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PALM BEACH COUNTY, FLORIDA

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## MEMORANDUM

**TO:** Honorable Chair and Members of the School Board  
Dr. Donald E. Fennoy, Superintendent  
Chair and Members of the Audit Committee

**FROM:** Teresa Michael, Inspector General 

**DATE:** October 26, 2020

**SUBJECT:** OIG Final Report of Investigation:  
*20-0006-I Improper Fundraising at Wellington Community High School*

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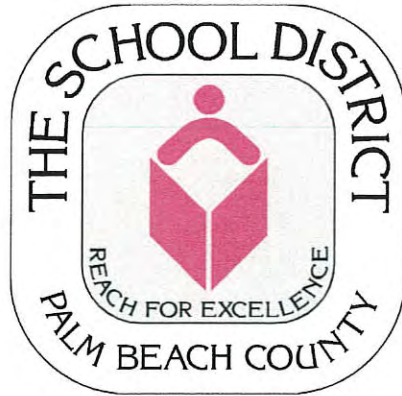
Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 20-0006-I related to Wellington Community High School. On October 16, 2019, the Office of Inspector General (OIG) received a complaint regarding fundraising violations at Wellington Community High School. Specifically, it was alleged that Wellington Community High School Teacher/Football Coach Thomas Abel was keeping money raised during fundraisers in his office instead of dropping the money in the drop safe. During the course of the investigation, a second allegation was developed, as it was determined that Mr. Abel and Athletic Director Patricia Fitzhugh knowingly did not follow District fundraising procedures in regards to using tickets during football events to account for money raised for parking.

The OIG investigation concluded Allegation 1 was **unsubstantiated and** Allegation 2 was **substantiated**.

In accordance with *School Board Policy 1.092 (8)(b)(iv)*, on June 8, 2020, the draft of this investigation was provided to Mr. Abel and Ms. Fitzhugh for a response. A written response from Mr. Abel and Ms. Fitzhugh was received by the OIG and included in the final report.

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

The report is finalized and will be posted on the Inspector General's website; [https://www.palmbeachschools.org/about\\_us/reports\\_and\\_publications/inspector\\_general\\_reports](https://www.palmbeachschools.org/about_us/reports_and_publications/inspector_general_reports).



***OIG CASE NUMBER 20-0006-I***  
***Wellington Community High School***

***TYPE OF REPORT: FINAL***

***DATE OF REPORT: September 16, 2020***



*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 #20-0006-I

### EXECUTIVE SUMMARY

From October 16, 2019 to June 8, 2020, 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 Thomas Abel and Patricia Fitzhugh violated Chapters 19 and 26 of the District's Internal Accounts Manual in that Abel and Fitzhugh knowingly failed to follow the District's fundraising procedures was **Substantiated**. OIG staff further discovered that the allegation that Thomas Abel violated Chapter 19 of the District's Internal Accounts Manual by keeping monies raised during fundraisers in his office and failing to turn in monies daily by completing a Monies Collected Report (MCR) was **Unsubstantiated**.

On June 8, 2020, OIG staff forwarded a copy of the draft report to Thomas Abel and Patricia Fitzhugh for a response by July 8, 2020. Their responses have been attached as **Exhibits #5 and #6**. A review of the responses reveals they did not dispute the findings of the investigation:

During the course of the investigation Wellington High School Principal Cara Hayden made the decision to require tickets sales for parking at football games mandatory regardless of the amount of money collected.

### RECOMMENDATIONS

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

- Although records reflect Coach Abel and Ms. Fitzhugh completed the required fundraising training, the OIG recommends Ms. Hayden ensure they both retake the training to help ensure all fundraising and internal account procedures are followed.
- The OIG recommends the findings of this report be referred Ms. Evans-Pare for review of the violation of School District fundraising procedures and action deemed appropriate.

## **INVESTIGATIVE PREDICATE**

On October 16, 2019, the School District of Palm Beach County, Office of Inspector General (OIG) received a telephonic complaint from Wellington Community High School Principal Cara Hayden regarding alleged misconduct on the part of Teacher/Head Football Coach Thomas Abel. On October 29, 2019, OIG Director of Investigations Oscar Restrepo was assigned this complaint for investigation. Principal Hayden alleged that teacher/football coach Thomas Abel maintained cash in his office that was raised for the football program (Allegation 1).

During the course of the investigation, the OIG developed a second allegation. The second allegation was in regards to Coach Abel and Athletic Director Patricia Fitzhugh not following the District's fundraising procedures (Allegation 2).

The OIG investigation concluded that Allegation 1 was unsubstantiated and Allegation 2 was substantiated. The investigative findings of the allegations will be discussed in detail later in this report.

## **BACKGROUND**

Wellington High School is a public school located at 2101 Greenview Shores Blvd, Wellington, Florida. Student enrollment is 2,656 serving grades 9-12. Principal Cara Hayden has been the Principal at Wellington High School for a year and a half. Treasurer Dottie Billi has been at the school for sixteen years. Coach Thomas Abel has been a teacher at Wellington High School for thirteen years and has served as the Head Football Coach since 2012. Athletic Director Patricia Fitzhugh has worked at the school for thirteen years.

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

## **ALLEGATION #1**

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It is alleged that Thomas Abel violated Chapter 19 of the District's Internal Accounts Manual by keeping monies raised in his office rather than turning monies in daily as required. According to the Internal Accounts Manual, sponsors of fundraisers must turn in monies daily and complete a Monies Collected Report (MCR). Specifically, the Internal Accounts Manual states "During a fundraiser the sponsor must: Be responsible for maintaining detailed records of inventories and cash collections and turn in monies daily by completing a Monies Collected Report (PBSD 0180)."



## **COMPLAINANT INTERVIEW**

**On October 29, 2019, a sworn recorded interview of Wellington Community High School Principal Cara Hayden, was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Hayden” as it relates to Allegation 1:**

Hayden reported that Treasurer Dorothy Billi came to her with a concern regarding deposits Head Football Coach Tom Abel had submitted. Hayden decided that for the October 4, 2019, football game she would have her staff walk the parent volunteer to the drop safe and deposit the parking money in the drop safe. On October 7, 2019, at 6:30 AM the Treasurer and Assistant Principal Calvente-Torres counted the money raised for parking and for concessions. They documented the denominations in the bag, the amount of money collected for parking, and the amount of money collected for concessions. They put the money back in the safe for Coach Abel to pick up. Coach Abel picked the money up that day and made a deposit on Tuesday October 8, 2019. The deposit amount Coach Abel submitted conflicted with the count Ms. Billi and Ms. Calvente-Torres completed. Coach Abel submitted \$900 for parking and \$2,814 in concessions as indicated on his Monies Collected Form (MCR). Ms. Hayden said that Ms. Billi counted the money again after he submitted the MCR and the money. Ms. Billi found \$900 for parking and \$3,951 for concessions for an overage of \$1,137. Hayden emailed Coach Abel regarding the discrepancy and Coach Abel responded via email that he would come talk to her and that he must have counted wrong, but the money needs to be deposited. Coach Abel told her that he was tired when he counted the money so it must have been a miscount.

Hayden said she contacted Sgt. Murphy to report the situation. Sgt. Murphy contacted the OIG and placed a conference call with School Police, Principal Hayden, and members of the OIG. The conference call led to Hayden doing another count the following week to see if any more discrepancies occurred.

On October 11, 2019, a School Police officer escorted the parent volunteer assigned to parking to the safe to drop the money off. On October 14, 2019, OIG Audit Supervisor Susy Kay traveled to the school and counted the money with Ms. Billi. The count revealed that there was \$1,474 in parking money and \$1,735 in concession money for a total of \$3,209. Hayden stated that when Coach Abel submitted \$3,209 for deposit the MCRs showed \$900 for parking and \$2,309 for concessions.

Hayden surmised that Coach Hayden must have been keeping money in his office because his deposit after the October 4, 2019, football game contained over \$1,100 more than what had been counted by Ms. Billi and Ms. Calvente-Torres. There was no excess funds in Coach Abel’s deposit after the October 11, 2019, football game.



## **WITNESS INTERVIEW[S]**

**On October 29, 2019, a sworn recorded interview of Wellington Community High School Treasurer Dorothy Billi was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Billi” as it relates to Allegation 1:**

Billi said she has been employed by the School District for 23 years. She has been the Treasurer of Wellington High School for 16 years.

Billi stated that she notified Principal Hayden about some concerns she had regarding the deposits Coach Abel had been submitting after football games. Principal Hayden decided to count the money for parking and concessions at the next game. The next game was on October 4, 2019. Billi and Ms. Calvente-Torres counted the money that had been dropped into the safe after the game. There was \$2,207 in parking money and \$1,537 in concession money for a total of \$3,744. Coach Abel subsequently submitted \$900 for parking and moved the rest into concessions. Billi counted the money and found that there was an extra \$1,137<sup>1</sup> deposited that was not there when she and Ms. Calvente-Torres counted the money the day before. Billi said she advised Hayden of the overage and Ms. Hayden sent an email to Coach Abel to ask why. Coach Abel told Ms. Hayden that he must have miscounted. Ms. Billi did not know where the extra money had come and could only opine that Coach Abel had been keeping money in his office.

According to Billi, on October 14, 2019, Billi and OIG Audit Supervisor Susy Kay counted the money collected during the October 11, 2019, football game. There was \$1,474 for parking and \$1,735 for concessions totaling \$3,209. When Coach Abel completed the deposit, he submitted \$900 for parking and \$2,309 for concessions for a total of \$3,209.

**On October 29, 2019, a sworn recorded interview of Wellington Community High School Athletic Director Patricia Fitzhugh was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Fitzhugh” as it relates to Allegation 1:**

Fitzhugh said she has never known Coach Abel to keep money in his office. Fitzhugh also confirmed that she took the concession money at halftime of the October 4, 2019, game and dropped it in the safe. She told the concession volunteer to give any money raised after halftime to Coach Abel.

**On December 13, 2020, a sworn recorded interview of a Wellington Community High School student was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “student” as it relates to Allegation 1:**

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<sup>1</sup> The OIG investigation determined that the overage was actually \$1,101.



Student confirmed he is a member of the football team and was present for weightlifting practice on October 7, 2019. Student did not recall ever bringing any money to give to Coach Abel at weightlifting practice. Student said the parent has never given him any money to bring to Coach Abel.

**On December 16, 2019, a sworn recorded interview of a Wellington Community High School parent was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “parent” as it relates to Allegation 1:**

Parent confirmed she has worked in the football concession stand for the last four years, and that Ms. Fitzhugh collected money from the concession stand during the October 4, 2019, football game. Parent said Ms. Fitzhugh told her to give the money collected after halftime to Coach Abel. Parent confirmed that she took the money after the game and counted the money. To the best of Parent’s recollection, the total amount she counted was about \$1,100.

Parent placed the money in an envelope and put the envelope in the student’s gym bag. The parent said she never told the student that there was money in the envelope. Parent said the envelope contained the money and some additional paperwork for Coach Abel. Parent said she called Coach Abel and told him that the student was on his way to the school. Coach Abel told Parent that the student had arrived. Parent asked Coach Abel if the student had given him a big envelope. Coach Abel told Parent that he had the envelope. Parent told Coach Abel that there was money from the concession stand in the envelope. Parent reiterated that the student did not know there was money in the envelope.

## ***SUBJECT INTERVIEW[S]***

**On October 29, 2019, a sworn recorded interview of Division of Wellington Community High School Teacher/Head Football Coach Thomas Abel, was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Abel” as it relates to Allegation 1:**

Abel said he has been employed by the School District as a teacher at Wellington Community High School for almost 13 years. He has served as the Head Football Coach since 2012.

The OIG explained to Abel that after the October 4, 2019, football game there was an \$1,101 overage in his deposit when compared to the count that had been completed the day before. The OIG further explained that he submitted \$900 for parking and \$3,945 for concessions for a total of \$4,845. Abel said it was a counting error and he only put \$900 for parking because that is what he was told to do. Abel denied keeping any money in his office.



After the completion of the interview, Abel maintained that he had made a counting error. The OIG explained that for there to be \$1,101 extra in the deposit then there was the night before seemed like more than an error. Abel said he finally understood that there was an overage of \$1,101; not that he had just miscounted the same amount of money as had been counted the day before. Abel said he had no idea why there was an extra \$1,101 in the deposit. Abel maintained that he did not keep any money in his office and did not know why there was extra money in the deposit. Abel approached the OIG prior to leaving the school and said he spoke to his wife about the extra \$1,101 and she reminded him of why the money was there. The OIG re-interviewed Abel, who provided the following additional information. Abel explained that he was suspended<sup>2</sup> for the October 4, 2019, game. His wife reminded him that Ms. Fitzhugh collected the concession money at halftime and told the concession volunteers to give any extra money to him. Abel said that was the extra money in the deposit. Coach Abel said he received the money the following Monday morning (October 7, 2019) at weightlifting practice from a player whose mother was in charge of the concession stand. Abel said he put the money in the bag with the other parking and concession money.

## RECORDS ANALYSIS

**Exhibit #1: Listing of Denominations provided by OIG Audit Supervisor Susy Kay**

**Exhibit #2: October 7, 2019, MCR submitted by Coach Abel**

**Exhibit #3: Comparison of money counted provided by OIG Audit Supervisor Kay**

**Exhibit #4: October 14, 2019, MCR submitted by Coach Abel**

On October 29, 2020, OIG staff reviewed Listing of Denominations. The review disclosed the following:

OIG Audit Supervisor Susy Kay provided a listing of the denominations counted when Ms. Billi and Ms. Calvente-Torres counted the money after the October 4, 2019, football game. The document compares their count to the count completed by Coach Abel (see Table 1 and Table 2).

**Table 1: Parking Monies Counted by Ms. Billi and Ms. Calvente-Torres compared to monies submitted by Coach Abel after the October 4, 2019, football game.**

Ms. Billi's Count			Coach Abel's Count		
Number	Denominations	Total	Number	Denominations	Total
37	1's	\$37	0	1's	0
10	5's	\$50	0	5's	0
2	10's	\$20	0	10's	0
85	20's	\$1,700	30	20's	\$600
4	50's	\$200	4	50's	\$200
2	100's	\$200	1	100's	\$100
<b>Totals</b>		<b>\$2,207</b>			<b>\$900</b>

<sup>2</sup> Coach Abels' suspension was not related to fundraising or Internal funds.



**Table 2: Concession Monies Counted by Ms. Billi and Ms. Calvente-Torres compared to monies submitted by Coach Abel after October 4, 2019 football game.**

Ms. Billi's Count			Coach Abel's Count		
Number	Denominations	Total	Number	Denominations	Total
337	1's	\$337	375	1's	\$375
22	5's	\$110	52	5's	\$260
17	10's	\$170	49	10's	\$490
46	20's	\$920	136	20's	\$2,720
0	50's	0	0	50's	0
0	100's	0	1	100's	\$100
<b>Totals</b>		<b>\$1,537</b>			<b>\$3,945</b>

Based on a review of the cash count submitted by Ms. Kay and a review of the MCR submitted by Coach Abel, the OIG determined that Coach Abel submitted more money than was collected during the October 4, 2019, football game. The count conducted by Ms. Billi and Ms. Calvente-Torres revealed that \$2,207 was collected for parking and \$1,537 was collected from concessions for a total of \$3,744. The MCRs submitted by Coach Abel showed a deposit of \$900 for parking and \$3,945 for concessions for a total of \$4,845. Coach Abel deposited \$1,101 more than was collected during the October 4, 2019, football game.

## CONCLUSION

It is alleged that Coach Thomas Abel violated Chapter 19 of the District's Internal Accounts Manual by keeping monies raised during fundraisers and failing to turn in monies daily by completing a Monies Collected Report (MCR). According to the Internal Accounts Manual, sponsors of fundraisers must turn in monies daily and complete a Monies Collected Report (MCR). Specifically, the Internal Accounts Manual states "During a fundraiser the sponsor must: Be responsible for maintaining detailed records of inventories and cash collections and turn in monies daily by completing a Monies Collected Report (PBSD 0180)."

During the course of the investigation Director of Investigations Oscar Restrepo discovered information that appeared to indicate Abel violated Chapter 19 of the District's Internal Accounts Manual by keeping monies raised during fundraisers and failing to turn in monies daily by completing a Monies Collected Report (MCR) as detailed in Chapter 19 of the District's Internal Accounts Manual. Upon reviewing documentation and conducting interviews, OIG staff determined that there was insufficient evidence to prove Coach Abel maintained cash in his office that was raised for the football program.

Based on the testimony obtained and the records reviewed, the OIG concluded that the allegation that Wellington Community High School teacher Thomas Abel maintained cash in his office that was raised for the football program was **Unsubstantiated**.



## **ALLEGATION #2**

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It is alleged that Coach Thomas Abel and Athletic Director Patricia Fitzhugh violated Chapter 26 of the District's Internal Accounts Manual in that Abel and Fitzhugh knowingly failed to follow the District's fundraising procedures. Chapter 26 of the Internal Accounts Manual states: "Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed \$500 at the elementary level or \$1,000 at the secondary level. Principals have the discretion to require the use of tickets below these mandated levels. Soliciting "donations at the door" in lieu of charging an admission does not relieve schools of the requirement to use prenumbered tickets. If custom-designed tickets are used, and if they are not prenumbered, then prenumbered tickets must also be used in conjunction with the custom- designed tickets to control entry to the event."

During the course of the investigation OIG Staff discovered information which appeared to indicate Abel and Fitzhugh knowingly failed to follow the District's fundraising procedures by not selling tickets for parking fundraisers that raised over \$1,000 as detailed in Chapters 19 and 26 of the District's Internal Accounts Manual.

## **COMPLAINANT INTERVIEW**

**On October 29, 2019, a sworn recorded interview of Wellington Community High School Principal Cara Hayden, was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by "Hayden" as it relates to Allegation 2:**

Hayden said she has been employed by the School District for 13 years. She has been Principal of Wellington High School for a year and a half.

Hayden reported that Treasurer Dorothy Billi came to her with a concern that Head Football Coach Tom Abel had submitted several deposits showing exactly \$900 for parking after several football games regardless of whether the game was well attended or not. Hayden decided that for the October 4, 2019, football game she would have her staff walk the parent volunteer to the drop safe and deposit the parking money in the safe and then audit the deposit for any discrepancies. On October 7, 2019, at 6:30 AM the Treasurer and Assistant Principal Calvente-Torres counted the money raised for parking and for concessions. They documented the denominations in the bag, the amount of money collected for parking, and the amount of money collected for concessions. They put the money back in the safe for Coach Abel to pick up. Coach Abel picked the money up that day and made a deposit on Tuesday October 8, 2019. The deposit amount Coach Abel submitted conflicted with the count Ms. Billi and Ms. Calvente-Torres completed. Coach Abel submitted \$900 for parking and \$3,945 in concessions as indicated on his Monies Collected Form (MCR).



On October 11, 2019, a School Police officer escorted the parent volunteer assigned to parking to the safe to drop the money off. On October 14, 2019, OIG Audit Supervisor Susy Kay traveled to the school and counted the money with Ms. Billi. The count revealed that there was \$1,474 in parking money and \$1,735 in concession money for a total of \$3,209. Hayden stated that Coach Abel submitted \$3,209 for deposit. The MCRs showed \$900 for parking and \$2,309 for concessions.

## **WITNESS INTERVIEW**

**On October 29, 2019, a sworn recorded interview of Wellington Community High School Treasurer Dorothy Billi was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Billi” as it relates to Allegation 2:**

Billi stated that she noticed a pattern where Coach Abel would submit deposits showing exactly \$900 for parking after football games. She brought her concerns to Ms. Hayden because she knew that if parking collected more than \$1,000 they would have to use tickets. Billi believed Coach Abel was just avoiding having to sell tickets. Hayden decided to count the money for parking and concessions at the next game. The next game was on October 4, 2019. Billi and Ms. Calvente-Torres counted the money that had been deposited into the safe after the game. There was \$2,207 in parking money and \$1,537 in concession money for a total of \$3,744. Coach Abel subsequently submitted \$900 for parking and moved the rest into concessions and this money was deposited.

According to Billi, on October 14, 2019, Billi and OIG Audit Supervisor Susy Kay counted the money collected during the October 11, 2019, football game. There was \$1,474 for parking and \$1,735 for concessions totaling \$3,209. When Coach Abel completed the deposit, he submitted \$900 for parking and \$2,309 for concessions for a total of \$3,209. Billi stated that she noticed a pattern where Coach Abel would submit deposits showing exactly \$900 for parking after football games. She brought her concerns to Ms. Hayden because she knew that if parking collected more than \$1,000 they would have to use tickets. Billi believed Coach Abel was just avoiding using the tickets to account for parking.

## **SUBJECT INTERVIEW[S]**

**On October 29, 2019, a sworn recorded interview of Division of Wellington Community High School Teacher/Head Football Coach Thomas Abel, was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Abel” as it relates to Allegation 2:**

Abel said that Athletic Director Patricia Fitzhugh told him he could not go over \$900 for his parking deposits. Abel said that the additional money collected for parking goes into the concessions deposit. Abel said he did not know if that was improper because all the money goes into the football account and that is how he was told to do his deposits. Abel added that he does not use tickets for parking.



The OIG explained to Abel that he only submitted \$900 for after the October 4, 2019, football game parking even the count done by Ms. Billi and Ms. Calvente-Torres was much higher. Abel said he only put \$900 for parking because that is what Ms. Fitzhugh told him to do.

The OIG explained to Abel that a count had been done after the October 11, 2019, football game that showed \$1,474 was collected for parking and \$1,735 was collected for concessions totaling \$3,209. The OIG also told Abel that he again submitted \$900 for parking, and \$2,309 for concessions totaling \$3,209. Abel admitted doing so because that is how he had been told to do his deposits by Ms. Fitzhugh.

Abel said he recalled taking the District Fundraising training and learning that if, he collects over \$1,000 he is required to use tickets. Abel said that although he learned tickets were required when raising over \$1,000, he did what Ms. Fitzhugh told him to do.

**On October 29, 2019, a sworn recorded interview of Wellington Community High School Athletic Director Patricia Fitzhugh was conducted at Wellington Community High School in Wellington, FL. The following represents actual and paraphrased statements made by “Fitzhugh” as it relates to Allegation 2:**

Fitzhugh confirmed that she mentioned to Coach Abel that in lieu of doing ticket reports, to put any money collected in excess of \$900 in his concessions deposit. This would keep him from doing ticket reports. Fitzhugh admitted that she told Coach Abel to put any money collected in excess of \$900 in his concessions deposit to avoid doing ticket reports.

## CONCLUSION

Ms. Kay provided a comparison of the amount of money she and Ms. Billi counted for parking and concessions to the amount submitted by Coach Abel for deposit on an MCR after the October 11, 2019, football game. The OIG compared their count to the count completed by Coach Abel (see Table 3).

**Table 3: Parking and concessions monies counted by Ms. Billi and Ms. Kay compared to monies submitted by Coach Abel after October 11, 2019, football game.**

	10/14/19 Count	MCR Remitted by Coach Abel
Parking	\$1,474	\$900
Concessions	\$1,735	\$2,309
<b>Total</b>	<b>\$3,209</b>	<b>\$3,209</b>

Based on the cash count by Ms. Kay and a review of the MCR submitted by Coach Abel, the OIG determined that Coach Abel submitted the same amount of money that Ms. Kay and Ms. Billi counted after the October 11, 2019, football game. However, while the totals



were the same, the source of the funds differed as Coach Abel only listed \$900 for parking and moved the extra \$574 to the concession fund. Additionally, Coach Abel submitted \$900 for parking after the October 4, 2019, football game. The count completed by Ms. Billi and Ms. Calvente-Torres revealed Coach Abel should have submitted \$2,207.

Chapter 26 of the Internal Accounts Manual states: "Prenumbered tickets must be used to account for admissions to campus events if the anticipated revenues at the event are expected to exceed \$500 at the elementary level or \$1,000 at the secondary level. Principals have the discretion to require the use of tickets below these mandated levels. Soliciting "donations at the door" in lieu of charging an admission does not relieve schools of the requirement to use prenumbered tickets. If custom-designed tickets are used, and if they are not prenumbered, then prenumbered tickets must also be used in conjunction with the custom- designed tickets to control entry to the event."

It is alleged that Thomas Abel and Patricia Fitzhugh violated Chapter 26 of the District's Internal Accounts Manual by knowingly failing to follow the District's fundraising procedures by not selling tickets for parking fundraisers that raised over \$1,000 as detailed in Chapter 26 of the District's Internal Accounts Manual.

During the course of the investigation Director of Investigations Oscar Restrepo discovered information that appeared to indicate Abel and Fitzhugh violated Chapter 26 of the District's Internal Accounts Manual by not selling tickets for parking fundraisers that raised over \$1,000 as required by Chapter 26 of the District's Internal Accounts Manual. Upon reviewing documentation and conducting interviews, OIG staff determined that there was sufficient evidence to prove Coach Abel and Ms. Fitzhugh knowingly failed to follow the District's fundraising procedures by not selling tickets for parking fundraisers that raised over \$1,000 as detailed in Chapter 26 of the District's Internal Accounts Manual.

The OIG reviewed the training records of Coach Abel and Ms. Fitzhugh. The review revealed the following training records regarding fundraising and ticket sales training for Coach Abel and Ms. Fitzhugh:



**Thomas Abel**

Course	Course Code	Status	Enrolled Date	Completion Date
Internal Accounts: Fundraising for Teacher/Sponsors (FY16)	FUNDRAISING16	Completed	12/14/15	12/14/15
Internal Accounts: Fundraising for Teacher/Sponsors (FY17)	FUNDRAISING17	Completed	09/13/16	09/18/16
Internal Accounts: Fundraising for Teacher/Sponsors (FY19)	FUNDRAISING19	Completed	08/09/18	08/09/18
Internal Accounts: Fundraising for Teacher/Sponsors (FY20)	FUNDRAISING20	Completed	08/07/19	08/07/19
Internal Accounts: Fundraising for Teacher/Sponsors (FY20)	FUNDRAISING20	PD Expired	06/08/20	
Internal Accounts: Fundraising for Teacher/Sponsors (FY21)	FUNDRAISING21	Completed	07/27/20	08/06/20
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY16)	TICKETSALES16	Completed	12/14/15	12/15/15
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY17)	TICKETSALES17	Completed	09/13/16	09/18/16
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY19)	TICKETSALES19	Completed	08/09/18	08/09/18
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY20)	TICKETSALES20	PD Expired	06/08/20	
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY21)	TICKETSALES21	Completed	07/27/20	07/28/20
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY21)	TICKETSALES21	Completed	07/27/20	07/28/20

**Pattie Fitzhugh**

Course	Course Code	Status	Enrolled Date	Completion Date
Internal Accounts: Fundraising for Teacher/Sponsors (FY15)	FUNDRAISFORTEACH SPONS15	Completed	09/19/14	09/22/14
Internal Accounts: Fundraising for Teacher/Sponsors (FY16)	FUNDRAISING16	Completed	09/28/15	09/30/15
Internal Accounts: Fundraising for Teacher/Sponsors (FY17)	FUNDRAISING17	Completed	09/27/16	09/27/16
Internal Accounts: Fundraising for Teacher/Sponsors (FY18)	FUNDRAISING18	Completed	10/16/17	10/19/17
Internal Accounts: Fundraising for Teacher/Sponsors (FY19)	FUNDRAISING19	Completed	08/08/18	08/08/18
Internal Accounts: Fundraising for Teacher/Sponsors (FY20)	FUNDRAISING20	Completed	08/06/19	08/06/19
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY15)	TICKETSALESFORTEA CHSPONS15	Completed	09/19/14	09/19/14
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY16)	TICKETSALES16	Completed	09/28/15	09/28/15
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY17)	TICKETSALES17	Completed	09/27/16	09/27/16
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY18)	TICKETSALES18	Completed	10/16/17	10/18/17
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY19)	TICKETSALES19	Completed	08/08/18	08/08/18
Internal Accounts: Ticket Sales for Teacher/Sponsors (FY20)	TICKETSALES20	Completed	08/08/19	08/08/19

Based on the testimony obtained and the records reviewed the OIG concluded that the allegation that Wellington Community High School teacher Thomas Abel and Athletic Director Patricia Fitzhugh intentionally did not follow the District's fundraising procedures was **Substantiated**.

*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.*



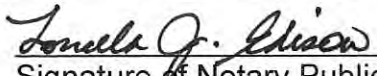
**ATTESTATION**

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.

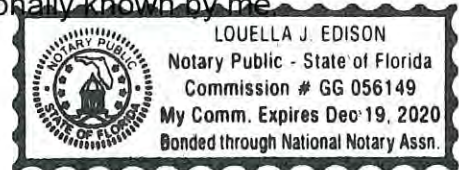
  
\_\_\_\_\_  
Oscar Restrepo, Director of Investigations

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**


Sworn to (or affirmed) and subscribed before me this 16 day of September, 2020, by Oscar Restrepo, Director of Investigations 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 Oscar Restrepo, 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: 9/16/2020  
Teresa Michael, Inspector General



### **EXHIBIT LIST**

Listing of Denominations provided by OIG Supervisor Susy Kay:.....Exhibit #1  
October 7, 2019, MCRs submitted by Coach Abel.....Exhibit #2  
Comparison of money counted provided by OIG Supervisor Susy Kay ....Exhibit #3  
October 14, 2019, MCR submitted by Coach Abel.....Exhibit #4  
Draft Report Response from Coach Abel.....Exhibit #5  
Draft report Response from Athletic Director Patricia Fitzhugh.....Exhibit #6

### **DISTRIBUTION LIST**

**Action Official Distribution:**

Vicki Evans-Pare, Director, Employee and Labor Relations  
Cara Hayden, Principal, Wellington Community High School

**Information Distribution:**

Palm Beach County School Board Members  
Donald E. Fennoy II, Superintendent  
Audit Committee Members  
OIG File



w/4  
Deposit from 10/5 Game:

Counted on 10/7 with Ms. Torres as witness:

Parking:

Actual fundraiser  
w/ mcrs

1's	37	=	\$37
5's	10	=	\$50
10's	2	=	\$20
20's	85	=	\$1700
50's	4	=	\$200
100's	2	=	\$200
Grand Total:			\$2,207.00

30	=	\$600
4	=	\$200
1	=	\$100
		<hr/>
		\$900

short \$1307

Concession:

1's	337	=	\$337
5's	22	=	\$110
10's	17	=	\$170
20's	46	=	\$920
100's			
Grand Total:			\$1,537.00
			<hr/>
			\$3,744.00

375	=	\$375
52	=	260
49	=	490
136	=	2,720
1	=	100
		<hr/>
		3,945
		<hr/>
		4,845

over \$2408  
excess \$1101

TOTAL FOR BOTH FUNDRAISERS TO BE DEPOSITED: \$3,744.00

Mr. Abel deposited \$900 into the Parking fundraiser and \$2,814 into the Concession fundraiser totaling \$3,714.00.

per mcrs

	# of Bills			
	Combined	Combined	Extra	
1's	375	374	1	\$1
5's	52	32	20	100
10's	49	19	30	300
20's	166	131	35	700
50's	4	4	0	
100's	2	2	0	
			<hr/>	\$1,101







THE SCHOOL DISTRICT OF PALM BEACH COUNTY  
**Monies Collected Report**

DATE 10/7/19

2,814

ACCOUNT NAME(S) <u>FB Concessions</u>	ACCOUNT NUMBER(S) <u>1.2010.01</u>	AMOUNT <del>3945</del>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT <u>3945</u>
REASON		

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

SOURCE	CHECK #	AMOUNT
<u>Cash</u>	<u>Cash</u>	<del>2739</del> -
<u>Coin</u>	<u>Coin</u>	<del>65</del> -
<u>375 x 1 = 375</u>		
<u>52 x 5 = 260</u>		
<u>49 x 10 = 490</u>		
<u>136 x 20 = 2720</u>		
<u>1 x 100 = 100</u>		
<b>TOTAL FOR DEPOSIT</b>		<u>3945</u> -

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

PRINT REMITTER NAME <u>Tom Abel</u>	SIGNATURE OF REMITTER <u>[Signature]</u>	
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>[Initials]</u>	OFFICIAL RECEIPT DATE <u>10/8</u>	DEPOSIT # (FORM #) <u>2148/19</u>
COMMENTS		



10/11/17. Game (Parking & Concession)

Denomination	10/14 Count		10/15 Remitted	
1's	592	\$592	592	\$592
5's	54	270	54	270
10's	12	120	12	120
20's	101	2,020	101	2,020
50's	4	200	4	200
100's	0	0	0	0
Q	28	7	28	28
		\$ 3,209		\$ 3,209

	10/14 Count	Per MCR Remitted	Diff
Parking	\$ 1,474	\$ 900	<574>
Concessions	1,735	2,309	574
Total	\$ 3,209	\$ 3,209	- 0 -







THE SCHOOL DISTRICT OF PALM BEACH COUNTY

DATE

# Monies Collected Report

10/14/19

ACCOUNT NAME(S) <b>FB Concessions</b>	ACCOUNT NUMBER(S) <b>1.2000101</b>	AMOUNT <b>2309</b>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON		

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

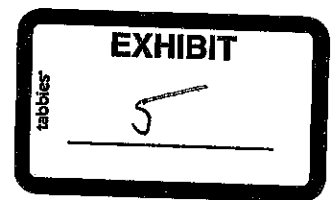
SOURCE	CHECK #	AMOUNT
50	Cash	200
20	Cash	1120
10	Cash	120
5	Cash	220
1	Cash	592
coin	coin	7
$28 \times .25 = 7$		
$592 \times 1 = 592$		
$54 \times 5 = 270$		
$12 \times 10 = 120$		
$50 \times 20 = 1000$		
$4 \times 50 = 200$		

TOTAL FOR DEPOSIT

**2309**

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

PRINT REMITTER NAME <b>Tom Abel</b>	SIGNATURE OF REMITTER <i>[Signature]</i>	
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <b>JOD</b>	OFFICIAL RECEIPT DATE <b>10/15</b>	DEPOSIT #/FORM # <b>2152/5</b>
COMMENTS		



June 22, 2020

To Whom It May Concern:

Regarding the allegations of not following District fundraising guidelines appropriately, I maintain that I followed the directions of my Athletic Director, Patricia Fitzhugh. Since I took over as Head Football Coach, including the concessions and parking fundraiser, at Wellington High School in 2012 I have followed the same procedures as directed by WHS Athletic Director Ms. Fitzhugh. Ms. Fitzhugh stated that she was responsible for all ticket sales and directed me to deposit \$900 or less into parking after each game. Any excess over \$900, I was directed to deposit with concessions. Since all of the money was going into the same account, I didn't realize it was a problem. To my knowledge, WHS treasure Dorothy Billie has accepted and processed all of the parking and concessions deposits I have made for the past 7 years as Head Coach without bringing the issue of ticket sales to my attention. Since reviewing the findings of the OIG I have retaken both the fundraising and ticket sales trainings on PeopleSoft/ELearning and have made incoming WHS Athletic Director Robert Callovi aware that we must sell parking tickets for all future football games. It was never my intention to incorrectly deposit monies, I was at all times simply following the direction of the Athletic Director at my school.

Sincerely,

Tom Abel  
Wellington Community High School  
Head Varsity Football Coach - *AFCA/FACA*  
Head Boys Power/Strength Coach - *USAW/NHSSCA*  
PE Department Chair  
Office Phone: 561-791-9379  
Cell: 810-531-3092  
Email: thomas.abel@palmbeachschools.org

The BEST Teachers Coach Their Students And The BEST Coaches Are GREAT Teachers! – Grant Teaff



**From:** Pattie Fitzhugh <pattie.fitzhugh@palmbeachschools.org>  
**Sent:** Saturday, June 27, 2020 12:40 AM  
**To:** Oscar Restrepo  
**Subject:** Re: Draft Report

Good Afternoon Mr. Restrepo,

In response to the investigation I would like to clarify the following from page 8 under CONCLUSION, Bullet 3 and 4:

Coach Abel was told (advised) by Athletic Director Pattie Fitzhugh he would have to complete a ticket report for any deposit over \$1000.00. Anything under \$1000.00 did not need a ticket report.

After this initial investigation I, as Athletic Director, advised Coach Abel that in the future He assign the duties of game day deposits and subsequent ticket reports to the coach on his staff that has been assigned eligibility and financial responsibilities. My rationale for this advise was to keep these duties out of Coach Abels hands and give to someone who is more focused on these aspects of responsibility. Coach Abel thought that was a good idea.

Sincerely,

Pattie Fitzhugh

On Mon, Jun 8, 2020 at 2:21 PM Oscar Restrepo <[oscar.restrepo@palmbeachschools.org](mailto:oscar.restrepo@palmbeachschools.org)> wrote:  
Ms. Fitzhugh,

As the result of a complaint received in this Office, we have conducted an investigation as summarized in the attached draft report. In accordance with *School Board Policy 1.092*, you have the opportunity to respond to the draft report within twenty (20) working days. If you do not wish to respond please send me an email stating so at your earliest convenience. If you wish to respond please do so on or by July 13, 2020.

Please do not hesitate to contact me if you have any questions.

Thank you

--  
Oscar Restrepo, CIG, CIGI  
Director of Investigations  
Office of Inspector General  
Palm Beach County School District  
3300 Forest Hill Blvd., Suite C-310  
West Palm Beach, FL 33406  
(561) 434-8183

--  
***Pattie Fitzhugh***  
***Athletic Director***  
***Wellington Community High School***  
***2101 Greenview Shores Blvd.***  
***Wellington, FL 33414***

Office Phone 561-791-9388

Office FAX 561-333-4338