



INSPIRE
2023-2024
SCHOOLSDISTRICTOFPALMBEACHCOUNTY.ORG/BACKTOSCHOOL

ARES



SEE something SAY something



ANNUAL REPORT FY 2023

Office of
INSPECTOR GENERAL
THE SCHOOL DISTRICT of PALM BEACH COUNTY

Teresa A. Michael, CIG
Inspector General

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MESSAGE FROM THE INSPECTOR GENERAL

Welcome to the 2023 Annual Report of the Office of Inspector General, a comprehensive overview of our unwavering commitment to enhanced transparency and accountability. In the following pages, we proudly present a detailed account of our endeavors, achievements, and advancements over the past year, all aimed at fostering a culture of openness and responsibility.



Inspector General Teresa Michael



**EDUCATE
AFFIRM
INSPIRE**

2023-2024

PALMBEACHSCHOOLS.ORG/BACKTOSCHOOL

As guardians of integrity and fairness within the School District of Palm Beach County, we recognize the vital role transparency plays in building trust and confidence. This report serves as a testament to our dedication to this principle, showcasing how we have proactively embraced transparency as a guiding beacon in all our actions and decisions.

In the pursuit of accountability, we have meticulously examined and evaluated our operations, policies, and procedures. Through rigorous audits, thorough investigations, and collaborative partnerships, we have diligently worked to ensure that all stakeholders, from employees to the public we serve, can be assured of our commitment to upholding the highest standards of ethical conduct and governance.

Our journey toward increased transparency and accountability has been marked by significant milestones, innovative initiatives, and impactful outcomes. From implementing the Centralized Complaint Assessment Referral & Evaluation System (CARES) to enhance our oversight capabilities to fostering greater engagement with the community via outreach programs we have made substantial strides in our relentless pursuit of excellence.

We invite you to delve into the pages ahead, where you will discover a dynamic narrative of our collective efforts to promote transparency and accountability. Your feedback and insights are invaluable as we strive to refine our practices and better serve The School District of Palm Beach County and its constituents. Together, let us celebrate our achievements, acknowledge our growth, and reaffirm our commitment to an even more transparent and accountable future.

Lastly, I would like to thank the members of the Audit Committee, School Board and Superintendent Burke and his whole team for your continued support of the OIG. Your commitment to transparency, integrity, and professionalism is both commendable and appreciated.

Sincerely,

Teresa Michael

Teresa Michael, CIG, CFE, CIGI
Inspector General
September 15, 2023



Barbara McQuinn
District 1



Alexandria Ayala
District 2



Karen M. Brill
District 3



Erica Whitfield
District 4



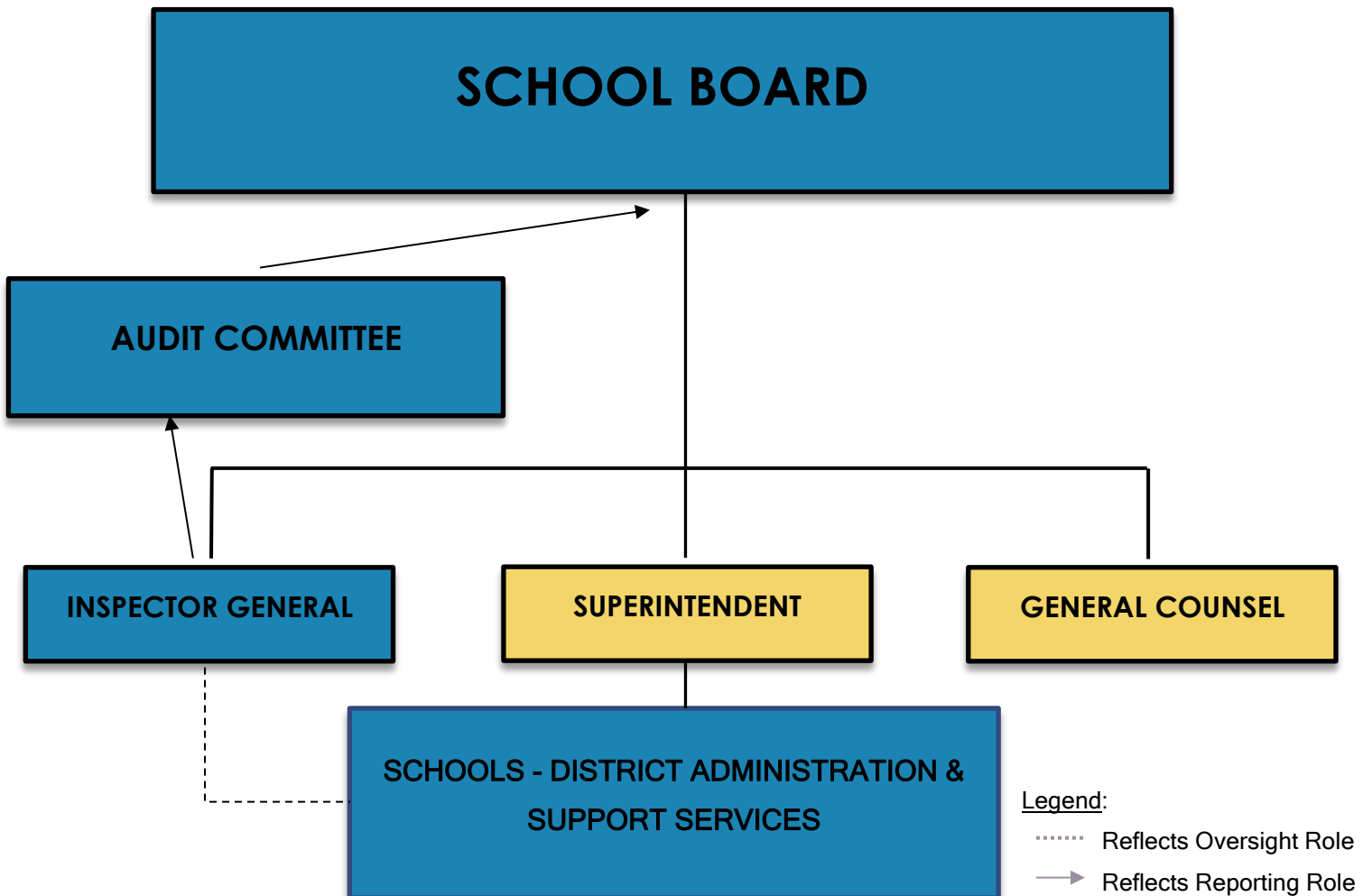
Frank A. Barbieri, Esq.
District 5



Marcia Andrews
District 6



Edwin Ferguson, Esq.
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, 2023

SCHOOL BOARD OF PALM BEACH COUNTY

Frank A. Barbieri, Jr., Esq., Chair
 Karen M. Brill, Vice Chair
 Marcia Andrews
 Alexandria Ayala
 Barbara McQuinn
 Edwin Ferguson, Esq.
 Erica Whitfield

SUPERINTENDENT OF SCHOOLS

Michael J. Burke

AUDIT COMMITTEE

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

REPRESENTATIVES

Frank A. Barbieri, Jr., Esq., - School Board
 Heather Frederick - CFO, Superintendent's Designee
 Justin Katz - CTA President
 Patricia Morales, Esq., - Deputy General Counsel
 Katherine Koerner - Principal Representative
 Corey Friess - Principal 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 contract 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 1.091, 1.092, 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 Office of Professional Standards, 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 all draft 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 prior recommendations where management's corrective actions are ongoing.

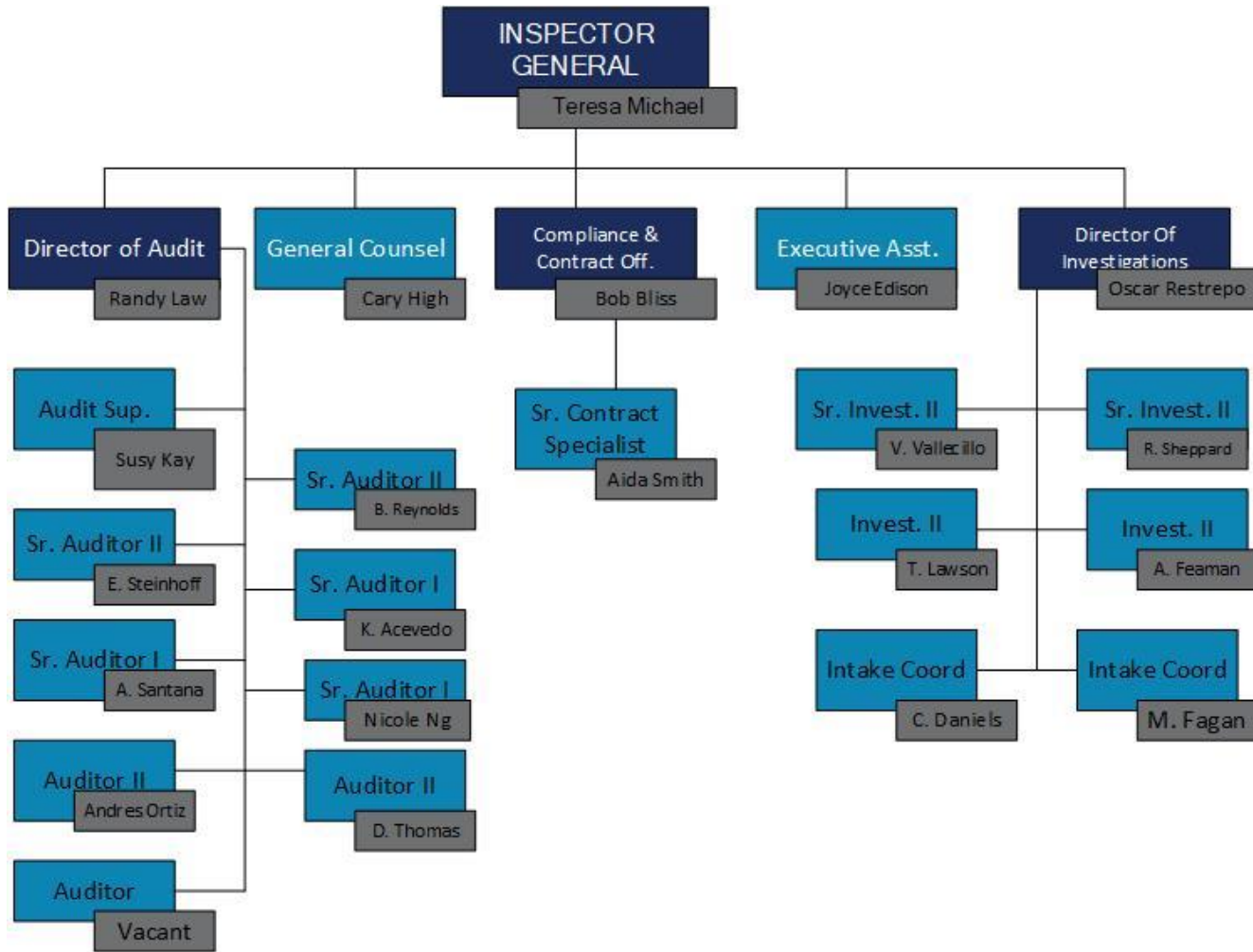


ASSOCIATION OF
INSPECTORS GENERAL

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

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. A veteran trial lawyer practicing since 2005, he's represented clients in criminal, juvenile, and administrative law matters in courts throughout Florida. Intimately familiar with education law, Mr. High currently serves as an adjunct professor at Palm Beach State College teaching administrative law. From 2014 through 2020, he was a full-time, tenured undergraduate legal studies professor at PBSC, chairing the Paralegal Studies and Business Law departments while also serving as the chief negotiator for the faculty union and playing 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 42 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 10 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 SR I

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).

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 seven 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 18 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.

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 20 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 researchable 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.

Danielle S. Thomas
AUDITOR II

Danielle S. Thomas joined the School District of Palm Beach County Office of the Inspector General (OIG) in December 2021. Although fairly new to the OIG, Ms. Thomas has worked for the Broward County and Gwinnett County Public School Districts. She comes to the District

with over 20 years of experience in various roles within the public education and financial services sectors, including: internal audit, State-chartered bank examinations, dental insurance underwriting, bank management, and billing reconciliation supervision. Ms. Thomas received her Bachelor of Science degree from the Florida A&M University-School of Business and Industry and holds a Master of Business Administration degree from Nova Southeastern University.

Ms. Thomas is a member of the Palm Beach County Chapters of the Institute of Internal Auditors (IIA) and the Association of Inspectors General (AIG). In August 2022, she earned her designation as a Certified Inspector General Auditor (CIGA). Ms. Thomas also holds membership in Alpha Kappa Alpha, Sorority, Incorporated.

COMPLIANCE & CONTRACT OVERSIGHT

Robert Bliss OFFICER - COMPLIANCE & QUALITY ASSURANCE

Mr. Bliss has more than 30 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 was promoted to the Officer-Compliance & Quality Control in 2012, shortly after 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, reviews, and investigations that comply with professional standards, and that the OIG successfully passes all Peer Reviews, and (3) following-up on the status of prior recommendations and evaluating corrective actions taken by District Management to improve deficient conditions. He has been a member of the IIA since 1987, and previously served on the Palm Beach County Chapter's Board of Governors. He is also a longstanding member of the AIG, ACFE, and ALGA.

Aida Smith AUDITOR SR I

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

Before joining Palm Beach County Schools Office of Inspector General 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 experience in Broward County

prepared Aida for an excellent transition into Sr. Contract Specialist in the Contract Oversight Unit of the District's OIG. Aida's specialties are compliance, communication, construction/procurement contracts, best practices, and forward thinking.

Aida conducts evaluations, inspections, and reviews multi-million-dollar procurement and construction 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/evaluator knowledge of business systems and regulatory rules. Aida created an audit database of useful information such as audit programs, planning memos, and useful contacts. This database is to help streamline the audit and review processes, cross-train staff, and improve effectiveness, efficiency, and consistency within and throughout the office. Aida also performs OIG training to encourage effective use of District contracts and District funds.

Remarkably involved in professional organizations, Ms. Smith holds membership in ACFE, AIG, ALGA, The IIA - Palm Beach County Chapter, National Association of Construction Auditors (NACA), National Association of State Auditors, Comptrollers, and Treasurers (NASACT). Aida currently holds certifications in AIG Certified Inspector General Evaluator (CIGE 2021), 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's of Business Administration degree and a Bachelor's in Finance.

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 25 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 two intake coordinators 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.

Christina Daniels
CARES INTAKE COORDINATOR

Christina started her career as an Account Executive in finance specializing in home refinance, insurance and credit debt counseling. Although Christina is new to the OIG, she has worked in the District periodically since 1999 and became a permanent employee in 2003. She has worked in several different departments including Federal & State Programs, Accounting, After School Programs and The Education Foundation.

In her current role as a CARES Complaint Intake Coordinator, Christina is responsible for processing complaints and allegations received by the OIG via phone, mail, email or in person in accordance with Office of Inspector General (OIG) procedures. She performs the initial review, evaluation, categorization and documentation for all complaints. She also assists management in completing various quality control requirements, drafts correspondences, collects documents, responds to general inquiries and maintains an investigative system ensuring timely follow-up on referred matters and investigative recommendations.

Morgan Fagan
CARES INTAKE COORDINATOR

Morgan Fagan joined the Office of Inspector General in October of 2022. Ms. Fagan has previous experience working in education as she was employed by the Florida Department of Education (FDOE), Division of Florida Colleges as a Staff Assistant. During this time Ms. Fagan obtained a Bachelor's degree in Criminology from the Florida State University. Ms. Fagan went on to become the Senior Consumer Service Analyst (Intake Coordinator) for the Florida Department of Education, Office of Inspector General (OIG). Continuing her education, Ms. Fagan earned a Master's Degree in Criminal Justice Studies from the Florida State University. As a CARES Complaint Intake Coordinator, Morgan is responsible for processing complaints and allegations received by the OIG via phone, mail, email or in person. She is responsible for the initial review, evaluation, categorization and documentation of all complaints. She also assists management in various tasks such as reviewing public records requests, drafting correspondences, collecting documents, and maintaining an investigative filing system while also ensuring timely follow-ups on referred matters and investigative recommendations. Ms. Fagan is also a certified Accreditation Assessor for the Commission for Law Enforcement Accreditation.

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 22 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 seven-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 II

Possessing 10 years of 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.

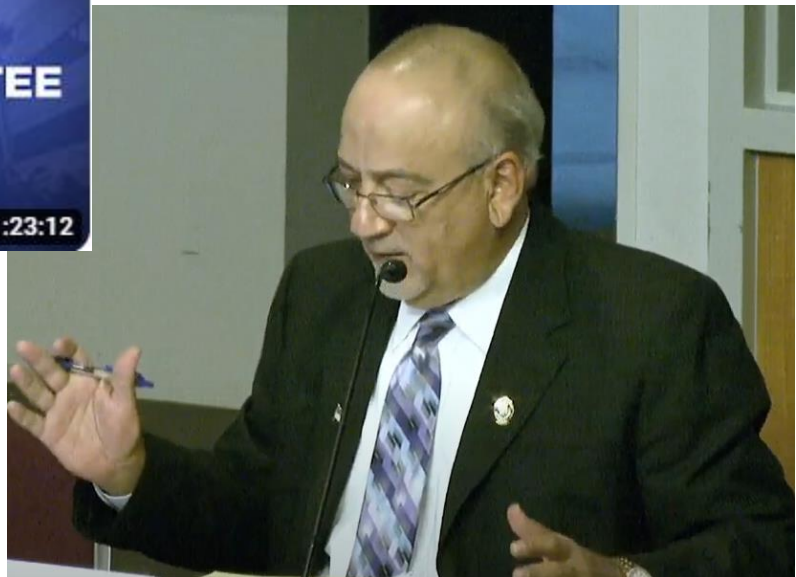
Post-military, from 1993 to 2005, Mr. Sheppard worked as a Probation Officer, Classification Supervisor and an Acting Assistant Warden for the Florida Department of Corrections. Additionally, from 1998 to 2005, Mr. Sheppard returned to Bethune-Cookman University and served as an adjunct professor teaching 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.

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. A member of the AIG and ACFE, Ms. Vallecillo is both a Certified Inspector General Investigator (CIGI) and Certified Fraud Examiner (CFE), earning the latter credential in December, 2021.



CARES

INTRODUCING CARES...

Countless public entities and private businesses know that reliable and effective complaint record keeping is necessary for the identification and prevention of wrongdoing within their organizations. The School District of Palm Beach County shares this knowledge and this past year, codified it.

Beginning spring of 2022, after years of inquiry and discussion surrounding the establishment of a District-wide, centralized complaint reporting system, School Board members charged the OIG with the development, implementation, administration, operation, and maintenance of a District-wide centralized complaint system.

Keenly aware that centralized complaint reporting and accurate record keeping aligned with the School District's interest in protecting the health, safety, and welfare of students, employees, and District stakeholders, the OIG gladly accepted this charge. OIG staff, with guidance and input from District and school leadership, created a multi-faceted, enterprise system for assessment, referring, and evaluating misconduct complaints.

The resulting system, **CARES** (Centralized Complaint Assessment Referral & Evaluation System), was formally adopted by the Board on November 30, 2022.

CARES provides a centralized, uniform clearinghouse for the receipt, assessment, referral, and tracking of misconduct complaints received by the SDPBC. Intended to provide a reliable and transparent way for District stakeholders' complaints to be heard and effectively addressed, CARES was built upon the District's existing systems for reporting complaints, including the processes utilized by regional offices, human resources, and the OIG.

By ensuring that District stakeholders have a centralized mechanism for complaint resolution, CARES provides District leaders, campus administrators, teachers, and staff a strong foundation to supplement existing methods of stakeholder complaint resolution.

With over 470 complaints received through June 2023, CARES has demonstrated, even in its first year of existence, it is a useful system available to assist *all* District stakeholders with resolving complaints.



If you
SEE
something

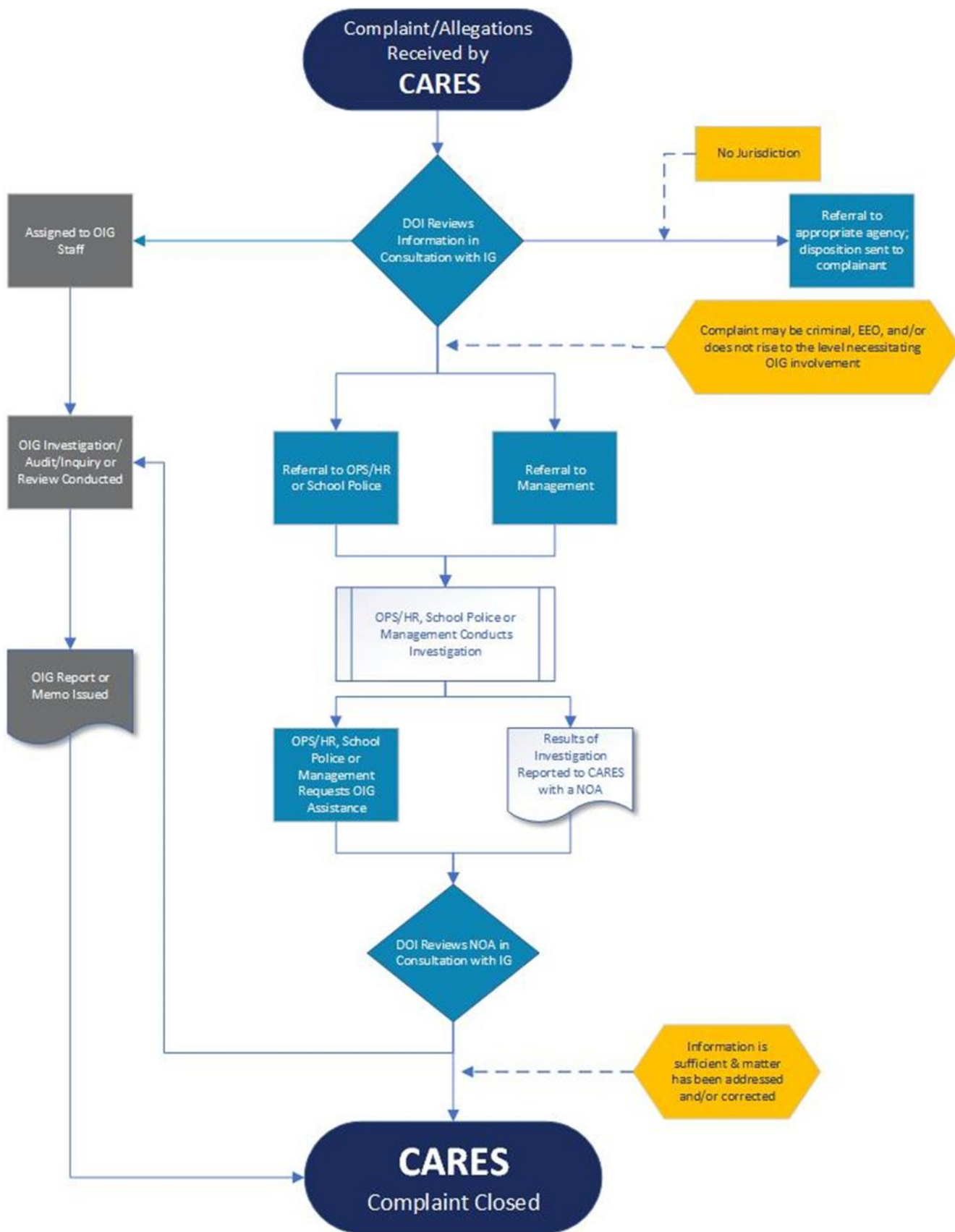
SAY
something



Report Fraud, Waste & Abuse

Hotline: [855.561.1010](tel:855.561.1010) or Submit online: pbsd.ethicaladvocate.com

ANONYMOUS-CONFIDENTIAL-SECURE





INVESTIGATIONS

During the 2023 fiscal year, the School District OIG via CARES received 479 complaints. Upon receipt, these complaints were logged into the CARES electronic database tracking system, which automatically assigned a numeric complaint number. Within two 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)
- HR/EEO
- Management Referral (MR)
- Office of Professional Standards (OPS)
- 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 Statistics

During Fiscal Year 2023 CARES and the OIG's Investigative Unit:

- Received and processed 479 complaints
- Completed and closed 10 Preliminary Reviews*
- Completed and closed 25 Investigations*

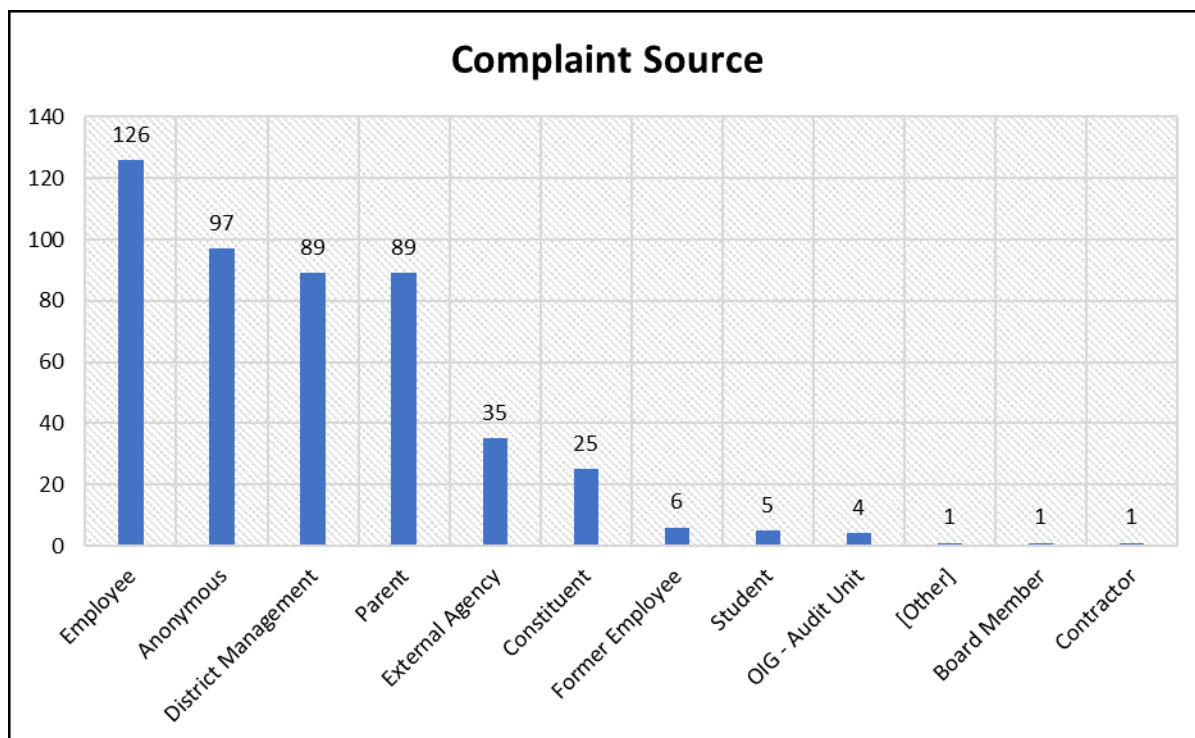
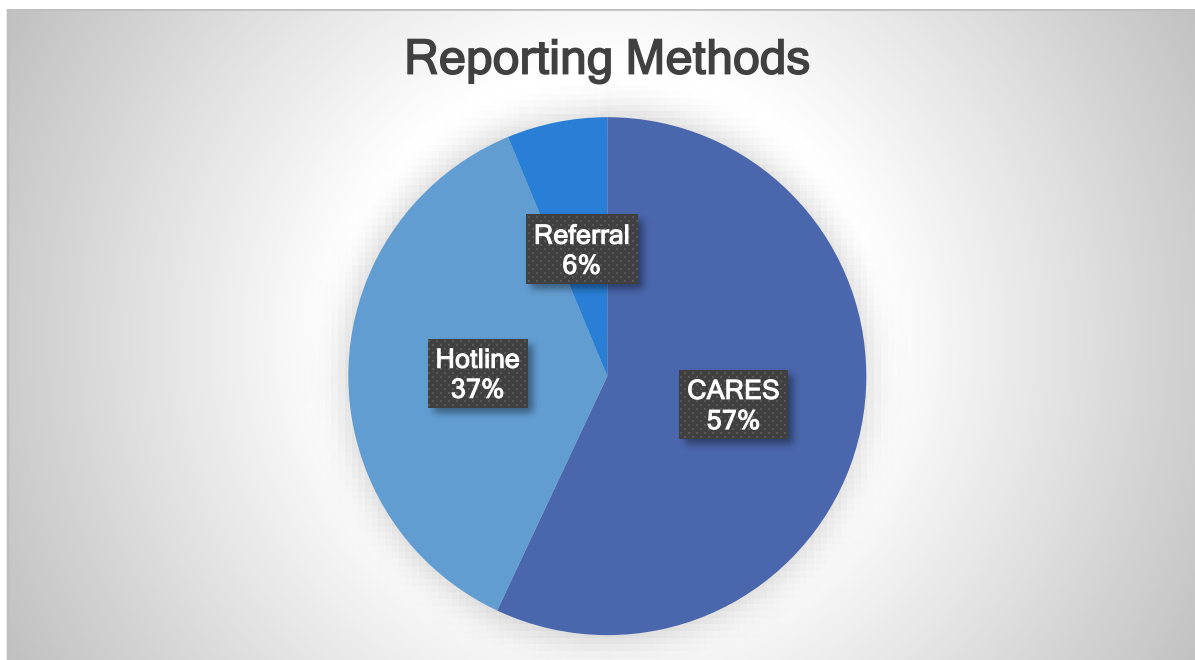
**including cases opened in previous years*

Of the 479 complaints, 385 were referred to other District departments or external agencies. The remaining 94 complaints were retained by the OIG.

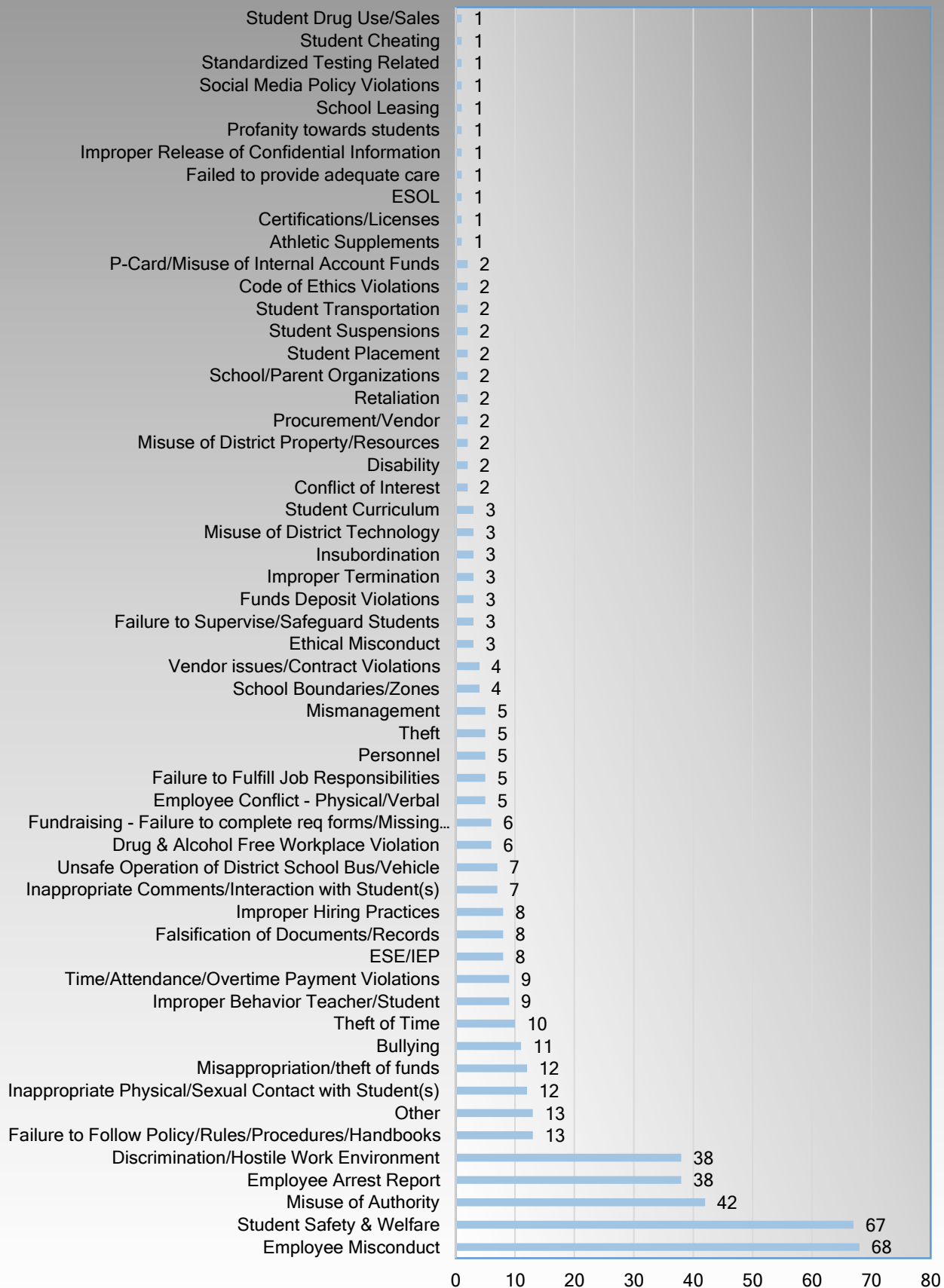
COMPLAINT STATUS: July 1, 2022 - June 30, 2023	
ACTION	No.
Referred to other Departments/External Agencies	385
Retained, Open Investigations/Preliminary Reviews, Policy Reviews by OIG	4
Retained, Suspended	3
Retained and Closed by the OIG Due to:	
For Information Purposes Only	33
No Action Required/Other Dept's Previously Assigned	16
Investigation	12*
Insufficient Information Provided	9
Preliminary Review	9
No Jurisdiction	5
Pending Disposition	3
TOTAL	479

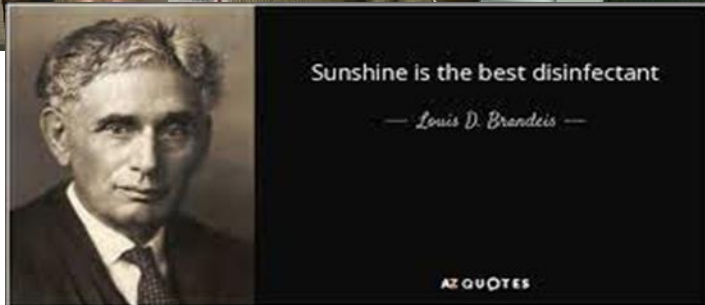
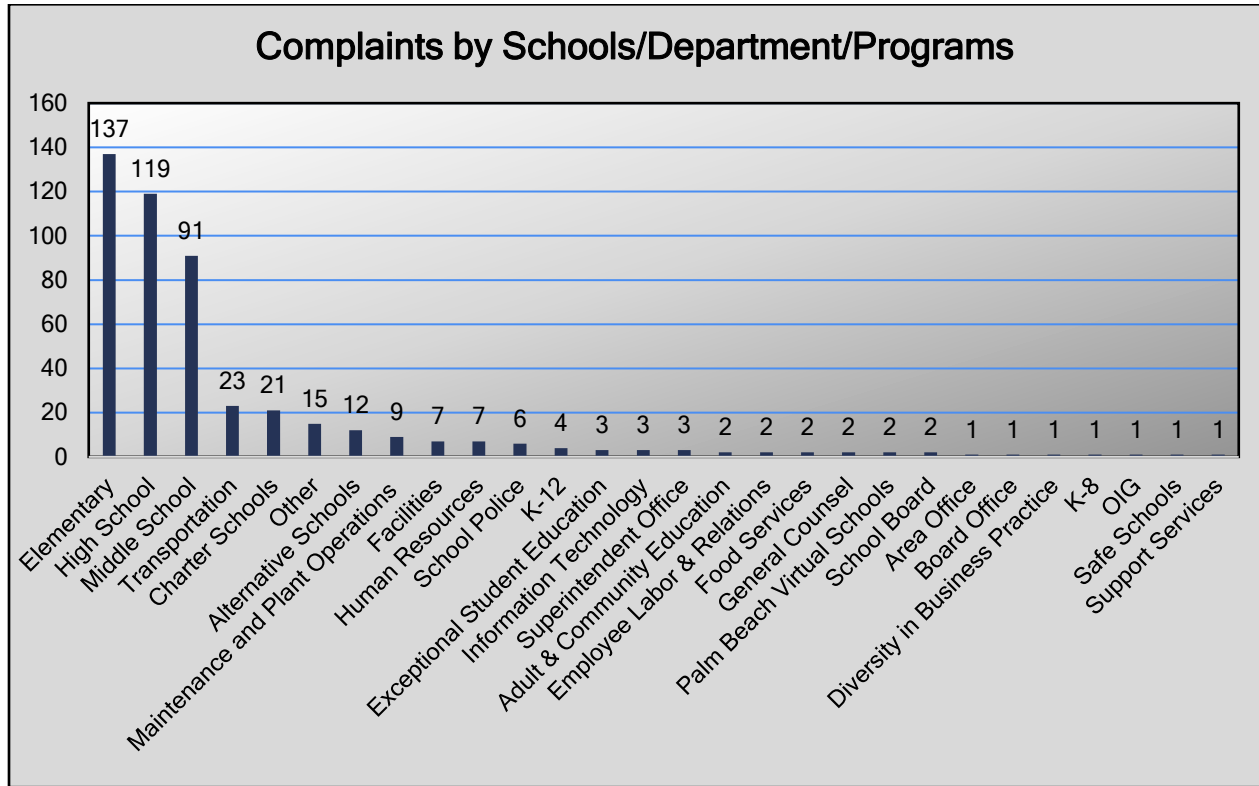
** One investigation is related to more than one case*

The 479 complaints dispositioned during FY 2023 were received by the OIG through the following methods and sources:



General Nature of Complaints Received





COMPLAINT REFERRALS:

Referred Department/Work Unit/External Agencies	Number of Complaints
Professional Standards	94
Deputy Superintendent	79
HR Operations/Human Resources	54
School Police	39
Charter Schools	16
Regional Offices	15
School Police/Professional Standards	14
Chief Operating Officer	12
Deputy Superintendent/Professional Standards	12
External Agencies	9
OIG - Audit Unit	5
Deputy Superintendent/Safe Schools	4
Planning And Intergovernmental Relations	3
Support Services	2
Transportation	2
Chief Operating Officer/Deputy Superintendent	2
Deputy Superintendent/Human Resources	2
Deputy Superintendent/School Police	2
School Police/Human Resources	2
Chief Academic Officer	1
Chief Financial Officer	1
Chief Of Staff	1
Facilities Management	1
Information Technology	1
Maintenance & Plant Operations	1
School Principal	1
Employee and Labor Relations	1
Behavioral & Mental Health	1
Other	1
Planning And Intergovernmental Relations/Accounting Services	1
Professional Standards/External Agency	1
School Police/Professional Standards/Safe Schools	1
Professional Standards/Safe Schools	1
Chief Operating Officer/School Police	1
Deputy Superintendent/Chief Academic Officer	1
Transportation/Professional Standards	1
Total Referrals for FY 2023	385

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.

Closed Investigation Report Summaries

22-0002-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that an Atlantic Community High School Athletic Director violated procedures regarding admission and parking sales documentation, background clearances for coaches, and transportation arrangements. Additionally, it was alleged the Athletic Director received athletic supplement payments for duties not performed. The allegation related to athletic supplements was referred to School Police for a criminal investigation. The State Attorney filed charges against the Athletic Director. The case had findings of Unsubstantiated and Substantiated.

22-0004-I - This case was received as a referral from the Office of General Counsel. This case was predicated upon a complaint that three district employees' requested attendance at two separate events financed by private vendors. This case had findings of Unsubstantiated and Substantiated.

22-0006-I - This case was received from the Director of School Food Services. This case was predicated upon a complaint that four School Food Service Employees were misusing District Vehicles. This case had a finding of Unsubstantiated.

22-0008-I - This case was administratively closed.

22-0011-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that a Forest Hill Community High School Campus Security Aide charged a student to park his personally owned vehicle on the school campus. Additionally, it was alleged that the Principal invited family and friends instead of school staff to chaperone chorus students that participated in the December 14 thru 17, 2021, choral field trip to New York City. It was further alleged that the Principal used school funds to pay for her daughter's flight despite her daughter not being a member of the choir or a student at FHCHS. This case had findings of Substantiated and Unsubstantiated.

22-0012-I - This case was received as a referral from the OIG Audit Unit. This case was predicated upon a complaint that a School Treasurer did not account for \$904 left in the school's safe by a cheerleading coach. This case had a finding of Substantiated.

22-0013-I - This case was received as a referral from the OIG Audit Director. This case was predicated upon a complaint that Boca Raton High School track coaches conducted a fundraiser selling chocolate candy bars, however the coaches failed to follow fundraising procedure. Specifically, the coaches failed to keep track of who the candy was distributed to and how much was distributed resulting in a loss of 1,341 candy bars which equates to \$1,341. This case had a finding of Substantiated.

22-0014-I - This case was received from complaint filed by a Principal. This case was predicated upon a complaint that an Administrative Assistant was not efficient and effective in the delivery of all job duties. The allegations included altering the principal's signature on documents, signing contracts without the principal's knowledge or approval, not processing payroll properly, including Missed Punch Report (MPRs), not properly processing student funds, staff interference, and not being able to account for a digital camera purchased for the school. This case had a finding of Unsubstantiated.

22-0015-I - This case was received from a complaint filed by a Speech Pathologist. This case was predicated upon a complaint that the ESE Coordinator at Woodlands Middle School was copying and pasting students present levels and goals from previous years on student IEPs, holding non-compliant meetings, and not providing parents/guardians with a Parent Participation Form within the required time frame prior to a meeting. This case had findings of Unsubstantiated and Substantiated.

22-0016-I - This case was received from the Bak Middle School of the Arts Principal. This case was predicated upon a complaint that a teacher did not secure the change fund she checked out resulting in a \$200 loss. This case had a finding of Substantiated.

22-0017-I - This case was received from a complaint filed by a Lake Worth Middle School employee. This case was predicated upon a complaint that the School Principal did not time grant an employee's request to be moved from their assigned classroom to another classroom subsequent to a threat received by the employee and that the School District Management committed misfeasance through its design modifications to improve security at select District schools. This case had a finding of Unsubstantiated.

23-0001-I - This case was received from a referral from a William T. Dwyer High School Assistant Principal. This case was predicated upon a complaint that PE teachers did not deposit funds related to PE uniform rentals. This case had findings of Unsubstantiated and Substantiated.

23-0002-I - This case was received from a former employee. This case was predicated upon a complaint that a Choice and Career Options Department administrative assistant was stealing time and falsifying her time sheets. This case had a finding of Unsubstantiated.

23-0003-I - This case was received from a Boca Raton Community High School Principal. This case was predicated upon a complaint that a teacher failed to keep track of the amount of money collected for candy sales. This case had a finding of Substantiated.

23-0005-I - This case was received as a referral from the OIG Audit Director. This case was predicated upon a complaint that a former Principal at Crystal Lakes Elementary failed to complete the required fundraising forms prior to a fundraiser. This case had a finding of Substantiated.

23-0006-I - This case was received from a complaint by the Chief Academic Officer. This case was predicated upon a complaint that a teacher promoted an Algebra I supplemental workbook that he authored by using his District email account to send emails to Principals and other District employees. This case had a finding of Substantiated.

23-0007-I - This case was received from the Pahokee Middle Senior High School Principal. This case was predicated upon a complaint that alleged that a Pahokee Middle-Senior High School Varsity Cheerleading Coach collected funds from each cheerleading student/parent for cheerleading uniforms and did not deposit the funds into the applicable internal account. This case had a finding of Substantiated.

23-0008-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that a Glades Central Community High School Assistant Principal conducted a fundraiser without completing the District's fundraising application and did not allow students to play on the football team without paying their fair share. This case had findings of Substantiated and Unsubstantiated.

23-0012-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that former West Boca Community High School girls' softball coaches collected team softball fees but never deposited those funds into the school's internal softball account. This case had a finding of Substantiated.

23-0013-I - This case was received from the Barton Elementary School Confidential Secretary. This case was predicated upon a complaint that a Barton Elementary Media Specialist improperly solicited and accepted donations from private citizens on behalf of Barton Elementary School. This case had a finding of Substantiated.

23-0014-I - This case was received from the Forest Hill Community High School Principal regarding a fundraiser. This case was predicated upon a complaint that alleged ROTC Teachers had been selling ramen noodles without completing any fundraising paperwork. This case had a finding of Substantiated.

23-0016-I - This case was received from the Roosevelt Community Middle School Principal. This case was predicated upon a complaint alleging that the Band Director conducted a fundraiser and did not promptly deposit all collected funds into the school's internal band account. This case had a finding of Substantiated.

23-0018-I - This case was received from an anonymous complainant. This case was predicated upon a complaint that a John F. Kennedy Middle School Substitute Teacher or Long-term Tutor accepted \$110 from a student at school, but the student never received a receipt and ultimately the funds were not accounted for. This case had a finding of Unsubstantiated.

23-0021-I - This case was received from a private citizen. This case was predicated upon a complaint that the Lake Worth Community Middle School Principal made profane and racist statements to a private citizen while on school grounds. This case had a finding of Substantiated.

23-0024-I - This case was received from an employee of Inlet Grove Community High School. This case was predicated upon a complaint that Inlet Grove Community High School Founder and Chief Executive Officer/President harassed an employee into providing her login credentials to the Student Information System. Additionally, during the investigation the OIG received an additional allegation that Inlet Grove Management improperly used SIS in violation of law and District Policy to recruit potential future students attending other Palm Beach County public schools. This case had a finding of Substantiated.

SCHOOL SAFETY INSPECTIONS

Beginning school year 2022-23, the OIG, acknowledging the prior directives of the Florida Department of Education to ensure that the intentions of the Marjorie Stoneman Douglas Act are met through Safe Schools Assessments, the OIG actively advances the District's commitment to protecting students by conducting regular, unannounced school safety inspections to identify safety issues located on District campuses.

During the 2022-23 School Year, the OIG conducted 39 unannounced school safety inspections.

SCHOOL	# COMPLETED
Elementary	16
Middle	10
High	8
Alternative/K-8	5



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.

1. Accreditation History

- 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.
- On March 16, 2022, two 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 48 standards set forth by the CFA.

- On June 16, 2022, the OIG Investigations Unit received their first re-accreditation with the assessors noting, “*The School District of Palm Beach County’s Office of Inspector General is a well maintained and professional organization. All of the employees interviewed were extremely organized, professional, outgoing, and knowledgeable.*”

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 2023 are summarized in the Audit Summaries section on pages 37-43.



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 2023, 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, 2022, through June 30, 2023.



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, audit and contract oversight 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.



2022 PEER REVIEW

The OIG completed its AIG peer review in March 2022. The Peer Review Team consisted of Dr. Glenda B. Arrington, Inspector General of the Defense Media Activity of the U.S. Department of Defense, and Ms. Flora Miller, Accreditation Manager/Regional Investigator of the Florida Department of Children and Families Office of Inspector General. The Peer Review assessed the work of the Audit Services and Compliance and Contract Oversight units during July 2018 through June 2021 for compliance with the AIG Principles and Standards for Offices of Inspector General, and the United States Government Accountability Office (GAO) Government Auditing Standards (Yellow Book).

The Peer Review concluded, *“It is the unanimous conclusion of the Peer Review Team that both the Audit Services and Compliance and Contract Oversight units met all current and relevant AIG and/or GAO standards for the review period.”*



ASSOCIATION OF INSPECTORS GENERAL

Advancing Professionalism, Accountability & Integrity

*“You should shoot for high standards,
and believe they're obtainable.”*

- Buster Posey

Audit Summaries

1. Report #2022-04 (July 14, 2022) Audit of Eligibility of Dependents for District's Healthcare Programs

Pursuant to the *Office of Inspector General's (OIG) 2020-21 Work Plan*, we have audited the Eligibility of Dependents for District's Healthcare Programs. The primary objectives of the audit were to: (1) assess the adequacy of procedures for ensuring that only eligible dependents are covered by the District's Healthcare Programs, and (2) determine the extent of compliance with applicable *School Board Policies*. The audit produced the following major conclusions:

- Benefits enrollment procedures appeared adequate
- Procedures for removing dependents reaching age-limits from the District's Healthcare Programs appeared adequate
- 83% of dependents with disabilities did not have adequate proof of eligibility
- \$679,434 in estimated annual cost for providing medical coverage to 147 dependents without proof of eligibility

2. Report #2022-05 (July 14, 2022) Audit of Procurement and Inventory Controls of Mobile Devices for Students' Remote Learning

Pursuant to the *Office of Inspector General's (OIG) 2020-21 Work Plan*, we have audited the Procurement and Inventory Controls of Mobile Devices for Students' Remote Learning. The primary objectives of this audit were to (1) assess the adequacy of controls over device inventories and distribution to students, (2) determine if the billings and deliverables complied with the terms and conditions of the *Purchase Contracts*, and (3) determine the extent of compliance with applicable *School Board Policies*. The audit produced the following major conclusions:

- Mobile device prices complied with the *purchase contracts*
- Vendor overbilled the district by \$27,834 for ac adapters
- Oversight of vendors' repairs and technical assistance services needs improvement:
 - \$42,274.75 in payments without adequate supporting documents
 - \$4,894.75 in duplicated charges
 - \$1,538.58 in overbillings for parts and materials
- Vendor had update access to the district's e-support system
- Inventory controls for mobile devices need improvement
- Destiny system's inventory tracking features need improvement
- Students assessed inconsistent fees for damaged or lost devices

3. Report #2022-06 (July 14, 2022) Special Review of Afterschool Program Records at Galaxy E3 Elementary School

During the *Fiscal Year 2021 Internal Funds Audit* of Galaxy E3 Elementary School (Galaxy), we noted that the EZCare2 System database (the Afterschool Program's student information and accounting system) was not accurately maintained and some *Afterschool Program Registration Forms* were missing. Subsequently, we performed this special review

to determine if (1) fees charged and collected for the 2021 Afterschool Program (ASP) were properly accounted for, and (2) program records were properly maintained. This special review concluded the following major conclusions:

- Program records kept at site director's residence
- Twenty-three (23) students without a *Registration Form*
- Student registration and financial information missing from the program database
- Incorrect and missing program fee and payment records
- Credit card payments and refunds not always recorded in the EZCare2 System

4. Report #2022-07 (July 14, 2022) Fiscal Year 2022 Unannounced Cash Counts at 13 Sample Schools

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan*, we have performed unannounced cash counts at 13 sample schools on March 23 and April 18, 2022. 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. The unannounced cash counts and review of the related collection and deposit records produced the following major conclusions:

- No missing money
- Noncompliance's with District money collection procedures:
 - One school had the drop-safe unlocked
 - Two schools with change funds on-hand disagreed with the accounting records
 - One school did not timely deposit collections into the bank
 - Three schools had some collections in the drop-safe without supporting documents or not recorded on the *Drop-safe Log*
 - One school had some *Money Collected Reports (MCRs)* and *Classroom Receipts* not properly completed with accurate information
 - One school's activity sponsor did not retain the yellow copies of the *MCRs*
 - One school had some prepared deposits stored in an unlocked filing cabinet
 - One school did not require staff to sign the *Prenumbered Document Inventory Register (PBSD 0160)* to acknowledge receipt of prenumbered documents

5. Report #2022-08 (September 16, 2022) Audit of Payroll for Temporary Workers

Pursuant to the *Office of Inspector General's (OIG) 2021-22 Work Plan*, we have audited the Payroll for Temporary Workers. The primary objectives of the audit were to (1) assess the adequacy of procedures for processing payroll for temporary workers, (2) determine if payrolls for temporary workers were accurately documented and processed at selected departments and schools, and (3) determine the extent of compliance with the *Fair Labor Standards Act (FLSA)* and *School Board Policies*. The audit produced the following major conclusions:

- Procedures for processing temporary workers' payroll appeared adequate
- 21% of sampled temporary employees not complying with time recording requirements
- Manual time entries without *missed punch reports*
- Duplicate payments (two employees received duplicate wage payments totaling \$1,470 during three pay-periods)

6. Report #2022-09 (September 16, 2022) Follow-up of September 27, 2021 Unannounced Onsite Observations of School Bus Safety Devices

The Office of Inspector General's (OIG) *Report #2022-01*, entitled "*September 27, 2021, Unannounced Onsite Observations of School Bus Safety Devices*" was presented to and approved by the Audit Committee at its February 18, 2022, meeting. During the meeting, the Audit Committee requested the OIG conduct a follow-up review within six months of the OIG's September 2021 observations. In response to the request of the Audit Committee, the OIG performed this follow-up review which produced the following major conclusions:

- Continued improvements in maintaining school bus safety devices
- Mandatory safety inspections not timely completed for three sample buses
- 2% of daily *Bus Driver and Attendant Pre/Post-trip Inspection Reports* unavailable; and 22% did not indicate completion of post-trip inspections
- Bus video surveillance recordings not timely provided to OIG for inspection



7. Report #2022-10 (November 18, 2022) Audit of Purchasing Card (P-Card) Expenditures for Selected Departments

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan*, we have audited the Purchasing Card (P-Card) Expenditures for selected departments. The primary objective of this audit was to determine the extent of compliance with *School Board Policies* and Purchasing Procedures for P-Card purchases. The audit produced the following major conclusions:

- Procedures for processing P-Card applications and cancellations appeared adequate
- Noncompliance's with P-Card procedures
 - P-Card Monthly Statement not approved by department head
 - Purchases exceeded the \$1,000 per vendor daily limit without prior approval from the Purchasing Department

- Inconsistent instructions provided to P-Card holders for documenting travel expenses
- Purchases with no or insufficient supporting documents
- Items purchased without required prior approval

8. Report #2023-01 (January 13, 2023) Audit of Supplements Payroll Procedures

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan*, we have audited the Supplements Payroll Procedures. The primary objectives of this audit were to (1) assess the adequacy of procedures for approving and processing supplements payroll, and (2) determine the extent of compliance with the applicable *School Board Policies* and *Collective Bargaining Agreements (CBAs)* for selected supplements. This audit produced the following major conclusions:

- Year-round and seasonal supplements assignment and approval need improvement
 - Fifteen (79%) of the 19 sample schools did not maintain records of principals' approval of supplements assigned to employees
 - Required supporting documentation not consistently maintained
 - Overpayment of \$1,809 in supplements to an employee
- PeopleSoft's access and approval of supplements payroll need improvement
 - No supervisor review and approval needed
 - Excessive number (115) of users had update access to Peoplesoft supplements payroll records for multiple locations
 - Untimely removal of user access for transferred employees
- Procedural and automated system controls for athletic supplements not effective
 - PeopleSoft online verification ineffective
 - Inaccurate and incomplete certification records
 - Despite new procedures implemented in fiscal year 2022, noncompliance's still existed
- Overpayment of \$14,800 in advanced degree supplements to three sample employees
- Inconsistent practices for approving advanced degree supplements

9. Report #2023-02 (January 13, 2023) Audit of Change Management for PeopleSoft System

Pursuant to the *Office of Inspector General's (OIG) 2020-2021 Work Plan*, we have audited the Change Management Procedures for the PeopleSoft System. The primary objectives of the audit were to determine whether (1) documented Change Management Procedures were in place and followed for both planned and emergency maintenance and updates to the PeopleSoft System; (2) software changes to the PeopleSoft System were authorized, documented, tested, and reviewed prior to implementation; (3) adequate segregation of duties and access controls existed for promoting software changes from testing to production environments; and (4) vendors' billings and deliverables complied with the terms and conditions of the *Purchase Contracts* for conversion from DB2 to Oracle database. The audit produced the following major conclusions:

- PeopleSoft change management procedures appeared adequate but need codification
- Tracking of PeopleSoft changes needs improvement
- IT general controls for PeopleSoft change management appeared adequate

- Conversion of DB2 to Oracle successfully completed; vendor overbilled the District by \$877.50
- PeopleSoft changes were adequately documented
- Emergency software changes appeared excessive

10. Report #2023-03 (April 21, 2023) Special Review of Pre-K Afterschool Program at Northboro Elementary School

Pursuant to the *Office of Inspector General's (OIG) 2022-2023 Work Plan*, and in response to a request from the school's Principal and a referral from the Office of Professional Standards (OPS), we have conducted a Special Review of the Pre-K Afterschool Program at Northboro Elementary School. The primary objectives of this special review were to determine (1) if fees charged and collected were properly accounted for, and (2) whether all the collections were properly processed and deposited into the school's bank account. This special review produced the following major conclusions:

- No money missing
- Administrative assistant allowed some students to attend the program without advance payment; 7% of program fees owed by parents unpaid as of December 31, 2022



11. Report #2023-04 Special Review of Afterschool Program Records at Cholee Lake Elementary School

Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan* and in response to the request from the Principal of Cholee Lake Elementary School, the OIG conducted a special review of the school's Afterschool Program (ASP) to determine if (1) fees charged and collected were properly accounted for, and (2) program records were properly maintained. This special review produced the following major conclusions:

- Noncompliance's with *School Board Policy 8.131* for transporting student to attend Afterschool Program (ASP) at another school
 - Forest Hill Elementary student not eligible to attend Cholee Lake ASP
 - Inappropriately utilized Specialized Transportation Service to transport student not eligible for Cholee Lake ASP
 - The student's unpaid ASP fees ranged from \$2,612 to \$6,959
- Alterations/falsifications of parent sign-out records for some students

- Incorrect and missing student attendance and parent sign-out records
- Inaccurate billing records
- Discrepancies in fee collection records

12. Report #2023-05 FY2022 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, 2022. The audit produced nine major findings in four areas: Disbursements, Money Collections, Leasing of School Facilities, and Afterschool Programming.

- 41 schools with no significant noncompliance
- Disbursements
 - Disbursements not properly documented or approved
 - Vendors performed services on campus without *Consultant Agreements*
- Money Collections
 - Monies not deposited timely
 - End-of-Year procedures need improvement
 - Inadequate fundraising documentation
 - Controls of prenumbered documents
- Leasing of School Facilities
 - *Lease Agreement* not properly signed
 - Late payments from lessees
- Afterschool Programs
 - Student records not properly maintained



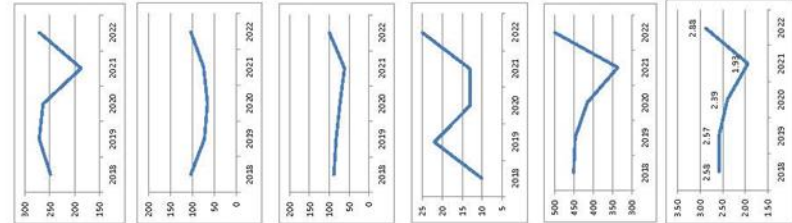
ALL SCHOOLS-FIVE YEAR SUMMARY OF SIGNIFICANT NON-COMPLIANCES

ALL SCHOOLS FIVE YEAR SUMMARY OF SIGNIFICANT NONCOMPLIANCES FY 2018 – 2022 INTERNAL ACCOUNTS

As School	Debitments				Receipts				After School Programming (ASP)				Leases				Community School / Student Support Programs				Other				Number of Findings																					
	Disbursements				Receipts				Racial Management				Student Records				Leases				Community School / Student Support Programs					Other																				
	18a	19	20	18	21	22	23	23a	24	24a	2	4	7	8	6	4	10	30	29	32	32a	31	29	1		2	5	33	34	35	37	38	40	41	42											
	P-Card Related Findings	Wage/Paid From External Funds	Disbursement Not Properly Approved	Wage/Paid From External Funds	Disbursement Funded by Incorrect Account	Access to Prop Site	Prop Site Log Not Used Completely	Monies Not Deposited Timely	Collectors Return Addressed/ Monies	Acknowledgment from Sponsor	Copy of MCR Not Returned by Sponsor	Monies Collected Not Properly Documented	Fund Monies Not Adequately Documented	Registration/ Fees Not Collected	Accounting Record Incomplete/Incorrect	Students Released Without Parent Sign-off	Students Released to Unauthorized Person	Attendance and Punctuality Sign-out Records Missing / Not Properly Maintained	Registration for Not Properly Maintained	Fee Waiver Not Properly Documented	Indebted Proof of Insurance	Lease Agreements Not Adequately Maintained	Fee Waivers Not Documented / Undercharged	Leasing Fee Collections Incorrectly Distributed	Fees Collected After Use	Lease Requisition Not Available	Fees Not Timely Transferred to District	Registration for Not Properly Maintained	Morose and School Checks Not Adequately	Bank Reconciliation Not Completed Timely	Bank Signatures/ Check Not Updated	Adjustments To Records Not Properly	Field Trips Not/ Take Approved by Principal	Out of County Trips Not Approved by Area Superintendent	No Documents Custodian Assigned for	Prerevised Documents										
Elementary Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	2018 - 109 Schools	2019 - 109 Schools	2020 - 109 Schools	2021 - 109 Schools	2022 - 109 Schools	
Middle Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	2018 - 33 Schools	2019 - 33 Schools	2020 - 33 Schools	2021 - 33 Schools	2022 - 33 Schools	
High Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	2018 - 23 Schools	2019 - 23 Schools	2020 - 23 Schools	2021 - 23 Schools	2022 - 23 Schools	
Other Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	2018 - 10 Schools	2019 - 10 Schools	2020 - 10 Schools	2021 - 10 Schools	2022 - 10 Schools	
Total	(avg / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)	2018 - 175 Schools (0.68 / school)	2019 - 174 Schools (0.67 / school)	2020 - 174 Schools (0.39 / school)	2021 - 174 Schools (0.93 / school)	2022 - 174 Schools (0.88 / school)

● No Longer an Issue (18)
● Improved (6)
● Need Improvement (3)
● Need Serious Attention (1)

Number of Findings



COMPLIANCE & CONTRACT OVERSIGHT



The OIG's Compliance & Contract Oversight Unit performs reviews of District procurements and contracts. The Officer of Compliance and Quality Assurance leads the 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 recommendations made to management.

Contract Oversight

The OIG's contract review duties and responsibilities are outlined in *School Board Policy 1.092 - Inspector General*, and involve two main areas: (1) Pre-Award Activities and (2) Contract Reviews. Pre-Award activities occur before contracts are approved by the School Board and can include such things as reviewing/observing solicitations, bid submittals and evaluations, the vendor selection process, and contract negotiations. Contract Reviews are performed after contracts are awarded to determine compliance with important contractual terms and conditions, including whether expenditures are appropriate 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 Compliance & Contract Oversight Unit engages in pre-award contract oversight activities 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. The OIG 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 17 Contract Selection Committee meetings involving an estimated total contract value of approximately \$54 million as follows:

Pre-Award Activities Contract Selection Committee Meetings Attended				
Meeting Date	Solicitation No.	Description	Phase of Solicitation	Contract Value (estimated)
08/15/22	23C-001V	Construction Management at Risk Services for Facilities Renovations & Repair - Petroleum, Tanks and Environmental Services	Evaluation/ Selection	\$1,350,000
10/12/22	23C-003S	Construction Management at Risk Services for Facilities Renovations & Repair - Roosevelt Middle School	Evaluation/ Selection	\$5,444,334
10/12/22	23C-012D	Design Services - Inlet Grove Community High School	Evaluation/ Selection	\$1,522,200
10/13/22	23C-014S	Design Services - Riviera Beach Preparatory and Achievement Academy	Evaluation/ Selection	\$2,331,608
10/26/22	23C-009S	Design Services - Facility Renovations and Repairs for Boynton Beach Community High School	Evaluation/ Selection	\$500,000
11/16/22	23C-013D	Construction Management at Risk Services for Facilities Renovations and Repair for Inlet Grove Community High School	Evaluation/ Selection	\$21,000,000
12/15/22	23C-016J	Legal Services for Department of Risk and Benefits Management	Evaluation/ Selection	\$1,800,000
01/18/23	23C-023B	Design Services - Facility Renovations and Repairs at Ancillary at Fulton-Holland	Evaluation/ Selection	\$372,500

Pre-Award Activities Contract Selection Committee Meetings Attended				
Meeting Date	Solicitation No.	Description	Phase of Solicitation	Contract Value (estimated)
01/19/23	23C-019D	Design Services - Facility Renovations and Repairs at South Area Intensive	Evaluation/ Selection	\$740,004
01/26/23	23C-025S	Design Services - Facility Renovations and Repairs at Lantana Middle School	Evaluation/ Selection	\$282,500
02/16/23	23C-026S	Construction Management at Risk Services for Facilities Renovations and Repair for Lantana Middle School	Evaluation/ Selection	\$3,242,135
03/08/23	23C-022D	Construction Management at Risk Services for Facilities Renovations and Repair for Manatee ES	Evaluation/ Selection	\$3,460,568
03/28/23	23C-028V	Indoor Air Quality and Infectious Disease Services	Evaluation/ Selection	\$4,000,000
04/05/23	22C-027S	Tutoring Services	Evaluation/ Selection	\$2,500,000
04/17/23	23C-030L	Professional Emergency Management Services	Evaluation/ Selection	\$3,000,000
05/22/23	23C-031V	General Banking and School Banking Services	Evaluation/ Selection	\$250,000
06/01/23	23C-029K	Third Party Claims Administration	Evaluation/ Selection	\$2,300,000

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

Summary of Contract & Procurement Reviews

Contract Review (Report # 23-R-1): Program Management Support Services - Project Reconciliations (November 18, 2022)



Pursuant to the *Office of Inspector General's (OIG) 2021-2022 Work Plan*, we reviewed the project closeout reconciliation process related to the Program Management Support Services contract awarded to AECOM Technical Services, Inc. The primary objective of this review was to determine the extent of compliance with the project reconciliation payment provisions outlined in the contract including:

- (1) Whether the required reconciliations were performed to determine the final amounts due the Program Manager; and
- (2) Whether the reconciliations and related payment adjustments were appropriately based on actual costs and calculated correctly.

The review produced the following conclusions:

1. Project Reconciliations Have Not Been Performed as Required by the Contract

Schedule 4.2 - Project Reconciliation of the contract states, in part,

"At the conclusion of each project and upon the SCHOOL BOARD's issuing a Notice of Financial Closeout to the Program Manager, School Board shall conduct a project reconciliation to determine whether the School Board is required to make adjustments to the Design/Planning Phase and/or Construction Phase payments under the Contract Documents. Any project reconciliation payments due to the Program Manager or the School Board shall be paid on the

25th day of the month after the School Board issues its Notice of Financial Closeout to Program Manager.” [Emphasis added.]

However, District staff did not issue any *Notices of Financial Closeout* to the Program Manager as required by the contract. Although several construction projects had been concluded, project reconciliations were not conducted to determine whether any Design/Planning Phase or Construction Phase payments to the Program Manager needed to be adjusted.

After our inquiries, Facilities Management staff began performing the required project reconciliations for concluded projects. As of June 30, 2022, District staff’s reconciliations showed a total of \$287,260 due to the School District from the Program Manager for 26 concluded projects. Three of the four sampled projects evaluated in this review account for \$150,370 (or 52%) of the total estimated amount due. (See Table 2.)

Table 2: Estimated Amounts Due to the District for 26 Concluded Projects (as of 6/30/22)

Project No.	Project Description	Purchase Order No.	Estimated Amount Earned by Program Manager	Total Amount Invoiced by Program Manager	Estimated Amount Due District
19817100	Bear Lakes MS - Facility Renewal	9201800022	\$182,110	\$272,551	\$90,441
19317100	Lighthouse ES - Facility Renewal	9201800027	Pending Reconciliation	Pending Reconciliation	Pending Reconciliation
20517100	New Horizons ES - Facility Renewal	9201800028	\$120,871	\$147,896	\$27,025
16617390	Verde ES - Modernization	9201800008 9202000127	\$976,282	\$1,009,186	<u>\$32,904</u>
Estimated amount due to the District for three of the four sampled projects					\$150,370
Estimated amount due to the District for 23 other concluded projects					<u>\$136,890</u>
Total estimated amount due to the District for 26 concluded projects					<u>\$287,260</u>

Reconciliations Not Completed/ Not Timely

As of June 30, 2022, 12 (or 46%) of the 26 projects were concluded (final payments made) more than a year ago, but the required financial reconciliations were not completed. As a result of not reconciling Program Manager fees at the time of project conclusion, any monies due (to either the District or the Program Manager) were neither determined, requested, nor paid timely as required by the contract. Conducting timely project reconciliations helps ensure both compliance with the contract and prompt payment of amounts due.

No Written Project Reconciliation Procedures at the Commencement of our Review

At the commencement of our review, there were no written procedures that provided guidance to staff as to when or how to perform the contractually required project reconciliations. During our review and after our inquiries, we were provided with newly drafted project fee reconciliation procedures dated March 31, 2022. The procedures were created to guide District staff through the reconciliation process and financial closeout of each project managed by the Program Manager.

Newly Drafted Procedures Inconsistent with Contract Language

Our review of the newly drafted *AECOM Project Fees Reconciliation and Financial Closeout* procedures revealed inconsistencies with the contract language. More specifically, the contract states (1) the District is to issue a *Notice of Financial Closeout* to the Program Manager, and (2) the District is to conduct the project reconciliation. On the other hand, the written procedures (1) do not require that a *Notice of Financial Closeout* be issued to the Program Manager, and (2) establish a “task force team” that includes Program Manager staff, to conduct the District’s project reconciliation.

Also, the written procedures require invoicing to stop, stating, “when the AECOM invoice amount for the Construction PO Fee gets around 80%, invoice stops, waiting for the final fee cost reconciliation for each corresponding project.” However, stopping invoicing does not appear to be consistent with the contract.

Standard operating procedures should align with contractual requirements.

We recommended the following:

1. As stipulated in the contract, under **Section 4.2 Project Reconciliation**, we recommended Facilities Management issue a *Notice of Financial Closeout* to the Program Manager at the conclusion of each project; and, upon issuance of the Notice of Financial Closeout, independently conduct a timely project reconciliation to determine whether the Design/Planning Phase and/or Construction Phase payments need to be adjusted. Any monies due should be paid by the 25th day of the month after management issues its *Notice of Financial Closeout* to Program Manager.

If staff does not intend to adhere to the **Project Reconciliation** provision outlined in the contract, or if the parties desire to implement an alternative process, the contract should be amended accordingly, as outlined in Section 12.1 of the contract.

2. We recommended staff expeditiously complete the reconciliations for all completed projects, and ensure all amounts due are promptly paid.
3. We recommended the draft *AECOM Project Fees Reconciliation and Financial Closeout* procedures be revised so they align with the terms of the contract.

Procurement Review (Report # 23-R-2): Fingerprinting and Background Check Services (February 17, 2023)



In response to a complaint received by the Office of Inspector General, we completed a review of the selection and award process used to procure Fingerprinting and Background Check Services (RFP No. 22C- 816C). The primary objective of this review was to assess the adequacy of the procurement and contract award processes utilized.

The review produced the following conclusions:

1. The Piggyback Contract Award Process for Bid 22C-816C Complied with State Rules and District Policies and Procedures, Except as Noted in Conclusion #2 Below.

We reviewed the process utilized to procure fingerprinting and background check services through a piggyback contract, reviewed the related contracts and documents, and judgmentally selected and tested the following five key attributes to determine whether:

1. The piggyback contract process complied with State rules, School Board Policy 6.14 - Purchasing Department, and related procedures;
2. The piggyback contract included cyber security insurance as required by the District;
3. The piggyback contract was reviewed and approved by the Office of General Counsel as to Form and Legal Sufficiency;
4. The Purchasing Department's Piggyback Procedure Check List was completed to help ensure all procedural steps were followed by Purchasing staff;
5. The Office of Diversity in Business Practices (ODBP) reviewed the contract specifications as required by School Board Policy 6.143.2.e.iii.

We also reviewed invoices from, and payments to, Alpha Omega Biometrics Division. Services appeared to be properly paid based on the amounts invoiced.

Our review of relevant documents and interviews with staff, including an audio recording of the School Board meeting on June 15th, 2022, concluded that the piggyback processes utilized to procure Fingerprinting and Background Check Services were adequate and conducted in a manner consistent with District needs, State rules, and School Board policies. We found attributes #1 through #4 above were in compliance with related requirements. Our finding related to attribute #5 is further detailed in Conclusion #2 below.

2. Written Procedures related to Seeking and Obtaining Input from the Office of Diversity in Business Practices (ODBP) Prior to Awarding the Piggyback Contract (22C-816C) were Not Followed.

School Board Policy 6.143 Diversity and Equitable Utilization in Business outlines the ODBP's participation in the District's procurement process. To help ensure compliance with ***School Board Policy 6.143***, the Purchasing Department provides written communication to ODBP regarding anticipated solicitations/contracts. ***Standard Operating Procedure (SOP) No. 6 - Preparing Solicitations*** states, in part,

"Purchasing Manager will send a copy of the new solicitation (Bids, RFP, ITN, Piggyback) to the Office of Diversity and will include the NIGP Codes associated with the solicitation.

"Within fifteen calendar days, a response will be sent to the Purchasing Agent identifying any District certified SBE Vendors registered for the commodity and the Office of Diversity will also include vendors registered with surrounding counties and school districts."

However, our review of documentation and interviews with staff revealed that although the Purchasing Department made some effort to identify registered SBE vendors for this procurement (Bid 22C-816C), there was insufficient evidence for us to confirm that ODBP was given an adequate opportunity to review and provide input on the proposed piggyback contract. The solicitation and contracting process should include seeking and obtaining input from ODBP prior to awarding contracts.

OIG's Prior Audit of Piggyback Contracts

On December 20, 2019, our Office issued Report # 2019-16 entitled ***Audit of District's Use of Piggyback Contracts***. That audit identified a communication issue between departments, and recommended that, prior to determining whether a piggyback contract should be awarded, purchasing staff should obtain input from the ODBP; and ODBP staff should respond to all of Purchasing's requests for M/WBE vendor information, as required by ***School Board Policy 6.143***.

Our current review of this procurement revealed that there is still opportunity to improve communications and collaboration between the Purchasing Department and ODBP.

We recommended the following:

Purchasing staff should continue to strive to collaborate with, and obtain input from, the Office of Diversity in Business Practices prior to entering into piggyback contracts to help advance the purpose of, and ensure compliance with, ***School Board Policy 6.143 - Diversity and Equitable Utilization in Business***.

3. Fingerprinting Services for the District's School Readiness Health and Safety Program Should Have Been Competitively Bid in Fiscal Years 2019 and 2020.

All School Readiness Program Providers and personnel are required to be screened. To obtain the needed fingerprinting and background screening services, the Purchasing Department entered into a Direct Negotiation with Mobile Fingerprinting, LLC. in 2018. At that time, the District anticipated spending \$50,000 annually.

During fiscal year (FY) 2019, the anticipated annual spend for the services increased to \$67,520; and in fiscal years 2020 and 2021, the anticipated annual spend was \$55,000 and \$75,000, respectively. These amounts exceeded the \$50,000 monetary threshold established by Florida Administrative Code that requires a competitive solicitation. The actual total amount of purchase orders issued to the vendor for fiscal years 2018 through 2021 were \$67,000, \$67,520, \$41,548, and \$38,612, respectively.

After the anticipated annual spend for the services exceeded the established \$50,000 threshold in FY 2019, the Purchasing Department continued to engage in Direct Negotiations with Mobile Fingerprinting, LLC., rather than requesting competitive solicitations from three or more sources as required by law.

We recommended the following:

We recommended the Director of Purchasing remind staff of the competitive solicitation requirements established by *Florida Administrative Code 6A-1.012 Purchasing Policies*, and adhere to those 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 attended the monthly CORC meetings, as well as the quarterly ISSOC meetings, that were held during the fiscal year as follows:

School Board Advisory Committee Meetings Attended	
Meeting Date	Meeting Type
July 14, 2022	Construction Oversight and Review Committee
August 11, 2022	Construction Oversight and Review Committee
September 20, 2022	Independent Sales Surtax Oversight Committee
September 15, 2022	Construction Oversight and Review Committee
October 13, 2022	Construction Oversight and Review Committee
November 29, 2022	Construction Oversight and Review Committee
November 4, 2022	Independent Sales Surtax Oversight Committee
December 8, 2022	Construction Oversight and Review Committee
January 12, 2023	Construction Oversight and Review Committee
February 9, 2023	Construction Oversight and Review Committee
March 23, 2023	Construction Oversight and Review Committee
March 25, 2023	Independent Sales Surtax Oversight Committee

April 13, 2023	Construction Oversight and Review Committee
May 4, 2023	Construction Oversight and Review Committee
May 20, 2023	Independent Sales Surtax Oversight Committee
June 8, 2023	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 and 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 and helps ensure all OIG reports present factual data accurately, fairly and objectively. Internal procedures and work papers are periodically reviewed to ensure audit work is performed in compliance with ***Generally Accepted Government Auditing Standards***, and that the work related to investigations and reviews 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, review, and investigative reports prior to their issuance, a formal quality assurance review of the workpapers for all the audits and reviews completed in the prior fiscal year, as well as independent reviews of a sample of investigative case files.

Professional Development/ Certifications/ Training

The Officer of Compliance & Quality Assurance monitors training received by 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, one (1) OIG staff received the designation of Certified Inspector General Auditor (CIGA) after undergoing training and testing by the Association of Inspectors General, and one (1) staff received the designation of Certified Construction Auditor (CCA) from the National Association of Construction Auditors. Additionally, OIG staff attended numerous CPE classes that included topics such as data analysis and sampling, report writing, interview and investigation techniques, cybersecurity, fraud, and ethics.

Audit, Investigation & Review Follow-Up

School Board Policy 2.62 - Audit Recommendations and Follow Up, Government Auditing Standards, and Principles and Standards for Offices of Inspector General require monitoring and periodic follow-up on the status of the implementation of recommendations made by the OIG as well as external agencies. To accomplish these requirements, the OIG maintains a system to monitor corrective actions taken by District management to address prior findings and recommendations. Approximately six months after the issue date of each audit, review, or investigative report, responsible administrators are required to provide the OIG with the status of corrective actions taken to correct previously reported deficiencies. During this 12-month period, the OIG performed follow-up activities on 32 reports containing 138 recommendations as follows.

Audit, Investigation & Review 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
2020-03	05/15/20	Audit of School Police Overtime Payroll	6

Audit, Investigation & Review Follow-Up			
Report #	Date Published	Report Title	Number of Recommendations
20-0009-I	01/14/21	Spanish River/DECA Club	5
2021-211	05/26/21	Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation	23
21-0009-I	07/21/21	Charter Schools Department	5
2021-06	08/20/21	Audit of School Impact Fee Collections	4
2021-08	08/20/21	Special Review of Transportation FTE Process	3
2021-09	09/17/21	Audit of District's Background Screening Procedures for Employees, Vendors, and School Volunteers	13
21-0004-I	09/22/21	Suncoast Community High School	2
19-0003-I	10/04/21	Misappropriated Athletic Supplements	4
2021-10	10/15/21	Audit of Controls for Updating Employee Leave Records Into the PeopleSoft System	4
2021-11	10/15/21	Special Review of Middle School Afterschool Program Fee Collection Procedures	2
20-0015-I	11/04/21	Misrepresenting Time - Department of Transportation	1
21-0013-I	01/18/22	Misuse of Technology	3
20-0012-I	02/14/22	Employee Retaliation	5
22-R-1	02/18/22	Contract Review: Modernization of Verde Elementary School	5

Audit, Investigation & Review Follow-Up			
Report #	Date Published	Report Title	Number of Recommendations
22-0001-I	02/28/22	Olympic Heights High School	2
21-0014-I	03/21/22	Forest Hill Community High School	2
21-0016-I	04/21/22	Boynton Beach Community High School - Misrepresentation/Falsification	2
22-0004-I	07/7/22	Educational Technology - Appearances of Impropriety	2
2022-04	07/14/22	Audit of Eligibility of Dependents for District's Healthcare Programs	1
2022-05	07/14/22	Audit of Procurement & Inventory Controls for Mobile Devices for Student Remote Learning	6
2022-06	07/14/22	Special Review of Afterschool Program Records at Galaxy Elementary	5
22-0012-I	09/12/22	John F. Kennedy Middle School - Unaccounted Funds	1
22-0006-I	09/12/22	Misuse of District Vehicles - School Food Service	3
2022-08	09/16/22	Audit of Payroll for Temporary Workers	3
2022-09	09/16/22	Unannounced Onsite Observations of School Bus Safety Devices	4
23-R-1	11/18/22	Contract Review: Program Management Support Services - Project Reconciliations	3
2022-10	11/18/22	Audit of P-Card Expenditures for Selected Departments	5
2023-061	12/01/22	Operational Audit	2
22-0017-I	01/04/23	Lake Worth Middle School	3

LOOKING FORWARD: NEW & CONTINUED OIG PROJECTS & INITIATIVES

EXPANDED COMMUNITY OUTREACH



Seeking to strengthen its relationship with the District's larger community, the Office of Inspector General is looking outward to connect with the District stakeholders.

Beginning first with the In the Know segment produced by the Communications Office the OIG further engaged through training presentations for the Principal Leadership Academy, Preparing Future Principals' Program and Assistant Principal's Leadership Academy.

The OIG continued its participation in the **Office of Diversity in Business Practices' and Palm Beach State College's "Small Business University," 2023**. The OIG presented a two-hour training course entitled *Procurement and Contract Oversight - A Perspective from the Palm Beach County School District Office of Inspector General*.

The course objectives helped participants gain a better understanding of the purpose and responsibilities of the OIG, as well as to increase awareness of business compliance rules and procedures. Topics included an overview of audit, investigation, and contract oversight activities, "red flags" for small business owners, best practices, and the OIG's ability to access records. Twenty-four participants attended the training.



OIG CROSS FUNCTIONAL DATABASE

The OIG continues to enhance its internal shared database of audit and review plans, training materials, and frequently referenced Laws, Policies, and other District-related authorities. The goal of this new database is to help streamline the audit and review processes, cross-train staff, and improve effectiveness, efficiency, and consistency within and throughout the office.

OIG CHALLENGE COINS

Historically challenge coins have served as a way for military, service, and business organization's leadership to recognize members, not only for belonging to the organization, but also for members' outstanding achievements and service.

In August 2022, the OIG commenced a program to formally recognize District staff and stakeholders for their commitment to the OIG's mission. The OIG challenge coin program encourages any member of the OIG to nominate a person who has exemplified the OIG's ideals and purpose by actively assisting the OIG in the work of detecting and deterring wrongdoing within the District. After nomination and upon approval by a rolling committee of randomly selected OIG staff, the selected nominees will receive a specially-minted, commemorative OIG challenge coin and a certificate of appreciation for their commitment to preventing waste, fraud, and abuse within the School District of Palm Beach County.



CENTRALIZED COMPLAINT ASSESSMENT & REFERRAL EVALUATION SYSTEM ("CARES")

On November 30, 2022, the School Board formally adopted CARES after a collaborative effort between the Superintendent, General Counsel, Human Resources, School Police and the OIG. This centralized process has shown an increase in complaints received via the CARES/Ethical Advocate hotline from 168 during FY 2022 to 479 complaints for FY 2023. Each month the OIG produces a CARES Monthly Report which reflects all CARES complaints that remain open during the previous month as well as any new or recently closed referrals. This report provides District management and the School Board a high-level overview of current complaints received and/or closed during the previous month.

SCHOOL SAFETY INSPECTIONS

Beginning school year 2022-23, the OIG, acknowledging the prior directives of the Florida Department of Education to ensure that the intentions of the Marjorie Stoneman Douglas Act are met through Safe Schools Assessments, the OIG will actively advance the District's commitment to protecting students by conducting regular, unannounced school safety inspections to identify safety issues located on District campuses.

ADVOCACY

International Internal Audit Awareness Month Proclamation - This is the third year of the OIG's Advocacy initiative to help bring awareness to the profession of internal auditing. Historically, the global internal audit profession promotes awareness about its value during the month of May each year. The OIG's Compliance & Contract Oversight Unit drafted a Proclamation for International Internal Audit Awareness Month, and submitted a request for School Board consideration. Our request was approved, and the School Board publicly proclaimed May 2023 as International Internal Audit Awareness Month during its May 10, 2023, meeting.

