



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

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


TERESA MICHAEL, CIG, CIGI, CFE
INSPECTOR GENERAL

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MEMORANDUM

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

FROM: Teresa Michael, Inspector General 

DATE: June 18, 2021

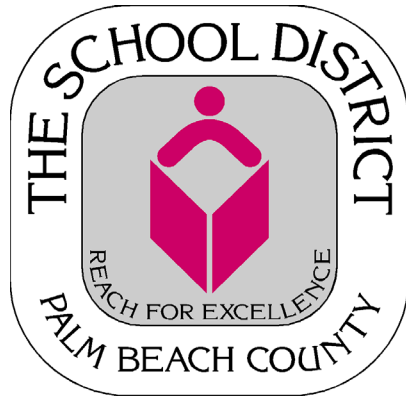
SUBJECT: Transmittal of Final Investigative Report:
21-0003-I Lake Worth Community High School

Attached please find a copy of the Palm Beach County School District Office of Inspector General (OIG) Final Report of OIG Case 21-0003-I related to Lake Worth Community High School. On September 9, 2020, the Office of Inspector General (OIG) received a referral complaint regarding a fundraiser at Lake Worth Community High School. Specifically, it was alleged that Teacher Debbie Riley did not complete all required documentation and there was inventory unaccounted for.

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

In accordance with *School Board Policy 1.092.9.b.iv.*, on March 23 2021, the draft of this investigation was provided to Riley for a response. A written response was received by the OIG and included in the final report.

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



OIG CASE NUMBER 21-0003-I

Lake Worth Community High School

TYPE OF REPORT: FINAL

DATE OF REPORT: June 18, 2021



Teresa Michael

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

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Office of Inspector General

Report of Investigation 21-0003-I

EXECUTIVE SUMMARY

From September 23, 2020, to March 8, 2021, the Office of Inspector General (OIG) staff conducted interviews and reviewed pertinent documentation and records as they related to the allegation. As a result of the investigation, the OIG determined that the allegation that Teacher Debbie Riley violated Chapter 19 of the District's Internal Accounts Manual in that Riley knowingly failed to follow the District's fundraising procedures in relation to the Class of 2020 senior shirt fundraiser was **Substantiated**.

On March 23, 2021, the OIG forwarded a copy of the draft report to Debbie Riley for a response by April 20, 2021. A response was submitted on April 26, 2021, by Riley's counsel, Mark Wilensky from Dubiner & Wilensky, L.L.C. The response is attached in its entirety. **(Exhibit 17)** The response referred to an email dated September 2020, reflecting twenty-five (25) persons received "complimentary shirts." The response did not include the email or exact date of the email. The response also stated that Riley and counsel have the necklaces referred to in this report's "Additional Information" section. On May 12, 2021, the OIG requested the September 2020, email from Mr. Wilensky and that the necklaces be returned to the District. Mr. Wilensky said the email and necklaces would be provided to the OIG. The OIG sent a follow-up email on June 3, 2021, regarding the email and necklaces. As of June 14, 2021, the OIG has not received the email or the necklaces.

The OIG reviewed the names listed on the response that allegedly received a shirt at no cost. Fifteen of the names listed in the response appear to be students. Riley stated she donated twenty-five (25) shirts to staff. Riley did not mention the twenty-five (25) donated shirts included students.

RECOMMENDATIONS

During the course of the investigation, the following management issues were discovered and are referred to Principal Elvis Epps and Director of Employee and Labor Relations Vicki Evans-Pare.

- Although records reflect Riley completed the required fundraising training, the OIG recommends Epps ensure Riley retake the training to help ensure all future fundraising and internal account procedures are followed.
- During the investigation, it was noted that Riley did not provide beginning and end sales dates, the estimated cost of sales, or a realistic figure for total sales on the

Fundraising Application/Recap (Form PBSB 0153). The OIG recommends that Epps review and ensure Fundraising Application/Recaps are completed in their entirety to include the estimated cost of sales, estimated sales, beginning and end sales ends.

- The OIG recommends that Epps ensure the Treasurer require Fundraising Applications for any future package sales.
- The OIG recommends the findings of this report be referred to Evans-Pare for review of the violation of School District fundraising procedures and action deemed appropriate.

INVESTIGATIVE PREDICATE

On September 9, 2020, the School District of Palm Beach County, Office of Inspector General (OIG) received a referral from the OIG's Audit Unit regarding alleged misconduct on the part of Teacher Debbie Riley. Lake Worth Community High School Principal Elvis Epps requested an investigation into Riley's Class of 2020 senior shirt fundraiser as a result of the OIG's 2019/20 Audit that reflected the fundraiser did not have all the required documentation and there were shirts unaccounted for (Allegation).

On September 24, 2020, OIG Investigator Veronica Vallecillo was assigned this complaint for investigation.

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

BACKGROUND

Lake Worth Community High School is a public school located at 1701 Lake Worth Rd., Lake Worth, Florida. Student enrollment is 2,590, serving grades 9-12.

Teacher Debbie Riley has been a teacher at Lake Worth Community High School since 2011. Principal Elvis Epps has been at Lake Worth Community High School since 2017. Treasurer Mona Francois has been a Treasurer at Lake Worth Community High School since 2014. Assistant Principal Antonio Loyd was an Assistant Principal at Lake Worth Community High School from July 2018 through June 2020.

ALLEGATION

It is alleged that Teacher Debbie Riley violated Chapter 19 of the District's Internal Accounts Manual by not maintaining detailed records of inventories and cash collections and not completing the required Sales Item Inventory Report.

District Internal Accounts Manual Chapter 19 – Fundraising states the following:

During a fundraiser, the sponsor must: “Be responsible for maintaining detailed records of inventories and cash collections.”

“If the fundraiser involves the resale of purchased items, the sponsor must: Count the resale items at the beginning and end of the fundraiser and maintain secure control over the inventory.”

“After the fundraiser is over, the sponsor must request a general ledger of the account from the Treasurer and complete the rest of the paperwork” to include Section B (Actual Sales Recap) of the Fundraising Application/Recap and the Sales Item Inventory Report.

COMPLAINANT INTERVIEW

On September 23, 2020, a sworn recorded interview of Lake Worth Community High School Principal Elvis Epps was conducted at Lake Worth Community High School in Lake Worth, FL. The following represents actual and paraphrased statements made by “Epps” as it relates to the Allegation:

Epps explained he found out the specifics regarding Riley’s shirt fundraiser during the school audit performed by OIG Senior Auditor Alonzo Peterson. Epps noted that in May 2020, during the closing of all accounts, Treasurer Francois brought it to his attention that Riley was uncooperative with the closure of the shirt fundraiser. Francois closed out the fundraiser without a Sales Item Inventory Report. Subsequently, Riley complained to the Classroom Teachers Association (CTA) that staff was forcing her to come to the school. Epps said Riley was not forced to come to school as she was given the option to close out any outstanding fundraisers by providing the necessary documentation via email.

Epps said during the school audit, Peterson asked him for assistance to determine if Riley had any inventory in relation to the shirt fundraiser. Epps noted that he did not personally count the shirts.

Epps stated he did not have any communication with Riley until September 22, 2020, during a meeting requested by Riley and CTA representatives Rebecca Mitchel and Tony Hernandez to discuss the fundraiser. Epps said Riley was supposed to provide the fundraising documentation, but instead provided a summary sheet of what happened to the shirts. **(Exhibit 1)** During the meeting, Riley did not speak much and instead Mitchell explained that Riley got overwhelmed with the pandemic and having to manage the required fundraising paperwork. In the summary, it was mentioned that Riley sold the shirts to adults/staff for \$25 and \$20 to students and claimed that she donated 25 shirts to faculty.

Dr. Epps said he has never had any issues with Riley’s previous fundraisers.

WITNESS INTERVIEWS

On October 16, 2020, a sworn recorded interview of Lake Worth Community High School Treasurer Mona Francois was conducted at Lake Worth Community High School in Lake Worth, FL. The following represents actual and paraphrased statements made by “Francois” as it relates to the Allegation:

Francois stated that the procedure at Lake Worth Community High School for completing a Fundraising Application is as follows: the sponsor completes the Fundraising Application/Recap and an in-house form titled “Lake Worth High School Fundraising Form.” Once both forms are completed, they are turned into Teacher Lonedria Smith.¹ Smith is responsible for reviewing the fundraising applications and then providing them to the Principal for approval. Once the application is approved by Smith and Epps, Francois creates a decimalized account.

Francois explained that because of the pandemic, there were some sponsors that did not close out their fundraisers prior to the end of the school year. Francois sent all staff an email requesting that any outstanding fundraisers be closed out.² Francois prepared packets with the pertinent information for each open fundraiser and emailed it to the respective sponsors so that they would complete and email the information back to her.

Since Riley did not provide the required documents to close the fundraiser, Francois notified the Principal and closed the account. Francois confirmed she closed the account without a Sales Item Inventory Report or the completed recap portion of the Fundraising Application.

Regarding the estimates on the Fundraising Application completed by Riley for the shirt fundraiser, Francois said she was not concerned with the fact that Riley did not include the cost of the shirts on her estimate.³ Francois said she focused on the recap portion once completed.

Francois noted that she has not previously experienced any issues with Riley not completing fundraising documentation, deposits, or any documents related to fundraisers. Riley has always made deposits on time. Francois opined that the issue with this fundraiser may have stemmed from the pandemic.

¹ Smith is a Teacher and an Activities Director. As an Activities Director she is responsible for reviewing fundraising applications.

² District email records reflect that emails were sent to Riley regarding the closure of fundraisers on April 1, 2020, May 15, 2020, and June 2, 2020.

³ It is important that sponsors complete all the necessary fields of the Fundraising Application/Recap in order for the Principal to have a full understanding of the financial impact of the fundraiser when approving a fundraiser.

On November 2, 2020, a sworn recorded interview of Forest Hill Community High School Assistant Principal Antonio Loyd was conducted at Forest Hill Community High School in West Palm Beach, FL. The following represents actual and paraphrased statements made by “Loyd” as it relates to the Allegation:

Loyd stated he was an Assistant Principal at Lake Worth Community High School during the 2019/20 school year. As of July 2020, Loyd is an Assistant Principal at Forest Hill Community High School.

One of Loyd’s responsibilities at Lake Worth Community High School was the senior class. As such, Loyd assisted Riley with part of the design for the 2020 senior class shirt. Loyd confirmed he was not involved in ordering, documenting, selling, or the record keeping for the shirts or the fundraiser. Loyd stated that was Riley’s responsibility. Loyd said the sales price of the shirt was \$20.00 for anyone. Loyd was not aware of when the shirts were received, but he does recall that there was a delay in placing the order.

Loyd said it is common for the class advisor to re-sell items such as shirts or sweatshirts every year for the seniors. Loyd stated that sometimes the items do not sell as well as others, so it does not come as a surprise that the 2020 senior shirts sales were low.

Loyd explained in order to incentivize the students and provide savings, he and Riley created packages to sell prom and GradBash tickets as packages, and one of the packages included a senior shirt. **(Exhibit 2)** Loyd noted that savings were approximately \$15-\$20 with the purchase of a package. Loyd believed the package idea was discussed in the beginning and not as an afterthought. Loyd noted there was also discussion of doing athletic deals for the seniors where it would allow seniors free admission to sport games on certain dates.

Loyd confirmed Riley mentioned to him the shirts were not selling as well as they had hoped. However, he is not aware of staff getting shirts for free for the purposes of advertisement. Loyd added that he does not recall seeing staff members wearing the shirts and he barely saw students wearing the shirts.

As a result of the pandemic, many of the planned events did not take place and refunds had to be issued to students that paid ahead for prom and GradBash. Loyd said that there were issues with prom and GradBash refunds because Riley was not able to provide accurate information as to who had purchased the packages.⁴ Loyd said that he and other staff had a hard time getting ahold of Riley. Riley was being difficult about providing the necessary information in order to process refunds. Loyd stated that he finds the whole situation odd and noted that Riley got CTA Representative Rebecca Mitchell involved. When asked if he thinks it is possible that Riley took shirts or money, Loyd noted he did not know and the situation seems out of character for her.

⁴ The OIG reviewed the deposits and refunds associated with GradBash and Prom. The review determined that the Monies Collected Reports (MCR) related to the deposits in the respective accounts included the name of the student. Additionally, refund records reflect the students were refunded accordingly.

Loyd said that refunds for packages that included a shirt should have had a deduction of \$20 since the students received the shirts at the time of purchase, but he cannot confirm if it actually happened.

SUBJECT INTERVIEW

On October 22, 2020, a sworn recorded interview of Lake Worth Community High School Teacher Debbie Riley was conducted at Lake Worth Community High School in Lake Worth, FL.⁵ The following represents actual and paraphrased statements made by “Riley” as it relates to the Allegation:

Riley explained that she has been a class sponsor in previous years, but last year was her first time sponsoring the senior class. Riley said that she worked with Assistant Principal Loyd on the design of the senior shirts and in placing the order. Riley confirmed she completed the Fundraising Application for the shirts in August 2019. Riley said that she randomly selected a dollar figure for the estimated sales since it is just an estimate. Although she knew there would be a cost associated with the purchase of the shirts, she did not know the exact cost so therefore she left that line item on the application as zero. Riley said she planned on selling the shirts for \$25 each. However, Loyd decided that the cost would vary; \$25 for staff and \$20 for students.

Riley stated that 150 shirts were ordered in December 2019, and received in January 2020. Riley explained that in November 2019, she and Loyd decided to sell senior packages in order to provide savings to the seniors. Riley confirmed she did not complete a Fundraising Application for the packages, but Francois set up a decimalized account.⁶

Riley said three packages were offered as follows:⁷

Package 1: Ticket to Grad Bash = \$165

Package 2: Ticket to Grad Bash/Ticket to Prom = \$215

Package 3: Ticket to Grad Bash/Ticket to Prom/ Senior Shirt = \$235

Riley said she kept the shirts in her room behind her desk. Riley confirmed she has 82 shirts leftover.

Riley stated the packages and shirts were not selling as fast as they hoped. Riley confirmed she tracked the package sales on a google spreadsheet.⁸ Riley added she also

⁵ At Riley’s request CTA representative, Rebecca Mitchell, was present during the interview.

⁶ Chapter 19 of the District’s Internal Accounts Manual requires that a Fundraising Application for all fundraisers. However, Francois did not ask Riley to complete the application because the package sales involved prom, GradBash, and shirts, separate fundraisers, which already had Principal approval. The OIG verified that there were approved Fundraising Applications for prom and the shirts. GradBash did not have an application, but did have an approved agreement with Universal Orlando (the host of GradBash) signed by the Principal.

⁷ The OIG reviewed the flyer advertising the senior packages. The flyer reflects there were four packages offered (Exhibit 2).

⁸ Riley provided the OIG with an excel spreadsheet titled “Check Req Worksheet for Senior Packets Refunds”. The spreadsheet did not include individual shirt sales.

included the information on the Monies Collected Reports (MCR) for each deposit. Riley was asked if the funds for each individual item in the packages were put into its respective account. Riley stated she would include the package number in each MCR and it was the Treasurer's job to split it into each respective account.⁹

Riley confirmed that she completed the internal funds training, specifically fundraising training, and is aware that fundraisers must be closed out by the end of the school year. Riley stated that she did not complete the Sales Item Inventory Report for the fundraiser. Riley said that she does not recall receiving any emails from Epps or Francois regarding the closure of outstanding fundraisers or a request to complete the required documentation to close a fundraiser.¹⁰

Riley noted the second week in May 2020, she attended a virtual meeting with Loyd and Francois to discuss student refunds for GradBash and Prom. Riley noted that she was "scared" to go to the school at the time because of the pandemic. During the virtual meeting, Loyd asked Riley to provide student information right away for the seniors that purchased packages. At the time, Riley was still teaching and said she was frustrated with the request because she felt that it was the Treasurer's job and not hers to provide the information. Riley confirmed that during the virtual meeting, there was no discussion regarding the closure of fundraisers. Riley said they did not discuss if the refunds related to the package that included a shirt would include a deduction for the shirt.

Riley said she thought that Epps said his Administrative Assistant, Ms. Spooner would assist Francois with the closure of fundraisers, so Riley assumed that included the shirt fundraiser. Riley added that she travelled to Jamaica during the summer and did not check her work email.

Riley met with Epps and CTA Representative Kimberly Mitchell as a result of a finding on the OIG's school audit related to the shirt fundraiser. Riley noted that Epps emailed her to obtain further information regarding the fundraiser. Riley said that she brought the CTA Representative to the meeting because she did not know what was going to happen since she had not experienced such issues in the past.

Riley provided Epps with a summary of the inventory and sales. In that summary, Riley noted that she comped 25 shirts to staff to advertise the shirts to the seniors. Riley stated she did not keep track of what staff members she gave shirts to. Riley noted she gave random teachers shirts and does not remember who she gave them to.

When asked what she thought may have happened with this fundraiser and the reason for the discrepancy, Riley stated that she did not know. Riley confirmed she did not keep

⁹ The OIG verified related MCR's completed by Riley. The MCR's were itemized by student name and amount. This information would have allowed Francois to transfer the funds into their respective accounts. However, because of the pandemic and cancellation of events, refunds were issued instead.

¹⁰ District email records reflect that emails were sent to Riley regarding the closure of fundraisers on April 1, 2020, May 15, 2020, and June 2, 2020. Furthermore, on May 5, 2020, Riley emailed the Treasurer asking how "to close out the open accounts virtually?" and on May 6, 2020, the Treasurer responded to Riley with instructions. There is no record of a response from Riley regarding the Treasurer's response on May 6, 2020.

any money and made deposits the same day she received money. Riley added that she assumed the fundraiser had been closed out, but had she known that documentation was needed, she would have provided it.

When asked if there were any fundraisers she had sponsored that were not properly closed out, Riley stated she believed the only one to be the senior shirt fundraiser.

RECORDS ANALYSIS

- Exhibit 1: Summary of Activities Prepared by Riley and Provided to Epps**
- Exhibit 2: 2020 Senior Class Package Flyer**
- Exhibit 3: 2019/20 Class 2020 Shirt Sales Fundraising Application/Recap**
- Exhibit 4: 2019/20 Class 2020 Shirt Sales - Internal Fundraising Form**
- Exhibit 5: Summary of Activities Prepared by Riley and Provided to OIG**
- Exhibit 6: Great Western Printing Invoice # 123391**
- Exhibit 7: Internal Account Transaction Report for Shirt Fundraiser**
- Exhibit 8: MCR's Related to Individual Shirt Sales**
- Exhibit 9: Internal Account Transaction Report for Senior Packages**
- Exhibit 10: MCR's and Direct Deposit Verifications for Package Sales**
- Exhibit 11: District Email Re: "Were you given a FREE Class of 2020 T-shirt?"**

The OIG obtained and reviewed the Fundraising Application/Recap (Form PBS0153) "Application" for the Class 2020 shirt sales that took place during School Year 2019/20. **(Exhibit 3)** The Application reflects the Principal signed and approved it on September 13, 2019. It should be noted that the Application does not contain a beginning or end of sales date, the estimated cost of sales is reflected as "0", and the estimated total sales were listed as \$200. The internal Fundraiser Form completed by Riley for the fundraiser, reflects a sales price of \$25 per shirt. **(Exhibit 4)** The OIG noted that the internal Fundraiser Form includes the following note, "You must also attach an invoice for any order placed. (T-shirts MUST be pre-sold)" The OIG inquired with Activities Director Lonedria Smith regarding the form. Smith stated that when she reviews and signs off on the form, she does not require invoices or shirts to be pre-sold. Smith noted she did not create the form. Smith said she would confer with administration regarding amending the form.

The Class of 2020 shirt sales fundraiser was closed without the required documentation, which should have included a Sales Item Inventory Report providing the specifics regarding inventory and sales and the recap portion of the Application. Although, Riley did not complete a Sales Item Inventory Report, on September 22, 2020, she provided the Principal with a summary of fundraiser activities. **(Exhibit 1)** The OIG attempted to understand the summary in its entirety. Since the summary was not clear regarding the dollar figures, the OIG focused on quantities. The summary appears to reflect that 23 shirts were purchased by students and staff. The summary also reflects that 25 shirts were "given away" to staff and that there "should be a current inventory of 100 shirts on campus now". On October 22, 2020, Riley provided the OIG with an updated version of

the summary. **(Exhibit 5)** The updated summary reflects an inventory of 90 shirts. However, during Riley’s testimony, she stated that she had 82 shirts.

On October 22, 2020, the OIG travelled to Lake Worth Community High School and verified that there were 83 shirts at the school as part of the remaining inventory.

The shirts were ordered and purchased from Great Western Printing. According to the invoice, dated January 14, 2020, there were a total of 150 shirts ordered at a cost of \$13.75 each. Including taxes, the total cost was \$2,206.88. **(Exhibit 6)**

Since shirts were sold individually and as a part of a package, the OIG reviewed the following:

Individual Shirt Sales Based on Deposits

A review of the 2019/20 decimalized internal account for the fundraiser (#3-2020.01) reflects there were six deposits between January 6, 2020, and March 16, 2020, totaling \$255. **(Exhibit 7)** It should be noted that five of the six deposits have a description of “Shirt sales”, and one has a description of “Senior dues”. After speaking with the Treasurer, the deposit with the description of “Senior dues” in the amount of \$40 was an error and should have been deposited into another account.¹¹ Therefore, the actual deposits related to individual shirt sales totaled \$215. The OIG obtained the Monies Collected Reports (MCR) related to the deposits. **(Exhibit 8)** A review of the MCR’s reflected 10 shirts were sold. See Table 1.

Table 1: Shirt Sales from Deposits to Account 3-2020.01

Deposit Date	Deposit Amount (\$)	Shirt Qty
01/29/20	25	1
01/30/20	110	5
02/26/20	20	1
03/03/20	20	1
03/16/20	40	2
	\$215	10

Package Shirt Sales Based on Deposits

During Riley’s and Loyd’s testimonies, it was stated that senior package #3, included a shirt. The OIG reviewed the 2019/20 decimalized internal account for the senior packages (#3-2020.04), associated MCR’s and Direct Deposit verifications.¹² **(Exhibit 9 and 10)** The review determined that there were 14 packages sold that included a shirt. The shirt

¹¹ The OIG reviewed the Monies Collected Report (MCR) associated with the deposit. The MCR reflects the account name as “Senior Dues”.

¹² Deposits listed on the Transaction Report include sales for multiple packages that vary in price.

included in package #3 was valued at \$20. As such, 14 shirts were sold totaling \$280. See Table 2.

Table 2: Shirt Sales from Deposits to Account 3-2020.04

Deposit Date	Package #3 Qty	Shirt Value (\$)
01/27/20	2	40
01/30/20	1	20
02/21/20	1	20
02/24/20	1	20
02/26/20	1	20
02/27/20	1	20
02/28/20	4	80
03/09/20	1	20
03/13/20	2	40
	14	\$280

Therefore, a total of 24 shirts totaling \$495 were sold based on both accounts reviewed. See Table 3.

Table 3: Total Shirt Sales Based on Deposits

Description	Qty	Amount
Individual Shirt Sales	10	215
Package Shirt Sales	14	280
Total	24	\$495

As a result of the pandemic, planned events were cancelled. The school issued refunds to those that purchased tickets to events and/ or packages. The OIG reviewed the refunds related to package #3 and confirmed the \$280 collected for shirts in relation to package sales were refunded. These refunds were not issued by Riley.

Shirt Inventory

The summary that Riley provided to the Principal and OIG reflects that she gave away 25 shirts to staff members. Since Riley does not have a record of which staff members received a shirt at no cost, an email was sent to Lake Worth Community High School teachers asking teachers to confirm if they received a “FREE” shirt from Riley. **(Exhibit 11)** Four employees responded to the request confirming they received a shirt from Riley. The OIG could not confirm or refute the claim that 21 other employees received a shirt at no cost.

Based on all the above information reviewed, there is an inventory discrepancy of 39 shirts.¹³ (See Table 4)

Table 4: Inventory and Discrepancy Summary

Purchased Shirt Inventory	150
# Sold (based on deposits of individual or package sales)	(24)
Donated to Staff (based on confirmation)	(4)
Expected Inventory	122
Actual Inventory Observed by OIG	83
Discrepancy/Missing Shirts (<i>On hand vs. Actual Inventory Observed</i>)	39

Based on the cost of \$13.75¹⁴ per shirt, the 39-shirt discrepancy equates to \$536.25 in missing inventory. Since the sales price of the shirts varied, the value of the 39-shirt discrepancy is unknown. Based on a conservative sales price of \$20 per shirt had the shirts been sold as intended, \$780.00 remains outstanding.

CONCLUSION

It is alleged that Debbie Riley violated Chapters 7 and 19 of the District's Internal Accounts Manual by not maintaining detailed records of inventories and cash collections and not completing the required Sales Item Inventory Report.

District Internal Accounts Manual Chapter 7 - Cash Receipts and Deposit states the following:

“All organizations of the school, or operating in the name of the school, that maintain monies collected from the public shall be accountable to the Board for receipt and expenditure of those funds.”

District Internal Accounts Manual Chapter 19 – Fundraising states the following:

“During a fundraiser the sponsor must: “Be responsible for maintaining detailed records of inventories and cash collections.”

“If the fundraiser involves the resale of purchased items, the sponsor must: Count the resale items at the beginning and end of the fundraiser and maintain secure control over the inventory.”

¹³ Does not take into consideration all 25 shirts Riley alleges that she donated to staff. It only includes 4 based on the confirmations received.

¹⁴ Does not include tax.

“After the fundraiser is over, the sponsor must request a general ledger of the account from the Treasurer and complete the rest of the paperwork” to include Section B (Actual Sales Recap) of the Fundraising Application/Recap and the Sales Item Inventory Report.

The OIG was able to determine that funds were deposited into the fundraiser account, but the funds deposited did not coincide with the current inventory. Riley was not able to provide the OIG with a reasonable explanation for the inventory discrepancy.

Based on the testimony obtained and the records reviewed, the OIG determined that the allegation that Lake Worth Community High School Teacher Debbie Riley violated Chapters 7 and 19 of the District’s Internal Accounts Manual by not maintaining detailed records of inventories and cash collections and not completing the required Sales Item Inventory Report was **Substantiated**.

ADDITIONAL INFORMATION

- Exhibit 12: 2019/20 Bead Sales Fundraising Application/Recap**
- Exhibit 13: 2019/20 Bead Sales - Internal Fundraising Form**
- Exhibit 14: Internal Account Transaction Report for Beads Fundraiser**
- Exhibit 15: Check Requisition for Bead Payment**
- Exhibit 16: Amazon Order**

During the course of the investigation, the OIG determined that Riley did not maintain detailed records of inventories or complete the required Sales Item Inventory Report for a Student Government Association Mardi Gras bead necklace sales fundraiser.

The OIG obtained and reviewed the Fundraising Application/Recap (Form PBSO 0153) “Application” for the bead sales benefiting the Student Government Association (SGA) that took place during 2019/20. **(Exhibit 12)** The Application reflects the Principal signed and approved it on September 13, 2019. It should be noted that the Application does not contain a beginning or end of sales date, the estimated cost of sales is reflected as \$100.00, and the estimated total sales were listed as \$250. The internal Fundraiser Form completed by Riley for the fundraiser, reflects a sales price of \$1 for each necklace. **(Exhibit 13)**

Riley did not complete the required documentation, the Sales Item Inventory Report, and the recap portion of the Fundraising Application. Consequently, Francois closed out the fundraiser without the required documentation.

A review of the 2019/20 decimalized internal account for the fundraiser (#4-4810.01) reflects there were no deposits. **(Exhibit 14)** The account reflects a payment totaling

\$104.88 with a description of “Charles Hendry¹⁵ Fundraising resale items”. The OIG reviewed the Check Requisition for this payment. **(Exhibit 15)** The Check Requisition, dated September 18, 2019, reflects the funds were used to “Purchase class colored beads to be sold for the Pep Rallies at home games.” The records reflect the necklaces were purchased on Amazon and delivered to a residential address instead of the school.¹⁶ Per the order information, **(Exhibit 16)** the following amounts were purchased (See Table 5):

Table 5: Mardi Gras Bead Necklaces Purchase Summary

Description	Qty.	Price
Gold Mardi Gras 33-inch necklaces	144	\$25.58
Blue Mardi Gras 33-inch necklaces	144	\$24.48
Green Mardi Gras 33-inch necklaces	144	\$24.98
Red Mardi Gras 33-inch necklaces	144	\$22.98
Total	576	\$98.02

On October 22 and 23, 2020, the OIG verified the inventory of 412 necklaces.

Based on the above records, 146 necklaces are missing. See Table 6.

Table 6: Missing Inventory Breakdown

Description	Purchased Qty.	On Hand Inventory	Discrepancy /Missing
Gold Mardi Gras 33-inch necklaces	144	134	10
Blue Mardi Gras 33-inch necklaces	144	132	12
Green Mardi Gras 33-inch necklaces	144	72	72
Red Mardi Gras 33-inch necklaces	144	74	70
Total	576	412	164

Based on the sales price of \$1, as listed on the internal Fundraiser Form, \$164 in value is remains outstanding.

¹⁵ Through CTA Representative Mitchell, Riley said Charles Hendry is “a friend”. District records do not reflect that Hendry is an employee of Palm Beach County School District.

¹⁶ Palm Beach Property Records indicate that Hendry is the owner of the home address reflected on the invoice.

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

ATTESTATION

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



Veronica Vallecillo, Senior Investigator

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

Sworn to (or affirmed) and subscribed before me this 18 day of June, 2021, by Veronica Vallecillo, Senior Investigator for the School District of Palm Beach County, Office of Inspector General, who is personally known by me.



Signature of Notary Public

Notary Public or Law Enforcement Officer

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

Approved by:  for _____ Date: 6.18.2021
Oscar Restrepo, Director of Investigations

Approved by:  _____ Date: 6/18/21
Teresa Michael, Inspector General

EXHIBIT LIST

Summary of Activities Prepared by Riley and Provided to Epps	Exhibit 1
2020 Senior Class Package Flyer	Exhibit 2
2019/20 Class 2020 Shirt Sales Fundraising Application/Recap	Exhibit 3
2019/20 Class 2020 Shirt Sales - Internal Fundraising Form	Exhibit 4
Summary of Activities Prepared by Riley and Provided to OIG	Exhibit 5
Great Western Printing Invoice # 123391	Exhibit 6
Internal Account Transaction Report for Shirt Fundraiser	Exhibit 7
MCR's Related to Individual Shirt Sales	Exhibit 8
Internal Account Transaction Report for Senior Packages	Exhibit 9
MCR's and Direct Deposit Verifications for Package Sales	Exhibit 10
District Email Re: "Were you given a FREE Class of 2020 T-shirt?"	Exhibit 11
2019/20 Bead Sales Fundraising Application/Recap	Exhibit 12
2019/20 Bead Sales - Internal Fundraising Form	Exhibit 13
Internal Account Transaction Report for Beads Fundraiser	Exhibit 14
Check Requisition for Bead Payment	Exhibit 15
Amazon Order	Exhibit 16
Subject Response	Exhibit 17

DISTRIBUTION LIST

Action Official Distribution:

Vicki Evans-Pare, Director, Employee and Labor Relations
 Elvis Epps, Principal, Lake Worth Community High School

Information Distribution:

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

Activity #: 21.0003.J
OIG Staff: V. Vallecillo
Date Rec'd: 9.23.20 Pages: 1 of 2
Rec'd: E. Epps
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 1

Senior Shirt Fundraiser

150 shirts ordered @ \$13.75 each = \$2062.50

Order was comprised of:

65 small

40 medium

25 large

20 extra large

Order placed on 12/6/2019

Ms. Riley's records:

10 shirts paid for as part of package @ \$20 each = \$200

2 shirts found in classroom = -\$40

3 shirts @ \$20 per shirt via school cash

3 faculty shirts @ \$25 per shirt paid cash = \$75

7 senior shirts (only 1 w/packet) = \$140

25 shirts given away for free to faculty @ \$25 per shirt loss = -\$625

Total amount of sales accounted for by Ms. Riley's records = -\$675

Total amount of revenue given away for free = -\$625

Total amount of shirts accounted for by Ms. Riley 50 out of 150

Should be a current inventory of 100 shirts on campus now

Shirt cost \$2062.50 – shirts sold \$475 = \$1592

\$1592 – shirts given away for free \$625 = \$967

Missing amount \$967 + shirts given away for free \$625 = \$1592

Activity #: 21-0003-I
OIG Staff: V. Valleciello
Date Rec'd: 9.23.20 Pages: 2 of 2
Rec'd: E. Epps
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 1

Summary of the Senior Shirts

The Purchase Order for the shirts was processed by Ms. Francois and signed by Dr. Epps 12/19/2019. No action was taken last year, as we were running into Christmas Break.

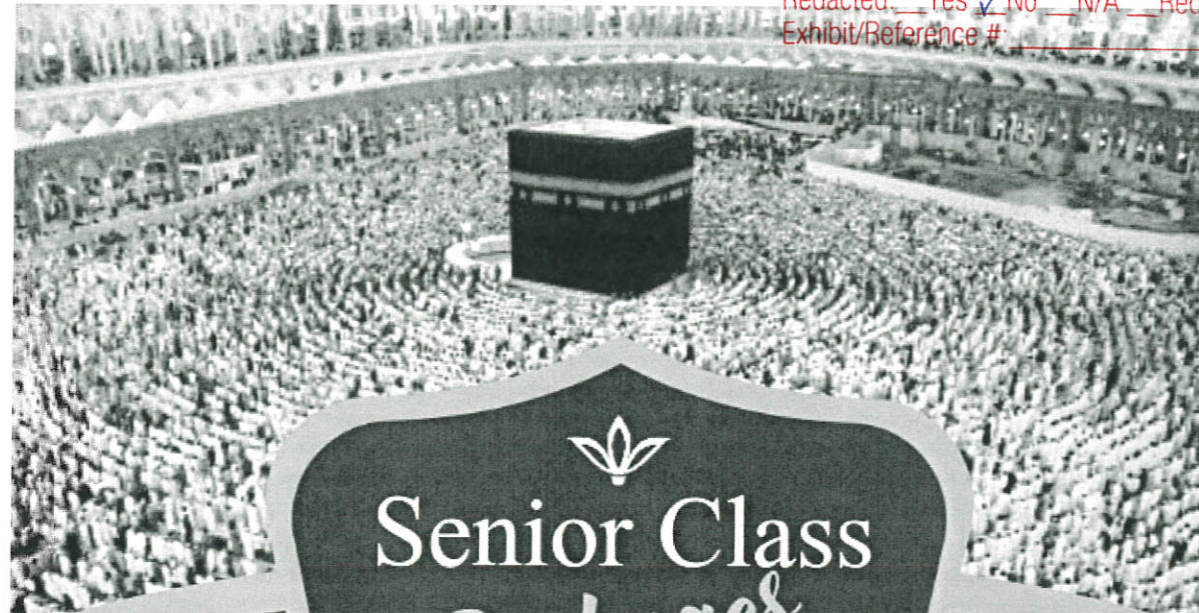
The shirts were ordered through Great Western Printing and they were ready for pick up on January 15, 2020 and I picked them up and they were always in my room.

Looking on the invoice (that's attached), the shirts cost \$13.75 to print (as we had 3 colors in the back) and as it was a fundraiser, we were selling the shirts for \$20.00 for students and \$25.00 for faculty (as per Mr. Loyd).

Mr. Loyd (AP over Seniors 2019-2020) decided on the quantity, as we knew not every senior would buy a shirt, we just wanted the seniors to have something.

Provided by Dr. Epps

Activity #: 21.0003.I
OIG Staff: V. Vallecillo
Date Rec'd: 11.4.20 Pages: 1
Rec'd: A. Loyd
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 2



Senior Class Packages 2020

PACKAGE ONE	PACKAGE TWO	PACKAGE THREE
<ul style="list-style-type: none">• 1 Prom Ticket (price varies)- Food Included	<ul style="list-style-type: none">• 1 Prom ticket & 1 Gradbash ticket (Food Included)	<ul style="list-style-type: none">• 1 Prom Ticket, 1 Gradbash Ticket & 1 Senior Shirt (Food Included)
\$65 & UP	\$215	\$235

PACKAGE FOUR

One Gradbash ticket (Includes one food ticket)
\$165

Please see Ms. Riley in Bldg 18-109 for additional details

Activity #: 21-0003-I
 OIG Staff: V. Vallecillo
 Date Rec'd: 10-16-20 Pages: 1
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd
 Exhibit/Reference #: 3



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
 ACCOUNTING SERVICES
Fundraising Application/Recap

INSTRUCTIONS: This form must be completed by the activity sponsor, approved by the principal, and submitted to the treasurer for account assignment before any activity is started. The treasurer will file the original Fundraising Application/Recap form and give a copy to the sponsor after assigning a fundraising account to the activity. Upon completion of the activity, the sponsor will obtain any relevant documents and forms from the treasurer as required: beginning inventory/resales/sales data, Master Ticket Seller Report (PBSD 0158), general ledger report, and Transfer Requisition (PBSD 0168). The sponsor will use these documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSD 0162) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # <u>0691</u>	School <u>Lake Worth High</u>	Sponsor Name <u>M.D. Riley</u>
Sponsor's Account Name <u>Class of 2020</u>		Primary Account Number <u>3-2020-00</u>

- A. Type of sale: Resale¹ Admissions² Services or Donated Items
 Perform incoming inventory on goods received.
¹ If resale includes the sale of food, sponsor must provide an approved copy of this application to the Healthy School Team Leader.
² All tickets must be pre-printed, pre-numbered, and accounted for on the Ticket Seller Report (PBSD 0157) and inventoried on the Pre-numbered Document Inventory Register (PBSD 0160).
- B. Description of activity: Selling "Senior shirts"
- C. Time of day food sold for each day sold: _____
- D. Specific use of profit: Funds for class of 2020
- E. Date sales begin: _____ Date sales end: _____

	A. ESTIMATED SALES (APPLICATION) complete prior to fundraiser	B. ACTUAL SALES (RECAP) complete after fundraiser is closed
1. Total Sales <small>Base for estimate</small>	200.00	
2. Cost of Sales (must include sales tax) <small>Base for estimate</small>	0	
3. Other Costs <small>(rental, printing, security, prizes, etc.)</small>		
4. Net Profit (line 1 minus lines 2, 3)	200.00	
5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4)		
Explanation of line 5		

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

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

[Signature]
 Principal Approval Signature
9/13/19
 Date

[Signature]
 Sponsor Signature

3-2020-01
 Account Number Assigned to This Fundraising Activity

[Signature]
 School Treasurer Signature
9/16/19
 Date

Recap Verified by Treasurer Signature _____
 Date _____

Activity #: 21.0003.I
OIG Staff: V. Vallejo
Date Rec'd: 10.16.20 Pages: 1
Rec'd: M. Francis
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 4



LAKE WORTH HIGH SCHOOL FUNDRAISER FORM



PLEASE ATTACH a completed PBSD 0153 - Fundraising Application

You must also attach an invoice for ANY order placed. If you have any questions, see Mrs. L Smith (lunedria.smith@palmbeachschools.org) Once your fundraiser has been approved, you will receive an account number in your mailbox from the bookkeeper.

Contact Name: Ms. D. Riky Department: Literacy
Fundraiser Name: Senior T-Shirts Purpose: Funds for Class of 2020
Location of fundraiser (Specific site): Ms. Riky's room 18-109
Date and Times of Fundraiser: Throughout the year for Seniors
Brief Description of Fundraiser: Shirts that will get the seniors into 112 games for free, supporting the school teams
NOTE: Students CANNOT be charged for activities DURING the school day.
Will there be ticket sales for this Fundraiser? Yes: No: Cost of tickets: \$
Name of the item that you are selling: Senior T-Shirts Sale Price of the item: \$25.00
NOTE: You must also attach an invoice for any order placed. (T-Shirts MUST be pre-sold)

Does this Fundraiser involve the use of a school facility? Yes: No:
If yes, which facilities will be used? 18-109

Are there set-up needs? (Tables, Chairs, Podium Garbage cans, etc.) Yes: No:

Will any outside organizations be involved? Yes: No: Name or Organization:

Will any promotion occur for this Fundraiser? Yes: No: Please attach poster for approval

Word of mouth
Please email Lunedria Smith for PowerPoint Announcements. Please email Belucas Charles/Fabiola Royo for PA Announcements. Please send emails at least 24 hours prior to the Activity.

People expected to attend: # Students: Teachers: Parents: Chaperones:

Act. Director: [Signature] Date: 8/27/19 AP: [Signature] Date: 8/27/19
Dr. Elvis Epps: [Signature] Date: 8/27/19

Senior Shirt Fundraiser

150 shirts ordered @ \$13.75 each = \$2062.50

Order was comprised of:

- 65 small
- 40 medium
- 25 large
- 20 x-large

Order placed on 12/6/19

Ms. Riley's Records:

- 11 shirts paid for as part of package @ \$20 each= \$220
- 2 shirts found in her classroom= -\$40
- 10 shirts paid for in cash @ \$20 each= \$200
- 2 shirts at @ \$20 per shirt via *School cash* = \$40
- 3 faculty shirts @ \$25 per shirt paid cash= \$25
- 7 senior shirts sold @ \$20 per shirt without package= \$140
- 25 shirts given away for free to faculty @ \$25 per shirt loss= -\$625

Total Amount of Sales Accounted For By Ms. Riley's Records= \$675

Total Amount of Revenue given away for free= - \$625

Total Amount of Shirts Accounted For By Ms. Riley: 60 out of 150

Should be a current inventory of 90 shirts on campus now.

Shirt cost \$2062.50 – shirts sold \$675 = \$1387.50

\$1387.50 - shirts given away for free \$625= \$762.50 missing

missing amount \$762.50 + shirts given away for free \$625= \$1387.50

Activity #: 21.0003-I
 OIG Staff: V. Valleclio
 Date Rec'd: 10.16.20 Pages: 1
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 6

Great Western Printing
 2211 2nd ave north suite a108
 Lake Worth, FL 33461
 P: 561-588-5386
 F: 561-588-6227

Invoice

Date: 01/14/2020
 Invoice No.: 123391
 All Orders are custom and cannot be refunded or returned 02/13/2020

Bill To:
 LW High

Qty	Item	Description	Unit Price	TAX %	Total
150		red short sleeve dri fit t shirts with front and back printing 70 small, 40 med, 20 large 20 xl	\$13.75		\$2,062.50
2		art and set up - no cost			

PAID
 JAN 17 2020

Subtotal \$2,062.50
 Sales Tax \$144.38
 Total \$2,206.88
 Balance Due \$2,206.88

Please contact us for more information about payment options.

Thank you for your business.

Customized Transaction Report

2019-2020

Date	Transaction	Category	Description	Debit	Credit	Total	Clear Date
01/06/2020	Deposit 2376	Class of 2020 Shirt Sales	Senior dues	\$0.00	\$40.00	\$1,237.00	01/31/2020
01/16/2020	Check 20412	Class of 2020 Shirt Sales	Great Western Printing Fundraising resale items Inv# 123391	\$2,206.88	\$0.00	\$2,206.88	01/31/2020
01/29/2020	Deposit 2394	Class of 2020 Shirt Sales	Shirt sales	\$0.00	\$25.00	\$1,618.50	01/31/2020
01/30/2020	Deposit 2395	Class of 2020 Shirt Sales	Shirt sales	\$0.00	\$110.00	\$1,096.50	02/29/2020
02/26/2020	Deposit 2418	Class of 2020 Shirt Sales	Shirt sales	\$0.00	\$20.00	\$1,469.00	02/29/2020
03/03/2020	Deposit 2423	Class of 2020 Shirt Sales	Shirt sales	\$0.00	\$20.00	\$1,067.00	03/31/2020
03/16/2020	Deposit 2434	Class of 2020 Shirt Sales	Shirt sales	\$0.00	\$40.00	\$1,244.80	03/31/2020
06/02/2020	Transfer 2459	Class of 2020 Shirt Sales	Close decimalized account.	\$0.00	\$1,951.88	\$1,951.88	
Grand Total:				\$2,206.88	\$2,206.88	Balance:	\$0.00

Activity #: 21.0003.I
 OIG Staff: V. Yallecido
 Date Rec'd: 1.13.21 Pages: 1
 Rec'd: Scheelash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 7



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE: 1/28/2020

ACCOUNT NAME: Class of 2020
 ACCOUNT NUMBER: 3-2020.00
 AMOUNT: \$88.00
 ACCOUNT NAME: Senior Shirts
 ACCOUNT NUMBER: 3-2020.01
 AMOUNT: \$25.00
 TOTAL: Senior Dues & Senior Shirt

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

SOURCE	CHECK #	AMOUNT
Senior Dues		
[REDACTED]		20.00
[REDACTED]		20.00
[REDACTED]		20.00
[REDACTED]		20.00
Senior Shirt Mrs - Repogre	1036	25.00
TOTAL FOR DEPOSIT		\$105.00

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

PRINT REMITTER NAME Dobbie Riley	SIGNATURE OF REMITTER <i>[Signature]</i>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) E	OFFICIAL RECEIPT DATE 1/29/20
COMMENTS	DEPOSIT FORM # 2394-1119
	1120

FBSD 0180 (Rev. 5/9/2014) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 21.0003-F
 OIG Staff: V. Vallecillo
 Date Rec'd: 10.16.20 Pages 1 of 5
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 8

Customized Transaction Report

Activity #: 21-0003-I
 OIG Staff: V. Vallejo
 Date Rec'd: 11-3-21
 Rec'd: SCHO DICAS 2019-2020
 Redacted: Yes No N/A
 Exhibit Reference # Total Clear Date 9
 Report #11
 Pages: 154
 Rec'd: TBD

Date	Transaction	Category	Description	Debit	Debit	Debit	Reference #	Total	Clear Date
01/23/2020	Deposit 2389	XXXSenior Year Packages 3-2020.04	Package 2 sales	\$0.00	\$215.00	\$2,657.90			01/31/2020
01/25/2020	Direct Deposit 3567992	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$215.00	\$228.00			01/31/2020
01/27/2020	Deposit 2391	XXXSenior Year Packages 3-2020.04	Senior Year packages	\$0.00	\$470.00	\$1,770.90			01/31/2020
01/30/2020	Deposit 2395	XXXSenior Year Packages 3-2020.04	Senior Year Package 4	\$0.00	\$235.00	\$1,096.50			02/29/2020
02/03/2020	Deposit 2398	XXXSenior Year Packages 3-2020.04	Senior Package 3	\$0.00	\$215.00	\$766.30			02/29/2020
02/12/2020	Direct Deposit 3659666	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$235.00	\$261.00			02/29/2020
02/24/2020	Deposit 2416	XXXSenior Year Packages 3-2020.04	Senior packages	\$0.00	\$450.00	\$1,902.00			02/29/2020
02/26/2020	Deposit 2418	XXXSenior Year Packages 3-2020.04	Senior package	\$0.00	\$235.00	\$1,469.00			02/29/2020
02/27/2020	Deposit 2419	XXXSenior Year Packages 3-2020.04	Senior Year package	\$0.00	\$430.00	\$2,648.00			03/31/2020
02/27/2020	Direct Deposit 3681691	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$235.00	\$5,950.00			02/29/2020
02/28/2020	Direct Deposit 3686492	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$450.00	\$1,543.00			03/31/2020
02/28/2020	Deposit 2420	XXXSenior Year Packages 3-2020.04	Senior Year package	\$0.00	\$2,210.00	\$3,691.00			03/31/2020
03/06/2020	Deposit 2425	XXXSenior Year Packages 3-2020.04	Senior Package	\$0.00	\$215.00	\$4,916.70			03/31/2020
03/08/2020	Direct Deposit 3720828	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$0.00	\$165.00			03/31/2020
03/09/2020	Deposit 2427	XXXSenior Year Packages 3-2020.04	Senior package	\$0.00	\$235.00	\$6,243.12			03/31/2020
03/11/2020	Direct Deposit 3727068	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$0.00	\$165.00			03/31/2020

Date	Transaction	Category	Description	Debit	Credit	Total	Clear Date
03/12/2020	Deposit 2430	XXXSenior Year Packages 3-2020.04	Senior Year packages	\$0.00	\$430.00	\$2,894.00	03/31/2020
03/13/2020	Deposit 2431	XXXSenior Year Packages 3-2020.04	Senior package	\$0.00	\$470.00	\$978.25	03/31/2020
03/13/2020	Direct Deposit 3735814	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	\$215.00	\$215.00	03/31/2020
05/19/2020	Check 20677	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	06/30/2020
05/19/2020	Check 20678	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20679	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20680	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20681	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20682	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20712	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20713	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20706	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv# - Error on name - Tax \$0.00 - Void - 5/31/2020	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20707	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	06/30/2020
05/19/2020	Check 20708	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20709	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20710	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20711	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	06/30/2020
05/19/2020	Check 20700	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	06/30/2020
05/19/2020	Check 20701	XXXSenior Year Packages 3-2020.04	Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	06/30/2020

Activity #: 01-0005-I
 Date Rec'd: 05/31/2020
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 9
 1/13/2021 1:13:59PM

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
05/19/2020	Check 20702	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Coovid-19) Inv#	\$215.00	\$0.00	\$215.00	06/30/2020
05/19/2020	Check 20703	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Coovid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20704	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Coovid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20705	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Coovid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20683	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	06/30/2020
05/19/2020	Check 20684	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Covid-19) Inv#	\$235.00	\$0.00	\$235.00	05/31/2020
05/19/2020	Check 20685	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20686	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Covid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20698	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Coovid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/19/2020	Check 20699	XXXSenior Year Packages 3-2020.04	██████████ Cancelled event (Coovid-19) Inv#	\$215.00	\$0.00	\$215.00	05/31/2020
05/20/2020	Direct Deposit 240981R	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	(\$1,135.00)	\$1,910.00	05/31/2020
05/20/2020	Direct Deposit 240981R	XXXSenior Year Packages 3-2020.04	Senior Year Packages (2020)	\$0.00	(\$215.00)	\$1,910.00	05/31/2020
05/28/2020	Check 20750	XXXSenior Year Packages 3-2020.04	██████████ Refunds(payment was made for ██████████ ██████████ Inv#	\$215.00	\$0.00	\$215.00	06/30/2020
05/31/2020	Check 20706	XXXSenior Year Packages 3-2020.04	Void - ██████████ Cancelled event (Coovid-19) Inv# - Error on name - Tax \$0.00	(\$235.00)	\$0.00	(\$235.00)	05/31/2020
05/31/2020	Check 20701	XXXSenior Year Packages 3-2020.04	Void - ██████████ Cancelled event (Coovid-19) Inv# - Wrong Name - Tax \$0.00	(\$215.00)	\$0.00	(\$215.00)	05/31/2020
06/04/2020	Check 20763	XXXSenior Year Packages 3-2020.04	██████████ Refunds on Yearbook (Covid-19) replaces check#:20763 Inv#	\$235.00			

Activity #: 21 0003-I
 Orig Staff: \$0.00 \$235.00 06/30/2020 V. Vallecillo
 Date Rec'd: 1-13-21 Pages: 3 of 4
 Rec'd: School Cash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 9
 1/13/2021 1:13:59PM

Date Transaction Category Description

	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
Grand Total:	\$5,810.00	\$5,810.00	Balance:	\$0.00

Activity #: 21-0003-I
OIG Staff: V. Valicelli
Date Rec'd: 1.13.21 Pages: 4 of 4
Rec'd: Schedule
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 9



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Monies Collected Report

DATE 1/24/2020

ACCOUNT NAME(S) <u>Senior Year Packages</u>	ACCOUNT NUMBER(S) <u>3-2020-04</u>	AMOUNT <u>\$470.00</u>
ACCOUNT NAME(S) <u>Gradbash (1 of 3 pmts)</u>	ACCOUNT NUMBER(S) <u>3-2020-03</u>	AMOUNT <u>\$55.00</u>
REASON <u>Senior Year Packages + Gradbash</u>		

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

SOURCE	CHECK #	AMOUNT
<u>Senior Yr Packages</u>		
		<u>\$235.00</u>
		<u>\$235.00</u>
<u>Gradbash</u>		
	<u>418</u>	<u>\$55.00</u>
TOTAL FOR DEPOSIT		<u>\$525.00</u>

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

PRINT REMITTER NAME <u>Debbie Riley</u>	SIGNATURE OF REMITTER 	
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>[initials]</u>	OFFICIAL RECEIPT DATE <u>1/27/20</u>	DEPOSIT #/FORM # <u>2391-1080</u>
COMMENTS		<u>-1081</u>

PBSD 0180 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 21.0003.I
 OIG Staff: Y. Vallejo
 Date Rec'd: 1-7-21 Pages: 1 of 11
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 10

Batch ID: 3659666

Batch Date: 2/21/2020

Student Summary:

<u>Receipt</u>	<u>Student #</u>	<u>Student Name</u>	<u>Item</u>	<u>School Year</u>	<u>Category Number:</u>	<u>Payment Method</u>	<u>Amount</u>
32029196	[REDACTED]	[REDACTED]	CPR Certification Card	2019/2020	5-1100.00	CreditCard(**6766)	\$13.00
32054324	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020		CreditCard(**8580)	\$235.00
32057363	[REDACTED]	[REDACTED]	CPR Certification Card	2019/2020	5-1100.00	CreditCard(**3345)	\$13.00
Total:							\$261.00

Activity #: 21-0003-I
 OIG Staff: V Vallejo
 Date Rec'd: 1-7-21 Pages: 3 of 11
 Rec'd: M. Francis
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 10



THE SCHOOL DISTRICT OF PALM BEACH COUNTY

Monies Collected Report

DATE 2/21/2020

ACCOUNT NAME(S) Senior Package	ACCOUNT NUMBER(S) 3-2020-04	AMOUNT 235.00
ACCOUNT NAME(S) From	ACCOUNT NUMBER(S) 3-2021-03	AMOUNT 65.00
REASON Purchase of pkg + 1 from TKTK		

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

SOURCE	CHECK #	AMOUNT
Senior Package		235.00
From Ticket		65.00
TOTAL FOR DEPOSIT		\$300.00

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

PRINT REMITTER NAME: Debbie Riley SIGNATURE OF REMITTER: [Signature]

REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS): [Initials] OFFICIAL RECEIPT DATE: 2/24/20 DEPOSIT #/FORM #: 2416-1292

COMMENTS: -1293
-1294
-1295

PBSD 0180 (Rev. 5/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 21-0003-I
 OIG Staff: V. Yallecullo
 Date Rec'd: 1-7-21 Pages: 4 of 11
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 10

Batch ID: 3681691

Batch Date: 2/27/2020

Student Summary:

Receipt	Student #	Student Name	Item	School Year	Category Number:	Payment Method	Amount
32242275	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020		CreditCard(**8203)	\$235.00
32242523	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020		CreditCard(**7566)	\$0.00
32242523	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020	3-2020.03	CreditCard(**7566)	\$165.00
Total:							\$400.00

Activity #: 21.0003-I
 OIG Staff: V. Vallecillo
 Date Rec'd: 1-7-21 Pages: 6 of 11
 Rec'd: M. Francis
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 10

Batch ID: 3686492

Batch Date: 2/28/2020



Student Summary:

Receipt	Student #	Student Name	Item	School Year	Category Number:	Payment Method	Amount
32244915	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020	3-2020.04	CreditCard(**8464)	\$0.00
32244915	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020	3-2021.03	CreditCard(**8464)	\$65.00 ✓
32248303	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020	3-2020.04	CreditCard(**6766)	\$235.00 +
32251896	[REDACTED]	[REDACTED]	Senior Year Packages (2020)	2019/2020	3-2020.04	CreditCard(**6196)	\$215.00 ↓
32254091	[REDACTED]	[REDACTED]	Little Trojans Preschool Tuition (March)	2019/2020	6-9101.00	CreditCard(**8947)	\$83.00
32254091	[REDACTED]	[REDACTED]	Little Trojans Preschool Tuition (March)	2019/2020	6-9100.00	CreditCard(**8947)	\$387.00
32254501	[REDACTED]	[REDACTED]	Athletic Insurance	2019/2020	6-1950.00	CreditCard(**8768)	\$75.00
32257229	[REDACTED]	[REDACTED]	Little Trojans Preschool Tuition (March)	2019/2020	6-9101.00	CreditCard(**5507)	\$83.00
32257229	[REDACTED]	[REDACTED]	Little Trojans Preschool Tuition (March)	2019/2020	6-9100.00	CreditCard(**5507)	\$387.00
32260524	[REDACTED]	[REDACTED]	CPR Certification Card	2019/2020	5-1100.00	CreditCard(**2534)	\$13.00
Total:							\$1,543.00

Online Refunds

Activity #: 21.0003.I
 OIG Staff: V. Vallejo
 Date Rec'd: 1-7-20 Pages: 7 of 11
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 10



THE SCHOOL DISTRICT OF PALM BEACH COUNTY

Monies Collected Report

DATE 2/27/2020

ACCOUNT NAME(S) <u>Senior Packages</u>	ACCOUNT NUMBER(S) <u>3-2020-041760.00</u>	AMOUNT <u>235.00</u>
ACCOUNT NAME(S) <u>From</u>	ACCOUNT NUMBER(S) <u>3-2021.03</u>	AMOUNT <u>260.00</u>
REASON <u>Senior Packages</u>		

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

SOURCE	CHECK #	AMOUNT
[Redacted]		<u>235.00</u>
		<u>235.00</u>
		<u>215.00</u>
	<u>722</u>	<u>215.00</u>
		<u>215.00</u>
		<u>215.00</u>
		<u>215.00</u>
<u>From</u>		<u>65.00</u>
[Redacted]		<u>65.00</u>
[Redacted]		<u>130.00</u>
TOTAL FOR DEPOSIT		<u>\$2020.00</u>

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

PRINT REMITTER NAME <u>D. Riley</u>	SIGNATURE OF REMITTER <u>[Signature]</u>	
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <u>@</u>	OFFICIAL RECEIPT DATE <u>2/28/20</u>	DEPOSIT FORM # <u>2420-1335</u>
COMMENTS <u>-1336</u> <u>-1337</u> <u>-1338</u>		

PBSD 0180 (Rev. 6/9/2016) White - Bookkeeper YELLOW - Activity Sponsor

Activity #: 21-0003-I
 OIG Staff: V. Vallejo
 Date Rec'd: 1-7-21 Pages: 8 of 11
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference # 10

PALM BEACH COUNTY
Collected Report

DATE
 2/27/2020

ACCOUNT NAME(S) <i>Senior Package</i>	ACCOUNT NUMBER(S) <i>3-2020-24</i>	AMOUNT <i>450.00</i>
ACCOUNT NAME(S)	ACCOUNT NUMBER(S)	AMOUNT
REASON		

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

SOURCE	CHECK #	AMOUNT
[Redacted]	1221	100.00
<i>Cash</i>		135.00
[Redacted]	R108656	
<i>Cash</i>	07117	165.00
		50.00
TOTAL FOR DEPOSIT		<i>450.00</i>

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

PRINT REMITTER NAME <i>Jabbe Riley</i>	SIGNATURE OF REMITTER <i>[Signature]</i>
REMITTANCE AMOUNT AND ACCOUNT ASSIGNMENT VERIFIED (BOOKKEEPER INITIALS) <i>@</i>	OFFICIAL RECEIPT DATE <i>2/28/20</i>
COMMENTS	DEPOSIT #/FORM # <i>2420-1335</i>

-1336
 -1337
 -1338

Activity #: 21-0003-I
 OIG Staff: V. Vallellio
 Date Rec'd: 1-7-21 Pages 9 of 11
 Rec'd: M. Francis
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 10



Veronica Vallecillo <veronica.vallecillo@palmbeachschools.org>

Were you given a FREE Class of 2020 T-shirt?

1 message

Rebecca Mitchell <rebecca.mitchell@palmbeachschools.org>

Fri, Oct 23, 2020 at 7:56 AM

To: 0691teachers@palmbeachschools.org

Cc: ELVIS Epps <elvis.epps@palmbeachschools.org>

Bcc: veronica.vallecillo@palmbeachschools.org

Good morning teachers.

Would you please email me no later than Monday, October 26th by dismissal if you received a FREE senior class of 2020 t-shirt from Ms. Debbie Riley last school year?

Ms. Riley would greatly appreciate your help with this matter. She wants to verify her records and needs your help.

--

Rebecca Mitchell

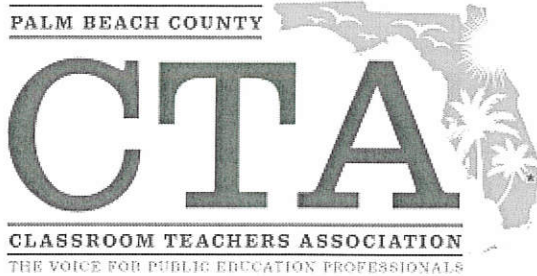
17 Year Veteran Teacher @ LWCHS

Devoted CTA Member

M.S. Ed.

Ph.D. student of Cognitive-Behavioral Psychology

"Never put anything in writing unless you're prepared for the whole world to see it."...Sharon Leedy O'Neal-Peregoy (my mother) 1943-2016



Activity #: 21.0003.I
OIG Staff: V. Vallecillo
Date Rec'd: 10.23.20 Pages: 1
Rec'd: R. Mitchell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 11

Activity #: 21.0003.I
 OIG Staff: T. Yalleullo
 Date Rec'd: 10.16.20 Pages: 1
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 12



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
 ACCOUNTING SERVICES
Fundraising Application/Recap

INSTRUCTIONS: This form must be completed by the activity sponsor, approved by the principal, and submitted to the treasurer for account assignment before any activity is started. The treasurer will file the original Fundraising Application/Recap form and give a copy to the sponsor after assigning a fundraising account to the activity. Upon completion of the activity, the sponsor will obtain any relevant documents and forms from the treasurer as required: beginning inventory/invoice/sales data, Master Ticket Seller Report (PBSD 0155), general ledger report, and Transfer Requisition (PBSD 0168). The sponsor will use those documents to complete the ACTUAL SALES column of this form. Attach a Sales Item Inventory Report (PBSD 0162) to this form and submit both completed forms to the treasurer. Sponsors are advised to retain a copy for their records.

School # <u>0691</u>	School <u>Lake Worth High</u>	Sponsor Name <u>Ms. D. Riley</u>
Sponsor's Account Name <u>SOA</u>		Primary Account Number <u>4-4810-00</u>

A. Type of sale: Resale¹ Admissions² Services or Donated Item

¹ Perform incoming inventory on goods received.

² If resale includes the sale of food, sponsor must provide an approved copy of this application to the Healthy School Team Leader.

³ All tickets must be pre-printed, pre-numbered, and accounted for on the Ticket Sellers Report (PBSD 0157) and inventoried on the Pre-numbered Document Inventory Register (PBSD 0160).

B. Description of activity: Selling 5 class colored beads
 C. Time of day food sold for each day sold: During both lunches for Pep Rally
 D. Specific use of profit: Funds for SOA
 E. Date sales begin: _____ Date sales end: _____

	A. ESTIMATED SALES (APPLICATION) complete prior to fundraiser	B. ACTUAL SALES (RECAP) complete after fundraiser is closed
1. Total Sales <small>Base for estimate</small>	<u>\$250.00</u>	
2. Cost of Sales (must include sales tax) <small>Base for estimate</small>	<u>\$100.00</u>	
3. Other Costs <small>Merch (printing, security, provs, etc.)</small>		
4. Net Profit (line 1 minus lines 2, 3)	<u>\$150.00</u>	
5. Amount Over/Under Estimated Profit (Column B line 4 minus Column A line 4)		
Explanation of line 5		

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

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

Chris Epp
Principal Approval Signature

9/13/19
Date

[Signature]
Sponsor Signature

4-4810.013-20002
Account Number Assigned to This Fundraising Activity

Mona Francois
School Treasurer Signature

9/16/19
Date

Recap Verified by Treasurer Signature

Date

Activity #: 21.0003.I
OIG Staff: V. Vallecillo
Date Rec'd: 10.16.20 Pages: 1
Rec'd: M. Francois
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 13

WINDY HILLS HIGH SCHOOL FUNDRAISER FORM



PLEASE ATTACH a completed PBSD 0153 - Fundraising Application

You must also attach an invoice for ANY order placed. If you have any questions, see Mrs. L Smith (lonedria.smith@palmbeachschools.org) Once your fundraiser has been approved, you will receive an account number in your mailbox from the bookkeeper.

Contact Name: Ms. D Riley Department: Literacy
Fundraiser Name: Bead Selling (Pop Party) Purpose: Raising funds for SGA
Location of fundraiser (Specific site): Ms. Riley's room 18-109
Date and Times of Fundraiser: Home Games for Pop Party
Brief Description of Fundraiser: Selling different color beads (class for the Pop Party)

NOTE: Students CANNOT be charged for activities DURING the school day.
Will there be ticket sales for this Fundraiser? Yes: No:
Cost of tickets: \$
Name of the item that you are selling: Colored Beads Sale Price of the item: \$1.00 each
NOTE: You must also attach an invoice for any order placed. (T-Shirts MUST be pre-sold)

Does this Fundraiser involve the use of a school facility? Yes: No:
if yes, which facilities will be used? 18-109
Are there set-up needs? (Tables, Chairs, Podium Garbage cans, etc.) Yes: No:

Will any outside organizations be involved? Yes: No: Name or Organization:
Will any promotion occur for this Fundraiser? Yes: No: Please attach poster for approval
Please email Lonedria Smith for PowerPoint Announcements. Please email Belucas Charles/Fabiola Royo for PA Announcements. Please send emails at least 24 hours prior to the Activity.

People expected to attend: # Students: Teachers: Parents: Chaperones:

Act. Director: [Signature] Date: 9/27/19 AP: [Signature] Date: 8/27/19
Dr. Elvis Epps: [Signature] Date: 9/13/19

Customized Transaction Report

2019-2020

<u>Date</u>	<u>Transaction</u>	<u>Category</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>	<u>Clear Date</u>
09/18/2019	Check 20185	SGA Bead Sales 4-4810.01	Charles Hendry Fundraising resale items. Inv#	\$104.88	\$0.00	\$104.88	09/30/2019
06/02/2020	Transfer 2461	SGA Bead Sales 4-4810.01	Close decimalized account.	\$0.00	\$104.88	\$104.88	
Grand Total:				\$104.88	\$104.88	Balance:	\$0.00

Activity #: 21-0003-I
 OIG Staff: V. Vallellio
 Date Rec'd: 1-13-21 Pages: 1
 Rec'd: Schoolcash
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 14



THE SCHOOL DISTRICT OF PALM BEACH COUNTY
Check Requisition

received
 9/18/19

INSTRUCTIONS: Attach invoices or bills to this completed form.
 Complete form in ink.

ACCOUNT NUMBER 4-4810-01 REQUISITION DATE 9/18/2019
 SCHOOL Lake Worth High NAME OF ACCOUNT SGA

Requests a check payable to Charles Hendry
 for the amount of \$ 104.88 These funds are being spent for

Purchase class colored beads to be sold for the pep rallies at home games

I certify that the goods or services indicated per the documentation or explanation provided were received, that documentation will be provided for prepayments, and that payment is in order.

[Signature] 9/18/19 [Signature]
 SIGNATURE OF TEACHER SPONSOR DATE SIGNATURE OF STUDENT TREASURER DATE

CHECK NUMBER 20185 CHECK DATE 9/18/19 APPROVED [Signature]
 PBSO 0181 (Rev. 5/13/2016)

LAKE WORTH HIGH SCHOOL
 ACTIVITIES ACCOUNT

ATTN: **20185**

To: Charles Hendry - Reimbursement, 9/18/2019 20185 Check Amount: \$104.88
 Re: Fundraising resale items.

Category #	Category Name	Transaction Code	GL Department	Tax Paid	Amount	Category #	Category Name	Transaction Code	GL Department	Tax Paid	Amount
4-4810.01	SGA Bead Sales	Fundraising Resal		\$0.00	\$104.88						

Activity #: 21.0003-I
 OIG Staff: V. Vallecillo
 Date Rec'd: 12.15.20 Pages: 1
 Rec'd: M. Francois
 Redacted: Yes No N/A Req'd TBD
 Exhibit/Reference #: 15



Activity #: 21-0003-I
OIG Staff: V. Valleclillo
Date Rec'd: 11-15-21 Pages: 1 of 3
Rec'd: R. Mitchell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 16

Final Details for Order #114-3016616-9081012

Print this page for your records.

Order Placed: August 24, 2019
Amazon.com order number: 114-3016616-9081012
Order Total: \$104.88

Shipped on August 24, 2019

Items Ordered Price

1 of: *33 inch 07mm Round Metallic Green Mardi Gras Beads - 6 Dozen (72 Necklaces)* Sold by: DELRAY BEACH, FL 33445-1481
Fireball Shopping ([seller profile](#)) United States

Condition: New

Shipping Speed:
One-Day Shipping

Shipping Address:

Charles A Hendry
1421 NW 20TH AVE APT 101

Shipped on August 24, 2019
\$12.49

Items Ordered Price

2 of: *Mardi Gras Spot 33 inch 07mm Round Metallic Gold Mardi Gras Beads - 6 Dozen (72 necklaces)* Sold by: Charles A Hendry
Fireball Shopping ([seller profile](#)) 1421 NW 20TH AVE APT 101
United States DELRAY BEACH, FL 33445-1481

Condition: New

Shipping Speed:
One-Day Shipping

2 of: *33 inch 07mm Round Metallic Royal Blue Mardi Gras Beads - 6 Dozen (72 necklaces)* Sold by: Fireball Shopping ([seller profile](#))

Condition: New

Shipped on August 25, 2019
\$12.79 \$12.24

Shipping Address:

Activity #: 21-0003-I
OIG Staff: V. Valleullo
Date Rec'd: 1-15-21 Pages: 2 of 3
Rec'd: P. Mitchell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 16

Items Ordered Price

2 of: *33 inch 07mm Round Metallic Red Mardi* BIGFLY ([seller profile](#))
Gras Beads - 6 Dozen (72 necklaces) Sold by: \$11.49

https://www.amazon.com/gp/css/summary/print.html/ref=ppx_od_dt_b_invoice?ie=UTF8&orderID=114-3016616-9081012
1/14/2021 Amazon.com - Order 114-3016616-9081012

Condition: New

Shipping Address:

Charles A Hendry
1421 NW 20TH AVE APT 101
DELRAY BEACH, FL 33445-1481
United States

Shipping Speed:

One-Day Shipping

Shipped on August 26, 2019

Items Ordered Price

1 of: *33 inch 07mm Round Metallic Green Mardi*
Gras Beads - 6 Dozen (72 Necklaces) Sold by:
GeeksHive, Inc. ([seller profile](#))

Condition: New

Shipping Address:

Charles A Hendry
1421 NW 20TH AVE APT 101
DELRAY BEACH, FL 33445-1481
United States

Shipping Speed:

One-Day Shipping

Payment information

\$12.49

Payment Method:

Amazon.com Visa Signature | Last digits: 3473

Billing address

Charles A Hendry
1421 NW 20TH AVE APT 101

DELRAY BEACH, FL 33445-1481
United States

Item(s) Subtotal: \$98.02
Shipping & Handling: \$0.00 ---
--

Total before tax: \$98.02
Estimated tax to be collected: \$6.86 ---
--

Grand Total: \$104.88

Credit Card transactions Visa ending in 3473: August 26, 2019: \$13.36 Visa ending in 3473:
August 25, 2019: \$91.52

To view the status of your order, return to [Order Summary](#).

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[https://www.amazon.com/gp/css/summary/print.html/ref=ppx_od_dt_b_invoice?ie=UTF8&orderID=114-3016616-9081012 2/2](https://www.amazon.com/gp/css/summary/print.html/ref=ppx_od_dt_b_invoice?ie=UTF8&orderID=114-3016616-9081012%2F2)

Activity #: 21-0003-J
OIG Staff: V. Vallecuillo
Date Rec'd: 1-15-21 Pages: 3 of 3
Rec'd: R. Mitchell
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 16

Activity #: 21-0003-I
OIG Staff: V. Vallecullo
Date Rec'd: 4.26.21 Pages: 12
Rec'd: Swiner & Witenky, LLC
Redacted: Yes No N/A Req'd TBD
Exhibit/Reference #: 17

In Re: OIG Case No.:21-0003-I

**RESPONSE TO INSPECTOR GENERAL DRAFT REPORT
PRESENTED ON BEHALF OF DEBBIE RILEY**

- I. THE DRAFT REPORT IS CONTRARY TO STATUTE AND THE COLLECTIVE BARGAINING AGREEMENT AND ITS CONSIDERATION AND SUBMISSION IS TIME BARRED

On March 23, 2021, Debbie Riley was presented with a Draft Report from the Office of the Inspector General. The Draft Report claims that the Inspector General had been investigating allegations concerning Ms. Riley, since September 23, 2020. Review of the content of the Draft Report establishes that the situation from which the allegations stem were known to school district officials since at least April, 2020.

In pertinent part, the Collective Bargaining Agreement, at Article II, Section B. 1., states:

No item except standard forms of the personnel and business offices shall be placed in the employee's personnel file in the central office unless the employee receives a copy of the document. All such documents placed in the employee's file shall be identifiable as to source and a date when the document was received by the filing office. *No such materials may be placed in an employee's personnel file unless they have been reduced to writing within forty-five (45) days, exclusive of the summer vacation period, of the District's administration becoming aware of the facts reflected in the materials. No item can be used against or to the detriment of an employee unless it is a part of his/her personnel file.* Id. (all emphasis supplied)

In addition to the dictates of the Collective Bargaining Agreement, §1012.31 Florida Statutes (2019), in pertinent part, states:

1012.31 Personnel files.—Public school system employee personnel files shall be maintained according to the following provisions:

(1)(a) Except for materials pertaining to work performance or such other matters

that may be cause for discipline, suspension, or dismissal under laws of this state, no derogatory materials relating to an employee's conduct, service, character, or personality shall be placed in the personnel file of such employee.

* * *

(2)(a) Materials relating to work performance, discipline, suspension, or dismissal must be reduced to writing and signed by a person competent to know the facts or make the judgment...

(b)1. No such materials may be placed in a personnel file unless they have been reduced to writing within 45 days, exclusive of the summer vacation period, of the school system administration becoming aware of the facts reflected in the materials.

* * *

(4) The term "personnel file," as used in this section, means all records, information, data, or materials maintained by a public school system, in any form or retrieval system whatsoever, with respect to any of its employees, which is uniquely applicable to that employee whether maintained in one or more locations.

School physically closed for two weeks in March, 2020, as a result of the Coronavirus pandemic. School remained in session for distance learning, both for teachers and for students. On August 31, 2020, school commenced after the summer break. That more than 45 work days have passed cannot be contested, under any calendar consideration. Even since September 23, 2020, which is when the Inspector General claims that it began to investigate, well more than 45 days have passed. Clearly, this is a matter pertaining to work performance or such other matters that may be cause for discipline, suspension, or dismissal under laws of this state. Accordingly, no derogatory materials relating to Ms. Riley's conduct, service, character, or personality may at this time be placed in her personnel file. That would include all records, information, data, or materials of the Inspector General or its staff, as those are maintained by a public school system, in any form or retrieval system whatsoever, with respect to Ms. Riley, and is uniquely applicable to her wherever maintained. The Draft Report has been prepared well more than 45 days subsequent to the District's administration becoming aware of the facts

reflected in the materials.

Quite simply and succinctly, this investigation and any record of it is time barred, both by contract and by statute. Nothing concerning it may be used against or to the detriment of Ms. Riley, as it cannot be placed in her personnel file. That personnel file (in summary) is defined by statute as all information, in any form, in any place, which relates to or identifies Ms. Riley.

II. THE INVESTIGATION CONDUCTED WAS INCOMPLETE, INACCURATE AND ITS CONCLUSIONS ARE NOT SUPPORTED BY THE ACTUAL FACTS OF THE SITUATION

Notwithstanding the fact that the investigation and any record of it is time barred and may not be submitted in any fashion where it is identifiable to Ms. Riley nor used in any way to her detriment, it is additionally incomplete, inaccurate and its conclusions are not supported by the actual facts of the situation. Without waiving that absolute bar to proceeding with the investigation as it relates to Ms. Riley, the following responses are made as to the deficiencies of the Draft Report.

A. The Public Health Pandemic

In March, 2020, in-person learning at Lake Worth High School ceased, suddenly, and the campus was closed. As Ms. Riley pointed out in her statement, she kept the tee shirts in her classroom, as they were the property of the school, and not her own. From March, 2020, through mid - August, Ms. Riley had neither control nor security over the shirts that were in her classroom. The Draft Report does not address the issue of security in the classrooms during the pandemic closure. If the statements of the Superintendent and his minions are accepted, the school was subject to cleaning and other personnel being in and out of the room during that time. Security of the contents of the classrooms

was thus compromised.

Additionally, in his statement, the Principal specifically stated that he had been aware of the work Ms. Riley had done on previous fundraisers, and that there had been no problem with the manner in which she conducted those fundraisers or her record keeping. That sentiment was echoed by the school treasurer. She is paraphrased in the Draft Report as having stated that she had not previously had any issues with Ms. Riley concerning the documentation and handling of fundraisers; and, that Ms. Riley made her deposits on time. Ms. Francois opined that the issue in this matter with closing out the fundraiser “may have” had to do with the pandemic. In fact, it is clear from reading the Draft Report that this account and a number of others were not closed out as a result of the pandemic. This fundraiser was ongoing when the school closed its doors. Ms. Riley explained that she was unable to go to the school to review documents and records, complete the forms or to view the inventory in order to complete the close out of the fundraiser because of the public health emergency. The situation prevented her from doing so, and she was unwilling to ignore the shelter in place orders and recommendations of health officials. Ms. Riley was a person at high risk for contracting the disease.

It is unreasonable to expect that in the circumstances of the never before seen pandemic and the forced evacuation of school buildings, the record keeping for an ongoing fundraiser such as the senior shirt sale would have been conducted as had other previous fundraisers. The Draft Report ignores that strict adherence to the procedures cited in the Draft Report was impossible.

B. Institutional Approval of Criticized Methodology

The Draft Report suggests that the procedure for setting up a fundraiser at Lake

Worth High School involved the completion of a Fundraising Application/Recap and an in-house form. Once properly completed, the forms are reviewed and approved by the activities director and the Principal. The implication and an allegation of the Draft Report is that the forms were not properly filled out, because certain aspects of the forms were left blank. Indeed, the Draft Report states in footnote 3, as a fact on which it relied, that “[I]t is important that sponsors complete all necessary fields of the Fundraiser/Application Recap in order for the Principal to have a full understanding of the financial impact of the fundraiser when approving a fundraiser.” According to the Draft Report, that information was not included on the form. Criticism of Ms. Riley and a suggestion that she did not do something that she should have done as to the initial application is made throughout the Draft Report.

In fact, it was activities director Lonedria Smith and principal Elvis Epps that were responsible for the approval of the forms. The practice and policy was that they each had to sign off on the sufficiency of the applications before the project could proceed. They in fact found the forms to be sufficient as submitted. To the extent that there is any suggestion that Ms. Riley improperly failed to list the cost of the shirts, or inaccurately estimated the dollar value to be raised by the selling of the shirts, that impropriety would have been discovered before the fundraiser was approved. Indeed, Smith made clear to the investigator that notwithstanding the language of the form, “she does not require that shirts be pre-sold.” Obviously, neither did Epps, who approved the form as submitted. It was their assigned role to ensure that the forms passed muster at the school. Epps, Smith, Antonio Lloyd (who conveniently does not recall much about the class or the project that he was in charge of while at Lake Worth High) and Francois all processed and/or

approved the forms. If there was any deficiency, it must properly be seen as the deficiency of the persons whose primary job it is to regulate, approve and administer such matters in the school. More likely, all of the persons involved understood and endorsed the nature of the way that this fundraiser would be handled, and that exact numbers could not be generated.

Indeed, the acceptance of those whose job is to supervise these matters is reflected in the above quoted statement of Smith, and the statement of Francois, that she was “not concerned with” the deficiencies in the paperwork now being highlighted in the Draft Report. That is because as a matter of operation, such adherence is not required of teachers sponsoring fundraisers at Lake Worth High School. Every Principal has direct supervisory authority as to how the rules of the district are interpreted. More importantly, every teacher is under the direct supervision and day to day supervision of the school Principal. To hold a teacher who is not constantly involved in the paperwork and requirements beyond those required by the Principal, while excusing from such compliance those whose primary job is to run ramrod over these matters, is a basic deficiency of the Draft Report. It fails to consider and weigh the course of conduct and regular mode of operation of the school, as directed by those in charge of its day to day operation.

C. Record Analysis

In its section entitled Record Analysis, the Draft Report indicates that Ms. Riley does not have a list of those who received shirts at no cost. That is not an accurate statement. According to an email dated September, 2020, the following persons received complimentary shirts (note, especially, numbers 1, 2 and 3):

1) Dr. Elvis Epps

11) [REDACTED]

21) [REDACTED]

2) Antonio Loyd	12)	[REDACTED]	22)	[REDACTED]
3) Mona Francois	13)	[REDACTED]	23)	[REDACTED]
4) Mrs. Vincent	14)	[REDACTED]	24)	[REDACTED]
5) Ms. Dominique	15)	[REDACTED]	25)	[REDACTED]
6) Mrs. Pagan	16)	[REDACTED]		
7) Mrs. Ali	17)	[REDACTED]		
8) Mr. Cavanaugh (Media Centre)	18)	[REDACTED]		
9) Mrs. Lyntrice Grant	19)	[REDACTED]		
10) Mrs. Pierre-Louis	20)	[REDACTED]		

The Draft Report investigator did not make any actual effort to uncover these names. Instead, it played "gotcha" with the fact that Ms. Riley did not remember them at the time she was questioned. Rather than actually investigate, the Draft Report relied on an email sent by Ms. Riley's representative, a teacher with no authority over any other employees, and the voluntary response to it. Epps did not himself send an email from the actual supervisor and ultimate boss of the persons involved. To do so might (1) have caused Epps to recall that he received the first complimentary shirt; and, (2) have caused his employees, if not the students, to actually respond; especially, if it was explained (unlike the email from the teacher, who is not a trained investigator) that there was neither concern nor accusation that any person who received a complimentary shirt had done anything improper. Had there been a true desire to do an accurate accounting rather than to produce the sophomoric summary provided, there exists information by which students could be contacted, as well. That is the difference between investigating to receive a response, and failing to investigate so as to gain what is perceived as derogatory information against the subject of the inquiry.

When properly plugged into the chart delineated as Table 4, the expected inventory is 101, not 122. The "discrepancy" claimed is thus less than half of that claimed. The actual value of the "missing" inventory is something properly determined to be well less

than \$247.50, and not the amount claimed in the Draft Report. The claim that an outstanding amount should be based upon sales price is at best misguided. There is and was no market for the shirts. The shirt was a graduation activity souvenir. The pandemic eliminated graduation activities. Had the Draft Report investigator actually investigated, she could have interviewed teachers from Lake Worth High School who have actually sponsored prior graduations, and prior classes. When interviewed for this response, those people explained that in past years "there were times the shirts were not sold in their entirety, other times sold for half the price, or were eventually given away due to the outgoing class' shirts being obsolete. (Especially if the year was emblazoned on the back of the shirt.)" The 2020 shirts were a loss, because they could not be sold. They were going to be discarded, because their design made them unmarketable. Even if the 18 shirts which are unaccounted for (but see below) were located, there would be no difference in the loss, which was occasioned by the pandemic and the cancellation of graduation. The Draft Report seeks to place responsibility for the economic loss on Debbie Riley. That is simply not the case.

D. The "Missing" Shirts Were Utilized to Increase Interest

An investigation into what actually took place at the school over the years was not undertaken in the Draft Report. There was a long history at the school of giving away a number of items, to raise interest in the souvenir to be sold, and to generate school spirit. In fact, these "missing" shirts, as well as the beads (see below) were used for that reason: i.e., to drum up interest from the students. Shirts were tossed into the crowd at group functions. The practice was that doing so would make them more desired, and thus stimulate sales. It was also designed to stir up interest in graduation activities. As the

assistant principal stated, sales were slow. That is not surprising, since fervor for graduation typically does not begin until the last nine weeks of school. Unfortunately, this fundraiser never got to that point. No estimate of the amount to be raised could be made at the time the shirts were ordered, because it was always anticipated and understood that many would be given away. That is why the application was approved as written. The shirts were beginning to gain interest with the graduation packages, when they were made part of the prom "deal." Because they had a time limited shelf life, it was important to sell as many as possible, rather than to hold out for the highest price or profit. When contacted, the teachers who handled class projects in prior years indicated that they had utilized the same process. This methodology was how these class projects were handled at Lake Worth High. According to the cheerleader mentor, these (and previously other) souvenirs were tossed into the crowd at assemblies, and at pep rallies. Part of Ms. Riley's job as class sponsor was to gauge and stimulate spirit, interest and desire. The shirts that the Draft Report claims to be missing were in fact used for that goal.

It should also be noted (and could have been confirmed in investigation) that the school itself kept a number of school and district logoed shirts on hand to provide to students who arrived at school out of uniform. The school did not pay for the shirts, and it was always anticipated that "extra" shirts would be so utilized. A strict accounting of every shirt was not possible based on the course of conduct that had always been followed at Lake Worth High School. The statement in the Draft Report regarding the amount of money that would have been realized "had the shirts been sold as intended" completely fails to take into account the situation on the ground at the school.

E. The Additional Information Set Forth Is Inaccurate

The Draft Report also contained what it termed to be Additional Information. That additional information concerned an incomplete and unfair analysis of an ongoing sale of what was termed "Mardi Gras beads." In fact, the beads are a separate and ongoing fundraiser for all classes. They are also a manner of raising school spirit. The beads were ordered on Amazon, so that they could be obtained quickly and cheaply. As was true with the shirt project, the application forms were approved by the Principal, who was aware of how the project would proceed. The manner in which payment was requested and made was approved by the Principal, who authorizes payment issuance. The implication that there was some unspecified irregularity is not proper in what is supposed to be an investigative document. The criticism of the manner in which the forms were presented should, as indicated above, be directed to the Principal and Athletic Director, and not at Ms. Riley. It was their job to approve the forms and their conception. Again, the Draft Report fails to consider the interpretation of the policies as they are utilized by the administrators at Lake Worth High School.

Additionally, Ms. Riley would take exception to the manner in which Tables 5 and 6 were calculated. The Draft Report does not explain how the Investigator obtained the beads that were counted, or where the beads were located. Ms. Riley and her counsel have possession and control of seventy two (72) strands of beads, not included in the count in the Draft Report. They include 25 red, 31 green, 7 gold, and 9 blue bead necklaces. Clearly the investigator did not locate, safeguard and/or secure all of the beads, which were also in Ms. Riley's classroom during the school closure and thereafter. Equally clearly, the claimed number of the "missing" strands is incorrect. Additionally, the suggestion that \$164.00 is somehow missing is inaccurate. Even if the beads thrown into

crowds were considered to be something other than loss leaders, at their cost, less than \$20.00 has been used.

As was pointed out above, the pandemic has had an effect on what was previously the manner of course by which these rules should be interpreted. The bead project is ongoing. Each class has a color that stays with the class during its four years at Lake Worth High School. The bead necklaces were ordered in the class colors. The project will continue from year to year. The beads were tossed into the crowd at pep rallies, with the proper color directed to the proper class. They were also eventually to be available for sale. Each strand has a cost of less than \$.20. There was always an intent that some of the beads would be used as promotional items. The plan was to sell only a portion. By whatever measure the Draft Report determined what it called the "inventory," it was clearly wrong. Conclusions were reached on inaccurate suppositions and incomplete information.

In fact, no beads have yet been sold. As a result of the pandemic, there have not been the number and kind of pep rallies that are typically part of the school year. The attendance at such functions as have taken place, as is true for school district attendance in general, is greatly diminished. Some beads have been thrown, Mardi Gras style, into crowds at events. That was always the intent. Assuming that the school district is back to full attendance and full activities in the fall, many more will be thrown, and many more will be sold. At approximately \$.18 a strand, there will be positive amounts realized, once demand for the beads is revitalized. It is difficult to understand why the Treasurer and the Principal closed out the project. It is less difficult to understand why this matter was not actually referred to the Inspector General. The fundraiser is ongoing, and was not ready to be closed out. It is not over, and the requirement to report its results is not yet ripe. The

results will be known and reported after the school begins to operate at full strength again, and it will then be properly closed out. It should not be part of this report.

Finally, the continued insinuations and implications that there is relevance to the fact that Ms. Riley was represented at appropriate times by her Union is, or should be, beneath the Inspector General. This matter involved a situation where an investigation was taking place which concerned an employee and alleged improprieties. The need for representation in a case like this one is not only understandable, but is guaranteed by the provisions of the Collective Bargaining Agreement, and by any and all concepts of due process. An employee who avails herself of that representation when faced with accusations from her school, the school district and its Inspector General does nothing more than recognize the overwhelming dangers of the very type of faulty investigation that is presented through the Draft Report. The employee is but one person, with no ability to conduct her own investigation, and no way to counter the efforts of departments and procedures set up and designed to negatively impact her career and livelihood. To criticize her and imply that by reacting to the realities of a situation forced on her by others, is to penalize her for recognizing the unequal position in which she has been placed.

Submitted, by agreement with Oscar Restrepo, this 26th day of April, 2021.

/s/ Mark Wilensky
MARK WILENSKY
Counsel for Debbie Riley
DUBINER & WILENSKY, L.L.C.
1200 Corporate Center Way, Suite 200
Wellington, FL 33414
Telephone (561) 655-0150
Facsimile (561) 833-4939
Fla. Bar No. 290221
E-Service: office@dubinerwilensky.com