



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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INSPECTOR GENERAL

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MEMORANDUM

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

FROM: Lung Chiu, Inspector General *KLC*

DATE: March 13, 2018

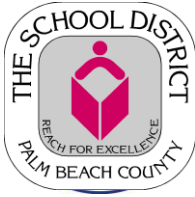
SUBJECT: Transmittal of Final Investigative Report
Case # 17-587 Jupiter High School Band Program

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

The report addresses 13 allegations regarding the Jupiter High School Band Program's overall expenditures and procedures. The results of the investigation concluded twelve allegations were unsubstantiated. An allegation that District policies, Florida Statutes, and Florida Administrative Code were not adhered to with relation to engagement of consultants was substantiated.

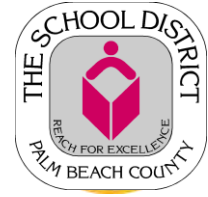
The results of this investigation were referred to the Office of Professional Standards for necessary action.

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



Robert M. Avossa
Superintendent

SCHOOL DISTRICT OF PALM BEACH COUNTY OFFICE OF INSPECTOR GENERAL



K. Lung Chiu
Inspector General

INVESTIGATIVE REPORT

Case Number:
17-587

Date of Complaint:
March 13, 2017

Complainant:
Anonymous

Subject:
Jupiter Community High School Band Director Andrew Gekoskie

Witnesses:
Parent Volunteer Cynthia Carrino
Parent Volunteer Candy Helms
Parent Volunteer Debbie Wiley

Type of Report:
FINAL

AUTHORITY

School Board Policy 1.092 provides for the Inspector General to receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews, as the Inspector General deems appropriate.

This investigation was conducted by Senior Investigator Veronica Vallecillo in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

INTRODUCTION

On March 13, 2017, the Office of Inspector General (OIG) received two anonymous complaints related to the band program at Jupiter Community High School. The complaints contained allegations regarding the program's overall expenditures and procedures.

On April 11, 2017, the OIG referred allegations pertaining to program procedures to the Office of Professional Standards for review.

The complaints also touched base on salaries, hourly pay rates, fund accounts, and contracts. This information is public record and is accessible through the Office of Communications. Consequently, they were not addressed by the OIG in this investigation.

BACKGROUND

The Jupiter High School Band Program is classified as a co-curricular subject for Jupiter Community High School. The program is comprised of a marching band, winter guard and winter percussion. During School Year 2016/2017, approximately 170 students participated in the program.

The marching band, also known as Spirit of Jupiter Marching Band, is a competitive band that performs at several marching competitions throughout the fall season, football games, pep rallies, parades, and other school and community events. Members of the band include woodwind and brass players, marching percussionists, standstill percussionists, and an extensive color guard.

The winter guard is similar to the color guard and is part of the marching band. The winter percussion is similar to the percussion battery and front ensemble groups that are part of the marching band, but their performances are held in the gymnasiums instead of football fields.

Fair share¹ for School Year 2016/2017 totaled \$670 each for winter percussion student, \$950 for each marching band student, and \$1,800 for each winter guard student².

Andrew Gekoskie is a music teacher and director of bands at Jupiter Community High School. Christopher Moore is the associate director of bands and director of Jazz Studies.

ALLEGATIONS AND FINDINGS³

1. Jupiter High School Band expenditure of program funds was unknown. *Unsubstantiated.*
2. Jupiter High School Band paid \$1,200 in lodging expenses for a music instructor brought in for three days to teach music. *Unsubstantiated.*
3. Certain students only pay \$200 to \$300 in fair share, while other students pay more. *Unsubstantiated.*
4. Winter Percussion uniforms were paid for but not provided to students. *Unsubstantiated.*
5. “Top prices” were paid for Winter Percussion uniforms. *Unsubstantiated.*
6. There was an unauthorized withdrawal of \$60 from a student’s account to pay for pizza when the student was not in attendance. *Unsubstantiated.*
7. Eighteen cases of soda were missing, without explanation. *Unsubstantiated.*
8. Background checks were not completed on people who have access to program funds. *Unsubstantiated.*

¹ A fee that is calculated annually based on the number of participants and program related expenditures.

² Totals are not inclusive of additional fees for auditions, costumes, camps, workshops, etc.

³ The OIG findings were determined using the standards that appear on the signature page at the end of this report.

9. District policies, Florida Statutes, and the Florida Administrative Code were not adhered to with relation to the engagement of consultants. *Substantiated.*

GOVERNING DIRECTIVES

- **Florida Statute 1012.465 Background screening requirements for certain noninstructional school district employees and contractors.**
- **Florida Administrative Code 6A-1.012 Purchasing Policies.**
- **School Board Policy 2.53 Volunteers in Public Schools.**
- **School Board Policy 6.01 Authorized Travel Expense Reimbursement.**
- **District Internal Accounts Manual – Chapter 1.**
- **District Purchasing Manual – Chapters 3, 12, and 13.**
- **Jupiter High School Band Handbook 2016/2017.**

ALLEGATION 1: EVIDENCE & TESTIMONY

Allegation: Jupiter High School Band expenditure of program funds was unknown.

Complaint Information

The anonymous complainant alleged the program collects more than \$200,000 in fair share payments in addition to donations, and no one knows how the money is being spent. The complainant further alleged at the beginning of the marching season, a budget with little detail is provided to parents and no further updates of expenditures are provided.

Testimony of Band Director Andrew Gekoskie

Gekoskie stated all funds that are related to the band program go through the school's internal funds account. Gekoskie confirmed that there are no additional accounts anywhere else. Gekoskie noted that he was not issued a District P-Card.

Gekoskie said that he oversees the financial aspect of the program and has three parents who assist him. Gekoskie stated an annual budget is prepared for the program and approved by the Principal. Gekoskie explained that a handbook is provided to students and parents. The handbook includes what to expect, their financial obligations and copies of forms (i.e. medical forms).

Gekoskie explained board meetings are held and at times, the budget is discussed. Gekoskie stated the budget is updated twice a month with actuals based on the information provided by the school treasurer. The actuals are not something that is distributed to parents; but if requested, they will be provided.

Testimony of Parent Volunteer Debbie Wiley

Wiley stated that the program treasurers mainly prepared the 2016/2017 marching band budget because there was no band director at the time. Wiley noted the winter guard and percussion

budgets were not generated until November or December. Wiley stated that program parents do not have involvement in a line-by-line items of the budget, but sometimes they will take suggestions from parents regarding hotel rates and deals.

Wiley explained that detailed budget discussions do not take place during program meetings because it is very time consuming and not enough parents attend the meetings. Wiley said that parents are provided with a summarized version of the budget and any questions that arise are addressed.

Documentation Reviewed

Chapter 1 of the District’s Internal Accounts Manual states “All organizations of the school, or operating in the name of the school, which maintain monies collected from the public, shall be accountable to the board for receipt and expenditure of those funds.”

The OIG obtained the following information related to fiscal year 2016/2017:

- Budgeted expenditures that were provided to parents for the marching band, winter guard and winter percussion.
- Account revenues and expenditures⁴.

The OIG performed a detailed review of each expenditure recorded in the internal funds account related to the program and its supporting documentation which included check requisitions, invoices, receipts, time sheets, and purchase orders. The expenditure records indicate program expenditures were related to the following: transportation, consultants, memberships, registration fees, gas, U-Haul rentals, fundraiser related expenses, hotels, uniforms, materials and props, instruments, instrument repairs, music, and other related miscellaneous expenses.

The following is a summary of the program’s financial activities:

2016/2017 Budget Expenditures Per Section	Amount
Marching Band	\$119,700
Winter Guard	\$48,445
Winter Percussion	\$19,430
Total Budgeted Expenditures	\$187,575

Actual Expenditures	Amount
2016/2017	\$315,895

<i>VARIANCE (Actual vs. Budgeted Expenditures)</i>	<i>\$128,320</i>
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Actual Revenues	Amount
2016/2017	\$333,690

⁴ Even though the program has three separate budgets (marching band, winter guard, and winter percussion), all related revenues and expenditures use one internal funds account.

Although the actual expenditures exceeded budget expenditures by 68%, expenditure records reviewed for the fiscal year contained supporting documentation. The supporting documentation included invoices, purchase orders, and check requisitions.

The following demonstrates expenditure categories that totaled more than \$10,000 during the fiscal year⁵.

Expense Category	Total
Consultant Fees	\$123,000
Uniforms/Costumes	\$44,500
Transportation (Charter Buses)	\$31,300
Travel (Hotels)	\$22,000
Materials/Props	\$17,900
Registration/Membership Fees	\$10,650

Survey Conducted

The OIG conducted a random telephone survey of 17 parents (10% of program participants) with students that were in the program during 2016/2017. The OIG inquired with parents regarding the following:

1. Receipt of Budget Information

Survey Results:

All 17 parents stated information was received

2. Attendance of Program Meetings when Financial Matters Were Discussed

Survey Results:

13 parents attended the program meetings; and 4 did not attend the program meetings.

Of 13 the parents who attended the meetings:

- *8 stated financial matters were discussed*
- *3 parents were unsure or could not recall*
- *2 parents stated financial matters were not discussed*

Based on testimony obtained and documentation reviewed, the OIG determined the allegation that the expenditures of program funds was unknown was **Unsubstantiated**.

⁵ Table not inclusive of fundraisers or admissions to theme parks.

It is recommended that Mr. Gekoskie consider providing parents with periodic financial updates showing trends and expenditures-to-date, at mid-year, and at the end of the year.

ALLEGATION 2: EVIDENCE & TESTIMONY

Allegation: Jupiter High School Band paid \$1,200 in lodging expenses for a music instructor brought in for three days to teach music.

Complaint Information

The anonymous complainant alleged that an instructor from out-of-town was compensated for his travel expenses in January 2017. The instructor stayed at a Harbor Side hotel in Jupiter that cost \$1,200.

Testimony of Band Director Andrew Gekoskie

Gekoskie confirmed a workshop led by a guest conductor took place in January 2017. Gekoskie added that the conductor was brought in for three days. Gekoskie stated it was mandatory for students to attend, but it was not mandatory for students to pay. Gekoskie noted the cost per student was \$60.

Documentation Reviewed

The OIG determined Dr. Robert Cameron, Director of Bands at Duquesne University, was hired to provide conductor services for the “wind symphony concert camp” that took place January 18-20, 2017.

Per the consultant agreement, compensation for the services was a flat rate of \$1,000. Additionally, the agreement stated travel expenses were not to exceed \$700 for airfare and meals. The travel section also denoted that hotel costs would be approximately \$1,200 and paid on “a separate PO”.

The consultant agreement was signed and approved by both Jupiter Community High School Principal and Dr. Robert Cameron on December 23, 2016.

The following shows the expenditures related to Dr. Cameron’s visit:

Expenditure	Amount
Services	\$1,000.00
Hotel	\$611.44
Airfare	\$356.60
Meal	\$58.15
Airport Parking	\$32.00
Total	2,058.19

The expenditures were submitted by Mr. Gekoskie and approved by the Principal as required by District procedures.

The consultant agreement states:

“The Consultant further agrees that reimbursement for travel must be submitted on travel reimbursement forms with rates determined by F.S. 112.061 and School Board Policy 6.01 and must be authorized by the appropriate administrator(s).”

Although the documentation submitted for compensation included receipts, it did not include a travel reimbursement form. The OIG determined lodging for Dr. Cameron was at Wyndham Hotels and Resorts, rated four stars by Expedia, Travelocity, and Orbitz⁶.

School Board Policy 6.01 (4)(e)(iii) provides that

“Lodging facility must not be classified as a luxury facility, which is defined as being rated four or more stars as denoted by a recognized travel website such as Orbitz, Travelocity or Expedia unless a discount or conference rate is received equivalent to a three star or less.”

Additional Investigative Activity

The OIG spoke with a reservations representative at Wyndham Hotels and Resorts in Jupiter, Florida about Dr. Cameron’s reservation. The representative provided the following information:

- 1) a corporate negotiated rate for Jupiter Medical Center was used for the reservation
- 2) the rate charged was \$189 per night plus a hotel service fee of \$12 per night
- 3) the regular rates for that specific time period for an equivalent room were \$359 per night.

The OIG noted that there were expenses related to lodging for two consultants for dates ranging from January 21, 2017 through January 23, 2017. The invoices reflect both consultants lodged at Best Western Intracoastal Inn with a rate of \$107.10 and \$152.

During a follow up meeting in October 2017, Mr. Gekoskie explained that Dr. Cameron did not stay at the Best Western during his stay due to room availability at the Best Western.

During the OIG’s review of the related supporting documentation, the OIG examined the receipt submitted for a meal dated January 19, 2017, for \$58.15 at the Woods Jupiter Harbourside Place. The receipt reflects there were two in the party served. The OIG inquired with Mr. Gekoskie regarding this matter, who stated he was the second person dining with Dr. Cameron.

⁶ As of September 22, 2017

Based on testimony obtained and documentation reviewed, the OIG determined that the allegation that a music instructor was brought in for three days in January where travel expenses related to lodging totaled \$1,200 was *Unsubstantiated* since records reflect lodging for this instructor totaled approximately \$600. However, District procedures were not adhered to since the consultant did not submit the proper travel reimbursement documentation.

It is recommended that Mr. Gekoskie receive training on travel reimbursements and inform the parent volunteers involved in the process of District policies and procedures. Additionally, Mr. Gekoskie should reimburse the band program for his portion of the \$58.15 spent on his meal.

ALLEGATION 3: EVIDENCE & TESTIMONY

Allegation: Certain students only pay \$200 to \$300 in fair share, while other students pay more.

Complaint Information

The anonymous complainant alleged some parents get a discount on the fair share through volunteering, leading to fair share amounts of \$200 to \$300.

Testimony of Band Director Andrew Gekoskie

Gekoskie explained the program conducts about 12 fundraisers during the year, which gives students/parents the opportunity to raise funds. The funds are counted towards their fair share. Gekoskie stated it is possible to have a fair share paid for by participating in fundraisers.

Gekoskie stated that parents/students also have the opportunity of earning a limited amount of credit toward a fair share through volunteering. Gekoskie stated there is a cap of \$100 that can be earned towards a fair share through volunteering.

Testimony of Parent Volunteer Debbie Wiley

Wiley stated some parents pay the whole fair share amount upfront, some focus a lot on fundraising, and others pay half and the rest is covered through fundraising. Wiley noted students usually accumulate credits throughout the years that roll over each year. Wiley stated one of their biggest fundraiser is the Christmas tree sales. Wiley noted she usually raises between \$800 and \$1,000 on Christmas tree sales. Wiley stated some students may get sponsors which can help raise additional money.

Documentation Reviewed

The *2016/2017 Jupiter High School Band Handbook* states the following regarding fair share:

- Each student's fair share is calculated by dividing the overall band budget by the number of expected students.

- It is an obligation that must be met by all band students; however, parents are not expected to pay their student's fair share directly. Rather, students are encouraged to participate in the many fundraisers provided throughout the year to meet their fair share obligation.

The OIG reviewed student account financial statements generated by the system Charms Office Assistant⁷ and noted that 153 students were involved in fundraising that generated credits in their respective accounts, ranging from \$5 to \$2,200. This may explain why certain students pay a lesser amount or nothing for their fair share.

Based on testimony obtained and documentation reviewed, the OIG determined that certain students did pay \$200 to \$300 in fair share, while others paid more due to the amount of credits generated during fundraising activities. Therefore, this allegation was *Unsubstantiated*.

ALLEGATION 4: EVIDENCE & TESTIMONY

Allegation: Winter Percussion uniforms were paid for but not provided to students.

Complaint Information

The complainant alleged that as of March 13, 2017, the Winter Percussion uniforms had not been provided to the students although the uniforms were paid for.

Testimony of Band Director Andrew Gekoskie

Gekoskie stated students sign a form when a uniform or costume is received.

Testimony of Parent Volunteer Debbie Wiley

Wiley stated Cynthia Carrino was the person in charge of uniform distribution and Carrino did not keep any distribution records. Wiley added the students wore the costumes for their last two competitions of the season on March 18 and April 1, 2017.

Testimony of Parent Volunteer Cynthia Carrino

Carrino confirmed she distributed the uniforms to students last school year. Carrino stated she did not order the uniforms but knew they were ordered from Halloweencostumes.com by Winter Percussion Director Rudy Flores. Carrino said she did not have students sign any forms as proof of receipt for the uniforms and she was not instructed by anyone to collect proof of receipt from students. Carrino said she is sure that all the Winter Percussion students received the uniforms.

⁷ Management system purchased by the Band Program used to maintain and track student financial accounts, inventory, music library, etc.

Documentation Reviewed

The OIG reviewed program expenditures. Records indicated that a \$1,188.69 payment was made to Halloweencostumes.com on March 6, 2017. The Check Requisition related to the payment stated the payment was for “Winter Percussion costumes.” Additionally, the delivery Tracking Number on the order reflected that the school received the shipment on March 7, 2017.

The OIG obtained a YouTube video titled “2017 04-01 Winter Percussion FFCC Championships – Knights of the Roundtable.” The video reflected 27 students wearing the costumes ordered from Halloweencostumes.com.

Survey Conducted

The OIG conducted a random telephone survey of 17 parents (10% of program participants) with students who were in the program during 2016/2017. Four parents from the random sample had students who were part of the Winter Percussion. The parents confirmed that the students received the costume.

Based on testimony obtained and documentation reviewed, the OIG determined that the allegation that Winter Percussion costumes were paid for but not provided to students was *Unsubstantiated*.

ALLEGATION 5: EVIDENCE & TESTIMONY

Allegation: “Top prices” were paid for Winter Percussion uniforms.

Complaint Information

The anonymous complainant alleged the Winter Percussion uniforms were Halloween costumes valued at no more than \$40 – 50 each.

Testimony of Band Director Andrew Gekoskie

Gekoskie stated that the cost of costumes is incorporated into the fair share total. Gekoskie explained that with the exception of shipping charges shared by students equally, students pay the cost of the costume.

Testimony of Parent Volunteer Debbie Wiley

Wiley stated that students were not charged a separate fee for the uniform. The cost was included in the fair share, using the same fee for each student. Wiley noted the cost per student was \$44.03.

Wiley explained the students use one costume/uniform for the whole season. Wiley stated last year the students performed twice wearing bibbers; and they wore their costumes for the last two performances. Wiley noted there were no additional charges for the use of the bibbers.

Documentation Reviewed

The OIG located an expenditure related to Halloween costumes. The payment was dated March 6, 2017, in the amount of \$1,188.69. The Check Requisition related to the payment stated the payment was for “Winter Percussion costumes”.

The invoice attached to the requisition reflected 27 costumes and 4 accessories were purchased from Halloweencostumes.com as follows:

Qty.	Product Name	Price	Total Price
3	Men’s Medieval Knight Costume	\$49.99	\$149.97
1	Men’s Evil Knight Costume	\$49.99	\$49.99
1	King Arthur Costume	\$49.99	\$49.99
5	Adult Black Knight Costume	\$29.99	\$149.95
2	Adult Valiant Knight Costume	\$29.99	\$59.98
10	Men’s Steampunk Jack Costume	\$39.99	\$399.90
1	Renaissance Lady Costume	\$39.99	\$39.99
1	Lady in Waiting Costume	\$39.99	\$39.99
1	Lady of the Thrones Women’s Costume	\$54.99	\$54.99
1	Women’s Dark Forest Maiden Costume	\$29.99	\$29.99
1	Women’s Medieval Enchantress Costume	\$54.99	\$54.99
1	Sword Art Online Elucidator Foam	\$19.99	\$19.99
1	47” Sword	\$9.99	\$9.99
1	Fantasy Woodland Crown	\$7.99	\$7.99
1	Gold King Crown	\$34.99	\$34.99

The average price of the costumes was approximately \$43⁸. The budget for Winter Percussion reflects approximately \$100 per student was estimated for the cost of uniforms. The cost of the uniforms was included in the fair share amount of \$670. A review of financial statements for the program’s 27 Winter Percussion students concluded that there were no charges for costumes.

Based on testimony obtained and documentation reviewed, the OIG determined that the allegation that “top prices” were paid for Winter Percussion uniforms ordered was *Unsubstantiated*.

ALLEGATION 6: EVIDENCE & TESTIMONY

Allegation: There was an unauthorized withdrawal of \$60 from a student’s account to pay for pizza when the student was not in attendance.

Complaint Information

The anonymous complainant alleged Winter Percussion students were required to pay \$60 each for pizza during a workshop that took place in January 2017. The complainant’s child was sick the

⁸ Average price does not include swords or crowns.

day of the workshop and did not attend but yet the program charged the student's account \$60 without proper authorization.

Testimony of Band Director Andrew Gekoskie

Gekoskie stated that a workshop for the concert band was held in January 2017. A guest conductor provided the workshop. The cost for the workshop and pizza for dinner was \$60 per student. Gekoskie noted some students did not pay. Gekoskie stated the students who did not pay were not provided pizza. Gekoskie explained that some parents questioned the \$60 payment because they did not realize that the \$60 covered the cost of the guest conductor and the pizza.

Documentation Reviewed

The OIG reviewed student account financial statements from Charms Office Assistant related to the Wind Symphony Concert Camp. Records reflect that a total of approximately \$4,600 was collected from 76 students. Additionally, the OIG observed one student's fee was waived.

Since the complaints were anonymous and specific student account information regarding the unauthorized withdrawal was not provided, the OIG was not able to further investigate.

Based on testimony and insufficient information, the OIG determined that the allegation that there was an unauthorized withdrawal of \$60 from a student's account to pay for pizza when the student was not in attendance was *Unsubstantiated*.

ALLEGATION 7: EVIDENCE & TESTIMONY

Allegation: Eighteen cases of soda were missing, without explanation.

Complaint Information

The anonymous complainant alleged 18 cases of soda were missing and no one reported the incident to the parents that donated the items.

Testimony of Band Director Andrew Gekoskie

Gekoskie stated that last year around the time he started there was discussion of 18 cases of soda that were missing sometime in July/August. Gekoskie stated there was no way to verify the allegation because an inventory was not kept at the time.

Testimony of Parent Volunteer Debbie Wiley

Wiley stated that 18 12-packs of soda were missing at the beginning of the 2016 football season. Wiley noted the missing cases may have been donated to the program and not purchased. Wiley explained that at the time, items were stored at the concession stand at the stadium. Multiple groups had access to the concessions stand. Wiley said that new procedures have been established where items are now stored in a locked area located inside the school's band room.

Since there were no inventory records for the soda, there was nothing to review. Procedures to safeguard assets have been changed to help ensure this will not happen again.

Based on testimony obtained, the OIG determined that the allegation that 18 cases of soda were missing without explanation was *Unsubstantiated*.

ALLEGATION 8: EVIDENCE & TESTIMONY

Allegation: Background checks were not completed on people who have access to program funds.

Complaint Information

The anonymous complainant alleged background checks may not have been completed for the Band Director and parents who have access to the funds.

Testimony of Band Director Andrew Gekoskie

Gekoskie stated that he has three parent volunteers who assist him: Debbie Wiley, Rosalie Jablonski, and Candy Helms.

Documentation Reviewed

School Board Policy 2.53(6) states that “In order to protect the safety and security of students and staff, volunteers must submit to a background screening...”

There are many ways that parent volunteers may come into contact with the school’s program funds, such as collection of various fundraiser money and fair share payments.

Without a logging system for access to program funds, it is not possible for the OIG to identify who came in contact with program funds.

The OIG obtained records from the school’s volunteer software which revealed that parent volunteers Debbie Wiley, Candy Helms, and Rosalie Jablonski have been registered and cleared in the system. It should be noted that as a District employee, Mr. Gekoskie, received a background check.

Based on testimony obtained and incomplete documentation reviewed, the OIG determined that the allegation regarding background checks were not completed on people who have access to program funds was *Unsubstantiated*.

ALLEGATION 9: EVIDENCE & TESTIMONY

Allegation: During the OIG’s review, it was observed that District policies, Florida Statutes, and the Florida Administrative Code were not adhered to with relation to the engagement of consultants.

Transaction Limits/Non Bid Awarded Vendors

Chapter 12 of the District’s Purchasing Manual states the following:

“When bid awarded vendors are not identified, then the principal must follow standard purchasing procedures which include obtaining 3 or more quotes for all purchases over \$5000...”

“Principals may purchase up to \$15,000 in commodities per vendor per fiscal year using internal accounts purchase orders from vendors who have not been awarded a contract by the School Board or its designee in accordance with Section 5 of Policy 6.14”

Based on review of the expenditures, the OIG determined that the program made three purchases during the fiscal year that exceeded \$5,000 from a non-District approved vendor. In addition, these three purchases were procured without obtaining three quotes as required by *Chapter 12 of the District’s Purchasing Manual*.

Check Date	Description of Purchase without Three Quotes	Check Amount
10/24/16	Flags	\$6,328.51
11/11/16	Guard costumes	\$5,935.99
11/30/16	Shako wraps/Instrumental tops	\$9,029.67

Consultants/Consultant Agreements

Florida Administrative Code 6A-1.012(11)(a) provides that “The purchase by district school boards of professional services which shall include, without limitation, artistic services; academic reviews; lectures by individuals...”

Additionally, the definitions section included in the *District’s Purchasing Manual* defines Consultants as “those persons who are exceptionally qualified, by education or by experience, in a particular field to perform some specialized services. See Professional Services”. The manual provides examples of professional services as “medicine and the medical arts, architectural and engineering services, management and systems consultation, research, and the performing arts.

Expenditure records indicate a consultant agreement was not executed for the following expenditures related to what appear to be professional services:

Name	# of Payments Received	Total Payments	Description of Purchase
Adam Sage	3	\$4,400	Marching band show design
Jack Pursifull	1	\$2,500	Drill for marching show
Jonathan Vanderkolff	2	\$8,750	Designing/Mapping for drill show
Mark Eichenberger	1	\$2,000	Composition

Mr. Gekoskie explained that the program does not prepare consultant agreements if the person providing the service will not be in contact with students.

Chapter 13 of the District's Purchasing Manual states "Consultant contracts over \$5,000 regardless if they are internal or budgeted funds must be signed by the consultant, principal/district director and regional/assistant superintendent before sending to Purchasing Department to complete the processing."

District Form PBSB 1420 "School District Consultant Agreement" states "\$5,001 to \$25,000 per vendor/fiscal year/location requires signature of consultant, principal/director, area/assistant superintendent, legal services, chief academic/operating officer, deputy superintendent/chief of schools and superintendent."

The review of the Program's consultant agreements indicated that of the ten consultant agreements exceeding \$5,000, none contained approval signatures from legal services, the chief academic/operating officer, the deputy superintendent/chief of schools, or the superintendent.

The OIG found three of the ten agreements did not contain signature approval from the Regional Superintendent.

The OIG verified with the Purchasing Department to determine if the department had record of the above agreements exceeding \$5,000. The Purchasing Department stated there were no records.

Additionally, the OIG determined that two Program consultants had more than one consultant agreement. The cumulative amount of the agreements for one consultant exceeded \$5,000.

The OIG compared consultant payments and hours worked against the respective agreements. The OIG found two instances where payment exceeded the agreement amount by \$200 and \$650, respectively. Also, one instance was found where one consultant's services exceeded the agreed upon hours by 29 hours.

Travel for Consultants

During the OIG's review of travel expenditures for consultants, the OIG determined a consultant was reimbursed for mileage at a rate of .50 per mile instead of .445, as allowed by *Florida Statute 112.061*.

Personal Background Checks

Florida Statute 1012.465(1) Background screening requirements for certain noninstructional school district employees and contractors states "noninstructional school district employees or contractual personnel who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds must meet level 2 screening requirements as described in s. 1012.32. Contractual personnel shall include any vendor, individual, or entity under contract with a school or the school board."

District consultant agreements state “All individuals who are permitted access on school grounds when students are present, individuals who will have direct contact with children or any student of the School District, or who will have access to or control of school funds must be fingerprinted and background checked.”

The OIG requested verification of background checks from School Police for the persons who had an executed consultant agreement with the school during the Fiscal Year 2016/2017. School Police had no record of a background check for 13 consultants engaged by the school who may have had contact or been in the presence of students, based on the description of services listed on the agreement.

The OIG concluded that Mr. Gekoskie and the Jupiter High School administration violated the following District Policies, Florida Statutes, and Florida Administrative Code:

- Chapter 12 of the District Purchasing Manual for not obtaining at least three quotes for purchases over \$5,000.
- Chapter 13 of the District Purchasing Manual for not obtaining the required signature authority from the necessary parties when spending in excess of \$5,000 on consultants.
- Florida Administrative Code 6A-1.012(11) (a) F.A.C. for not completing consultant agreements for all consultants who provided professional services to the program.
- Florida Statute 112.061 F.S. for reimbursing a consultant \$.50 per mile rather than the statutorily allowed \$.445 per mile.
- Florida Statute 1012.465(1) for not completing background screenings on all consultants who are granted access to school grounds.

Based on testimony obtained and documentation reviewed, the OIG determined that the allegation that District policies, Florida Statutes, and the Florida Administrative Code were not adhered to with relation to engagement of consultants was *Substantiated*.

ADDITIONAL INFORMATION

No Approval Dates on Purchase Orders from Principal

Chapter 3 of the District’s Purchasing Manual states “Prior to making or requesting any purchase, approval must be obtained from the Principal...”

The OIG noted that the Principal signed but did not date 26 of 57 Purchase Orders. As a result, the OIG was not able to determine if the Principal approved the 26 purchase orders prior to an order being placed for the related purchases.

Additionally, the OIG found one program expenditure where the date on the invoice was January 20, 2017, but the Principal did not approve the related Purchase Order until February 8, 2017, 19 days after the purchase.

RECOMMENDATIONS

Based on testimony and evidence received, the OIG recommends that Mr. Gekoskie:

- Receive training on internal account procedures and travel reimbursements.
- Train the parent volunteers involved to ensure all procedures are followed.
- Provide program parents with financial updates, such as at mid-year and year-end.
- Reimburse the band program for his portion of the \$58.15 spent on his meal.

The OIG requests that the Principal advise this office in writing of the actions taken in response to the above recommendations regarding Mr. Gekoskie within 30 days of receipt of this report.

The OIG recommends the Teaching and Learning Department consider implementing procedures for extracurricular activities to ensure consistency, clarity, and acceptable methods for managing extracurricular programs.

It is further recommended that the Office of Professional Standards review allegation 13 and take whatever action is deemed appropriate.

AFFECTED PARTY NOTICE

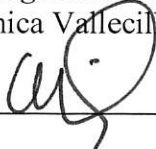
In accordance with *School Board Policy 1.092 (8)(b)(iv)*, on February 8, 2018, Andrew Gekoskie was notified of the investigative findings and provided with an opportunity to submit a written response to these findings. As of March 12, 2018, no response was received from Mr. Gekoskie.

DISTRIBUTION

Palm Beach County School Board Members
Robert M. Avossa, Superintendent
Audit Committee Members
Office of Professional Standards
Jupiter High School Principal
Keith Oswald, Chief Academic Officer
OIG file

Investigation Conducted by:

Veronica Vallecillo, CIGI



3.13.18
Date

Investigation Supervised by:


Oscar Restrepo, CIGI, Director of Investigations



3.13.18
Date

Investigation Approved By:

K. Lung Chiu, CIG, Inspector General



3.13.18
Date

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.