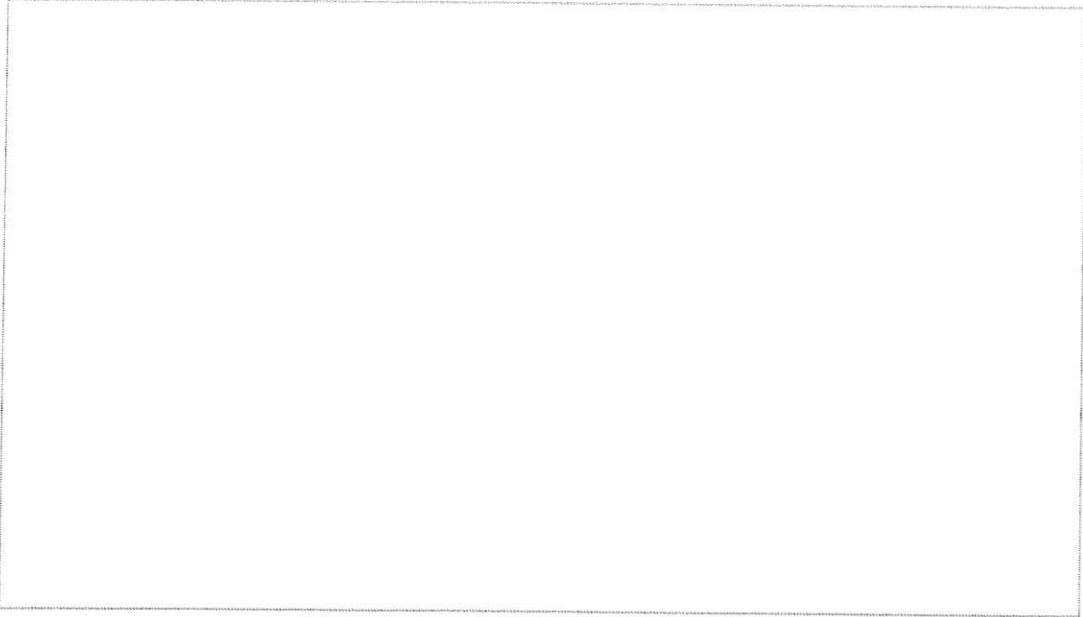
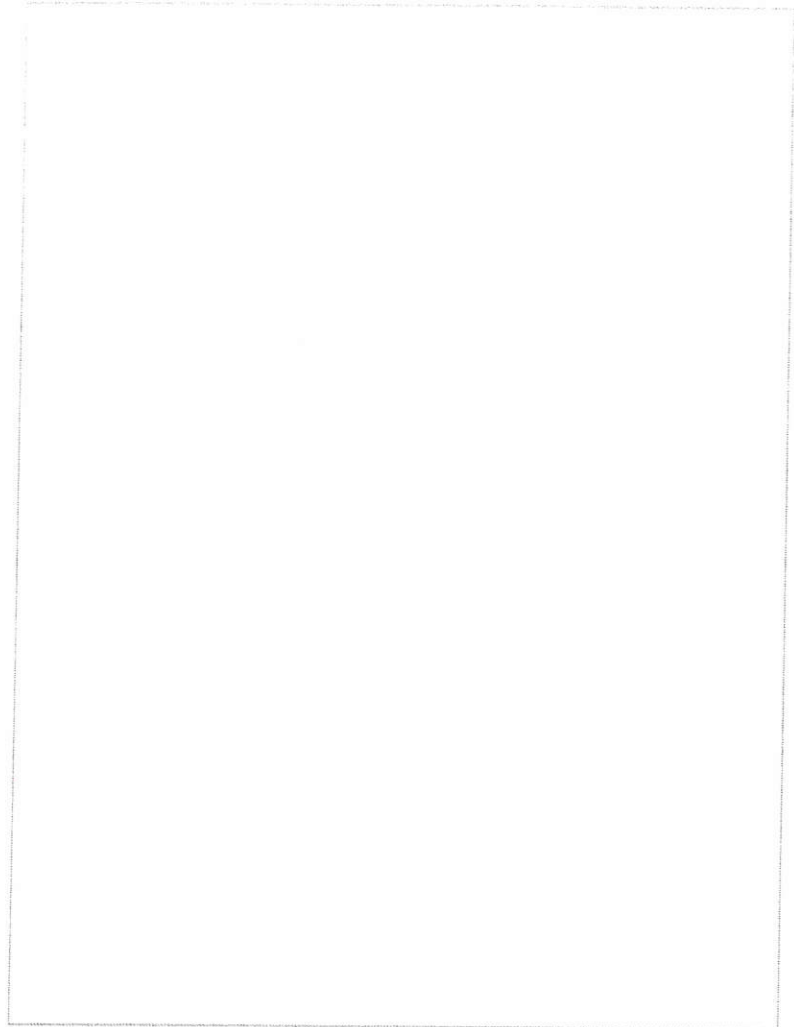


Also which school logo would you like to have on them?

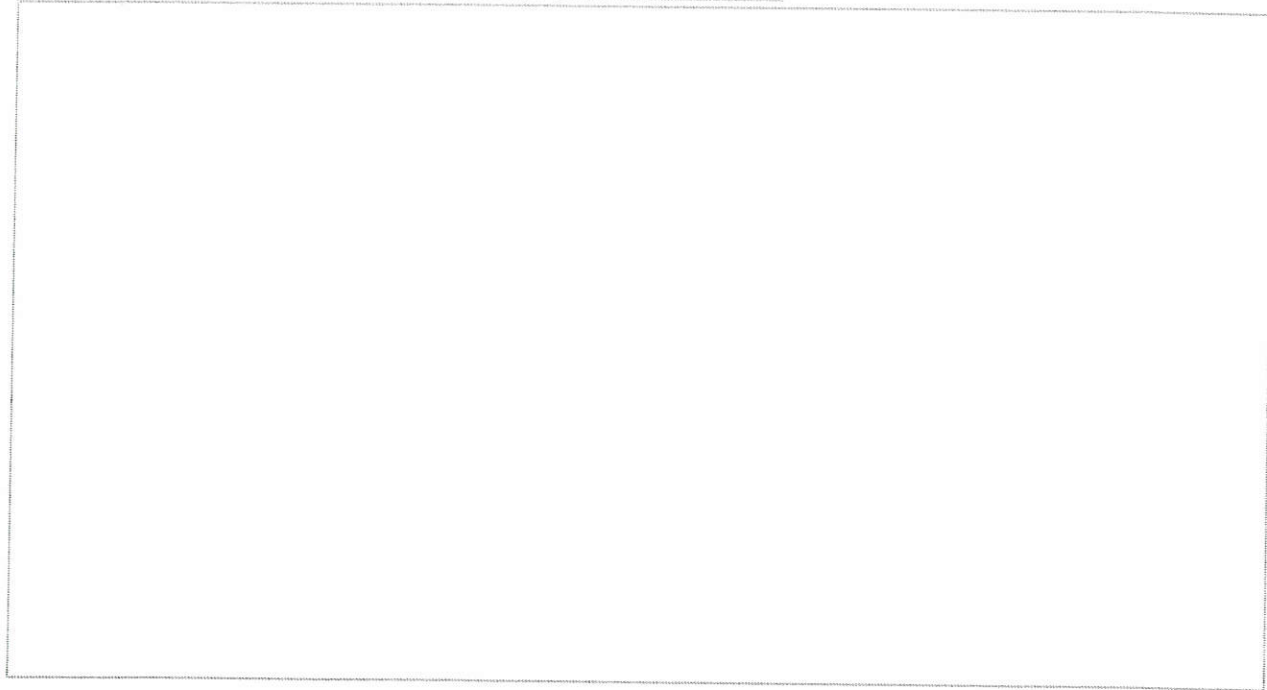
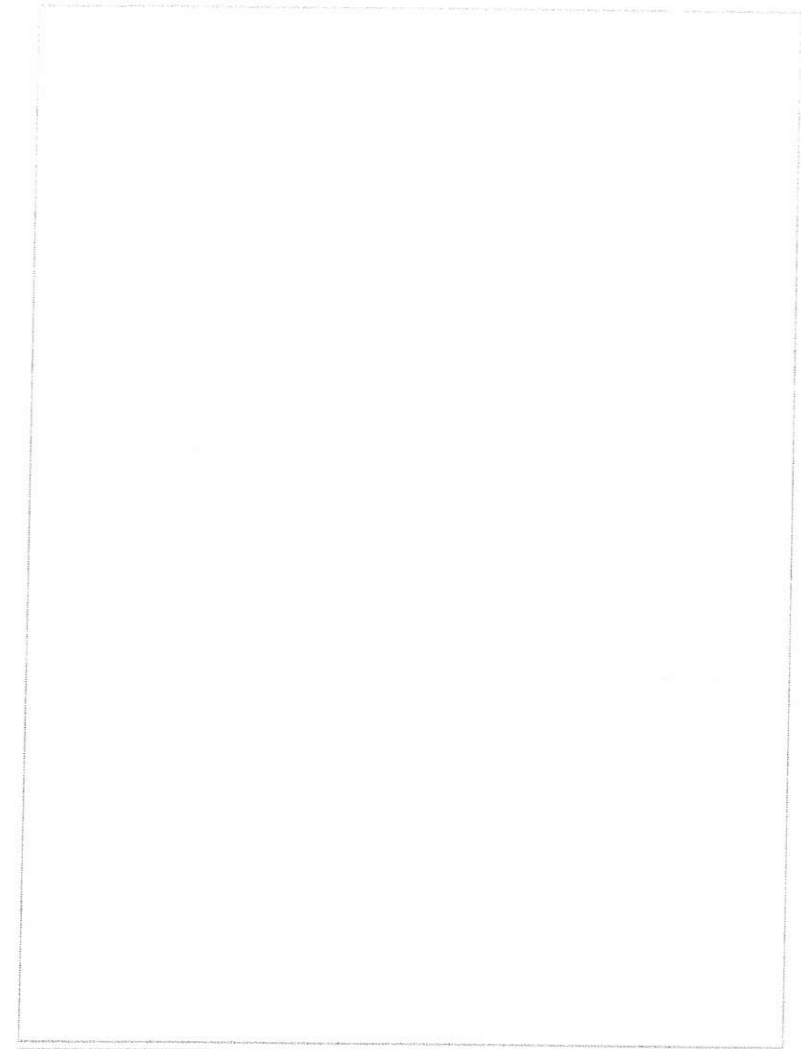
Activity #: 21-000A-I
OIG Staff: FEAMAN
Date Rec'd: 4/9/21 Pages: 3 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



Activity #: 21-000A-I
OIG Staff: FERRMAN
Date Rec'd: 4/9/21 Pages: 4 of 12
Rec'd: RUSSELL
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



Activity #: 21-0004-I
OIG Staff: FEAMAN
Date Rec'd: 4/9/21 Pages: 5 of 12
Rec'd: RUSSELL
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



Thank you and be well!

Katie Saladin

Activity #: 21-000A-I
OIG Staff: Feaman
Date Rec'd: 4/9/21 Pages: 6 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference # 2

Field Sales Pro

ksaladin@bsnsports.com

Cell: 561-397-1223

BSN SPORTS

A Varsity SPORT Brand

From: Monica Russell <monica.russell@palmbeachschools.org>
Sent: Monday, April 27, 2020 2:36 PM
To: Kathryn Saladin <ksaladin@bsnsports.com>
Subject: Quote for jackets

Hello,

Kelli Erienne referred me to you to get a price quote for the jackets. We'd like to order jackets for our seniors that have the school emblem embroidered on them. Thinking black zip ups.

We have 393 graduating students from Suncoast this year.

Also, do you have an estimate on about how long it's take to complete these type of order in this current situation.

I look forward to hearing from you. Thank you for your time.

Monica Russell

Disclaimer: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

--
Monica L. Russell
Math Teacher
Math Academic Team Sponsor
Google Certified Teacher

Suncoast Community High School

20 attachments

image007.png
108K

Activity #: 21-0004-I
OIG Staff: Feaman
Date Rec'd: 4/9/21 Pages: 7 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



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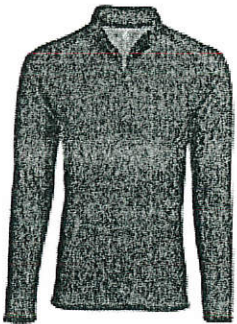


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Activity #: 21-000A-I
 OIG Staff: Fennan
 Date Rec'd: 4/9/21 Pages: 8 of 12
 Rec'd: Russell
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



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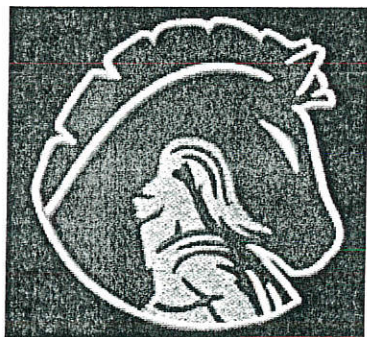


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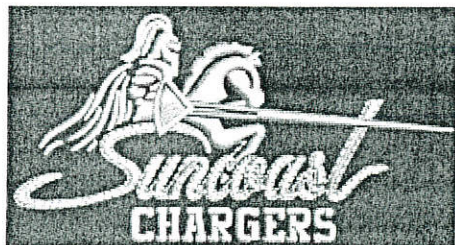


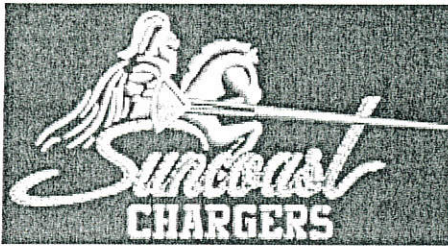
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image023.jpg
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Activity #: 21-0004-I
OIG Staff: Feaman
Date Rec'd: 4/9/21 Pages: 9 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



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- image018.jpg
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- image007.png
108K
- image004.jpg
13K
- image021.jpg
20K

Kelli Erianne <kelli.erianne@palmbeachschools.org>
 To: Angela Feaman <angela.feaman@palmbeachschools.org>

Fri, Apr 9, 2021 at 2:45 PM

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

From: **Monica Russell** <monica.russell@palmbeachschools.org>
 Date: Mon, Apr 27, 2020 at 3:59 PM
 Subject: Fwd: Quote for jackets
 To: Kelli Erianne <kelli.erianne@palmbeachschools.org>, Mary Rawson <mary.rawson@palmbeachschools.org>, Richard Harr <richard.harr@palmbeachschools.org>

\$18-\$20 isn't too bad.
 I'll get in touch with Kristy to see what she can do
 [Quoted text hidden]

--
 Thank-you,

Kelli Erianne, CAA
 Suncoast High School
 Director of Athletics
 Student Activities Director
 Physical Education Department Chair
 Boys Golf Head Coach
 kelli.erianne@palmbeachschools.org
 561-882-3470



Activity #: 21-0004-I
 OIG Staff: FEAMAN
 Date Rec'd: 4/9/21 Pages: 10 of 12
 Rec'd: Russell
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 2



Follow Suncoast Chargers Athletics:
twitter @SuncoastCharge1
instagram Suncoast Chargers Athletics

Home of the Chargers!

11 attachments

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108K



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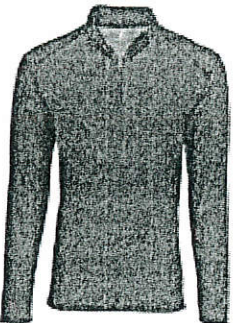


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Activity #: 21-000A-I
OIG Staff: Feaman
Date Rec'd: 4/9/21 Pages: 11 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



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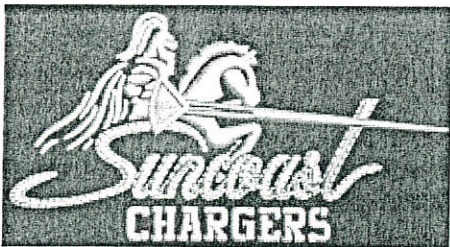


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Activity #: 21-0004-I
OIG Staff: Feaman
Date Rec'd: 4/9/21 Pages: 12 of 12
Rec'd: Russell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference # 2

H 25

619111



THE SCHOOL DISTRICT OF PALM BEACH COUNTY

Check Requisition

INSTRUCTIONS: Attach invoices or bills to this completed form. Complete form in ink.

ACCOUNT NUMBER 3-2020 REQUISITION DATE 5/8/2020

SCHOOL Suncoast HS NAME OF ACCOUNT Class of 2020

Requests a check payable to Magnolia Memories LLC

for the amount of \$ 6800 These funds are being spent for

Senior Class Jackets

I certify that the goods or services indicated per the documentation or explanation provided were received, that documentation will be provided for prepayments, and that payment is in order.

Maura I. Hall 5/8/2020

SIGNATURE OF TEACHER SPONSOR

DATE

SIGNATURE OF STUDENT TREASURER

DATE

PAID

CHECK NUMBER 23582 CHECK DATE MAY 12 2020 APPROVED [Signature]

PBSD 0181 (Rev. 5/13/2016)

INVOICE DATE : 5/6/2020

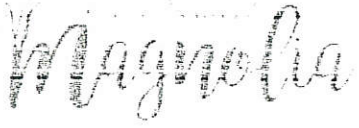
DATE APPROVED : 5/12/2020

QUOTES ??

Who wrote this?

Activity #: 21-000A-I
OIG Staff: FERMAN
Date Rec'd: 11/11/20 Pages: 1 of 1
Rec'd: May
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 3

1426
B011



Magnolia Memories LLC

Phone: 1 5615295576
thesweetmagnoliaboutique@gmail.com

Invoice #: 6160
Invoice Date: May 6, 2020
Due date: May 7, 2020

Amount due:
\$6,800.00

Bill To:

monica.russell@palmbeachschools.org

Description	Quantity	Price	Amount
Black Sport- Tek Jacket, embroidered with Suncoast logo - Size Small	128	\$17.00	\$2,176.00
Black Sport- Tek Jacket, embroidered with Suncoast logo - Size Medium	120	\$17.00	\$2,040.00
Black Sport- Tek Jacket, embroidered with Suncoast logo - Size Large	106	\$17.00	\$1,802.00
Black Sport- Tek Jacket, embroidered with Suncoast logo - Size XL	36	\$17.00	\$612.00
Black Sport- Tek Jacket, embroidered with Suncoast logo - Size 2XL	10	\$17.00	\$170.00
		Subtotal	\$6,800.00
		Discount (\$0.00)	\$0.00
		Total	\$6,800.00 USD

PAID
MAY 12 2020

Attachments ST357_specsheet.pdf

Notes

Jacket spec sheet attached
Approximate 5 -7 day turn around from time of order

Activity #: 21-0004-I
OIG Staff: FERMAN
Date Rec'd: 11/11/20 Pages: 1 of 1
Rec'd: KAT
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: A

H 27 (16)
9/11



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Internal Accounts Purchase Order

INTERNAL ACCOUNTS PURCHASE ORDER NO. IA	DATE 5/7/2020
SCHOOL Suncoast High School	SCH. NO. 0151
PAGE NUMBER of	

Internal Accounts (IA) purchase order number must appear on all invoices, packing lists and packages.
Tax exempt number: 85-8013897253C-1

VENDOR
Sweet Magnolia 6341 Mullin St. Jupiter, FL 33458

SHIP TO AND BILL TO
Suncoast High School c/o Kelli Erianne 1717 N Avenue S Riviera Bch, FL 33404

ITEM NO.	QTY.	ITEM CODE	DESCRIPTION (and price quote if applicable)	PRICE	TOTAL
1	128		Small Black Jacket	\$17.00	\$2,176.00
2	120		Medium Black Jacket	\$17.00	\$2,040.00
3	106		Large Black Jacket	\$17.00	\$1,802.00
4	36		XL Black Jacket	\$17.00	\$612.00
5	10		2XL Black Jacket	\$17.00	\$170.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
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					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

These funds are or will be available to be spent for the above purchases.

ACCOUNT NUMBER 3-2020	ACCOUNT NUMBER	ACCOUNT NUMBER
AMOUNT ALLOCATED	AMOUNT ALLOCATED	AMOUNT ALLOCATED

SUB-TOTAL	\$6,800.00
DISCOUNT	\$0.00
SALES TAX	\$0.00
ESTIMATED SHIPPING & HANDLING	\$0.00
TOTAL	\$6,800.00

SIGNATURE OF TEACHER / SPONSOR REQUESTER
[Signature]
SIGNATURE OF PRINCIPAL
[Signature]

DATE 5/7/2020
DATE 5/12/20

PURCHASING DEPARTMENT ONLY	
Bid Reference	Activity #: 21-0004-J
	OIG Staff: FEAMAN
SIGNATURE APPROVING PURCHASING AGENT	DATE 5/12/20

Rec'd: Kay
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 5

2019-2020

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
10/07/2019	Check 22884	COMPETITIVE CHEERING 1-0950.00	MAGNOLIA MEMORIES LLC CHEER RAIN JACKETS Inv# 6076	\$893.00	\$0.00	\$893.00	11/30/2019
05/12/2020	Check 23582	CLASS OF 2020 3-2020.00	MAGNOLIA MEMORIES SENIOR JACKETS Inv#	\$6,800.00	\$0.00	\$6,800.00	05/31/2020
Grand Total:				\$7,693.00	\$0.00	Balance: (\$7,693.00)	

Total payment to
employee-owned company

Activity #: 21-0004-I
 OIG Staff: FEAMAU
 Date Rec'd: 11/11/20 Pages: 1 of 1
 Rec'd: X pay
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 6



Department of State / Division of Corporations / Search Records / Search by Entity Name /

Detail by Entity Name

Florida Limited Liability Company
MAGNOLIA MEMORIES LLC

Filing Information

Document Number L14000196847
 FEI/EIN Number 47-2678783
 Date Filed 12/31/2014
 State FL
 Status INACTIVE
 Last Event ADMIN DISSOLUTION FOR ANNUAL REPORT
 Event Date Filed 09/27/2019
 Event Effective Date NONE

Principal Address

6341 MULLIN ST.
JUPITER, FL 33458

Mailing Address

6341 MULLIN ST.
JUPITER, FL 33458

Registered Agent Name & Address

Seidel, KRISTINA M
6341 MULLIN ST.
JUPITER, FL 33458

Name Changed: 01/02/2018

Authorized Person(s) Detail

Name & Address

Title AMBR

Seidel, KRISTINA M
6341 MULLIN ST.
JUPITER, FL 33458

Title AMBR

SEIDEL, GAVIN A

} Suncoast Teachers

Activity #: 21-0004-I
 OIG Staff: FEAMAN
 Date Rec'd: 11/11/20 Pages: 4 of 2
 Rec'd: [Signature]
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference # 7

H27(4/6)
QIBK
a/24/20

6341 MULLIN ST.
JUPITER, FL 33458

Annual Reports

Report Year	Filed Date
2016	04/30/2016
2017	01/02/2018
2018	01/02/2018

Document Images

01/02/2018 -- REINSTATEMENT	View image in PDF format
04/30/2016 -- ANNUAL REPORT	View image in PDF format
05/01/2015 -- ANNUAL REPORT	View image in PDF format
12/31/2014 -- Florida Limited Liability	View image in PDF format



Activity #: 21-000A-I
 OIG Staff: FEAMAN
 Date Rec'd: 11/11/20 Pages: 2 of 2
 Rec'd: Kay
 Redacted: Yes No N/A Req'd TBD
 Exempt/Reference # 7

**Suncoast High School
Internal Fund Accounts
Combining Statement of Changes in Cash and Investments – Cash Basis
Year Ended June 30, 2020**

Address: 1717 Avenue "S"
Riviera Beach, FL 33404

Principal:
Fiscal Year 2020: Kathryn Koerner
During Audit: Kathryn Koerner

Treasurer:
Fiscal Year 2020: Lynn Gold
During Audit: Lynn Gold

Cash and Investments

Checking	\$ 503,694.34
Investments	
	\$ 503,694.34

	Beginning Balances	Receipts	Disbursements	Transfers In	Transfers Out	Ending Balances
Athletics	\$ 116,713.79	\$ 248,672.71	\$ 260,679.02	\$ 63,735.97	\$ 58,334.97	\$ 110,108.48
Music	24,490.94	132,891.36	136,945.27	46,092.17	33,068.17	33,461.03
Classes	18,616.82	109,169.56	94,526.58	502.83	5,434.96	28,327.67
Clubs	52,380.58	192,286.37	177,561.17	23,546.07	21,205.10	69,446.75
Departments	82,043.35	148,859.85	104,331.74	84,304.51	65,412.95	145,463.02
Trusts	74,249.83	128,194.16	110,172.02	23,484.90	12,134.90	103,621.97
General	9,368.06	91,380.31	41,407.55	11,706.65	57,782.05	13,265.42
	\$ 377,863.37	\$1,051,454.32	\$ 925,623.35	\$ 253,373.10	\$ 253,373.10	\$ 503,694.34

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DEPOSIT OF MONIES

Finding

The review of money collection process and sample of *Monies Collected Reports* (MCRs) found that monies were not always deposited in a timely manner. For example, a total of \$11,265 collected through four sample MCRs (#1497-1, #1497-14, #1497-15, and #1560-4) were retained by the sponsors for one to seven working days before they were put into the drop-safe for deposit.

Recommendation

Money collections should be administered in accordance with *Internal Accounts Manual*, and District guidelines. Specifically, *DOE Rules* and *District Bulletin #P-14051-S/CFO* require that monies collected be put into the drop-safe daily and be deposited into the bank within five working days after the collections. Delay in turning in the monies for deposit could subject the collections to unwarranted exposure and result in potential irregularities.

Management's Response

Concur. Sponsors will need to show proof of compliance training before depositing funds.

DOCUMENTATION FOR FUNDRAISERS

Finding

The review of sample fundraiser records revealed that the sponsor of the Computer Science Coupon Book Sales Fundraiser (Account # 4-1103-01) did not complete the required eLearning Fundraiser Training Course during Fiscal Year 2020.

Recommendation

Fundraisers should be administered in accordance with *School Board Policy 2.16* and related District guidelines. Specifically, to ensure fundraiser sponsors are familiar with and complying with the updated fundraising procedures, they should complete the required eLearning Training Course annually prior to conducting fundraising activities.

Management's Response

Concur. Sponsors will need to show proof of compliance training before submitting fundraising applications.

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DOCUMENTATION FOR DISBURSEMENTS

Finding

The review of sample disbursements and P-Card transaction records revealed that:

- During the year, the school purchased a total of \$7,693 in merchandise (Check #22884 for \$893 in Cheer Rain Jackets, and Check #23582 for \$6,800 in Senior Class Jackets) from a company owned by two employees of the school. Additionally, the company was not a District-approved bid awarded vendor without obtaining three competitive quotes as required by *School Board Policy 6.14(4.b.iii)*.
- The *Purchase Orders* for three disbursements totaling \$9,176.44 (#23317 for \$1,152.44, #23371 for \$1,224, and #23582 for \$6,800) were not approved by the Principal until six to 14 days after the invoice dates. Moreover, Disbursement #23484 (for \$2,749.75) did not have the required *Purchase Order* although it exceeded the \$1,000 *Purchase Order* threshold.
- Disbursement #23158 (for \$1,300) was for payment to a sound engineer for delivery and set-up of microphones for rehearsals and shows during November 2019. However, the engagement of this consultant did not have a *School District Consultant Agreement (PBSD 1420)*.
- A January 10, 2020, P-Card transaction (for \$616.46) was for payment of three invoices dated August 5, December 5, and December 26, 2019, for security services. District purchasing guidelines do not allow consulting services to be paid with a P-Card.
- A November 18, 2019, P-Card purchase (for \$267.08) for the purchase of a folding chair cart included payment of \$16.10 in sales tax. All qualified purchases by the school should be exempted from paying sales tax.
- Disbursement #23164 (for \$17,715) was for payment of the travel expenses for the January 24-25, 2020, out-of-state Band Field Trip to Atlanta. However, the related TDEs were not signed off by the Regional/Instructional Superintendent and Chief Academic Officer until January 27, 2020 and January 28, 2020, respectively; four and five days after the activity had begun. Moreover, the *Activity Roster (PBSD 2149)* for this trip was missing.

Recommendation

Disbursement procedures should be administered in accordance with *Internal Accounts Manual, Purchasing Card Procedures (Purchasing Manual, Chapter 24)*, and related District guidelines

- *School Board Policy 6.14 (4.b.iii)* states, "In such cases where the School Board or designee has not approved a vendor for the commodities or contractual services needed, the Principal shall make purchases exceeding five thousand dollars (\$5,000), to the extent authority has been delegated above, using a minimum of three (3) competitive quotes, when feasible except for Professional Services, professional memberships, educational services, and copyrighted materials.

as set forth in State Board of Education Rule 6A-1.012 or other applicable laws. The purchase shall be based upon lowest price quote or selection criteria developed by the Principal."

- All purchases in excess of \$1,000 require a *Purchase Order* preapproved by the Principal. This will help ensure that the purchase is appropriate and properly funded.
- To comply with *Section 8* of the *Consultant Agreement* and *Florida Statutes §1012.465 (Jessica Lunsford Act)*, consultant background must be cleared prior to performing services and having contact with students at the school. The *School District Consultant Agreement (PBSD 1420)* should be properly executed for all consultants with dated signatures.
- P-Card should not be used for purchase of items and services disallowed by the *Purchasing Manual*.
- The School District is sales tax-exempt governmental entity, and should not pay sales tax for qualified purchases.
- Field trips should be administered in accordance with *School Board Policy 2.40*. Specifically, (1) field trips should be pre-approved by the Principal with adequate documentation, (2) in-county field trips should be approved by the Principal, and (3) out-of-county/out-of-state field trips should be approved by the Principal and Regional/Instructional Superintendent.

Management's Response

Concur. Three quotes will be obtained from non-bid-awarded vendors, purchase orders will be approved before being invoiced, consultant contracts will be obtained prior to performing services.

LEASING OF SCHOOL FACILITIES

Finding

The review of leasing of school facilities found that:

- Lease #1001 did not have the proof of liability insurance from the lessee.
- *Lease Agreements* were not always properly executed with all the signatures in a timely manner. For example, Lease #1001 was not signed with any of the required signatures until five days after the leasehold period had begun, and Lease #1005 did not have the date for the witness's signature.
- Leasing charges for two leases (#1001 and #1005) were not collected prior to the use of facilities. Delays ranged from 10 to 28 days.

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High Schools

Recommendation

Leasing of school facilities should be administered in accordance with *School Board Policy 7.18* and related District guidelines. Specifically,

- As required by *School Board Policy 7.18*, the lessee must “provide a copy of liability insurance policy in the amount of \$1,000,000, naming the School Board of Palm Beach County as an additional insured, with the Lease Agreement or purchase liability insurance from the School District.” This will ensure the School Board is protected from unwarranted liabilities.
- To ensure *Lease Agreements* are legally enforceable, they should be executed with all the required signatures prior to the use of facilities by lessees.
- *School Board Policy 7.18*, requires that leasing charges “are to be paid by check or credit card (no cash) at least forty-eight (48) hours prior to the use of a facility.”

Management’s Response

Concur.

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**RESPONSE TO INSPECTOR GENERAL DRAFT REPORT
PRESENTED ON BEHALF OF KRISTINA SEIDEL**

- I. THE DRAFT REPORT IS CONTRARY TO STATUTE AND THE COLLECTIVE BARGAINING AGREEMENT AND ITS CONSIDERATION AND SUBMISSION IS TIME BARRED

On a date that you decided to redact from the document sent to her, Kristina Seidel was presented with a Draft Report dated August 5, 2021, from the Office of the Inspector General. The Draft Report claims that the Inspector General had been investigating allegations concerning Ms. Seidel since November 11, 2020. Review of the content of the Draft Report establishes that the situation from which the allegations stem were known to school district officials since at least that date.

The Draft Report seeks to review and consider any potential culpability of Ms. Seidel for alleged failures to follow certain School Board policies, Florida Statutes, and the Suncoast High School Coaches Manual. The Draft Report identifies but decides to ignore the actions of the Suncoast Community High School Principal, and its Treasurer. At least as importantly, while selectively reviewing the actions of one employee while ignoring those of others clearly much more culpable, the Inspector General's Draft Report purposefully and intentionally ignores its own, and the School District's blatant and purposeful violation of Florida Statutes and the Collective Bargaining Agreement between the School Board of Palm Beach County, Florida, and the Palm Beach County Classroom Teachers Association.

Section 1012.31 Florida Statutes (2019), in pertinent part, states:

1012.31 Personnel files.—Public school system employee personnel files shall be

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maintained according to the following provisions:

(1)(a) Except for materials pertaining to work performance or such other matters that may be cause for discipline, suspension, or dismissal under laws of this state, no derogatory materials relating to an employee's conduct, service, character, or personality shall be placed in the personnel file of such employee.

* * *

(2)(a) Materials relating to work performance, discipline, suspension, or dismissal must be reduced to writing and signed by a person competent to know the facts or make the judgment...

(b)1. No such materials may be placed in a personnel file unless they have been reduced to writing within 45 days, exclusive of the summer vacation period, of the school system administration becoming aware of the facts reflected in the materials.

* * *

(4) The term "personnel file," as used in this section, means all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its employees, which is uniquely applicable to that employee whether maintained in one or more locations.

There can be no doubt that the Draft Report of the Inspector General constitutes "records, information, data, or materials maintained by the public school system ... with respect to its employee," Kristina Seidel. There is equally no doubt that no such materials can be placed in Ms. Seidel's personnel file. There is no doubt that this Draft Report violates that statute in its entirety, and that the Inspector General, rather than Ms. Seidel,

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is in fact the party who is acting contrary to statute and Florida law.

While violating state statute, the Inspector General is also acting in direct contravention of the Collective Bargaining Agreement entered into between the School Board of Palm Beach County, and the Palm Beach County Classroom Teachers Association, as the sole and exclusive negotiations representative of all certificated non-administrative personnel as defined therein.

That Collective Bargaining Agreement, at Article II, Section B. 1., states:

No item except standard forms of the personnel and business offices shall be placed in the employee's personnel file in the central office unless the employee receives a copy of the document. All such documents placed in the employee's file shall be identifiable as to source and a date when the document was received by the filing office. ***No such materials may be placed in an employee's personnel file unless they have been reduced to writing within forty-five (45) days, exclusive of the summer vacation period, of the District's administration becoming aware of the facts reflected in the materials. No item can be used against or to the detriment of an employee unless it is a part of his/her personnel file.*** Id. (all emphasis supplied)

Any claim that the Inspector general is not seeking to use the Draft Report in this matter to the detriment of Palm Beach County Schools employee Kristina Seidel is frivolous and totally devoid of merit.

That more than 45 work days have passed cannot be contested, under any calendar consideration. Even since November 11, 2020, which is when the Inspector General claims that it made a referral to the School District,¹ well more than 45 days have passed. Clearly, this is a matter pertaining to work performance or such other matters that may be

¹ The Draft Report fails to reveal when the Inspector General became aware of the allegations.

cause for discipline, suspension, or dismissal under laws of this state. Indeed, the Draft Report, at page 2, recites that contrary to Florida law as set forth above, “[T]he OIG recommends the findings of this report be referred to Ms. Evans-Pare² for review of the violation of School District policies and action deemed appropriate.” It makes no mention of the deliberate and purposeful violation of Florida Statutes and the Collective Bargaining Agreement that are the result of its own actions.

For all of these reasons, no derogatory materials relating to Ms. Seidel’s conduct, service, character, or personality may at this time be placed in her personnel file. That would include all records, information, data, or materials of the Inspector General or its staff, as those are maintained by a public school system with respect to Ms. Seidel, and is uniquely applicable to her wherever maintained. Quite simply and succinctly, this investigation and any record of it is time barred, both by statute and by contract. Nothing concerning it may be used against or to the detriment of Ms. Seidel, as it cannot be placed in any file in any form, in any place, which relates to or identifies Ms. Seidel.

II. THE CONCLUSIONS OF THE OIG INVESTIGATION ARE NOT SUPPORTED BY THE ACTUAL FACTS OF THE SITUATION

Notwithstanding the fact that the investigation and any record of it is time barred and may not be submitted in any fashion where it is identifiable to Ms. Seidel nor used in any way to her detriment, it misapprehends the situation that existed at Suncoast Community High School and its conclusions are not supported by the actual facts of the situation. Without waiving that absolute bar to proceeding with the investigation as it relates to Ms.

² Vicki Evans-Paré is the director of Employee and Labor Relations, Palm Beach County Public School District

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Seidel, the following responses are made as to the deficiencies of the Draft Report.

A. The Public Health Pandemic

The statement of Suncoast High School Treasure Lynn Gold was selective, incomplete and did not consider or reveal pertinent facts. Ms. Gold was re-interviewed by an interviewer who has a 40-year career in this area as a former investigator for the medical examiner in two local counties, as an investigator for the public defender, in his own investigative practice and as a police officer and detective. He re-interviewed Ms. Gold and secured a statement from her.

Ms. Gold stated that there was nothing nefarious about this. She believed “this is making a mountain out of a mole hill considering the circumstances that we were under.” In regard to the senior jackets, Ms. Gold stated, “We did everything correctly except for the fact that the Senior Class Sponsor [Monica Russell] was coming up on a deadline.” “The Principal wanted seniors to get jackets because they got no prom, no senior trip, nothing.” Gold stated that “the principal left this up to me.”³ She did not know anything about a non-bid-award vendor. She was in no way responsible except she did sign the checks. She [the Principal] signed the purchase orders, but depended on Gold to make sure that everything ran the way it was supposed to.” Ms. Gold stated, “We got the jackets on time. We wanted to do something nice for the kids.” Gold explained that she approved the practice and manner of the purchase of the jackets. She knew that Ms. Seidel was not a

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Every employee interviewed made clear that the teachers and other employees, including the Principal, did not know or understand the purchasing rules and policies. They relied on Gold to guide them through the morass that is the District purchasing system. Lynn Gold was the last word at Suncoast High School on all things related to the purchasing of items for the school.

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“bid-awarded vendor,” but I “thought we’d get a slap on the wrist.” Gold was dealing with Monica Russell. Gold could not recall whether Ms. Seidel may have been in the room during some conversations, but was certain that Monica was the person moving the process forward.

Monica Russell was also re-interviewed by the same interviewer, and asked questions which were pertinent to the senior jackets. Russell was the “Senior Sponsor” during the time of this purchase and was ultimately responsible for proposing the making of jackets for the senior class as part of their graduation. While the final product was hers, she claimed it was a committee decision of sorts by the Athletic Director Kelly Eriane and the Student Government Sponsor, Mary Rothen.

Ms. Russell was tasked with determining that which would be presented to the seniors at the time of their graduation as the contents of “goody bags.” She conducted a poll of the senior class and determined the class would very much like to receive jackets and she commenced to determine how to get simple, embroidered jackets. Russell decided that the jackets would be embroidered. She went to Ms. Seidel because she knew that Ms. Seidel did embroidery. She was not familiar with whether Ms. Seidel did any other work for the school district. She stated, “The only reason I knew she has an embroidery company is because, like forever ago, I had her embroider something for me personally.” She and Ms. Seidel were not close friends.

Russell knew nothing about the purchasing process. She went to Lynn Gold and asked if Ms. Seidel could make the jackets. Gold told her that she needed to “get a couple of other bids.” Believing that she needed only Kristi’s and one other bid, she went to Kelly Eriane, who secured another bid and gave it to her. Ms. Seidel’s bid was a dollar per

jacket cheaper, and was the only potential provider who could meet the strict deadline that the school had for graduation. According to Russell, many businesses were closed due to the pandemic and she was having trouble getting bids from other companies because they were closed. She stated, "Kristi was able to get the jackets and get them embroidered very quickly." Russell asked Lynn Gold whether it was "okay for Kristi's company to make the jackets, Gold told her to get a couple of other bids and 'low bidder wins.'"

Russell stated, "I just wanted to get them as quickly as possible." She thought the situation very simple, they needed jackets and needed them really quick. Ms. Seidel was a dollar cheaper each and could provide the jackets before graduation. Russell approached Ms. Seidel about the jackets and not vice versa. Ms. Seidel responded by email with an offer to do the work requested and Russell sent it to Gold and to the Principal.

The Principal herself did not know about the standards for handling the two transactions at issue here, even though she had ultimate approval authority and gave her approval to both. She asked Gold about the process of getting the senior jackets, and approved the transaction when told by Gold that no other bidder could meet the time requirements or the price. At Suncoast, Gold's blessing carried the day.

Kristina Seidel did not solicit the job of providing the jackets for the school. She did them because the school could not otherwise secure the jackets in time for graduation, because of complications at the school and in the community relating to the pandemic.

B. Institutional Approval of Criticized Methodology

At Suncoast Community High School, Lynn Gold was the person in charge of

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determining compliance with the rather arcane processes of the School District. Teachers are responsible for the substance of the subject they teach, the various rules and policies which apply to the teacher/student relationship as well as the employer/employee relationship. Accordingly, educators throughout the county, including and often especially the Principals, designate and rely upon an employee to understand and administer the purchasing policies.

Kelli Erienne was re-interviewed on this topic. As she told the investigator from the OIG, when she was presented with a purchase order for the senior jackets, she had to check with Gold to ask if there “was still a rule in place” that would prohibit Seidel from doing the jackets. She was told by Gold that it was. Erienne never consulted or even contacted Seidel, who was not part of the purchasing decision. She had email communications with Gold and Russell. That was simply how purchasing was done at Suncoast High School. She was not presented with a purchase order for the Cheer jackets because Gold did not require one. She was aware of no violations of policy, because once Gold blessed the transactions, the Suncoast process was complete.

The person most directly responsible for monies and purchasing at the school, and the person who had to approve, and did in fact approve these transactions, was the Principal, Katheryn Koerner. She also had a school policy of deferring to Lynn Gold on matters of procedure for purchasing issues. She advised the OIG investigator that Gold approved the purchase of the jackets from Ms. Seidel's company because the total cost was under \$1,000. She was told by Gold that matters of timing and cost demanded the approval of the purchase of the senior jackets. In fact, Gold stated that the entire process was driven by the Principal's insistence that the “goody bags” get done timely. Gold said

that "the Principal left this up to me. She did not know anything about a non-bid-award vendor. She was in no way responsible except she did sign the checks. She signed the purchase orders, but depended on Gold to make sure that everything ran the way it was supposed to." She went on, "We got the jackets on time. We wanted to do something nice for the kids."

Kristina Seidel acted in perfect harmony with the policies utilized by Suncoast Community High School. In fact, it was Treasurer Lynn Gold, and Principal Katheryn Koerner and Monica Russell that were responsible for the manner in which these transactions took place, each finding exceptions to the rules cited by the OIG and moving the matter forward. They in fact found the transactions to be proper. Kristina Seidel was subject to the supervision and direction of the Principal and the Treasurer and followed those procedures. If there was any deficiency, it must properly be seen as the deficiency of the persons whose primary job it is to regulate, approve and administer such matters in the school.

As a matter of operation, nothing beyond the approval of Lynn Gold is required of teachers involved with transactions like these at Suncoast Community High School. Every Principal has direct supervisory authority as to how the rules of the district are interpreted. More importantly, every teacher is under the direct supervision and day to day supervision of the school Principal. To hold a teacher who is not constantly involved in the paperwork and requirements to standards beyond those required by the Principal, while excusing from such compliance those whose primary job is to run ramrod over these matters, is a basic deficiency of the Draft Report. It fails to consider and weigh the course of conduct and regular mode of operation of the school, as directed by those in charge of its day to day

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operation.

C. There Is No Actual Business Conducted by Magnolia Memories

The claim in the Draft Report that “Magnolia Memories is an embroidery & apparel gift shop” is incredibly inaccurate. Ms. Seidel and her husband bought an embroidery machine in 2014. As might be apparent from the name she chose to call her “company,” Ms. Seidel is a southerner. She has always liked to monogram things. Her “company” started as a hobby, and has never made much money. She works on small projects from home, based on word of mouth referrals. When she started to get requests to embroider baby blankets and such materials, she was advised to open an LLC. In the summer, when off of school, she embroiders shirts, lunch boxes and similar items, based on contacts from local “mom blogs.” A review of the 2019 tax return of the Seidels shows that in that tax year, the “company” lost more than \$2,000. It typically spends more on supplies than it makes on sales.

With regard to the senior jackets, Monica Russell said that she found the idea that this was a conspiracy of some sort to make money for Ms. Seidel to be laughable. She stated, “We just wanted to get the kids some jackets . . . as quickly as a possible.” She went on, “I have strong doubts Kristi made much money off this whole process. She was so much less expensive than the other company. I can’t even imagine she made much money off them [the jackets]. She did this as a good deed so the kids could have something nice.” Rather than being a vendor or a company that sought to do business with the district, Magnolia Memories was little more than a hobby.

Equally contrary to fact is the suggestion that the company was seeking to become a vendor for the School District. Gold explained that when Ms. Seidel first obtained her

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embroidery machine she had asked what it took to sell T-shirts to the school district. She was later told that paperwork was submitted. However, Gold never got anything that said Kristi was approved. This conversation was well before the jacket issue. The implication that Ms. Seidel represented herself to anyone as an approved vendor is simply not true. Notwithstanding what the Draft Report claims was said to the Principal (according to Koerner), Gold admitted that she knew that Kristi was not a "bid-awarded vendor" and explained the process to circumvent the need to go with a bid-awarded vendor to Monica Russell, because they wanted to get the jackets quickly to satisfy the Principal's desire to get the seniors something, "since they had no prom, no senior trip, nothing."

The implication that Kristina Seidel was using the School District as a conduit for making money is not supported by any evidence, and belied by the facts of these transactions, as set forth below.

D. The Instant Transactions

The cheer rain jackets are typical of how the Magnolia Memories "business" operated. The jackets were needed because in this area, high school cheerleaders often cheer in the rain. The girls would get soaked, and clear panchos were not substantial enough for the South Florida rains. Ms. Seidel consulted the catalogs of district approved vendors, and the type of jackets needed were not available. From Facebook groups, Ms. Seidel knew of the existence of a company that sold jackets in Suncoast High School school colors. However, the company only operated as a wholesale supplier. She approached Lynn Gold, as the first line of ordering. Gold's job, as Ms. Seidel and everyone at Suncoast understood it, was to clear all purchases with the Principal. Gold advised that

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since the purchase was under \$1,000, no purchase order was needed, per county policy.⁴ Gold presented a check to the Principal, who signed it without a purchase order.

The supplier located was not an approved vendor, and the jackets in the school colors could not be located elsewhere. Gold had advised that if no approved vendor supplied the jackets, they could be purchased from the unapproved source, by Ms. Seidel's company opening a wholesale account with them. Magnolia Memories set up a wholesale account, and the jackets were purchased through that entity. There was no entity that sold heavy pull over raincoats in the school colors that could be embroidered to be personalized for the girls. Ms. Seidel's "company" had never done a wholesale purchase and embroidery job previously, so she ordered the 15 jackets, and gauged her price based on what she found on line for customized products. The entire jacket project cost well less than \$1,000. Although the school needs new jackets for new cheerleaders, every year, rather than make the money herself or through her business, Ms. Seidel has convinced the company from whom she purchased the raincoats in school colors to become a school approved vendor, and that company sends out the jackets to its own embroidery company. The implication that Magnolia Memories is or ever was trying to make money from the School District is absurd.

The senior jackets project has been explained in great detail above. Ms. Koerner wanted the jackets and wanted them quickly. Ms. Russell wanted them in that time frame, and wanted them cheap. They asked Ms. Seidel to do them, and Ms. Seidel cut her price

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Kelli Erienne verified that was an accurate explanation of district policy, although Suncoast High School has now adopted its own, more stringent policy, at her insistence.

and agreed to work overtime to produce the jackets as a service to the school. As Gold explained, “[T]his was not about conniving or about trying to make money. It was about trying to get those seniors something nice. Basically, that’s about it. She [Kristi Seidel] didn’t make any money off this.” Ms. Seidel was approached by Monica Russell, who knew that she did embroidery. Russell told her that she wanted to get the seniors, who had been quarantined, a gift. Russell advised that she was thinking of jackets or a cup, and whether she could do jacket embroidery. Russell asked for a quote to do the work. She provided a quote, and eventually was asked to produce the jackets. Ms. Seidel never spoke with Erienne, Koerner or Lynn Gold about the jackets. Russell told her that she had cleared the project with the powers that be, and asked her to do the work. The emails that Kelly Erienne provided to the OIG investigator establish that persons other than Kristina Seidel set up, processed and approved this project, without any input from Ms. Seidel. Those emails show that everyone involved was assured that the transaction was consistent with District policies and rules.

Submitted, by agreement with Oscar Restrepo, this 20th day of September, 2021.

/s/ Mark Wilensky
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