



ANNUAL REPORT FY 2021

Office of
INSPECTOR GENERAL
THE SCHOOL DISTRICT of PALM BEACH COUNTY

Teresa A. Michael
Inspector General

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MESSAGE FROM THE INSPECTOR GENERAL

Fiscal year 2021, for the Office of Inspector General (OIG) and The School District of Palm Beach County (District) was marked with milestones, challenges, and success. The OIG lost two founding leaders in Inspector General (IG) K. Lung Chiu and Counsel to the IG, Elizabeth McBride both of whom retired in July 2020. Additionally, Senior Auditor Alonzo Peterson, who was initially scheduled to retire in October 2020, retired in 2021 after 37 years of exemplary service. The OIG would not have succeeded if not for the dedication and commitment of these professionals.



Inspector General Teresa Michael

As I close my first year with the District, I look forward to improving communications and efficiency in all of our work with all of our stakeholders. I want to thank the Audit Committee for their dedication and support. Your oversight and guidance are essential to ensuring a balanced and transparent OIG.

**Leadership is
about integrity,
honesty and
accountability.
All components
of trust.**

*-Simon Sinek
Author*

I am fortunate to be part of an amazing team and will continue to work to be worthy of being their leader. I recognize that the “*Tone-At-the-Top*” is not an antiquated cliché but a stark reminder that your team’s ethics, integrity, and morale starts with their leader. Valuing and recognizing your team is essential, and the time and genuine interest invested in helping staff reach their full career potential will result in quality work, by quality people...and that is something to be ***Proud Of!***

The OIG is a team and no one employee can or should be prized or lauded more than another. We will continue to strive to be a cohesive unit, leveraging each of our strengths and minimizing our weaknesses. Our focus will not be on individual accomplishments, political connections, social networking, or agendas, but the mission to detect and deter fraud, waste, and abuse. In bringing out the best in the OIG staff, our team will be positioned to assist our District stakeholders in achieving their goals which is to provide a first-class education to the residents of Palm Beach County.

Teresa Michael
Inspector General
August 20, 2021



Barbara McQuinn
District 1



Alexandria Ayala
District 2



Karen M. Brill
District 3



Erica Whitfield
District 4



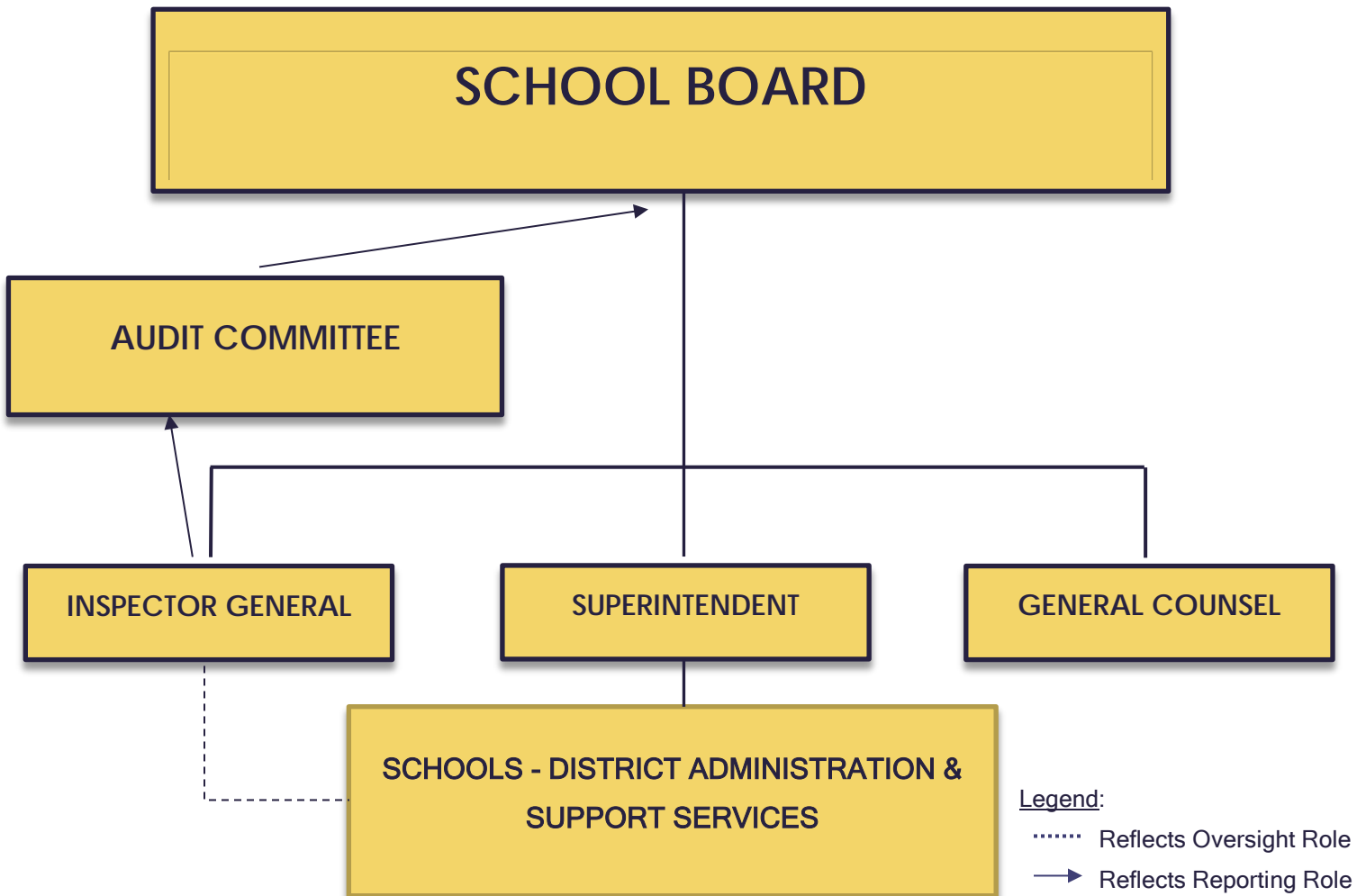
Frank A. Barbieri, Esq.
District 5



Marcia Andrews
District 6



Debra L. Robinson, M.D.
District 7



The mission of The School District of Palm Beach County is to educate, affirm, and inspire each student in an equity-embedded school system.

As of June 30, 2021

SCHOOL BOARD OF PALM BEACH COUNTY

Frank A. Barbieri, Jr., Esq., Chair
 Karen M. Brill, Vice Chair
 Marcia Andrews
 Alexandria Ayala
 Barbara McQuinn
 Debra L. Robinson, M.D.
 Erica Whitfield

SUPERINTENDENT OF SCHOOLS

Donald E. Fennoy II, Ed.D.

AUDIT COMMITTEE

David H. Talley, Chair
 Tammy McDonald, Vice Chair
 Mark Bymaster, CPA
 Leondrae D. Camel
 Michael Dixon, CPA/PFS
 Kathleen Weigel, Ed.D.
 Vacant

REPRESENTATIVES

Frank A. Barbieri, Jr., Esq., - School Board
 Mike Burke - CFO, Superintendent's Designee
 Justin Katz - CTA President
 Blair Littlejohn - Deputy General Counsel
 Maria Lloyd - Principal Representative
 James Campbell, High School Representative

OIG HISTORY & BACKGROUND

Friedrich Wilhelm von Steuben



Friedrich Wilhelm von Steuben (1730-1794) of Prussia was a veteran of the Seven Year's War who introduced important tactical, organizational, disciplinary and training techniques to the Continental Arm as the first American inspector general.

The first Inspector General (IG) was appointed by George Washington as a result of the Continental Army's lack of preparedness and a failing supply structure. This was made possible by Congress in December 1777.

The 95th Congress of the United States took notice of issues within the Federal government and created the Inspector General Act of 1978 by establishing Offices of Inspector General within the Departments of Agriculture, Commerce, Housing and Urban Development, the Interior, Labor, and Transportation to name a few.

In 1994, Florida lawmakers passed Florida's version of the Federal Inspector General Act, which set forth the modern-day mission for State of Florida Inspectors General to promote economy, efficiency, and effectiveness in state government.

The School Board of Palm Beach County converted the District's Auditor's Office to the Office of Inspector General (OIG), in December 2011, upon adoption of School Board Policy 1.092. The policy became effective upon the School Board's hiring of IG K. Lung Chiu in August 2012.

The IG reports directly to the School Board with oversight by the Audit Committee to ensure the necessary independence. OIG staff consists of a skilled team of professionals and is organized into three units: audits, investigations, and contracts oversight/compliance.

WITHOUT STRONG WATCHDOG INSTITUTIONS, IMPUNITY BECOMES THE VERY FOUNDATION UPON WHICH SYSTEMS OF CORRUPTION ARE BUILT.

*-Rigoberta Menchu Tum
Nobel Prize Laureate*



OIG OVERVIEW

The OIG is governed by School Board Policies 1.092, 1.091, 2.61, 2.62, 3.02 and 3.28 as well as Florida Statutes, Administrative Rules, and collective bargaining agreements. OIG activities are performed under the guidance and review of the following accrediting bodies: Association of Inspectors General (AIG) and Commission for Florida Law Enforcement Accreditation (CFA).

The Audit Unit is tasked with conducting financial, compliance, electronic data processing, operations and performance audits of the District and preparing reports regarding their findings. Furthermore, in carrying out their duties the Audit Unit is responsible for reviewing and evaluating internal controls necessary to ensure the District's fiscal accountability. Audits are conducted by the OIG in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives.

The Investigative Unit conducts professional, independent, and objective investigations and reviews to ensure all allegations of fraud, waste, mismanagement, misconduct or other abuses in violation of law, rule, or policy against district employees, or entities contracting with the School District, are appropriately reviewed and investigated. Complaints received and determined to be of a criminal nature are referred to law enforcement. Additionally, performance issues or management decisions which do not violate policy, rule, or law are referred to District management or the Department of Employee and Labor Relations, as appropriate.

Compliance and Contract Oversight monitors and conducts reviews of procurements and contracts to ensure accountability, integrity, and efficiency involving District funds. OIG staff routinely monitor competitive solicitations in a proactive approach. An additional staff responsibility includes reviewing of all published OIG reports and training other staff to ensure compliance with: (1) AIG - Principles and Standards for Offices of Inspector General, (2) CFA-Inspector General Standards Manual, and (3) Government Auditing Standards as issued by the Comptroller General of the United States. Lastly, the Compliance and Contract Oversight unit follows up on audit recommendations where management's corrective actions are ongoing.

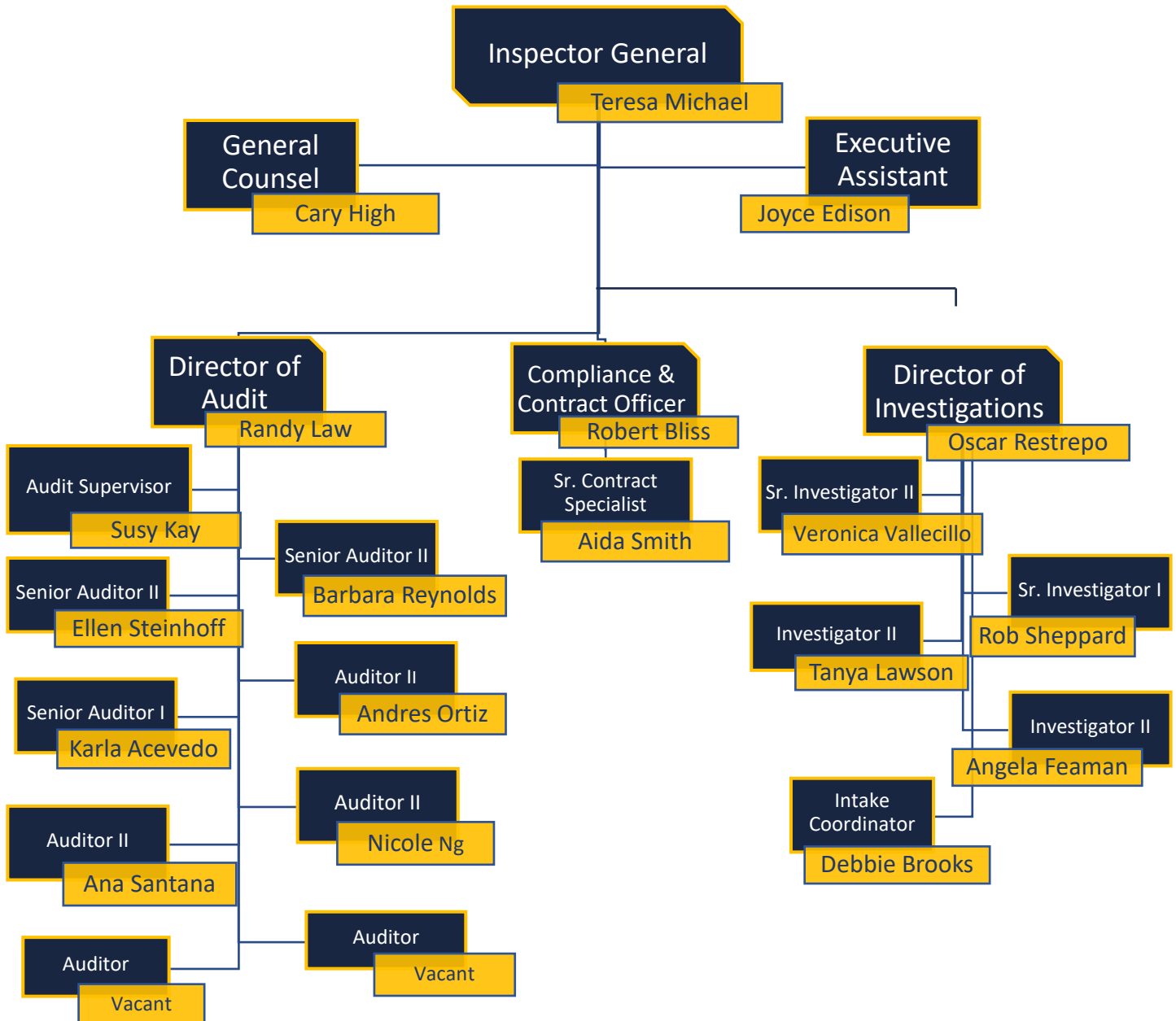


ASSOCIATION OF
INSPECTORS GENERAL

COMMITMENT TO EXCELLENCE



OIG ORGANIZATIONAL CHART



Commitment, Integrity, Professionalism



STAFF BIOGRAPHIES

Teresa Michael **INSPECTOR GENERAL**

Teresa Michael started her career as a Military Police officer. In 1990, she began her employment with the State of Florida when hired by the Florida Department of Corrections (DOC) as a Probation Officer. Ms. Michael left DOC in 1997 and initiated her career in the inspector general field when she was hired by the Florida Department of Juvenile Justice (DJJ) Office of Inspector General (OIG) for the South Florida Region. Ms. Michael held the position of Inspector/Investigator for 15 years and was ultimately promoted to Investigations Coordinator. In 2013, Ms. Michael moved to Tallahassee where she assumed the position of Director of Investigations for the Florida Department of Financial Services (DFS) OIG. After a brief period, she was appointed as Acting Inspector General for DFS in December of 2013. In 2014, Florida's Chief Financial Officer, Jeff Atwater, appointed her to serve as the DFS Inspector General (IG). Ms. Michael held the position of IG until 2018 when she returned to South Florida to be with her family. She was briefly employed with the Palm Beach County OIG when, in July 2020, Ms. Michael was selected by the School Board to succeed IG K. Lung Chiu who retired the previous month. Ms. Michael earned a Bachelor of Arts from Saint Leo University with a major in criminology. She further holds the following certifications: Certified Inspector General (CIG), Certified Inspector General Investigator (CIGI), and Certified Fraud Examiner (CFE).

Cary High, Esq., **COUNSEL for INSPECTOR GENERAL**

The newest member of the OIG, Mr. High joined the District in December 2020, as Counsel for the IG. A graduate of the University of Florida - Levin College of Law, Cary has worked as a government lawyer for both Florida's Office of the Attorney General and the Public Defender of the 13th Judicial Circuit (Tampa, FL) and, most recently, as a sole practitioner with the High Law Firm, P.A. An experienced trial lawyer, for the past 16 years he represented clients in criminal, juvenile, and administrative law matters in courts throughout Florida. Intimately familiar with education law, Mr. High previously served Palm Beach County as a full-time, tenured undergraduate law professor with Palm Beach State College. While at PBSC he chaired the Paralegal Studies and Business Law departments from 2014-2020, was the chief negotiator for the faculty union, and played a critical role in PBSC's compliance and programmatic approval of the American Bar Association. Mr. High is a member of the Florida Bar, the Palm Beach County Bar Association, and licensed to practice before federal courts for the Northern, Middle, and Southern Districts of Florida.

Joyce Edison **EXECUTIVE ADMINISTRATIVE ASSISTANT**

Mrs. Edison has held some interesting positions during a fruitful career spanning from New York to Florida. Beginning in 1986, Joyce worked as an assistant in the Chemistry, Microbiology, and Histology labs of a Westchester County, NY hospital. After 10 years as a lab assistant, she left New York and moved to Florida where she attended the New England Institute of Technology and graduated with a Specialized A.S. in Computer Office Technology in 1998. Beginning in 1998, she worked as an assistant in the Women's Division of the Jewish

Federation of Palm Beach County and was quickly promoted to Database Administrator, followed, in 2000, by accepting a position as an Assistant Office Manager at the Medical Specialists of the Palm Beaches Gastroenterology Office while also teaching part time at the now defunct Cooper Career Institute.

In 2002, Joyce served as a Volunteer Coordinator at the Area Agency on Aging where she traveled around Palm Beach County and the Treasure Coast working with the senior population. Mrs. Edison started working at the School District as a temporary worker in the IT Department in 2005. She was ultimately hired full-time as an administrative assistant in the Chief Operating Office in 2006, and was promoted to Executive Administrative Assistant in the Board Office in 2011. Mrs. Edison moved to the Inspector General Office in 2019, where she now provides administrative support to the Inspector General and the OIG staff.

AUDIT

Randy Law **DIRECTOR OF AUDIT**

With 41 years of experience working in financial institutions, telecommunications, and government auditing, Randy Law is the most senior member of the Office of the Inspector General. He joined the Palm Beach County School District Auditor's Office in 1996 after private sector work for 14 years with international banks and two years in telecommunications. Mr. Law graduated from Florida Atlantic University with a Master's Degree in Computer Science and a Master's in Business Administration.

Rounding out his expertise, Mr. Law has earned the following certifications: Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Fraud Examiner (CFE), Certified Inspector General (CIG), and Certified Inspector General Auditor (CIGA).

Susan (Susy) Kay **AUDIT SUPERVISOR**

Certified as an Inspector General Auditor (CIGA), Certified Inspector General Investigator (CIGI), and Certified Internal Auditor (CIA), Susy Kay has worked in the Inspector General Field for nine years. With a broad understanding of the worlds of public education and audits, Mrs. Kay first worked for six years with the Florida Office of Auditor General. After a short stint as a stay-at-home mom, she started her career with the Palm Beach County School District in 1993 as a Media Clerk at H.L. Johnson Elementary School. She later moved to Lincoln Elementary where she was the Media Specialist for eight years. She joined the District's Office of the District Auditor in 2004 as a staff auditor. Since 2012, she has held the position of Audit Supervisor where she assists the Audit Director in overseeing 174 school audits annually with various operational and performance audits.

Mrs. Kay received her Bachelor of Business Administration in Accounting from Florida Atlantic University and later received a Master of Arts in Library and Information Science from the University of South Florida.

Karla Acevedo
AUDITOR SR I

Karla Acevedo joined the Office of Inspector General (OIG) in May 2019. Although somewhat new to the office, she comes to the District after 20 years in various roles in the financial services sector, including investment management, financial reporting, accounting, regulatory compliance, budget, consulting, and internal audit. Ms. Acevedo earned both her Master's and Bachelor's degrees in Business Management from New Jersey Institute of Technology. Additionally, she holds the Certified Internal Auditor (CIA - 2019) and the Certified Inspector General Auditor (CIGA - 2020) credentials.

Within the OIG, Karla assists a team of audit specialists and investigators focusing on areas of financial compliance, internal funds audits, special requests, and performance audits. Highly engaged in the auditing community, Ms. Acevedo is a member of the Institute of Internal Auditors - Palm Beach Chapter, ACFE and the AIG.

Lee (Nicole) Ng
AUDITOR II

Lee (Nicole) Ng has been an auditor with the School District of Palm Beach County OIG since 2016. She specializes in financial and performance auditing as well as financial fraud analysis. Prior to joining the OIG, she enriched her private sector pursuits with five years of experience in operations, accounting, and auditing in the corporate sphere within North America and Asia. She received her Bachelor's degree in Finance, Accounting and Management at Florida Atlantic University and is also a member of numerous professional auditing and government associations including the Institute of Internal Auditors, Association of Certified Fraud Examiners, Association of Local Government Auditors, and the Florida Chapter of the Association of Inspectors General. She is a Certified Fraud Examiner (CFE), Certified Inspector General Auditor (CIGA) and Certified Inspector General Investigator (CIGI).

In the past year alone, Ms. Ng has broadened her audit and investigation skills set through attending the 2021 ALGA Annual Conference hosted by the National Association of State Auditors, Comptrollers and Treasurers and the "6th Annual Ethics Seminar" hosted by Association of Certified Fraud Examiners South Florida Chapter.

Andres Ortiz
AUDITOR II

Andres Ortiz graduated from Florida Atlantic University with a Bachelor in Business Administration in Accounting with a minor in Management Information Systems. A Certified Inspector General Auditor (CIGA) since March 2018, Mr. Ortiz has worked for the School District of Palm Beach County for six years, all as an auditor with the Inspector General's Office. Andres assists with yearly Internal Funds Audits as well as performance audits to ensure adherence with Board Policies and Governmental Regulations to safeguard the assets and finances of the District. An engaged member of the IG community, Mr. Ortiz is a member of the Palm Beach County Chapters of the Institute of Internal Auditors (IIA) and AIG.

Barbara Reynolds
AUDITOR SR II

Barbara Reynolds is a Senior Auditor who has worked in the District's Office of Inspector General since December 2004. Before joining the District, Barbara worked in Public Accounting where she focused on financial audits. As a Senior Auditor, Ms. Reynold's focus includes operational and financial audits and involves planning audit scopes and programs, determining key control points, and evaluating systems' effectiveness. A graduate of the University of the West Indies, Ms. Reynolds holds a Bachelor's degree in Business Management and a Master's degree in Accounting.

With over 17 years serving the District as an auditor, Ms. Reynolds plays a vital role training new auditors in the OIG. Certified as an Internal Auditor (CIA), Inspector General Auditor (CIGA), and Public Accountant (CPA - inactive), Barbara brings a wealth of knowledge and experience to the office. Ms. Reynolds is committed to strengthening ethical standards, ensuring efficient and effective District processes, and individual professionalism, Ms. Reynolds is a dedicated member of the IIA, ALGA, ACFE, and AIG.

Ana Santana
AUDITOR II

Ana Santana joined the OIG in June 2015 and currently serves the District as an Auditor II. Ana began her career as a school bookkeeper with the School District in 2007, first at Forest Hill Elementary and later at Hagen Road Elementary. Well-versed in financial systems, prior to becoming an auditor, Ms. Santana earned a Bachelor's degree in Accounting and Finance from The Institute Superior Agricola in Cuba.

Holding certifications as a Certified Inspector General Auditor (CIGA - 2016) and Certified Fraud Examiner (CFE - 2018), Ms. Santana serves the OIG as a lead facilitator for audit-related studies that test compliance with established Government Auditing Standards while guiding newer, less experienced OIG staff in learning the best practices, procedures, and standards for effectively safeguarding the District's assets and finances.

Constantly honing her craft, in 2020-21 alone, Ms. Santana has earned over 71 hours of diverse continuing education credits in: COVID-19 Financial Statement & Accounting Implications, Fraud Investigation Strategies, Accounting and Government Auditing, and Removing Biases in Risk Management and Auditing.

Ellen Steinhoff
AUDITOR SR II

A Certified Inspector General Auditor (CIGA) since 2012, Ms. Steinhoff has worked in the Office of Inspector General Audit Unit for the past 19 years. Ellen is also a Certified Information Systems Auditor (CISA) and began her career with the District Audit Department as an Information Systems Senior Auditor. Prior to joining the District, Ellen served as an Audit Officer/Supervisor and Information Systems Auditor for several banking institutions.

To help OIG staff uncover potential risk and fraud during audits and investigations, Ms. Steinhoff collaborated with IT and functional staff in various departments to develop independent databases using PeopleSoft Finance and Human Resources/Payroll queries. Her

prior work with the OIG Contract Oversight unit included the creation of a searchable database of all District contracts and balances. Ellen audits the security, technical, and functional adequacy of District information systems including cybersecurity, Technology Systems Acquisition reviews, and PeopleSoft. Ellen graduated from the University of South Florida with a Bachelor's degree in Business Administration and holds professional memberships in both the Information Systems Audit and Control Association (ISACA) and AIG.

COMPLIANCE & CONTRACT OVERSIGHT

Robert Bliss **Officer - Compliance & Quality Assurance**

Mr. Bliss has over 29 years of experience improving operations and promoting accountability working in the fields of auditing and investigating. He received a Bachelor of Business Administration degree with a major in Finance from Florida Atlantic University, and has earned the following certifications: Certified Inspector General (CIG), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Inspector General Auditor (CIGA), and Certified Inspector General Investigator (CIGI). Mr. Bliss previously served as Director of Audit for the Palm Beach County Office of Inspector General, Director of Audit for the Florida Department of Revenue's Office of Inspector General, and Compliance Officer for the Palm Beach County Health Department. He began his employment with the School District in 2002 in the District Auditor's Office, and became the Officer-Compliance & Quality Control in 2012 when the Auditor's Office was converted to the Office of Inspector General.

Mr. Bliss' current responsibilities include (1) leading the OIG's Contract Oversight Unit to help ensure District contracts are awarded fairly, (2) overseeing the OIG's quality assurance process to help ensure high quality audits and investigations that comply with professional standards, and (3) following-up on the status of prior audit recommendations and evaluating corrective actions taken by District Management to improve deficient conditions. He is a member of the AIG, ACFE, and IIA where he served on the Palm Beach County Chapter's Board of Governors during the past fiscal year.

Aida Smith **AUDITOR SR I**

Aida Smith is an accomplished Auditor and Business Professional with diverse and extensive experience in both the private and public sector of large organizations. As a Senior Auditor, Ms. Smith is able to effectively manage and synthesize the interface between Management, Construction, Purchasing and Auditing staff.

Before joining Palm Beach County Schools Inspector General's Office in 2015, Aida worked in various roles in Broward County Schools including: Accounts Payable Manager, Capital Budget Accountant 3, and SAP Business Process Analyst. Her experiences in Broward County prepared Aida for an excellent transition into Senior Auditor (Construction and Procurement) in the Contract Oversight Unit of the District's OIG. Aida's specialties are compliance, communication, construction/procurement best practices, and forward thinking.

Aida conducts evaluations, investigations, and reviews of construction/procurement contracts to ensure contract preparation and execution complies with Board policies, department

procedures and state laws. She identifies key internal control points, internal review programs, and evaluates effectiveness of efficiency through the application of auditor's knowledge of business systems and regulatory rules. Aida also monitors the Local Government Sales Tax referendum to ensure effective use of tax receipts in conjunction with the District's Facility Condition Assessment.

Remarkably involved in professional organizations, Ms. Smith holds membership in ACFE, AIG, ALGA, The IIA - Palm Beach County Chapter - Advocacy Committee, National Association of Construction Auditors (NACA), National Association of State Auditors, Comptrollers, and Treasurers (NASACT), and also serves as the South Florida Treasurer of National Association of Black Women in Construction (NABWIC). Aida is presently training to become an AIG Certified Inspector General Evaluator (anticipated August 2021) and is a Certified Construction Auditor (CCA 2020), a Certified Fraud Examiner (CFE 2018), and a Certified Inspector General Auditor (CIGA 2015). Ms. Smith has a Master of Business Administration from the University of Phoenix and a Bachelor's degree in Finance from Baruch College.

INVESTIGATIONS

Oscar Restrepo

DIRECTOR OF INVESTIGATIONS

Oscar Restrepo began his career in law enforcement with the Palm Bay Police Department after earning a Bachelor of Science Degree in Criminology from The Florida State University. While with the Palm Bay Police Department, Oscar served as a patrol officer, narcotics agent, and internal affairs investigator. Oscar's background within the Inspector General Community spans 23 years working as a Regional Investigator for the Florida Department of Children and Families OIG, the Investigations Manager for the Florida Office of Financial Regulations OIG, the Director of Investigations for the Florida Department of Education OIG, and, as of October 2017, as the Director of Investigations for the Palm Beach County School District OIG. He is a Certified Inspector General (CIG), Certified Inspector General Investigator (CIGI), and Certified Fraud Examiner (CFE). Oscar is a member of the AIG and ACFE.

In 2019, Oscar led the OIG Investigations unit through its first ever accreditation process with the Commission for Law Enforcement Accreditation (CFA). He attended the June 2021 FLA-PAC and Commission for Law Enforcement Accreditation Conference in Orlando to prepare for the OIG Investigations Unit for CFA Re-accreditation in 2022. As Director of Investigations, Mr. Restrepo currently supervises four investigators and an intake coordinator tasked with investigating complaints alleging fraud, waste, abuse, financial mismanagement, and other employee misconduct. He is responsible for evaluating and enhancing the performance of the agency by improving the efficiency, effectiveness, and productivity of the agency's operations and reviews complaints daily to determine if they meet criteria under the Florida Whistle-blower's Act pursuant to §112.3187, Fla. Stat. and School Board Policy 3.28.

Angela Feaman

INVESTIGATOR II

First hired by the Palm Beach County School District in 2001 as an Emergency Police Communication Operator, Angela Feaman has over 20 years' experience working in the District

for the School Police, Employee Relations Department, and Office of the Inspector General. A double graduate of Palm Beach Atlantic University, Ms. Feaman holds a Bachelor's Degree in Human Resource Management and a Master's degree in Organizational Leadership.

From specialized analyst assignments for both statistics and personnel compliance, to serving as the School Police Department's Youth Court Manager, Ms. Feaman's deep knowledge of District operations and keen understanding of the importance of community engagement as an effective management strategy helped earn her both professional respect and recognition from the District. In 2007, Ms. Feaman was awarded the District Police's Most Outstanding Community Service Award.

Exclusively working in the IG field for the past five years, first as an intake coordinator and currently as an investigator, Angela reviews complaints and conducts investigations based on allegations of waste, fraud, and abuse. Committed to professional development, in the past two years she earned certifications as both a Certified Inspector General Investigator (CIGI) in March of 2020 and Certified Fraud Examiner (CFE) in April 2021. Actively involved in the IG community, Ms. Feaman holds memberships in ACFE, AIG, and Information Systems Audit and Control Association (ISACA). In 2021 alone, Ms. Feaman attended professional development training through the TGIF Annual Fraud Conference, ISACASFL WOW Conference, and AIG FL Offices of Inspectors General.

Tanya M. Lawson **INVESTIGATOR II**

A five-year veteran of the OIG, Tanya Lawson holds a Master's degree in Transformative Leadership and a Bachelor's degree in Human Resources Management from Bethune-Cookman University. Since joining the OIG in 2016, Tanya has handled numerous investigations, including alleged violations of Florida's Whistle-blower Act, and assisted senior management on large and complex fraud, waste, abuse, ethical misconduct, and mismanagement investigations. Always meticulous, Ms. Lawson applies the skills she learned as a Certified Inspector General Investigator (CIGI) to obtain relevant, reliable, and competent evidence and perform analytical reviews, statistical evaluations, and data interpretation to provide investigative conclusions and insight for managerial decisions.

Focused on professional development, Ms. Lawson continued her self-directed pursuit of success when she earned the distinction of Certified Fraud Examiner (CFE) in January, 2021. So far this year she has expanded her knowledge base and attended the South Florida Association of Certified Fraud Examiners and Institute of Internal Auditors (IIA) Annual Conference and the 2021 Cyber Fraud-Trends and Issues for Fraud Professionals.

Robert Sheppard **INVESTIGATOR SR I**

Possessing 19 years of practical Inspector General experience, Robert Sheppard brings a wealth of expertise to the Office of the Inspector General. A graduate of Bethune-Cookman University with a bachelor's degree in Criminal Justice (1993) and Lynn University with a Master's degree in Criminal Justice Administration (1998), Robert served 11 years in the United States Army and achieved the rank of Sergeant/E5 before he earned an honorable discharge in 1997.

Post-military, from 1993 to 2005, Mr. Sheppard worked as a Probation Officer, Classification Supervisor and an Acting Assistant Warden for the Florida Department of Corrections. Additionally, from 1998 to 2005, Mr. Sheppard returned to Bethune-Cookman University and served as an adjunct professor teaching criminal justice courses at the satellite campuses, Glades Central Community High School and Roosevelt Middle School. From 2005 to 2009, he was the Assistant Superintendent at the Palm Beach Regional Juvenile Detention Center, and an Inspector Specialist (Office of the Inspector General) for the Florida DJJ. Passionate about education, Mr. Sheppard obtained his teaching certificate in Social Sciences and began his service to the Palm Beach County School District first at Forest Hill Community High School and later at Santaluces Community High School where he also served as Athletic Director.

In 2017, Mr. Sheppard began working for the District OIG, where he now works as a senior investigator preparing investigative reports and appraising adequacy of the corrective action taken to improve deficiencies within the District. A diligent fact-finder, Robert is a Certified Inspector General Investigator (CIGI - 2018) who performs Whistle-blower investigations and reviews complaints of fraud, waste, abuse, and ethical misconduct in accordance with standards issued by the Association of Inspectors General.

Mr. Sheppard is an active member of both the AIG and the ACFE.

Veronica Vallecillo
INVESTIGATOR SR II

Veronica Vallecillo began her career in the Inspector General field in 2012 with the Palm Beach County School District Office OIG as an Investigator. Prior to joining the OIG, Ms. Vallecillo worked as an internal auditor with the City of West Palm Beach beginning in 2006. As an auditor, she conducted risk assessments, analyses, audits, and investigations.

In her current role as Senior Investigator, Veronica conducts preliminary reviews and investigations involving allegations of fraud, waste, abuse, financial mismanagement, and employee misconduct. Ms. Vallecillo is responsible for the compilation and information analysis for the annual report and serves as the Accreditation Manager for the Commission for Law Enforcement Accreditation. Veronica holds a Bachelor's degree in Finance from Florida Atlantic University and is a Certified Inspector General Investigator (CIGI) and a member of the ACFE and the AIG.



INVESTIGATIONS

During the 2020-2021 fiscal year, the School District OIG received 119 complaints. Upon receipt, these complaints are logged into an electronic database tracking system, which automatically assigns a numeric complaint number. Within three business days of receipt, each complaint must be evaluated. The initial evaluation results in the School District OIG taking one of the following actions:

- Initiating an audit, investigation, a management review, or an inquiry
- Requesting additional information or conducting a preliminary review
- Referring the matter to management or another agency, or
- Declining the matter

Many matters evaluated by the School District OIG are referred to the affected agency or District management. Referrals occur when the School District OIG lacks jurisdiction or, most often, when the allegation relates to employee conduct that does not meet School District OIG's established criteria, but nonetheless warrants the attention of management.

Management Reviews are inquiries into specific programmatic aspects of School District operations. Reviews may address a wide range of issues, such as the effectiveness or efficiency of a program component or whether the program has good strategies to safeguard the appropriate use of district funds.

Investigations attempt to determine the validity or extent of reported allegations/incidents, the amount of loss, and any weaknesses that may have contributed to the allegations/incidents.

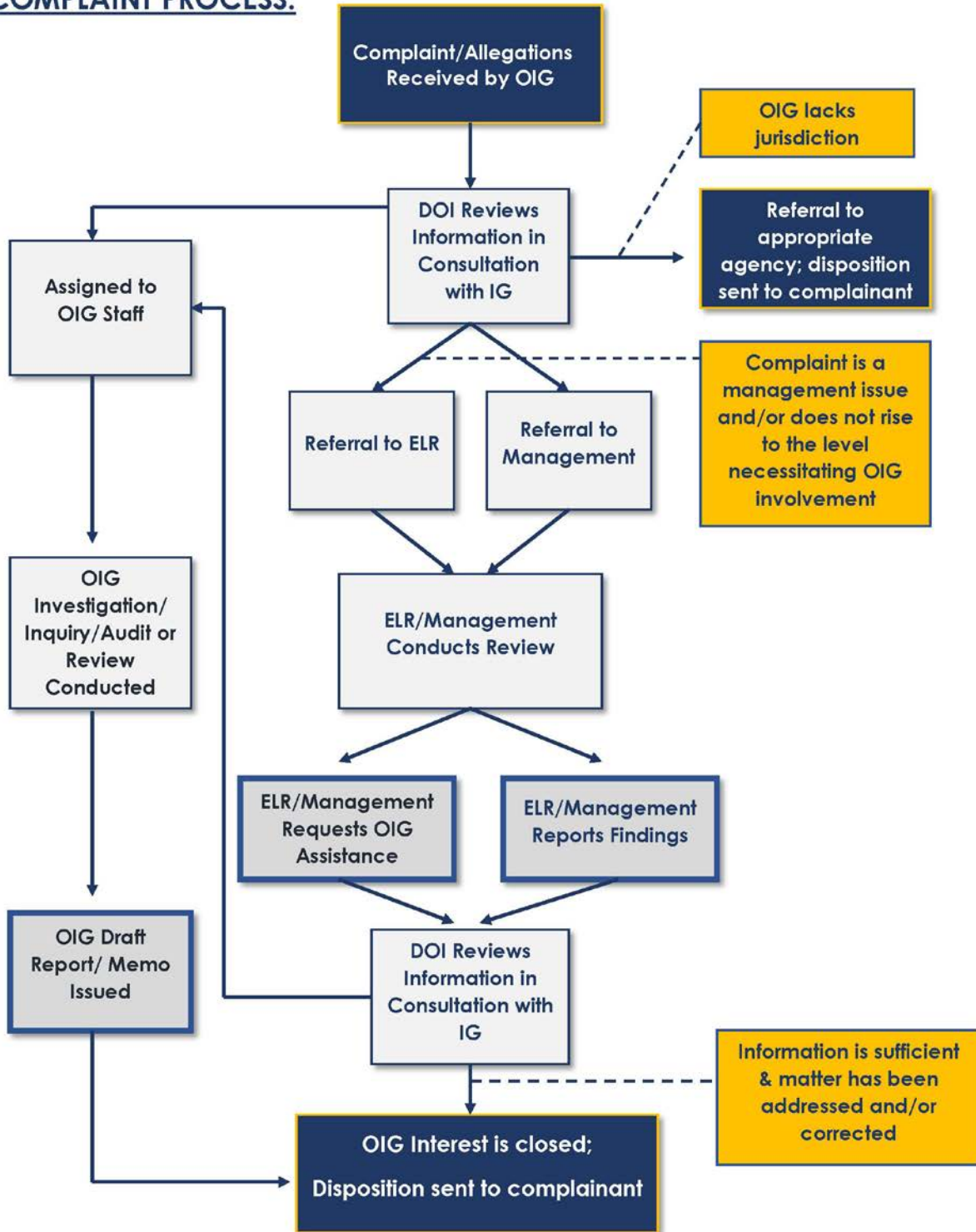
Investigative reports may recommend corrective actions to avoid similar problems in the future.

The Director of Investigations (DOI) reviews the initial information to determine if the complainant qualifies as a Whistle-blower per Florida Statute. The DOI in consultation with the IG classifies the matter for one of the following actions:

- Agency Referral (AR)
- Audit (A)
- Law Enforcement Referral (LE)
- Management Referral (MR)
- Employee & Labor Relations Referral (ELR)
- Preliminary Review (PR)
- Investigation (I)
- OIG Management Review (OIG MR)
- Memo to File (MF)
- Whistle-blower (WB)
- Information Only (INFO)

The OIG works diligently to conclude activities in a timely manner. Lengthy cases may be necessary in order to complete unusually complex matters, but the School District OIG makes every effort to complete its work as quickly as possible while ensuring its investigations are fair, objective, and thorough. Delays may also occur during an investigation when a reasonable belief exists that there may be a criminal violation of law. At that point, the OIG is required to refer the matter to the appropriate law enforcement entity. All OIG investigations are conducted in accordance to *Principles & Standards for Offices of Inspector General* as published by the AIG and *Inspectors General Standards Manual* as published by the Commission for Florida Law Enforcement Accreditation.

COMPLAINT PROCESS:



Complaint Statistics

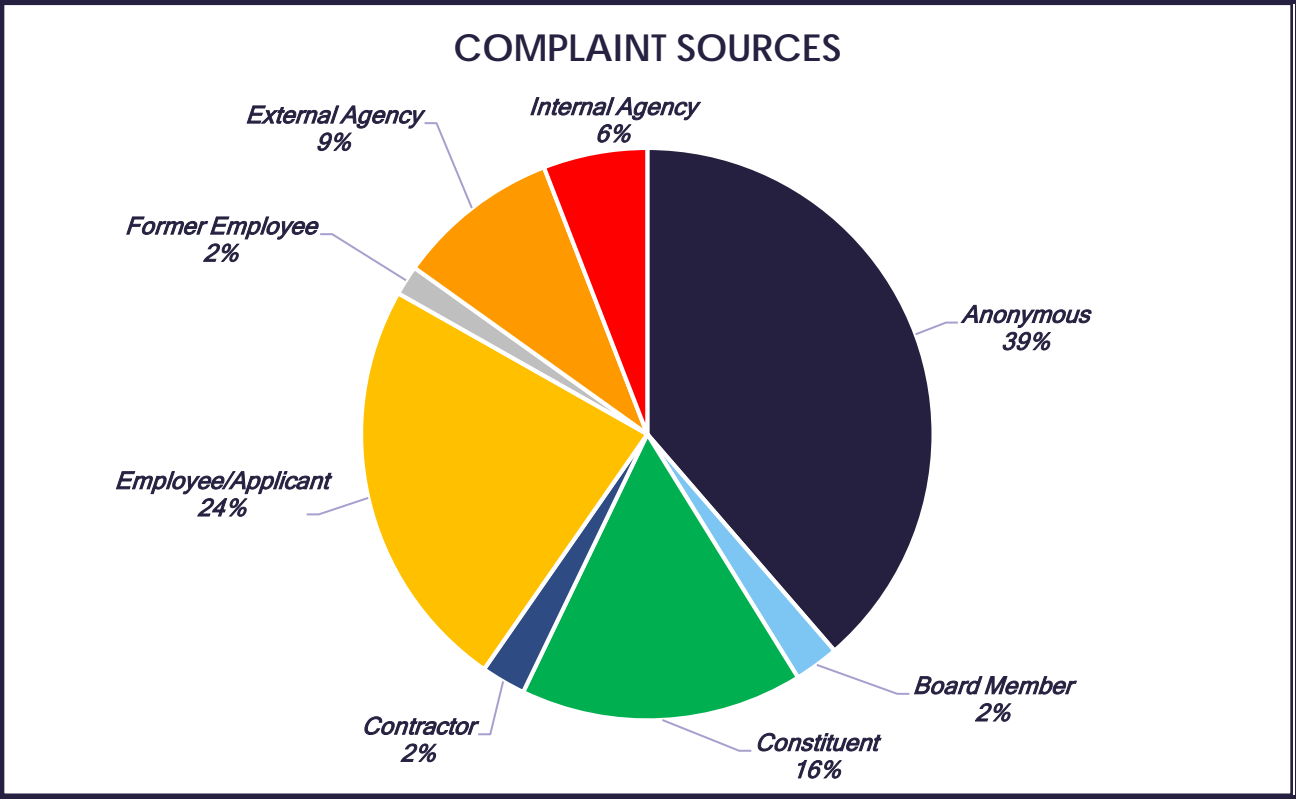
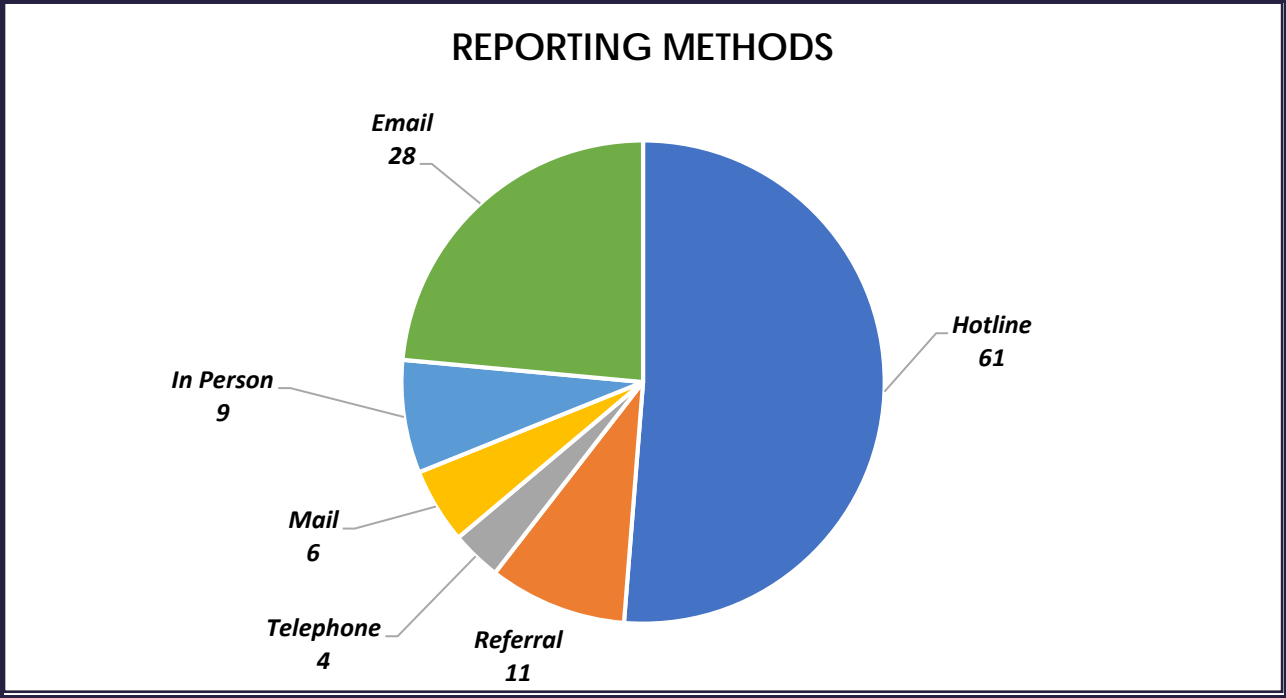
During Fiscal Year 2020-2021 the OIG's Investigative Unit:

- Received and processed 119 complaints
- Completed and closed five (5) Preliminary Reviews
- Completed and closed thirteen (13) Investigations (including cases opened in previous years)

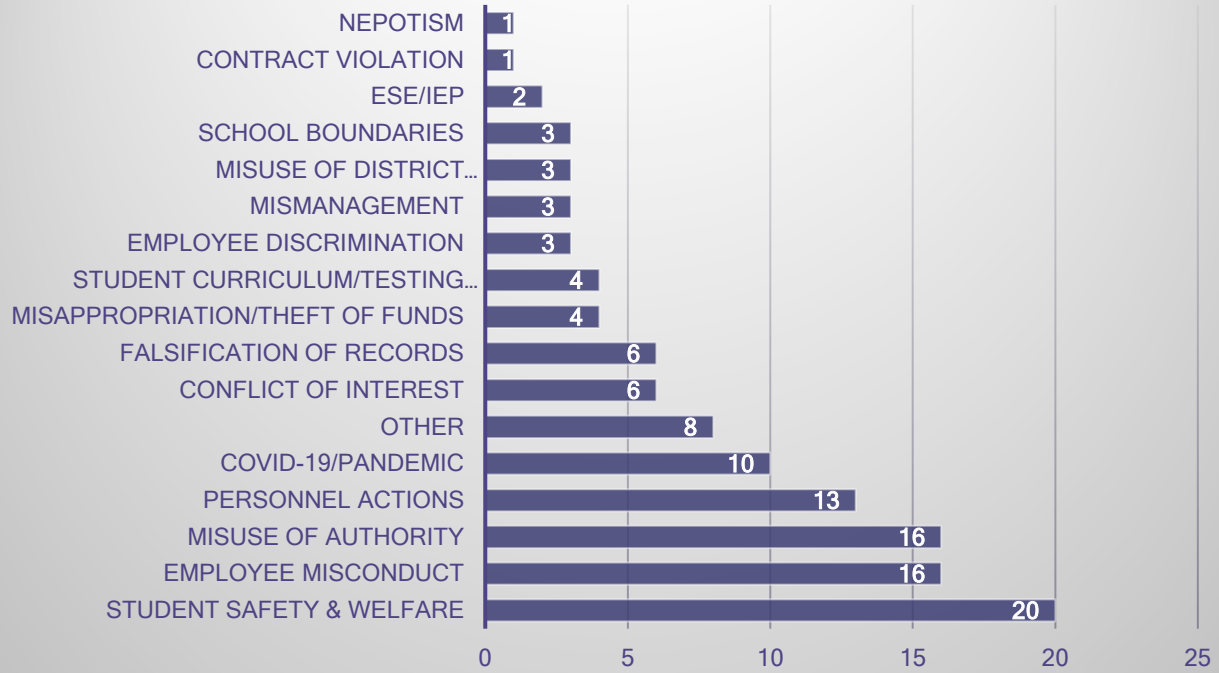
Of the 119 complaints, 63 were referred to other District departments. The remaining 56 complaints were retained by the OIG.

COMPLAINT STATUS: July 1, 2020 – June 30, 2021	
ACTION	No.
Referred to other Departments/Agencies	63
Retained, Open Investigation/Preliminary Review by OIG	15
Retained and Closed by the OIG Due to:	
For Information Purposes Only	15
No Jurisdiction	7
Insufficient Information Provided	6
Preliminary Review - No Violation/Wrongdoing	5
Duplicate Complaint /Previously Assigned to other Dept.	4
Completed Investigation	2
Turned over to Law Enforcement (criminal case)	1
Pending Information for Disposition	1
TOTAL	119

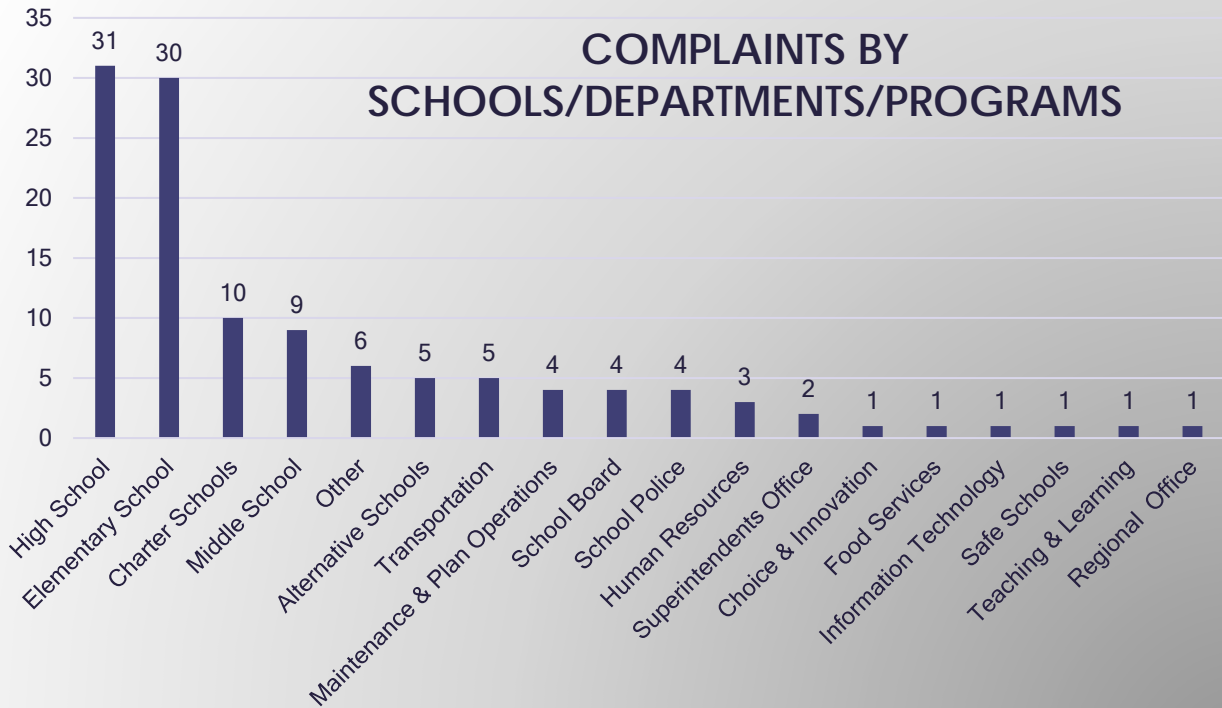
The 119 complaints dispositioned during FY 2020-2021 were received by the OIG through the following methods and sources:



GENERAL NATURE OF COMPLAINTS RECEIVED



COMPLAINTS BY SCHOOLS/DEPARTMENTS/PROGRAMS



Complaint Referrals:

Complaints were referred to the following departments:

Referred Department/Work Unit	Number of Complaints
Regional Offices	18
Employee & Labor Relations/EEO	12
School Police	10
Superintendent's Office	4
Human Resources	4
Chief Operating Office	5
OIG - Audit	2
Charter Schools	2
Chief of Staff	1
Chief Operating Office/Risk & Benefits Management	1
Choice & Innovation	1
Planning & Intergovernmental Relations	2
Exceptional Student Services	1
TOTAL REFERRALS FOR FY 2020-2021	63

Closed Investigation Report Summaries

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 highest standard of proof required to convict a criminal defendant and “clear and convincing evidence” another heightened standard of proof establishing a matter as substantially more likely than not to be true.

OIG investigative findings are defined as follows:

- 1) **“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.
- 2) **“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.
- 3) **“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 and thereby Inconclusive.

19-0010-I - This case was received from the John F. Kennedy Middle School Principal. This case was predicated upon a complaint that a John F. Kennedy Middle School Teacher ordered items from Cherrydale Farms without approval from the Principal and did not follow the District's fundraising procedures. During the course of the investigation, a second allegation was developed, as it was determined that the Teacher did not follow District fundraising procedures during a car decal fundraiser. This case had findings of Substantiated.

20-0011-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that a Turning Points Academy Assistant Principal instructed teachers to change student's attendance during faculty meetings and that staff changed student attendance records. This case had findings of Unsubstantiated.

19-860 - This case was received from the Audit Unit of the Office of Inspector General. This case was predicated upon a complaint that a Boynton Beach Community High School Teacher conducted fundraisers on campus during instructional school hours for a non-profit charitable organization and did not apply the funds raised towards activities for the students. This case had findings of Unsubstantiated.

20-0006-I - This case was received from the Wellington Community High School Principal. This case was predicated upon a complaint that a Wellington Community High School Teacher kept money raised during fundraisers in their office. During the course of the investigation, a second allegation was developed, as it was determined that the Teacher and the school's Athletic Director knowingly did not follow District fundraising procedures in regards to using tickets during football events to account for money raised. This case had findings of Unsubstantiated and Substantiated.

20-0008-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that a Palm Beach Maritime Academy Board Member did not disclose their affiliation as the Board Chairperson of a company prior to Palm Beach Maritime Academy awarding a service contract to that company. The complaint also alleged that a Palm Beach

Maritime Academy service provider inappropriately received payments totaling \$188,000 where they were the signatory for those payments. This case had findings of Unsubstantiated.

20-0001-I - This case was received from a complainant granted Whistleblower status. This case was predicated upon a complaint that the management of the Transportation Department did not properly administer the school bus camera program. The Department did not retain footage records and did not provide training to bus drivers and mechanics after the installation of the cameras. This case had findings of Substantiated and Unsubstantiated.

20-0009-I - This case was received from a Spanish River Community High School Teacher. This case was predicated upon a complaint that the complainant was required to collect money from students for a DECA (Distributive Education Clubs of America) membership in order for the students to receive 5% credit for their quarterly grades. Additionally, the Spanish River Community High School Teacher violated School District Internal Account Manual Chapter 7 in that DECA funds were held for three days after collection. This case had findings of Unsubstantiated and Substantiated.

21-0001-I - This case was received from a former District employee. This case was predicated upon a complaint that the Deputy Superintendent/Chief of Schools abused his authority by securing employment and/or advancement with the District for three District employees who he had alleged personal relationships with. This case had a finding of Unfounded.

19-0006-I - This case was received from a complainant granted Whistleblower status. This case was predicated upon a complaint that the management in Maintenance and Plant Operations falsified Overtime Authorization Requests that were provided to the Office of Inspector General for an audit. This case had a finding of Unsubstantiated.

20-0016-I - This case was received from an anonymous complainant. The case was predicated upon a complaint that a Lake Shore Middle School Teacher/Cheerleader Sponsor did not complete the required District field trip forms prior to transporting the cheerleaders. Additionally, the complainant alleged that Lake Shore Middle School Teachers did not attend a Professional Development Day Training, but were paid for attending the training. This case had findings of Substantiated and Unfounded.

20-0014-I - This case was received from an Assistant Principal at Forest Hill Community High School. The case was predicated upon a complaint that a Substitute Teacher/Head Softball Coach did not complete the required Fundraising Application for the 2018/19 softball concessions and completed the Application for 2019/20 after the fundraiser had commenced. During the course of the investigation, a second allegation was developed, as it was determined that the Substitute Teacher/Head Softball Coach did not follow District fundraising procedures while completing other softball related fundraisers during 2019/20. This case had findings of Substantiated.

21-0003-I - This case was received from the Audit Unit of the Office of Inspector General. The case was predicated upon a complaint that a Lake Worth Community High School Teacher did not have all the required documentation for a fundraiser, and there was inventory unaccounted for. This case had a finding of Substantiated.

21-0006-I - This case was received from an anonymous complainant. The case was predicated upon a complaint that a Maintenance and Plant Operations General Manager inappropriately used a District vehicle and the District's gas-pump services to travel to their part-time employment at Wellington Community High School. This case had a finding of Unfounded.

COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION



What is Accreditation?

Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. This coveted award symbolizes professionalism, excellence, and competence.

Accreditation History

On October 31, 2007, Florida's Chief Inspector General, along with the Florida Department of Law Enforcement (FDLE) CFA, initiated an accreditation program for the Florida offices of inspector general. The program was the first of its kind in the nation for agency offices of inspector general. The program also facilitates and ensures compliance with the Association of Inspectors General standards and Florida Statutes, as well as collective bargaining agreements.

Benefits of Accreditation

- Enhanced community understanding of the OIG role, as well as its goals and objectives. An in-depth review of every aspect of the OIG's organization, management, operations, and administration.
- Standards against which OIG performance can be measured and monitored over time.

The Accreditation Process

- An OIG must apply to the CFA to participate in the accreditation process.
- The OIG is required to demonstrate compliance with all applicable standards. Proof of compliance with the standards is determined by the CFA assessment team, which conducts an on-site review of the OIG's policies, procedures, and practices.
- OIG's are accredited for a three-year period. After the three-year period, they must be reaccredited.
 - On March 16, 2019, three CFA assessors arrived at the School District's OIG and completed an intensive review process and series of interviews. Ultimately assessors determined the School District OIG Investigations Unit achieved compliance with all 46 standards set forth by the CFA. The CFA assessors were highly complementary of OIG investigative staff.
 - On June 26, 2019, the OIG investigations unit received their initial accreditation with a "flawless" review.

Much of the above information was derived from the CFA. For further information about accreditation and the accreditation process, please visit the Florida Accreditation website at: www.flaccreditation.org/



AUDIT

The Audit Unit performs independent and objective assurance and consulting engagements that provide information on the adequacy and effectiveness of the District's internal controls and on the economy, efficiency, and effectiveness of District programs, activities, and functions. Audit also provides management advisory services to assist management with issues that do not require extensive audit or consulting services. Audit provides management advisory services through various methods such as counsel, advice, facilitation, inspection, reviews, and training.

The OIG Audit Unit performs assurance and consulting engagements in accordance with the *Generally Accepted Government Auditing Standards* published by the Comptroller General of the United States and the *Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General.

Types of Engagements:

- **Financial audits** provide reasonable assurance about the reliability of financial information and involve a review of procedures used to record, classify, and report financial information. These audits often include a determination of compliance with applicable legal and regulatory requirements.
- **Compliance audits** evaluate whether a program or process is operating in compliance with applicable laws, rules, and regulations or contractual provisions. Compliance auditing is generally a component of financial, information systems, and performance audits.
- **Information systems audits** evaluate the organization's internal controls over its management, administration, and operation of electronic systems and applications.
- **Performance audits** analyze the economy, efficiency, and effectiveness of District programs, functions, or activities. Performance audits generally include an evaluation of the adequacy and effectiveness of controls established to help ensure the achievement of goals and objectives. Performance engagements generally include elements of financial, compliance and/or information systems audits.
- **Consulting engagements** are carried out at management's request. The nature and scope of such engagements are agreed upon with the district manager and are generally intended to help improve the District's governance, risk management, and control processes.

Engagements and management advisory services provided by the OIG Audit Unit in Fiscal Year 2020-2021 are summarized in the Audit Summaries section on pages 28-31.



Risk Based Audit Planning

The OIG Audit Unit completes an annual risk assessment of District programs and activities to assist in developing an Annual Audit Work Plan (Work Plan). In 2021, the Audit Unit analyzed prior audit reports, investigations, and reviews previously conducted by the OIG to detect trends and risks within the District operations. Factors used to assess the extent of risk associated with a range of operational factors, include, but are not limited to, the use of confidential information, reliance on information technology, maintenance of appropriate levels of segregation of duties, and operations at highest risk for fraudulent activity. The risk assessment also included input from each School Board Member, as well as the Superintendent, Executive Management, various bargaining unit representatives, and advisory committees to include the Audit Committee. The Work Plan, which is approved by the School Board, identifies planned internal audits and consulting engagements for the period July 1, 2021, through June 30, 2022.

During the fiscal year, Audit also carries out on-going risk assessment activities to identify and assess areas of emergent risk. The Inspector General revises the approved Work Plan as necessary to address exigent circumstances.





PEER REVIEW

As required by School Board Policy 1.092 Inspector General, the OIG undergoes periodic Peer Review to promote the independence and objectivity of the investigative and audit functions. The Association of Inspectors General (AIG) encourages professional development; standardizing practices, policies, and ethics; and establishing professional qualifications, and certifications of Offices of Inspectors General (OIG).

AIG's peer review program is intended to help AIG member organizations in their efforts to comply with statutes, local ordinances, charters, etc. requiring OIG's to follow one or more of the aforementioned standards.

The Standards (Green Book) require OIG's to have external peer reviews to assess if their internal quality control system is suitably designed and operating effectively. The Yellow Book requires an external peer review at least once every three years, and the Green Book recommends periodic external reviews. The Peer review provides assurance that an OIG is following its established policies and procedures and applicable standards.

The AIG Peer Review Process is completed in three steps. They are as follows:

1. Planning/Preparation - Selection of peer review team members, identifying agency liaison, scheduling of activities, and requests for documentation.
2. Site-Visit - In order to evaluate compliance with standards, the site visit will include internal and external interviews, and reviews of training files, staff qualifications, operational procedures, reports, and associated work papers. On the last day, an exit conference is conducted with the Inspector General and senior management-to discuss the peer review team's conclusions, positive comments and areas for consideration.
3. Reporting - Within 30 days a Compliance Letter is provided to the Inspector General stating the peer review team's professional opinion on whether the OIG operations comply with the agreed upon standards, a summary of exceptions (if any) and purpose, scope, and method of the review.



ASSOCIATION OF INSPECTORS GENERAL

Advancing Professionalism, Accountability & Integrity

Audit Summaries

1. Report No. 2020-11 (November 20, 2020) Audit of Overtime Payroll - Maintenance and Plant Operations Department

The primary objectives of this audit were to determine (1) if overtime hours were eligible, approved in advance, accurately calculated, properly recorded, and adequately monitored, and (2) whether Maintenance and Plant Operations (M&PO) complied with overtime payroll policies and procedures, the Federal *Fair Labor Standards Act of 1938 (FLSA)*, and the District's *Collective Bargaining Agreement (CBA)* with M&PO employees. This audit produced the following conclusions:

- General overtime payroll controls appeared adequate.
- Overtime was not always preapproved, as required by *School Board Policy 6.12*.
- Vacant positions (12% of staff) contributed to significant overtime expenses being incurred.
- Hours were not accurately entered into the TRIRIGA System and could not be relied upon to monitor hours worked.

2. Report No. 2020-12 (November 20, 2020) Special Review of Missing Money at Pahokee Middle-Senior High School

Pursuant to the *Office of Inspector General's 2019-2020 Work Plan*, and in response to the requests from the school Principal and the Accounting Services Department, we conducted (1) a special review of money collections and (2) an unannounced cash count at Pahokee Middle-Senior High School. The special review produced the following conclusions:

- \$20,253.24 was missing from school collections during July 1, 2019, through October 18, 2020.
- The school treasurer and secretary had full access to the drop-safe.
- Overall noncompliance with District procedures, including:
 - *Drop-safe Log* was not being used.
 - The school did not enforce District *Bulletin #P-14051-S/CFO - Drop-safe Log Procedures*.
 - Collections were not deposited within five days.

On March 16, 2020, School Police completed its investigation and forwarded its conclusions to the State Attorney's Office (SAO) for further action. Subsequently, criminal charges were filed by the SAO on August 20, 2020, against the former school treasurer. On June 10, 2021, the case file was diverted to a SAO-monitored intervention program and the former school treasurer was ordered to pay restitution of \$17,930.85 to the District.

3. Report No. 2020-13 (November 20, 2020) Special Review of Missing Change Funds at Pahokee Middle-Senior High School

Pursuant to the *Office of Inspector General's 2019-2020 Work Plan*, and in response to a referral from the Accounting Services Department, we conducted an unannounced cash count at Pahokee Middle-Senior High School on January 21, 2020. The primary objectives of this cash count were to determine (1) if all the monies in the drop-safe and change funds were properly accounted for, and (2) the extent of compliance with district procedures in safeguarding money after collections. The special review produced the following major conclusions:

- \$1,475 in change funds missing.
- An assistant principal was completing *Drop-safe Log* entries for event sponsors.

4. Report No. 2021-01 (April 16, 2021) Fiscal Year 2021 Unannounced Cash Counts at Three Sample Schools

Pursuant to the *Office of Inspector General's 2020-2021 Work Plan*, we performed unannounced cash counts at three sample schools between November 16, 2020, and January 21, 2021. The primary objectives of the unannounced cash counts were to determine (1) if all the monies in the drop-safes were properly accounted for, and (2) the extent of compliance with District procedures for money collections.

During the unannounced cash counts, we examined the contents in the drop-safes and compared the actual collections in the drop-safes to the collections recorded on the *Drop-safe Logs*. All the school were found with no money missing.

5. Report No. 2021-02 (April 16, 2021) Audit of Travel Expenses at Selected Departments

During Fiscal Years 2019 and 2020, the District incurred a total of \$5,271,203 in out-of-county, out-of-state, and out-of-country travel expenses, including \$3,083,618 (58%) expended by District departments and \$2,187,584 (42%) by schools. Pursuant to the *Office of Inspector General's 2019-2020 Work Plan*, we audited the travel expenses at selected departments. The primary objectives of this audit were to (1) assess the adequacy of procedures for approving employees' travel requests and related expenses, and (2) determine the extent to which departments have complied with *School Board Policies* and District procedures governing travel expenses. This audit produced the following major conclusions:

- Procedures for processing employee travel requests and expenditures appeared adequate.
- \$248 in unnecessary travel expenses were noted in two sample transactions for seat upgrades and priority seating.
- Approval for Inter-Departmental P-Card funding changes were not documented.

6. Report No. 2021-03 (April 16, 2021) Audit of Procedures for Fundraising Through Crowdfunding Platforms

Pursuant to the *Office of Inspector General's 2019-2020 Work Plan*, we audited the procedures for fundraising through crowdfunding platforms. The primary objectives of this audit were to (1) assess the adequacy of procedures for fundraising through crowdfunding platforms, and (2) determine the extent of compliance with *School Board Policy 2.16 - Fundraising Activities Related to Schools*. The audit produced the following major conclusions:

- District-approved Platform: The District had one sanctioned crowdfunding platform, *Find It! Fund It!* For the three-year period ending June 30, 2020, the District received a total of \$33,066 in donations for 17 schools raised through this site.
 - The designed procedures for principal approval appeared adequate.
 - The principals' contact information needs regular updating in the platform's records.
- Non-District-approved Crowdfunding Platforms: We surveyed three popular non-District-approved crowdfunding platforms. For the three-year period ending June 30, 2020, we identified 117 schools raised a total of \$1,418,238 in donations and requested items through 972 projects through these three platforms.
- We selected 35 projects from the non-District-approved platforms and found the following inconsistencies with District policies and procedures:
 - School names used in 34 of 35 sample online projects

- Funds and requested items raised through crowdfunding should belong to the School District
- Tangible assets not added to school's asset inventory
- Acquired computers given to students as gifts
- We surveyed principals of 22 schools to determine the extent of their awareness of the fundraisers and their approval. Responses were received from 20 principals. We found that:
 - Principals were unaware staff conducted fundraising activities through non-District-approved crowdfunding platforms.
 - Project wording was not reviewed by Principals
 - There was delay in transferring funds raised through the District-approved crowdfunding platform.
- Clarification of crowdfunding policy is needed.

7. Report No. 2021-04 (April 16, 2021) FY2020 Annual Internal Funds Audit

As required by State Board of Education Rules, the OIG audited the Internal Funds Accounts for all the 174 schools for the Year Ended June 30, 2020. The audit produced nine findings in four areas: Disbursements, Money Collections, Leasing of School Facilities, and Afterschool Programming.

- Schools with No Significant Noncompliance
 - 38 Schools with no significant noncompliance
 - Seven (7) of them also had no significant noncompliance for three consecutive years (Fiscal Years 2018, 2019, and 2020)
 - Five (5) of them had no significant noncompliance for two consecutive years (Fiscal Years 2019 and 2020).
- Findings in Four Areas:
 - Disbursements
 - Disbursements not properly documented or approved
 - Vendors performed services on campus without *Consultant Agreements*
 - Money Collections
 - Monies not deposited timely
 - Controls in prenumbered documents not followed
 - Inadequate fundraising documentation
 - Leasing of School Facilities
 - *Lease Agreement* not properly signed
 - Late payments from Lessees
 - Afterschool Programming
 - Improper release of students
 - Student records not properly maintained

8. Report No. 2021-05 (April 16, 2021) Special Review of Christa McAuliffe Middle School's Afterschool Program

During the *Fiscal Year 2020 Internal Funds Audit* of Christa McAuliffe Middle School, we noted certain discrepancies between the school's money collection records and the fee collection records for the Afterschool Program (Program). Subsequently, we initiated this special review to determine if fees collected were properly assessed and accounted for. This special review produced the following major conclusions:

- Inaccurate attendance records
- Delayed billing

ALL SCHOOLS - FIVE YEAR SUMMARY OF SIGNIFICANT NON-COMPLIANCES

All Schools	Disbursements					Receipts								Alter School Programming (ASP)								Leases								Community School / Summer Camp / Safe School Programs					Other						Number of Findings							
	18a	19	20	18	21	22	23	23a	24	24a	26	27	28	25	Fiscal Management				Student Records				29	30	31	32a	32b	33	34	35	36	37	38	39	40	41	42											
															2	4	7	8	6	5	30	25																32	31	1	2	5	33	34	35	36	37	38
P-Card Related Findings	15	32	16	1	0	11	1	35	14	4	7	68	2	7	5	0	0	1	6	2	16	0	11	9	Lease Agreement Not Adequately Maintained	Fee Waivers Not Documented / Undercharged Rental	Leasing Fee Collections Inaccurately Distributed	Fees Collected After Use	Fees Not Timely Transmitted To District	Fees / Registration Not Properly Collected	Registration Form Not Properly Maintained	Monies and School Checks Not Adequately Safeguarded	Staff Performing Incompatible Duties	Bank Signature Card Not Updated	Field Trips Not / or Late Approved By Principal	Out of County Trips Not Approved by Area Superintendent	No Document Custodian Assigned for Periodic Inventory Not Performed for Periodic Inventory	238										
Inadequate Support for Disbursement	8	33	6	1	11	0	28	22	1	10	45	8	4	6	0	0	1	6	2	12	1	5	12	Inadequate Proof of Insurance	Lease Agreement Not Adequately Maintained	Fee Waivers Not Documented / Undercharged Rental	Leasing Fee Collections Inaccurately Distributed	Fees Collected After Use	Registration Form Not Properly Maintained	Attendance and Parent Sign-out Records Missing	Student Released To Unauthorized Person	Student Released Without Parent Sign-out	Accounting Records Incomplete/Incorrect	Registration / Fees Not Collected	Receipts Recorded in Wrong Account	Fundraisers Not Adequately Documented	Monies Collected Not Properly Documented	Copy of MCR Not Maintained by Sponsor	Collections Returned/Not Acknowledged from Sponsor	Monies Not Deposited Timely	Drop Sale Log Not Used Completely	Access to Drop Sale	Disbursement Funded by Incorrect Account	Purchases From School Employee	Wages / Stipends Paid From Internal Funds	Disbursement Not Properly Approved	Inadequate Support for Disbursement	249
Paid Related Findings	7	54	9	2	0	7	3	13	3	9	11	40	0	10	1	0	14	11	14	2	16	1	3	11	Registration Form Not Properly Maintained	Attendance and Parent Sign-out Records Missing	Student Released To Unauthorized Person	Student Released Without Parent Sign-out	Accounting Records Incomplete/Incorrect	Registration / Fees Not Collected	Receipts Recorded in Wrong Account	Fundraisers Not Adequately Documented	Monies Collected Not Properly Documented	Copy of MCR Not Maintained by Sponsor	Collections Returned/Not Acknowledged from Sponsor	Monies Not Deposited Timely	Drop Sale Log Not Used Completely	Access to Drop Sale	Disbursement Funded by Incorrect Account	Purchases From School Employee	Wages / Stipends Paid From Internal Funds	Disbursement Not Properly Approved	Inadequate Support for Disbursement	271				
	9	39	5	0	0	12	0	1	6	3	0	4	44	0	6	5	3	31	24	19	1	12	0	2	10	Registration Form Not Properly Maintained	Attendance and Parent Sign-out Records Missing	Student Released To Unauthorized Person	Student Released Without Parent Sign-out	Accounting Records Incomplete/Incorrect	Registration / Fees Not Collected	Receipts Recorded in Wrong Account	Fundraisers Not Adequately Documented	Monies Collected Not Properly Documented	Copy of MCR Not Maintained by Sponsor	Collections Returned/Not Acknowledged from Sponsor	Monies Not Deposited Timely	Drop Sale Log Not Used Completely	Access to Drop Sale	Disbursement Funded by Incorrect Account	Purchases From School Employee	Wages / Stipends Paid From Internal Funds	Disbursement Not Properly Approved	Inadequate Support for Disbursement	264			

Number of Findings

Year	2016	2017	2018	2019	2020
Elementary Schools	350	300	250	200	200
2016-109 Schools	350	300	250	200	200
2017-109 Schools	300	350	250	200	200
2018-109 Schools	250	300	250	200	200
2019-109 Schools	200	250	200	200	200
2020-109 Schools	200	200	200	200	200
Middle Schools	200	150	100	50	0
2016-33 Schools	200	150	100	50	0
2017-33 Schools	150	200	100	50	0
2018-33 Schools	100	150	100	50	0
2019-33 Schools	50	100	50	50	0
2020-33 Schools	0	50	0	0	0
High Schools	200	150	100	50	0
2016-23 Schools	200	150	100	50	0
2017-23 Schools	150	200	100	50	0
2018-23 Schools	100	150	100	50	0
2019-23 Schools	50	100	50	50	0
2020-23 Schools	0	50	0	0	0
Other Schools	25	20	15	10	5
2016-10 Schools	25	20	15	10	5
2017-10 Schools	20	25	15	10	5
2018-10 Schools	15	20	15	10	5
2019-10 Schools	10	15	10	10	5
2020-10 Schools	5	10	5	5	5
Total (avg / school)	600	550	500	450	400
2016 - 175 Schools (3.18 / school)	600	550	500	450	400
2017 - 175 Schools (2.64 / school)	550	600	500	450	400
2018 - 175 Schools (2.58 / school)	500	550	500	450	400
2019 - 174 Schools (2.57 / school)	450	500	450	400	350
2020 - 174 Schools (2.39 / school)	400	450	400	350	300

- No Longer an Issue (10)
- Improved (16)
- Need Improvement (6)
- Need Serious Attention: (3)

COMPLIANCE & CONTRACT OVERSIGHT

The OIG's contract oversight function stems directly from the duties and responsibilities stated in *School Board Policy 1.092 - Inspector General*. The Officer of Compliance and Quality Assurance leads the OIG's Contract Oversight Unit, and is also responsible for the OIG's quality assurance program, monitoring necessary professional development for OIG staff, and following up on all prior audit recommendations.

Contract Oversight



The OIG's contract oversight function involves two main areas: (1) Pre-Award Activities and (2) Contract Reviews. Pre-Award activities occur before contracts are approved by the School Board and include such things as bid specifications, written solicitations, bid submittals, bid evaluations/selection, and contract negotiations. Contract Reviews are performed after contracts are awarded to determine compliance with contractual terms and conditions, including whether expenditures are justified and whether deliverables were received. The authority for the OIG to review vendor contracts derives directly from *School Board Policy 1.092*, as well as from a statement within each contract specifying that the vendor agrees to abide by Policy 1.092, and that the Inspector

General has access to all financial and performance-related records, services, property, and equipment purchased with School Board funds.

Pre-Award Activities

The Contract Oversight Unit continues to engage in pre-award contract oversight with the objective to help ensure the integrity of, and to inspire public confidence in, the contract award and procurement processes; and to promote fair, honest, and transparent competition when acquiring commodities and contractual services.



School Board Policy 6.14 - Purchasing Department requires the Director of Purchasing to provide prior written notice to the OIG of any evaluation committee/team meeting where any matter relating to commodities or contractual services will be discussed. Our Office continuously receives such notifications, and our staff periodically attend contract selection and/or negotiation meetings throughout the year to observe the meetings and procurement processes used.

During the 12-month period, OIG staff attended and observed 21 Contract Selection Committee meetings involving an estimated total contract value of more than \$120 million as follows:

Pre-Award Activities Contract Selection Committee Meetings Attended				
Meeting Date	Solicitation No.	Description	Phase of Solicitation	Contract Value (estimated)
07/14/20 07/29/20	21C-002S	Design Services for Grove Park Elementary School - Modernization	Evaluation/ Selection	\$1,586,110
07/23/20	21C-010R	Construction Management at Risk Services for Sunset Palms Middle School	Evaluation/ Selection	\$33,000,000
08/11/20 08/27/20	21C-003S	Construction Management at Risk Services for Grove Park Elementary School	Evaluation/ Selection	\$16,560,000
09/23/20	21C-012R	Design Services for Orchard View Elementary School - Renovations/ Repairs	Evaluation/ Selection	\$324,500
09/28/20	21C-009V	Asbestos & Industrial Hygiene Consulting Services	Evaluation/ Selection	\$500,000
10/13/20	21C-021E	Construction Management at Risk Services for Del Prado Elementary School	Evaluation/ Selection	\$2,690,000
10/14/20	21C-011E	Construction Management at Risk Services for Morikami Elementary School	Evaluation/ Selection	\$4,357,160
10/20/20	21C-015S	Construction Management at Risk Services for Eagles Landing Middle School	Evaluation/ Selection	\$5,783,781
10/21/20	21C-013R	Construction Management at Risk Services for Orchard View Elementary School	Evaluation/ Selection	\$4,402,706
10/28/20	21C-017E	Consultant/ Architectural Services on Continuing Contract	Evaluation/ Selection	\$2,000,000
10/29/20	21C-020R	Design Services for W.T. Dwyer High School - Renovations/ Repairs	Evaluation/ Selection	\$890,000
11/10/20	21C-018S	Design Services for Santaluces High School	Evaluation/ Selection	\$755,000
11/11/20	21C-024S	Design Services for Glades Central High School	Evaluation/ Selection	\$765,000
02/11/21	21C-039S	Construction Management at Risk Services for Facility Renovations & Repairs at	Evaluation/ Selection	\$3,948,000

Pre-Award Activities Contract Selection Committee Meetings Attended				
Meeting Date	Solicitation No.	Description	Phase of Solicitation	Contract Value (estimated)
		Limestone Creek Elementary School		
02/23/21	21C-029R	Construction Management at Risk Services for Facility Renovations & Repair at Banyan Creek Elementary School	Evaluation/ Selection	\$4,648,039
02/25/21	21C-043R	Construction Management at Risk Services for Facility Renovations & Repair at Lake Worth Community High School	Evaluation/ Selection	\$14,070,000
03/23/21	21C-027E	Construction Management at Risk Services for Melaleuca Elementary School	Evaluation/ Selection	\$19,900,000
05/07/21	21C-051Q	Professional Grant Consulting Services	Evaluation/ Selection	\$1,700,000
06/11/21	21C-052A	Travel Agency & Tour Operation Services	Evaluation/ Selection	\$3,000,000

Our observations made during these meetings were communicated to District management and staff, as appropriate, in an effort to improve operations.

Contract Reviews and Management Advisories (Issued July 1, 2020 - June 30, 2021)



Management Advisory: Painting Subcontractor, (Issued to the Chief Operating Officer on July 27, 2020)

As part of the Office of Inspector General's contract review responsibilities, OIG staff regularly attend the monthly Construction Oversight and Review Committee (CORC) meetings. Upon our review of the February 13, 2020, CORC meeting agenda, we noted that a company named Salon Café Inc. was listed as a subcontractor to perform painting services at Wellington Elementary School. The name of the company seemed unusual for a painting contractor, so we initiated further inquiries. We subsequently learned that Salon Café's primary business was related to cosmetology and personal care, and not painting structures. We found that Salon Café's licenses/certifications were not reviewed and approved by the Office of Diversity in Business Practices prior to being placed on the School Board Agenda by the Facilities Construction Department. We also found that Salon Café purported to be a District certified Minority/Women-owned Business Enterprise (M/WBE) and a Small Business Enterprise (SBE) prior to obtaining the certifications.

Shortly after we brought the above issues to the attention of the Chief Operating Officer, the construction management company (Messam Construction) replaced Salon Café with a duly licensed painting subcontractor prior to the contract being presented to the School Board. The OIG commended District staff for taking immediate corrective action to remedy the issues we identified. However, we recommended internal controls be strengthened to help prevent this type of situation from occurring in the future.

Procurement Review (Report # 21-R-1): Design Services for Sunset Palms Middle School (RFP No. 20C-009R)

As part of the Office of Inspector General's contract oversight responsibilities, we reviewed the selection and award process used to procure design services for Sunset Palms Middle School. The primary objective of our review was to assess the adequacy of the process utilized for that procurement. The review produced the following conclusions:

1. Contract Award Process was Adequate.

Based on our review of relevant documents, including audio recordings of the Evaluation Committee meetings, we concluded that the process utilized to procure design services for Sunset Palms Middle School was adequate and conducted in a manner consistent with the Evaluation Process and requirements outlined in RFP No. 20C-009R. The proposals appeared to be fairly evaluated based on the Description of Work and Scoring Criteria specified in the Request for Proposal.

2. Non-Employees Regularly Participate as Voting Members of Evaluation Committees Without a Documented Justified Need.

Current policies and procedures allow non-District staff to serve as voting members on committees without requiring a documented justified need before allowing them to serve. For example, Construction Oversight and Review Committee (CORC) members, whom are not District employees, regularly participate as voting members of construction related contract evaluation committees. In doing so, they participate in the decision to make a contract between the School Board and other business entities.

Persons that decide who is awarded a government contract should be able to be held responsible and accountable for their decisions; especially if there is a conflict of interest. We noted that although the District's Code of Ethics policy applies to volunteers, it is less enforceable for non-employees because they are not subject to disciplinary action such as suspension or dismissal. Thus, it is more difficult to hold them accountable for their decisions if they do not evaluate contract proposals objectively and without bias, or if they do not adhere to the District's *Code of Ethics* policy or *Florida Statute 112.313 - Standards of conduct for public officers, employees of agencies, and local government attorneys*.

Our research into this topic revealed that some government entities either (1) limit voting members to government employees, or (2) require written approval/authorization, on an exception basis, to allow non-employees to be voting members if there is a justified need.

To help ensure fair, impartial, and objective evaluation of proposals, and increase public confidence in the District's procurement process, we recommended the District consider enhancing existing Evaluation Committee policies to require voting members to be District (or government) employees, with limited and defined exceptions if there is a documented justified need.

Contract Review (Report # 21-R-2): Program Management Support Services

Pursuant to the *Office of Inspector General 2019-2020 Work Plan*, we reviewed the District's contract with AECOM Technical Services, Inc. for Program Management Support Services (Contract). The primary objective of this review was to determine whether the support services provided by the vendor, and related billings, were consistent with contract terms. We also assessed the adequacy of the related internal controls. The review produced the following conclusions:

1. The Program Manager was Compliant with 8 of 9 Contract Attributes Tested, and Appeared to Satisfactorily Administer the Related Program Management Services

We reviewed the District's contract with AECOM and selected nine key attributes to determine whether the Program Manager complied with the contract terms. We reviewed their *Program Procedures Manual*, as well as controls related to the project managing process, including budgeting, scheduling, monitoring, reviews/approvals, and related documentation. We found that the Program Manager maintained a detailed procedures manual, outlined roles and responsibilities of staff, and appeared to satisfactorily administer the contracted program management services. Also, the related internal controls appeared adequate except as noted below.

2. Invoices/Payments Not Always in Equal Monthly Installments as Required

The contract stipulates that the Program Manager shall receive a total 2.2 percent (.022) of actual expenditures for design/planning and construction activities, to be paid in equal monthly installments based on the duration of the project. We verified that the Program Manager's invoice/payment amounts were appropriately based on the percentages stipulated in the contract. However, we found that invoices/payments were not always timely, nor in equal monthly installments as required. As a result, it appeared the Program Manager was paid in advance at certain points in time. However, as of December 1, 2020, we determined that total payments did not exceed the amount of the purchase orders, or the total amounts due. Nonetheless, advance payments are discouraged by *School Board Policy 6.14 (7)*. In addition, paying vendors in advance reduces the District's available cash on hand that could be used to fund other programs, earn interest, or pay down debts.

We recommended District staff ensure the Program Manager complies with the terms of the contract that require invoices to be submitted on-schedule in equal monthly installments based on project duration.

3. Inconsistent Invoice Number Structure

Invoice numbers are an important aspect of invoicing as they make it easier to track and preclude duplicate payments. During our review of the Program Manager's invoices, we noted that several variations of invoice numbering were being used. An inconsistent invoice structure may make it difficult to analyze and review invoices for accuracy, and to detect duplicate or missing payments. We brought this issue to the attention of both the Facilities Management Department and Program Manager, and they created a uniform and consistent invoice numbering system.

4. Staff Occasionally Made Minor Adjustments to Vendor Invoice Amounts Without Documenting the Reasons for the Adjustments

During our review, we noted the amount due on 20 vendor invoices was adjusted by staff prior to payment. Upon our inquiry, staff indicated they revised the invoices so not to exceed the value of the approved purchase order and not overpay the vendor. Several invoices were revised to correct minor discrepancies caused by rounding. Nonetheless, there was not a documented "audit trail" that indicated why the adjustments were made, as well as a lack of written procedures that addressed this topic. We communicated this potential issue to management, and they have since updated procedures to limit staff's authority to adjust vendor invoices, and to establish documentation requirements.

School Board Advisory Committee Meetings

As part of our contract oversight responsibilities, OIG staff regularly attend meetings held by two of the School Board's Advisory Committees: The Construction Oversight and Review Committee (CORC), and the Independent Sales Surtax Oversight Committee (ISSOC). The CORC assists the School Board by oversight of, and making recommendations concerning, the work of responsible departments to renovate/build quality schools on time and within budget. Part of CORC's responsibility includes the selection process for architects, engineers and contractors, project budget/cost monitoring, and change order review. The ISSOC assists the School Board through independent oversight of the use of the District's portion of the one percent local sales surtax, and reviews the projects for which the money is spent. OIG staff virtually attended each of the eight CORC meetings, and the three ISSOC meetings, that were held during the fiscal year as follows:

School Board Advisory Committee Meetings Attended	
Meeting Date	Meeting Type
July 16, 2020	Construction Oversight and Review Committee
August 13, 2020	Construction Oversight and Review Committee
August 28, 2020	Independent Sales Surtax Oversight Committee
September 10, 2020	Construction Oversight and Review Committee
October 15, 2020	Construction Oversight and Review Committee
October 29, 2020	Independent Sales Surtax Oversight Committee
March 22, 2021	Construction Oversight and Review Committee
April 15, 2021	Construction Oversight and Review Committee
April 30, 2021	Independent Sales Surtax Oversight Committee
May 13, 2021	Construction Oversight and Review Committee
June 17, 2021	Construction Oversight and Review Committee



Quality Assurance



School Board Policy 1.092 - Inspector General requires OIG audits, investigations, inspections, and reviews be completed in accordance with professional standards. For audits, the OIG follows *Generally Accepted Government Auditing Standards* promulgated by the Comptroller General of the United States; and for investigations, inspections and reviews, the OIG follows *Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General. Those professional standards require the OIG

to establish procedures to ensure adequate quality control over its work and to maintain a quality assurance program. A quality assurance program is a formal and distinct evaluative process to ensure that the OIG's work adheres to established professional standards, OIG policies and procedures, and is carried out economically, efficiently, and effectively.

The Officer of Compliance and Quality Assurance oversees the OIG's processes for quality assurance, helps ensure quality audit and investigative reports, and ensures work follows professional standards. Internal procedures and work papers are periodically reviewed to ensure audit work is performed in compliance with *Generally Accepted Government Auditing Standards*, and that investigation work is performed in compliance with *Principles and Standards for Offices of Inspector General*. Specific quality assurance activities for this past year consisted of independent reviews of OIG audit and investigative reports prior to issuance, a formal quality assurance review of audit workpapers for all audits completed in the prior fiscal year, as well as a review of a sample of investigative case files.

Professional Development/ Certifications/ Training

The Compliance and Quality Assurance function also monitors and helps to acquire training and education for staff to ensure compliance with the Continued Professional Education (CPE) requirements outlined by *Government Auditing Standards* and *Principles and Standards for Offices of Inspector General*. All OIG staff are members of the Association of Inspectors General (AIG), a national organization of state, local and federal Inspectors General and their staffs. The OIG encourages all staff members to obtain professional certifications and continuing education in order to enhance their professional skills. During the fiscal year, three (3) OIG staff received the designation of Certified Fraud Examiner (CFE) after undergoing training and testing by the Association of Certified Fraud Examiners. Additionally, OIG staff attended numerous CPE classes in the areas of internal controls, auditing, accounting, cybersecurity, ransomware, data analytics, fraud prevention, fraud detection, interview techniques, ethics, bribery/corruption, and other specialized knowledge and skills.



Audit Recommendation Follow-Up

School Board Policy 2.62 - Audit Recommendations and Follow Up, School Board Policy 1.092 - Inspector General, and Government Auditing Standards require monitoring and periodic follow-up on the status of the implementation of recommendations made by the OIG as well as other audit, investigative and law enforcement agencies. To accomplish these requirements, the OIG maintains a system to monitor corrective actions taken by District staff, and proper resolution to address audit and investigation findings. Approximately six months after the issue date of each internal and external audit or investigative report, responsible administrators are required to provide the OIG with the status of corrective actions taken to correct reported deficiencies. During this 12-month period, the OIG followed up on 13 audit reports containing 79 recommendations as follows.

Audit Recommendation Follow-Up			
Report #	Date Published	Report Title	Number of Recommendations
2019-01	01/23/19	Audit of Crisis Response Plans of District Schools	6
2019-03	02/15/19	Review of District Vehicle Drivers' License Verification Process	3
2020-22	09/2019	Auditor General Attestation Examination: FEFP FTE Student Enrollment and Student Transportation	24
2019-11	09/20/19	Special Review of Inlet Grove Community High School's Adult Education Community School Programs	8
2019-16	12/20/19	Audit of the District's Use of Piggyback Contracts	3
2020-02	05/15/20	Audit of NAPA Contract Compliance	4
2020-03	05/15/20	Audit of School Police Overtime Payroll	6
2020-04	05/15/20	Special Review of Technology System Acquisition	2
2020-07	05/15/20	Audit of Control Procedures in Updating Student Grades in Edgenuity System	8
2020-08	06/18/20	Audit of Band Programs Revenue Collections and Expenditures	2

Audit Recommendation Follow-Up			
Report #	Date Published	Report Title	Number of Recommendations
2020-09	06/18/20	Diversity in Business Practices and Minority and Women Owned Business Enterprise (M/WBE) Programs	6
2021-04	07/17/20	Auditor General Information Technology Operational Audit: Oracle PeopleSoft Applications and Focus Student Information System	4
2020-11	11/20/20	Audit of Overtime Payroll - Maintenance and Plant Operations Department	3

COUNSEL TO INSPECTOR GENERAL'S NOTE

"Past, present, and future of OIG for SDPBC"

It is my pleasure and privilege to introduce myself as the second-ever Counsel to Inspector General for the School District of Palm Beach County. Following in the steps of the prior and accomplished Counsel, Ms. Elizabeth McBride, over the past eight months, I have diligently assisted the OIG's primary units: audit, contract oversight, and investigations with legal research, legal sufficiency reviews, and policy development.

Earlier this year the OIG proposed, and the Board implemented, several crucial policy changes aimed at increasing stakeholder participation in the reporting and disclosure process while streamlining the intake, acceptance, referral, and disposition of complaints. Critical to the OIG's oversight function, the policy changes ensured continued, fruitful cooperation from all departments within the District while balancing stakeholder privacy against publishing of investigation reports. Looking forward, the OIG aims to implement additional practices and policy changes facilitating consistent, uniform, and efficient reporting procedures and increased protection for whistle-blowers.

On a personal front, my goals as counsel are, in addition to providing sound legal guidance as the in-house lawyer to the OIG, to: 1) maximize the capabilities of the OIG by fostering an enterprise approach between all three units, and 2) continue promoting the OIG not simply as an arm of the District that comprises the aforementioned, but a valuable resource for students, staff, parents, and community members to utilize in the prevention of wrongdoing and betterment of the District.

Nearly all lawyers realize at some point in their practice that we are often inextricably coupled with the people and entities we represent. In early February, after a few weeks working with IG Michael and her team, I recognized both the OIG and District were staffed with exceptionally talented and caring professionals. Simply put, advising this office and working within this incredible team elevates my role as counsel and grants me the opportunity to share in the vitally important and necessary role of the OIG, and the District at large, in serving the students, parents, and citizens of Palm Beach County. Thank you for the opportunity, I look forward to many future annual reports filled with successes.

CARY HIGH, ESQ.,

COUNSEL TO INSPECTOR GENERAL

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EVEN WHEN NO ONE IS WATCHING.***

-C.S. LEWIS

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