



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL  
3318 FOREST HILL BLVD., C-306  
WEST PALM BEACH, FL 33406  
(561) 434-7335 FAX: (561) 434-8652  
[www.palmbeachschools.org](http://www.palmbeachschools.org)  
Hotline: 855-561-1010


TERESA MICHAEL, CIG, CIGI, CFE  
INSPECTOR GENERAL

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MICHAEL J. BURKE, SUPERINTENDENT

## MEMORANDUM

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

**FROM:** Teresa Michael, Inspector General 

**DATE:** June 2, 2022

**SUBJECT:** Transmittal of Final Investigative Report:  
*22-0003-I West Boca Raton Community High School*

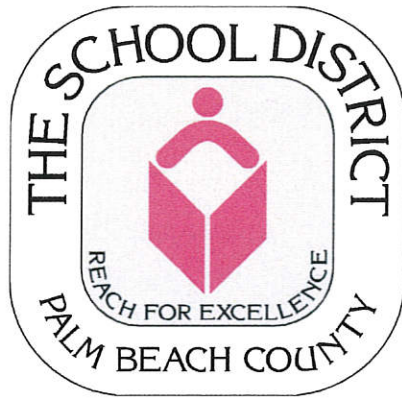
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Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 22-0003-I related to West Boca Raton Community High School. On October 12, 2021, the Office of Inspector General (OIG) received a complaint regarding an unapproved fundraiser. Specifically, it was alleged that Andrae Rowe held an unapproved fundraising event for the school's football team, that included a raffle, at a local sports bar.

The OIG investigation concluded the allegation was **substantiated**.

In accordance with *School Board Policy 1.092.9.b.iv.*, the draft of this investigation was mailed to Rowe several times during March 11, 2022, and May 18, 2022, for a response. The OIG did not receive a response from Rowe.

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



**OIG CASE NUMBER 22-0003-I**

**West Boca Raton Community  
High School**

**TYPE OF REPORT: FINAL**

**DATE OF REPORT: JUNE 2, 2022**



*Teresa Michael*

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

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# *Office of Inspector General*

## *Report of Investigation 22-0003-I*

### **EXECUTIVE SUMMARY**

From October 11, 2021, to January 25, 2022, the Office of Inspector General (OIG) conducted interviews and reviewed pertinent documentation and records related to the allegation that West Boca Raton Community High School Teacher/Athletic Director/Head Football Coach Andrae Rowe violated School Board Policy 2.16 and District Internal Accounting Procedures by holding a fundraising event, that included a raffle, to benefit the school's football team at Packy's Sports Grill. This event was held without Principal approval and funds raised were not properly documented or deposited. The allegation against Rowe is **Substantiated**.

On March 11, 2022, the OIG mailed a copy of the draft report to Andrae Rowe for a response by April 14, 2022. The United States Postal Service (USPS) records reflect the package did not reach Rowe and was lost. On April 18, 2022, the OIG emailed Rowe to the email address listed in PeopleSoft regarding the draft report. As of the writing of this report, Rowe did not respond. On April 27, 2022, the OIG mailed another copy of the draft report to Rowe for a response by May 24, 2022. USPS records once again reflected the package did not reach Rowe and was lost. On May 18, 2022, the OIG made a final attempt via FedEx with a signature requirement. FedEx records reflect several delivery attempts were made and the package was held at a local FedEx facility for Rowe to obtain. On May 27, 2022, FedEx commenced the return of the package to the OIG.

### **RECOMMENDATIONS**

During the course of the investigation, the following management issues were discovered and are referred to Principal Edmund Capitano

- The OIG recommends that Capitano require the Athletic Director and/or Football Coach contact the parent(s) who set up the Facebook Account and Website to either have the sites removed or complete the required documentation and obtain the appropriate approvals.

## **INVESTIGATIVE PREDICATE**

On October 12, 2021, the School District of Palm Beach County, Office of Inspector General (OIG), received a complaint from West Boca Raton Community High School Principal Edmund Capitano regarding alleged misconduct on the part of Teacher/Athletic Director/Head Football Coach Andrae Rowe.

Specifically, Principal Capitano alleged that the school's football team held an event at Packy's in Boca Raton on October 2, 2021. Capitano said the event was not approved. As of October 5, 2021, there was no record of a deposit related to the event (Allegation 1).

The OIG investigation concluded that the allegation was substantiated. The investigative findings of the Allegation will be discussed in detail later in this report.

On October 12, 2021, OIG Investigator Veronica Vallecillo was assigned this complaint for investigation.

## **BACKGROUND**

West Boca Community High School (WBCHS) is a District school located at 12811 Glades Road, Boca Raton, Florida. The total school enrollment is 2,190, serving grades 9-12.

Teacher/Athletic Director/Head Football Coach Andrae Rowe has been at WBCHS since July 2020<sup>1</sup>. Principal Edmund Capitano has been at WBCHS since June 2019. Assistant Principal Bradly Dorfberger has been at WBCHS since September 2017. Treasurer Diane Esola has been at WBCHS since February 2018.

## **ALLEGATION**

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It is alleged that Teacher/Athletic Director/Head Football Coach Andrae Rowe violated School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual by holding an unapproved fundraising event for WBCHS football, that included a raffle, on October 2, 2021, at Packy's Sports Grill (Packy's).

School Board Policy 2.16 - Fundraising Activities Relating to Schools, states,

*16. "Schools may not have drawings of chance; however, organizations qualified under 26 U. S.C. § 501(c)(3), (4), (7), (8), (10), or (19) are authorized to conduct*

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<sup>1</sup> On December 17, 2021, Rowe resigned from his positions as Athletic Director and Head Football Coach. As of February 14, 2022, Rowe is no longer a District employee.

*raffles or drawings by chance pursuant to § 849.0935, Fla. Stat. provided the organization has complied with all provisions of Ch. 496, Fla. Stat.”*

*4.b. “Sponsors shall take required sponsor training(s) prior to completing school based application...[s]ponsor shall complete the application and submit it to the principal for approval in accordance with established procedures, prior to the start of fundraising.”*

District Internal Accounts Manual Chapter 7 – Cash Receipts and Deposits, articulates the role of an “Activity Sponsor” as:

*“Activity Sponsor – responsible for collection of funds, completion of district forms to document those collections, making prompt deposits of funds, confirming that funds were recorded in the student activity account correctly and timely, and monitoring account balances and online payments on a regular basis.”*

*“Activity sponsors must submit collections to the front office on a daily basis.”*

District Internal Accounts Manual Chapter 19 – Fundraising states, in relevant parts,

*“All fundraising projects must be approved in advance by the principal.”*

*“Before a fundraiser begins the sponsor must:*

- *Complete annual Teacher/Sponsor Fundraising Training in eLearning Management”*

*“During a fundraiser the sponsor must:*

- *Be responsible for maintaining detailed records of inventories and cash collections.*
- *Turn in monies on the day of collection by completing a Monies Collected Report (PBSD 0180).”*

*“Schools may not conduct raffles or games of chance which constitute gambling under Florida Statute 894.04.”<sup>2</sup>*

*“At the conclusion of the event, the Treasurer will process the transfer of the profits from the decimalized account to the primary account that was named as the beneficiary account on the fundraising application once the close out paperwork has been completed by the sponsor.”*

<sup>2</sup> The correct statute is 849.04

## **COMPLAINANT INTERVIEW**

**On October 11, 2021, a sworn recorded interview of Principal Edmund Capitano was conducted at West Boca Community High School in Boca Raton, FL. The following represents actual and paraphrased statements made by “Capitano” as it relates to the Allegation:**

Capitano confirmed that Rowe was the football coach and Athletic Director. Capitano noted that Rowe had been both the coach and Athletic Director at WBCHS for approximately two years. Capitano stated that he did not have any knowledge of the event that took place at Packy’s on October 2, 2021, for the football team. Capitano explained that the matter was brought to his attention because the event was posted on social media. Capitano stated that no one asked him for approval for the event.

Capitano stated he had not had any previous financial-related issues with Rowe.

## **WITNESS INTERVIEWS**

**On October 11, 2021, a sworn recorded interview of Assistant Principal Bradly Dorfberger was conducted at West Boca Community High School in Boca Raton, FL. The following represents actual and paraphrased statements made by “Dorfberger” as it relates to the Allegation:**

Dorfberger indicated he (Dorfberger) has been responsible for Athletics since 2021. Dorfberger stated he did not have prior knowledge of the event on October 2, 2021, at Packy’s. Dorfberger said he found out about the event afterward from Principal Capitano. Dorfberger said that Rowe did not go to him for approval or discuss the event. Rowe did not typically go to Dorfberger to obtain approval or discuss fundraisers.

**On October 11, 2021, a sworn recorded interview of School Treasurer Diane Esola was conducted at West Boca Community High School in Boca Raton, FL. The following represents actual and paraphrased statements made by “Esola” as it relates to the Allegation:**

Esola said no one provided her with a fundraising application or talked to her about the event on October 2, 2021.

Esola explained that she saw a post from Packy’s on her Facebook feed. Esola said the post reflected that the football team held an event on October 2, 2021, which had a raffle.

Esola explained that in order to ensure that all staff are knowledgeable about the guidelines, she held a meeting with staff at the beginning of the school year to review the “Do’s/Don’ts” regarding fundraisers, equity funds, required documentation, purchase orders, etc. Rowe attended this meeting.

Esola said she was not aware of a booster club for the football team.

**On January 13, 2021, a telephone interview of a parent<sup>3</sup> was conducted. The following represents actual and paraphrased statements made by “Parent” as it relates to the Allegation:**

*Investigator Note: The OIG attempted to meet with the Parent in person to obtain a sworn statement. The Parent denied the request.*

The Parent stated they have kids at West Boca Community High School on the football team. The Parent said that they “raised a lot of money” for the football team in various ways. The Parent raised money by holding a cornhole event, a sneaker drive, and local businesses sponsored the football team by purchasing banners.

The Parent confirmed that there was a cornhole event on October 2, 2021, at Packy’s to benefit the school’s football team. The Parent noted that Packy’s often does cornhole events. The Parent explained that they are friends with the owner of Packy’s and they discussed that proceeds from the cornhole event would be donated to the school’s football team. The Parent said there was no written agreement or discussion about how much would specifically be donated by Packy’s to the football team. The Parent noted that the donation was based on the fee for the cornhole event, food sales during the event, and a 50/50 raffle. The Parent stated that there was also a raffle for various baskets during the event, and school football fan gear was sold.

The Parent said they collected the funds during the event. The Parent explained that either the Packy’s owner or manager handed her cash at the end of the event. The Parent said they did not recall how much it was. The Parent wrote a check to the school from her personal account for all the funds that were raised, which included the basket raffle, fan gear sales, what Packy’s manager handed her in cash, and donations people made throughout the day. The Parent did not keep a log or breakdown of the funds collected.

*Investigator Note: The OIG spoke with a Packy’s manager, Sammy Mandell, via telephone, regarding the matter. The manager said they provided a percentage back to the school based on entry fees and food sales during the event. The manager did not recall the exact amount of the check provided to the school. The manager noted that Packy’s did not organize any of the raffles that took place the day of the event.*

The OIG asked the Parent if they recalled the exact amount of the check or the check number they gave to the school. The Parent did not remember the exact amount. The Parent noted they had only written out one check for a large amount to the school. The OIG explained to the Parent that Rowe stated that check # 3230 in the amount of \$2,280 was the check they provided to him in relation to the cornhole event. The Parent confirmed that was the check. When the OIG inquired why the check was dated October 1, 2021,

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<sup>3</sup> The parent’s name is not disclosed throughout this report per the Family Educational Rights and Privacy Act (FERPA)

when the event took place on October 2, 2021, the Parent said they must have written the wrong date on the check.

The Parent stated Rowe contacted them at some point after the OIG investigation commenced and asked if they had a breakdown of the funds that were collected. The Parent said they provided Rowe with an estimate, but was unsure if it was accurate since they did not maintain a log. The Parent said Rowe told them a record of the collection of funds should have been maintained. The Parent noted that they were not aware that the school required them to maintain documentation of money collected or that raffles were not allowed by the District.

The Parent indicated that Rowe attended the cornhole event and was aware of the event prior to it happening.

## ***SUBJECT INTERVIEW***

**On November 8, 2021, a sworn recorded interview of Teacher/Athletic Director/Head Football Coach Andrae Rowe was conducted at the Office of Inspector General in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Rowe” as it relates to the Allegation:**

Rowe stated that the event on October 2, 2021, at Packy’s was not a fundraising event. “Packy’s put on the event, and the school was asked to come out and enjoy the event.” Rowe indicated he attended the event. Rowe added that a team parent did a raffle at the event. Rowe said that the parent was the one that worked with Packy’s to set up the event; he was not involved. Rowe said the school did not pay for the raffled items. The OIG asked Rowe who was responsible for collecting the raffle ticket money. Rowe said it could have been any of the parents. Rowe said he was “not actively involved” in collecting any of the items that were raffled.

Rowe stated he completed a fundraising application for the event. Rowe noted the application was completed after the fact. Rowe explained there “was no money made” from the event; however, money was donated by Packy’s from the event. Rowe said he was not sure how much money was donated, but believed it to be \$500. Rowe explained that he received a check from Packy’s and deposited the funds into the fundraising account.

The OIG provided Rowe with copies of an MCR dated October 11, 2021, and checks deposited into account number 1.2020.01 (Banner Fundraising Account), totaling \$2,720. The OIG pointed out the deposit included a check in the amount of \$2,280 from a parent. Rowe stated that the deposited funds (\$2,720) could be related to a fundraiser such as shirt sales or concessions.

Rowe reiterated that (1) proceeds from Packy’s were donated to the football team, (2) he did not know who collected funds during the event, and that (3) he received a check from Packy’s, but does not recall the exact amount or when it was given to him. Rowe said that



whatever was made from the event, Packy's gave the school a percentage. The OIG asked Rowe if there was some type of agreement with Packy's or written details as to what the percentage was that Packy's would donate. Rowe said the Packy's owner donated what he wanted and there was no set percentage. Rowe noted that the team parent knows the owner of Packy's.

Rowe said that the amount given to him by Packy's is what he deposited. Rowe reiterated that he was not sure if it was \$500<sup>4</sup>, and qualified this statement saying, "clearly it's probably a little bit more than that."

Rowe acknowledged parents should not be in possession of District funds. Rowe explained that the Parent handles raising funds for the football team. Rowe stated that there was no booster in place.

Although Rowe acknowledged he took the fundraising training this year, he admitted to completing fundraising applications after the event at Packy's. Rowe stated that he did not understand that the District prohibited raffles and any gambling at the time of the event. The fundraising training states, "Schools may not conduct raffles or games of chance, which constitute gambling under Florida Statutes"

*Investigator Note: The District requires sponsors to complete annual fundraising training. PeopleSoft records indicate Rowe last completed the Fundraising Training during school year 2019/20 on March 5, 2020. (Exhibit 10) As of January 12, 2022, Rowe has not completed the Fundraising Training for the current school year. Rowe did however complete training for cash disbursements, cash receipts, and field trips in August 2021.*

## **RECORDS ANALYSIS**

- Exhibit 1: Facebook Post from account "Bulls Touchdown Club" dated 9/18/21**
- Exhibit 2: Packy's Sports Grill Event Flyer**
- Exhibit 3: Facebook Post from account "Bulls Touchdown Club: dated 9/19/21**
- Exhibit 4: 50/50 Raffle Poster**
- Exhibit 5: Fundraising Application – 10/2/21 Cornhole Event**
- Exhibit 6: Internal Account Transaction Report for Cornhole Event**
- Exhibit 7: Monies Collected Report and Check from Packy's**
- Exhibit 8: Monies Collected Report dated October 11, 2021**
- Exhibit 9: Check for \$2,280**
- Exhibit 10: Rowe's training records from PeopleSoft**

The WBCHS football team's Facebook page "Bulls Touchdown Club" made several posts throughout September and October 2021, regarding a Cornhole Tournament at Packy's to benefit the West Boca Raton Community High School Football Team. On September 18, 2021, there was a post that stated, "Only 2 weeks away! Call now to reserve your spot if you want to play corn hole. Join our fundraiser and support West Boca Bull Football.

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<sup>4</sup> Check #437 dated October 14, 2021 in the amount of \$500 from Packy's Sports Grill. See Exhibit 7

Amazing food and awesome raffle items. Don't miss the fun!" **(Exhibit 1)** The flyer attached to the post stated the following: **(Exhibit 2)**.

- Cost = \$20 per player
- Proceeds go to West Boca Football Team

On September 19, 2021, Bulls Touchdown Club posted, "Check it out! We are still adding more raffle items. Don't miss our 10/2 event at Packy's Sports Bar and Grill!" Attached to the post was a list of "Raffle Items." The attachment also stated, "Cash only please!" and "1-\$3, 5-\$10, 12-\$20" **(Exhibit 3)**

Based on the pictures of the event posted on the Facebook account, it appears there was also a 50/50 raffle. There was a picture of a person holding a poster at the event that stated, "\$10.00 ticket Cash Only Please" "Take a chance & win ½ of the ENTIRE POT!!" **(Exhibit 4)**

The OIG obtained and reviewed the Fundraising Application/Recap (Form PBSO 0153) "Application" for the Cornhole event on October 2, 2021. **(Exhibit 5)** The document shows it was approved by Principal Capitano on October 20, 2021, eighteen (18) days after the event took place. The Application did not include information regarding where the event was held or that it included raffles. Rowe affirmed on the Application that he completed the fundraising training this school year. PeopleSoft records indicate the last fundraising training Rowe completed was in March 2020.

The fundraiser was assigned Internal Account Number 1-2020.04. The OIG reviewed the activity in the designated account. As of January 12, 2022, there were no deposits or withdrawals. **(Exhibit 6)**

As stated in Rowe's interview, Packy's provided a \$500 check from the event. The OIG obtained a copy of the Monies Collected Report (MCR) and check. The MCR was dated October 18, 2021. **(Exhibit 7)** The deposit was made to the main football account (1-2020.00)

On November 30, 2021, Rowe provided the OIG, via email, a copy of an MCR dated October 11, 2021, with a total deposit of \$2,720. **(Exhibit 8)** The MCR reflected the deposit included check number 3230 in the amount of \$2,280, and the source's name was the Parent. **(Exhibit 9)** Rowe wrote on the MCR that the check from the Parent was a "combination of money donated from Packy's cornhole event," a parent donation, and shirt sales. Rowe clarified that the \$1,680 was "the percentage that Packy's restaurant donated back to our football program." Based on the information provided by Packy's manager, \$500 was amount given to the school from the food/beverage sales and participation of the cornhole event. It appears the \$2,280 provided by the Parent is a combination of donations, raffle sales, and shirts/gear sales. The total deposited from the event is \$2,780, based on the check from the Parent and the check from Packy's.

## CONCLUSION

It is alleged that Teacher/Athletic Director/Head Football Coach Andrae Rowe violated School Board Policy 2.16 and Chapters 7 and 19 of the District's Internal Accounts Manual by holding an event on October 2, 2021 to benefit the school's football team at Packy's Sports Grill that included a raffle.

School Board Policy 2.16 - Fundraising Activities Relating to Schools, states,

*16. "Schools may not have drawings of chance; however, organizations qualified under 26 U. S.C. § 501(c)(3), (4), (7), (8), (10), or (19) are authorized to conduct raffles or drawings by chance pursuant to § 849.0935, Fla. Stat. provided the organization has complied with all provisions of Ch. 496, Fla. Stat."*

*4.b. "Sponsors shall take required sponsor training(s) prior to completing school based application...[s]ponsor shall complete the application and submit it to the principal for approval in accordance with established procedures, prior to the start of fundraising."*

District Internal Accounts Manual Chapter 7 – Cash Receipts and Deposits, articulates the role of an "Activity Sponsor" as:

*"Activity Sponsor – responsible for collection of funds, completion of district forms to document those collections, making prompt deposits of funds, confirming that funds were recorded in the student activity account correctly and timely, and monitoring account balances and online payments on a regular basis."*

*"Activity sponsors must submit collections to the front office on a daily basis."*

District Internal Accounts Manual Chapter 19 – Fundraising states, in relevant parts,

*"All fundraising projects must be approved in advance by the principal."*

*"Before a fundraiser begins the sponsor must:*

- *Complete annual Teacher/Sponsor Fundraising Training in eLearning Management"*

*"During a fundraiser the sponsor must:*

- *Be responsible for maintaining detailed records of inventories and cash collections.*
- *Turn in monies on the day of collection by completing a Monies Collected Report (PBSD 0180)."*

*“Schools may not conduct raffles or games of chance which constitute gambling under Florida Statute 894.04.”*

*“At the conclusion of the event, the Treasurer will process the transfer of the profits from the decimalized account to the primary account that was named as the beneficiary account on the fundraising application once the close out paperwork has been completed by the sponsor.”*

Although Rowe, eventually turned in a Fundraising Application for the fundraising event that took place on October 2, 2021, at Packy’s, Rowe was required to complete the application, per Board Policy 2.16 and the District’s Internal Accounts Manual, prior to the event. Additionally, Rowe did not provide a full description of the event, and the raffles should have been explained on the fundraising application. Rowe stated on the Application that he had completed the Fundraising Training this school year, when in fact he completed other internal account training, but not the Fundraising Training.

Rowe, as the fundraising sponsor, allowed a parent to manage the funds collected from the raffle sales and did not maintain proper documentation of the collected funds as required. This information should have been collected for proper accounting and maintained in order to properly close out the fundraiser, which required detailed information of the collected funds.

Instead of taking possession of the funds collected the day of the event and depositing the funds that same day, Rowe allowed a parent(s) to collect and maintain possession of the funds and provide a personal check to Rowe for deposit instead of the actual funds collected. When Rowe received both checks from the parent and from Packy’s, those funds should have been deposited into the designated account previously set up for the fundraiser.

Since Rowe or the Parent did not maintain records of where the collections came from or the amounts and categories of the funds collected there is no way for the OIG to determine an actual breakdown of the funds or the accuracy of the deposited funds. As stated by the Parent, gear was sold during the event. As such because records indicated there was a designated fundraiser for shirt sales, the funds for those sales should have been deposited into that account.

The intent of the fundraising event was to raise funds for the football team. Approximately \$2,780 was deposited from the event, however, it is unclear how much of those funds came from the basket raffle, fan gear sales, 50/50 raffle, or donations. While Board Policy 2.61 and section 849.04, Fla. Stat. prohibited the raffle, without adequate records, there is no way for the OIG to determine what portions of the \$2,780 was earned via legitimate fundraising or in violation of Board Policy and Florida Law.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Andrae Rowe violated School Board Policy 2.16 and Chapters 7 and 19 of

the District's Internal Accounts Manual by holding an event on October 2, 2021, to benefit the school's football team at Packy's Sports Grill that included a raffle was **Substantiated**.

Additionally, Rowe violated School District *Bulletin #P 22-001 CFO – FY22 Mandatory Internal Accounts Training for Teachers and Account Sponsors Available in eLearning Management*. The bulletin states, "All teachers/sponsors who transact business within school internal accounts must view the appropriate presentation sessions prior to beginning the specific activity." As mentioned above, Rowe completed some of the required training, but did not complete the Fundraising training. Additionally, Rowe affirmed on the Application that he completed the fundraising training the school year the event took place.

## **ADDITIONAL INFORMATION**

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During the investigation, the OIG identified a website and Facebook account for WBCHS football team.

Rowe explained that the website, [www.westbocafundraising.com](http://www.westbocafundraising.com), was setup by a parent. The website is powered by Jersey Watch. The website has various pictures of school football related events, including pictures of students. School related websites should be on the School Messenger platform, not powered through a third-party vendor. Additionally, the Principal should have been notified of the intent of the website in order to have provided the proper guidance and guidelines.

Facebook records indicate the "Bulls Touchdown Club" Facebook account page was created on May 27, 2020. The account is coded as a "Personal blog – Sports team." The account appears to be used to keep the public up to date regarding football games, events, and fundraisers. It is unknown as to who set up the Facebook account.

Rowe acknowledged that the football team has a Facebook account. Rowe noted the page is run by a parent. The OIG asked Rowe if he obtained approval from the Principal to have the Facebook page. Rowe stated the Principal "knows" about the Facebook page.

Principal Capitano denied knowledge of the Facebook account or website.

School Board Policy 2.503 requires (1): a social tracking service request be completed, (2) approval from the principal, and (3) the social media services be administered under the direction and oversight of the principal. None of the above was completed. Instead Rowe allowed for a parent to administer the Facebook account.

The OIG did not find record of a service request submitted for the school's football team.

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

**ATTESTATION**

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

 *Oscar Restrepo Signing for Veronica Vallecillo*  
Veronica Vallecillo, Senior Investigator

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

Sworn to (or affirmed) and subscribed before me this 02 day of June, 2022, by Veronica Vallecillo, Senior Investigator for the School District of Palm Beach County, Office of Inspector General, who is personally known by me.

\_\_\_\_\_  
Signature of Notary Public

Notary Public or  Law Enforcement Officer

This investigation was conducted by Veronica Vallecillo, supervised and approved by Director of Investigations Oscar Restrepo. The investigation was conducted in accordance with guidance from the Association of Inspectors General handbook and within standards as prescribed by Commission for Florida Law Enforcement Accreditation.

Approved by:  Date: 6/2/2022  
Oscar Restrepo, Director of Investigations

Approved by:  Date: 6/2/22  
Teresa Michael, Inspector General

**EXHIBIT LIST**

Facebook Post from account “Bulls Touchdown Club” dated 9/18/21 ..... Exhibit 1  
 Packy’s Sports Grill Event Flyer ..... Exhibit 2  
 Facebook Post from account “Bulls Touchdown Club: dated 9/19/21 ..... Exhibit 3  
 50/50 Raffle Poster..... Exhibit 4  
 Fundraising Application – 10/2/21 Cornhole Event ..... Exhibit 5  
 Internal Account Transaction Report for Cornhole Event ..... Exhibit 6  
 Monies Collected Report and Check from Packy’s ..... Exhibit 7  
 Monies Collected Report dated October 11, 2021 ..... Exhibit 8  
 Check for \$2,280 ..... Exhibit 9  
 Rowe Training Records.....Exhibit 10

**DISTRIBUTION LIST**

**Action Official Distribution:**

Edmund Capitano, Principal, West Boca Community High School  
 Vicki Evans-Pare, Director, Employee and Labor Relations

**Information Distribution:**

Palm Beach County School Board Members  
 Michael Burke, Superintendent  
 Audit Committee Members  
 Shawntoya Bernard, General Counsel  
 Randy Law, Director, Office of Inspector General  
 Bob Bliss, Compliance & Quality Assurance Officer, Office of Inspector  
 General  
 OIG File





Bulls Touchdown Club

Sep 18, 2021 · 🌐

Only 2 weeks away! Call now to reserve your spot if you want to play corn hole.

Join our fundraiser and support West Boca Bulls Football. Amazing food and awesome raffle items. Don't miss the fun!



Activity #: 22-0003-I  
 OIG Staff: V. Vallecillo  
 Date Rec'd: 10-11-21 Pages: 1  
 Rec'd: Facebook  
 Redacted: Yes No  N/A Req'd TBD  
 Exhibit/Reference #: 1 & 2



## Bulls Touchdown Club

Sep 19, 2021 · 🌐

Check it out! We are still adding more raffle items. Don't miss our 10/2 event at [Packy's Sports Bar and Grill!](#)  
... See More

# Raffle Items

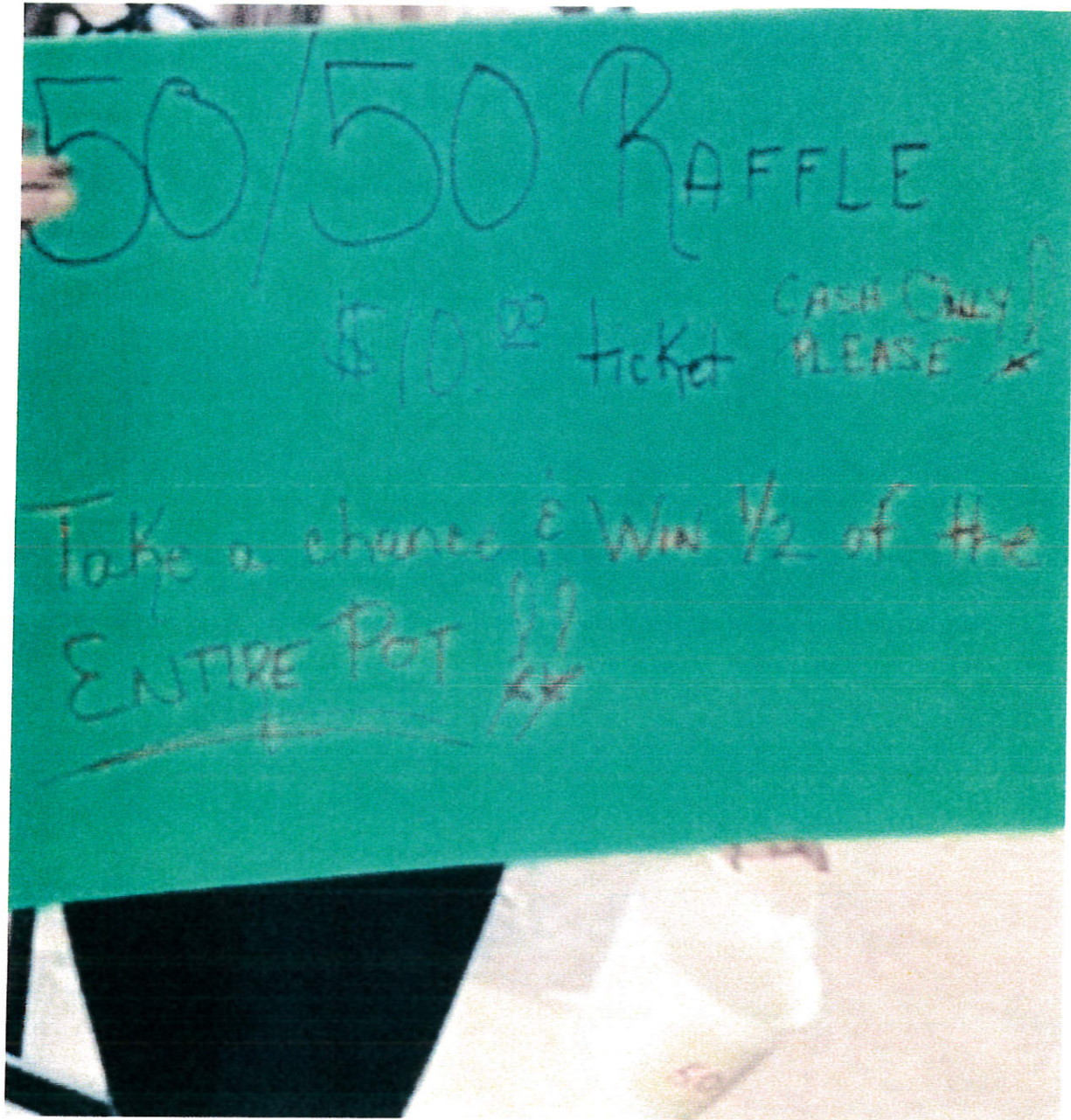
**Cash only please!**

1-\$3, 5-\$10, 12-\$20

- Express Car Wash – 10 free car wash tickets
- Boca Cryo Basket (Value \$225) 1 hour massage \$100 for any service, CBD gummies, mug and shirt
- Xtreme Action Park (Value \$150) 2 certificates for one activity & Play day for 2 • \$25 arcade
- Vodka Basket
- ABC Wine Basket
- Rock the Spectrum gift card (\$90 value)
- Fit Foodz- \$50 gift card
- 3 boxing lessons with professional boxer Johnny Farace
- Beauty Basket (contains a \$65 gift card for Massage Envy)
- Boutique Basket from Happy Lil Thing (Value- \$225: \$25 gift card to the boutique , sandals ,cross body purse, romper, belt (with interchangeable buckle)
- Color Street Basket (10 sets, 1 nail file, 1 covid mask, 1 facial sheet mask, 1 spa headband, 1 eyeshadow palette, 2 hair ties, 1 pouch/clutch- value \$175)
- The Studio -gift card for manicure and pedicure
- FALCO \$35 gift card for hair cut.
- Nothing Bundt Cakes Certificate (8inch cake)

**\*\* More to come!**

Activity #: 22-0003-1  
 OIG Staff: V. Valera  
 Date Rec'd: 10.11.21 Pages: 1  
 Rec'd: Facebook  
 Redacted: Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 3



Activity #: 22-0003-I  
OIG Staff: v. Vallecillo  
Date Rec'd: 10-11-21 Pages: 1  
Rec'd: Facebook  
Redacted: Yes  No  N/A  Req'd  TBD  
Exhibit/Reference # 4



THE SCHOOL DISTRICT OF PALM BEACH COUNTY  
ACCOUNTING SERVICES

**Fundraising Application/Recap**

Activity #: 22-0003 I  
Orig. Stat: V. Valicelli  
Date Rec'd: 10-20-21 Pages: 1  
Rec'd: B Esola

INSTRUCTIONS: This form must be completed by the activity sponsor, approved by the principal, and submitted to the treasurer for account assignment before any activity is started. The treasurer will file the original Fundraising Application/Recap form and give a copy to the sponsor after assigning a fundraising account to the activity. Upon completion of the activity, the sponsor will obtain any relevant documents and forms from the treasurer as required: beginning inventory/resales/sales data; Master Ticket Seller Report (PBSD 0158), general ledger report, and Transfer Requisition (PBSD 0168). The sponsor will use those documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSD 0182) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # 3251	School WEST BOCA HIGH	Sponsor Name ANDRAE ROWE
Sponsor's Account Name FOOTBALL		Primary Account Number 1-2020.00

A. Type of sale:  Resale<sup>1</sup>  Admissions<sup>2</sup>  Services or Donated Item

Perform incoming inventory on goods received.

<sup>1</sup> If resale includes the sale of food, sponsor must provide an approved copy of this application to the Healthy School Team Leader.

<sup>2</sup> All tickets must be pre-printed, pre-numbered, and accounted for on the Ticket Sellers Report (PBSD 0157) and inventoried on the Prenumbered Document Inventory Register (PBSD 0160).

B. Description of activity: CORN HOLE EVENT

C. Time of day food sold for each day sold: SATURDAY OCT 2ND

D. Specific use of profit: FOOTBALL SUPPLIES

E. Date sales begin: 10-2-21 Date sales end: \_\_\_\_\_

COPY

	A. ESTIMATED SALES (APPLICATION) complete prior to fundraiser	B. ACTUAL SALES (RECAP) complete after fundraiser is closed
1. Total Sales Basis for estimate	500	
2. Cost of Sales (must include sales tax) Basis for estimate:	0	
3. Other Costs Itemize (printing, security, prizes, etc.):	500	
4. Net Profit (line 1 minus lines 2, 3)		
5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4)		
Explanation of line 5		

I am familiar with the fundraising regulations of the school and School District. I accept responsibility for the collections involved.

I have taken the Fundraising training for Teachers/Sponsors this year.  Yes  No

Sponsor Signature

Principal Approval Signature

Date

Account Number Assigned to This Fundraising Activity

School Treasurer Signature

Date

Recap Verified by Treasurer Signature

Date





King Cameron LLC  
 Padlys Sports Grill  
 11379 W Palmetto Park Rd  
 Boca Raton, FL 33428-0516

437  
 10-14 20 21 63-215-831

PAY TO THE ORDER OF W.B.A.S. \$ 500<sup>00</sup>  
Five hundred dollars DOLLARS

Suntrust Bank  
 ACH RT 061000104

FOR Football Fundraiser

*[Signature]*

*[Redacted]*

Activity #: 22-0003-I  
 OIG Staff: Y. Vallejos  
 Date Rec'd: 1.12.22 Pages: 2 of 2  
 Rec'd: Wells Fargo  
 Redacted:  Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 7



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

DATE 10/11/21

ACCOUNT NAME(S) <u>Football</u>	ACCOUNT NUMBER(S) <u>1-2000-0</u>	AMOUNT <u>2,720.</u>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON		

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


SOURCE	CHECK #	AMOUNT
<u>Shirts Sales</u>	<u>3231</u>	<u>65.00</u>
[REDACTED]	<u>3230</u>	<u>2,280.00</u>
[REDACTED]	<u>1041</u>	<u>375.00</u>
		<u>2,280.00</u>
<u>is a combination of money donated from packy's Cornhole event, and a parent donating \$400.00 to Football program and sale of shirts that parents had made and sold at games pre sold to other parents and families</u>		
<u>\$200.00</u>	TOTAL FOR DEPOSIT	<u>2,720.00</u>

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

SIGNATURE OF REMITTER 		
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS)	OFFICIAL RECEIPT DATE	DEPOSIT #/FORM #
COMMENTS		

Activity #: 22-0003-I  
 OIG Staff: Y. Valleclillo  
 Date Rec'd: 11.30.21 Pages: 1  
 Rec'd: A. Rowe  
 Redacted: Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 8



[REDACTED] 10/1/21 3230  
[REDACTED] 63-4630 FL  
[REDACTED] 23630  
 Pay to the Order of West Boca High School Date  
Two Thousand Two Hundred Eighty \$2,200.00  
00 Dollars  Photo Bank Deposit Details  
**BANK OF AMERICA**  
 ACH R/T 063100277  
 For WBHS Football MP  
[REDACTED]

Activity #: 22-0003-I  
 OIG Staff: V. Vallejo  
 Date Rec'd: 10-12-21 Pages: 1  
 Rec'd: D. Esola  
 Redacted:  Yes  No  N/A  Req'd  TBD  
 Exhibit/Reference #: 9