



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

LUNG CHIU, CIG, CPA  
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:** <sup>KLC</sup> Lung Chiu, Inspector General

**DATE:** 3/12/2020

**SUBJECT:** OIG Final Report of Investigation  
*Case #19-0009-I Pahokee Elementary School*

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Attached, please find a copy of Inspector General (OIG) Final Report of Case 19-0009-I. On April 9, 2019, the Office of Inspector General received two complaints alleging that:

1. Pahokee Elementary School Principal Dr. Karen Abrams may have misappropriated grant funds. The OIG investigation determined the allegation was **unsubstantiated**.
2. Pahokee Elementary School staff misappropriated Summer Camp Scholarship grant funds to pay for a repast for a former Pahokee Elementary School employee. The OIG investigation determined the allegation was **substantiated**.

In accordance with *School Board Policy 1.092 (8)(b)(iv)*, on December 2, 2019, the draft of this investigation was provided to Dr. Karen Abrams for a response. On January 6, 2020, Dr. Karen Abrams provided a written response to the report. The response has been included as part of the Final Investigative Report.

The report is finalized and will be posted on the Inspector General's website; [https://www.palmbeachschools.org/about\\_us/reports\\_and\\_publications/inspector\\_general\\_reports](https://www.palmbeachschools.org/about_us/reports_and_publications/inspector_general_reports).

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OIG FINAL REPORT OF INVESTIGATION  
*Misuse of P-card and Grant Funds***

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**INTRODUCTION & SYNOPSIS**

On April 9, 2019, the Office of Inspector General received a complaint related to Pahokee Elementary School. Budget Director Heather Knust contacted the OIG to request an investigation. Ms. Knust reported that Pahokee Elementary Principal Dr. Karen Abrams may have misappropriated grant funds for travel to Scottsdale, AZ in November 2018.

On May 15, 2019, Director of Accounting Nancy Samuels made the additional allegation that Pahokee Elementary School misappropriated Summer Camp Scholarship grant funds to pay for a repast for a former Pahokee Elementary School employee.

The OIG conducted an investigation and determined that Allegation 1 was unsubstantiated, and Allegation 2 was substantiated. The investigative conclusions to the allegations will be discussed in detail later in this report.

**OIG JURISDICTIONAL AUTHORITY**

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

**BACKGROUND: INDIVIDUALS & ENTITIES COVERED IN THIS REPORT**

***The Wallace Grant***

The purpose of this grant is to foster children's social and emotional learning (SEL) through partnerships between the school district and out-of-school time intermediaries (OSTI'S). Seven pilot sites were selected to conduct the initiative.

The grant includes a Consultant Agreement with the Collaborative for Academic, Social, and Emotional Learning (CASEL) to provide Professional and Technical Services as part of the Partnership. Their consultation and technical assistance were included in the Wallace proposal Scope of Service budget and approved by Wallace.<sup>1</sup>

***Pahokee Elementary School***

Pahokee Elementary is a school in the Palm Beach County School District and is located at 560 East Main Place, Pahokee, Florida. Pahokee Elementary has a student population of 424 and is a Title 1 school.

***Dr. Karen Abrams, Principal, Pahokee Elementary***

Dr. Abrams has been the principal at Pahokee Elementary since 2011. Dr. Abrams has been a District employee since 1989.

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<sup>1</sup> Source: School Board meeting held on September 12, 2018. Consent Agenda.

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***Leontye Mann, Bookkeeper, Pahokee Elementary***

Ms. Mann has been with the School District since October 2006 and has been at Pahokee Elementary since 2013.

***Alfredia McCloud, Guidance Counselor, Pahokee Elementary***

Ms. McCloud has been employed in the capacity of Guidance Counselor with the District since 2005. Ms. McCloud has been at Pahokee Elementary since the start of her career with the District.

***Cassandra Moreland, Magnet Coordinator, Pahokee Elementary***

Ms. Moreland began with the School District in 1999 as a substitute teacher. She has been at Pahokee Elementary since July 2017.

**RELEVANT GOVERNING AUTHORITIES**

- School Board Policy 3.02-Code of Ethics
- District Purchasing Manual
- Internal Accounts Manual
- Florida Administrative Code; Rule 6A-1.001

**DOCUMENTS REVIEWED**

- The Wallace Grant ( Effective September 7, 2017-August 31, 2021)
- SchoolCash.net Database for Pahokee Elementary<sup>2</sup>
- Purchasing Card (P-card) Transactions for Dr. Karen Abrams and Leontye Mann
- Internal Account Funding Source Change for District Services and Goods (Form #2242)
- Temporary Duty Elsewhere (TDE) (Form #0032)
- Summer Camp Scholarship Program (Palm Beach County Municipal Government)(Term June through August 2019)

**CASE INITIATION & INVESTIGATIVE METHODOLOGY**

The investigation was initiated after the OIG received the above-stated complaint from Budget Director Heather Knust and Director of Accounting Nancy Samuels.

During the course of the investigation, the OIG interviewed Dr. Karen Abrams, Leontye Mann, Alfredia McCloud, and Cassandra Moreland. The OIG reviewed relevant District policies, purchasing guidelines and procedures, and the other above referenced pertinent documentation.

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

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<sup>2</sup> SchoolCash.net is the online accounting system for school internal funds.

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**INVESTIGATIVE FINDINGS<sup>3</sup>**

**1. Pahokee Elementary Principal Dr. Karen Abrams misappropriated grant funds from the Wallace Grant. Allegation Unsubstantiated.**

**The following is a summary of testimonies:**

*Leontye Mann, Bookkeeper:* Ms. Mann stated Principal Abrams attended a Social Emotional Learning (SEL) conference in Arizona in November 2018, however, the paperwork (receipts, travel expenses) was not completed until after she returned from sick leave on November 14, 2018. Ms. Mann acknowledged that in her absence, no one did the necessary processing of paperwork such as receipts, and travel expenses. Upon Ms. Mann's return, the expenses for the trip to Arizona had been deducted from the default budget line (administrative supplies) instead of being deducted from the Wallace Grant.<sup>4</sup> Deductions/debits were applied to the default account leaving the school with a negative balance. Items were hitting the default line before Ms. Mann being able to direct the deductions to the appropriate school accounts.

*Dr. Karen Abrams, Principal:* Dr. Abrams stated she made an error when she booked the flight to Arizona. Dr. Abrams stated she booked the flight two months in advance, but she did not notice that the flight was going to New Orleans. Dr. Abrams stated it did not register with her that the flight was incorrect because during the summer she attended a seminar in New Orleans. Dr. Abrams stated when booking the flight, she noticed the ticket prices and thought that she was saving the District money. Dr. Abrams stated she did not realize they were inexpensive because the flight was going to New Orleans and not to Arizona. Dr. Abrams stated no one in the group noticed until they arrived at the airport.

Dr. Abrams expressed that she did not notice the issue with the flight until she arrived at the West Palm Beach Airport. Dr. Abrams had to book another flight that would take her and the other two employees to Arizona. Dr. Abrams stated that there was a layover in Atlanta due to there not being any flights out of West Palm Beach going straight to Arizona. The three District employees stayed overnight at Dr. Abrams' daughter's home in Atlanta. The Uber purchases were for transportation to her daughter's house on the night of their arrival to Atlanta and the next day to the airport for their flight to Arizona. Dr. Abrams did not receive reimbursements for personal expenses from the trip.

*Cassandra Moreland, Magnet Coordinator:* Ms. Moreland confirmed that she, Dr. Abrams, and Ms. McMann flew out of West Palm Beach on November 12, 2018, thinking they were headed to Arizona for the Social Emotional Learning (SEL) Conference. The flight error was not noticed until they arrived at the West Palm Beach Airport and Dr. Abrams was told that she had to purchase additional airline tickets for a flight that would take them to Arizona. No flights were going to Arizona that gets them there in time for the conference. Ms. Moreland's recollection of events was

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<sup>3</sup> The OIG findings were determined using the standards that appear on the last page of this report.

<sup>4</sup> The Wallace Foundation gives funds for the Social Emotional and Learning project via the Wallace Grant.

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that Dr. Abrams said that she had made a big mistake and could not believe that she did not verify the flight information. Per Ms. Moreland, the three District employees did not go to New Orleans. Ms. Moreland did not receive any reimbursements for personal expenses from the trip.

*Alfredia McCloud, Guidance Counselor:* Ms. McCloud's testimony was that she had never been to a conference and rarely flies. She did not know that anything was wrong until it was brought to her attention at the airport by Dr. Abrams. Ms. McCloud confirmed that the three stayed overnight in Atlanta at Dr. Abrams' daughter's home and that they used Uber as their means of transportation. The next morning they took a flight out of Atlanta headed to Arizona. Ms. McCloud did not receive any reimbursements for personal expenses from the trip due to the receipts being submitted after the time limit of 30-days.

**DOCUMENTATION REVIEWED**

The OIG reviewed the Wallace Grant from the Wallace Foundation. The grant specifies that the funds be used specifically for the purposes outlined in the agreement (**Exhibit 1**). The District approved the Wallace Foundation (grant) on September 12, 2018. The OIG also reviewed the Temporary Duty Elsewhere forms for the three individuals and all three were approved for the conference in Arizona.

The OIG reviewed Purchasing Card (P-card) transactions and did not find any District policy violations with Dr. Abrams' purchases.

The OIG reviewed the email documentation of Dr. Abrams. The emails coincide with Dr. Abrams' testimony that she had to change the flight and that there were flight delays that occurred.

The OIG reviewed the Internal Account Funding Source Form 2242<sup>5</sup> (**Exhibit 2**) for Pahokee Elementary and as Ms. Mann stated in her interview, the default budget line had to be changed from the internal funds account to the budgeted grant line. Processing the charges from the internal funds account led to a negative balance for Pahokee Elementary. The 2242 form corroborates the bookkeeper's testimony that upon her return in November, she had to process several 2242 forms to get the invoices processed from the correct funding source. The OIG received an email response from Accounting Director Nancy Samuels responding to the OIG's question of whether the number of 2242 forms submitted by Pahokee Elementary was in any way unusual. Ms. Samuels stated in part, Pahokee Elementary does not stand out as unusual.

The OIG determined the school's internal funds were utilized to cover costs associated with correcting the flight information including transportation to and from the airports. See **Table 1** for costs and their funding sources.

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<sup>5</sup> "This form is to be completed when a funding source change for internal accounts is needed." Form 2242.

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**Table 1<sup>6</sup>**

**FUNDING SOURCES**

DESCRIPTION	COST/FEE	FUNDING SOURCE	GRAND TOTAL
Airline Tickets→New Orleans (3 tickets)	\$970.80	Wallace Grant	<b><i>\$970.80</i></b>
Airline Tickets→Phoenix, AZ (3 tickets)	\$1,764.60	Pahokee Elem.	<b><i>\$4,522.35</i></b>
Uber	\$70.63	Pahokee Elem.	
Hotel Scottsdale, AZ (2 rooms)	\$746.92	Pahokee Elem.	
Phoenix→Florida (3 tickets)	\$1,742.40	Pahokee Elem.	
Phoenix→Florida (Luggage Fees)	\$140.00	Pahokee Elem.	
Shuttle	\$57.80	Pahokee Elem.	

**CONCLUSION**

The OIG concluded that according to the terms of the Wallace Grant, as outlined in Appendix B, expenditures for travel, conferences, and meetings are allowable expenses. Dr. Abrams, Ms. Moreland nor Ms. McCloud submitted their requests for travel reimbursements in the allotted timeframe as required by District Policy 6.01(8), and therefore, did not receive reimbursements for travel expenses.

School District Policy 6.01 (8) is as follows:

*In order to ensure the timely reporting of District expenditures, the following expenditures, reimbursements, reports (including travel and mileage) for all months other than June are due in Accounting no later than the last day of the subsequent month following the month of travel except for June reports which are due five (5) working days after June 30th. Requests received after the due date will be returned to the school or department unprocessed and will not be processed for payment.*

Based on the testimony and the documentation reviewed, the OIG determined that the allegation that Pahokee Elementary Principal Dr. Karen Abrams misappropriated grant funds from the Wallace Grant was ***Unsubstantiated***.

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<sup>6</sup> Source: PeopleSoft



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- 2. Pahokee Elementary School Staff misappropriated Summer Camp Scholarship grant funds to pay for a repast for a former Pahokee Elementary School employee. Allegation Substantiated.**

Palm Beach County Youth Services Division states the following regarding the Summer Camp Scholarship Program:

*The Summer Camp Scholarship Program provides full tuition and fees for a summer camp for children residing in families with income at or below 150% of Federal Poverty Guidelines. It allows parents to work with the knowledge that their children are safe (www.pbc.gov).*

The OIG presented questions regarding the Summer Camp Scholarship Program to Jacqueline Burke, Program Manager for written responses (**Exhibit 3**). Below, please find the questions and Ms. Burke's responses.

***Jacqueline Burke (JB), Program Manager, Palm Beach County Youth Services Department/Summer Camp Scholarship***

**OIG:** What is the official name of the grant, is it just Summer Reading Grant?

**JB:** **Summer Camp Scholarship Program.**

**OIG:** What is the source of the funding?

**JB:** **Children's Service Council (CSC) and Board of County Commissioners (BCC).**

**OIG:** What are allowable and non-allowable expenses for the grant?

**JB:** **No, there is no restriction on how the funding is spent since we are reimbursing providers \$130.00 per child, per week for providing camp service. They are reimbursed based on the number of weeks the child attends camp. Funding is not provided before camp starts. Camps always have an invoice for reimbursement.**

The OIG received clarification from Ms. Burke to this question in a follow-up email (**Exhibit 4**).

**OIG:** What is the process for reimbursement to the school or the District?

**JB:** **School providers invoice us at mid-cycle, (the end of June) and end-cycle (when camp ends). The camp is reimbursed for the number of children that participated and the number of weeks in camp.**

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OIG: If there are remaining funds at the end of the school year, is the school required to turn the remaining funds over to the county? b) If not, what can be done by the school, with remaining funds?

**JB: No.**

**b) It is up to the school. They are reimbursed for the expenditures based on question #4 (previous response).**

OIG: What is the term (ex. fiscal year or school year)?

**JB: Fiscal year.**

After review of the above responses, the OIG contacted Ms. Burke for clarification on her responses. Ms. Burke reiterated that once the county reimburses the school, the County has completed its portion of the transaction. If there are any funds left over after the County's reimbursement, the school can use the funds however deemed appropriate by the school/School District. The County is no longer involved once the school has been reimbursed. The OIG has determined that, although the County does not monitor the portion of the funds that may be leftover after reimbursement or the school's expenditures while the funds are in the school's Special Projects account, the school is still bound by School District Policies and Procedures, and other applicable laws governing internal funds.

**DOCUMENTATION REVIEWED**

The OIG reviewed Internal Account 6-4415.00 (Special Projects) for Pahokee Elementary. Account series 6-4400.00-6.4499.00 is set up with a specific purpose as established by the donor. Once the project is over, any remaining funds should then be transferred to 7-0100.00 (General Activities), to be used for the benefit of the general student population. The OIG concluded, in addition to the repast, several items were purchased using funds from the Special Projects account (**Exhibit 5**). See **Table 2** for the items and their costs. This was not in accordance with District Internal Accounts guidelines or Florida Administrative Code; Rule 6A-1.001.

**Table 2**

**NON-ALLOWABLE EXPENSES**

<b>Item Description</b>	<b>Cost</b>
Two-High Back Leather Chairs	\$262.18
Office Desk and Bookcase	\$740.96
High Back Leather Chair	\$189.99
Essie McPhee-Caterer	\$1,600.00
<b><i>Total Non-allowable Expenses: \$2,793.13</i></b>	



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**VIOLATIONS OF CONTRACTUAL TERMS AND DISTRICT/STATE PROCEDURES**

Based on the OIG's investigation, the following contractual terms and District/State procedures were violated:

1. Terms and Agreements; Summer Camp Scholarship

*Provider agrees that any scholarship funds provided by the County to Provider for the Summer Camp Scholarship Program must be utilized solely to administer the program as approved by the County, and shall not be used for any other purposes.*

2. Internal Accounts Manual (6/17), Chapter 1

*Trusts – Monies that are collected for a specific purpose are deposited into trust accounts. Funds in restricted trust accounts must be spent for the express purpose designated by the donor or as specified by the School District.*

- a. *When the purpose of the trust fund has been accomplished or becomes inoperative, unused trust funds shall be returned to the person(s) from whom collected, if practicable. Donors may designate an alternative purpose. Funds that cannot be returned shall be used to benefit general student activities.*

3. Internal Accounts with account series 6-4400.00-6.4499.00-Special Projects state:

*Depending on the terms of the grant or donation, unspent funds may be returned to the donor or grantor, or they may be transferred to the 7-0100.00 General Activities to be used for the benefit of the general student population.*

4. Florida Administrative Code; Rule 6A-1.001:

*Funds collected shall be expended to benefit those students in school unless the funds are being collected for a specific documented purpose or are generated by career education production shops.*

*Collecting and expending school internal accounts funds shall be in accordance with the Constitution of the State of Florida, Florida Statutes, Florida Administrative Code and District School Board rules. Sound business practices should be observed in all transactions.*

**CONCLUSION**

The OIG has concluded that based on the information received, the allegation that Pahokee Elementary School Staff misappropriated Summer Camp Scholarship grant funds to pay for a repast for a former Pahokee Elementary School employee is ***Substantiated***.

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**RECOMMENDATION**

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

**AFFECTED PARTY NOTICE**

In accordance with *School Board Policy 1.092 (8)(b)(iv)*, on 12/2/2019, Dr. Karen Abrams was notified of the investigative findings and provided with an opportunity to submit a written response to these findings. On January 6, 2020, Dr. Karen Abrams provided a written response to the report (**Exhibit 6**).

**DISTRIBUTION**

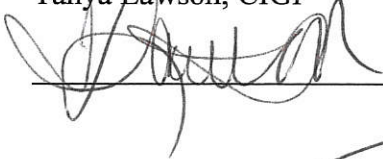
Palm Beach County School Board Members  
Donald E. Fennoy II, Superintendent  
Audit Committee Members  
Employee and Labor Relations  
OIG File

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**Investigation Conducted by:**

Tanya Lawson, CIGI

  
Date 3/12/20

**Investigation Supervised by:**

Oscar Restrepo, CIGI, Director of Investigations

  
Date 3/12/20

**Investigation Approved by:**

K. Lung Chiu, CIG, Inspector General

  
Date 3/12/20

*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.*



**THE WALLACE FOUNDATION  
GENERAL TERMS AND CONDITIONS OF THE GRANT**

**Grantee:** School Board of Palm Beach County,  
for the use of the School District of Palm Beach County  
**Grant Amount:** \$1,570,471  
**Purpose of the Grant:** To participate in the second year of Wallace's Partnerships for Social  
and Emotional Learning Initiative  
**Term:** September 1, 2018 – August 31, 2019  
**Grant ID#:** 20180082

**1. Use and Management of Grant Funds**

- (a) The scope of work and budget for the Grant are attached as Appendices A and B. The Grant is to be used as agreed-upon and represented in this Grant Agreement ("Agreement") including appendices, and may not be used in any other way or for any other purpose without Wallace's prior written approval. The Grant will support the work described in Appendix A ("Project").
- (b) In all cases it is expected that Grant funds will be used exclusively to further your public or charitable purposes consistent with your tax-exempt status.
- (c) The Grant funds are to be invested in U.S. Treasury Bills or an FDIC-insured certificate of deposit, checking or savings account or a money market mutual fund that is registered under the Investment Company Act of 1940 (Section 270.2a-7) until such time as the funds are expended to meet the purposes of the Grant, unless otherwise mutually agreed to in writing by you and Wallace. Any income earned by the Grant funds prior to expenditure may be used only for the projects and activities covered by this Agreement. You agree to include and specifically identify in your financial reports to Wallace any income earned by the Grant funds.
- (d) You agree to track all expenditures of Grant funds against the approved budget found in Appendix B.
- (e) Funds may be used to engage subcontractors and/or consultants, but subcontract agreements and budgets in excess of Fifty Thousand Dollars (\$50,000) must be reviewed by Wallace prior to signing the subcontracts.
- (f) You agree to maintain a record of all expenditures of Grant funds for a period extending at least three (3) years following the expenditure by you of all Grant funds received from Wallace and to permit Wallace or its representatives reasonable access during regular business hours to such financial records for the purpose of making such financial audits, verifications or other evaluations as Wallace deems necessary or appropriate, including the right to make copies of such information.

**2. Representations and Warranties**

**(a) Organization status**

- (i) You represent that your official name is "School Board of Palm Beach County"; that you are recognized by the Internal Revenue Service ("IRS") as a tax exempt organization because you are a governmental entity; that you are not a private foundation or a supporting organization; that such tax status remains in effect; and there is no issue presently pending by the IRS that could result in any change in your tax status. Your acceptance of any advances under this Agreement shall be deemed to constitute a reaffirmation of each and every representation by you in this Agreement.
- (ii) You represent that the execution and delivery of this Agreement and the performance of your obligations hereunder will not violate the terms of your certificate of authority, or government charter or status, and that this agreement constitutes a valid, legal and binding obligation by you, enforceable in accordance with its terms.

**(b) Compliance with anti-lobbying regulations**

Because the Internal Revenue Code ("Code") places certain restrictions on the use of grants made by private foundations such as Wallace, you agree that no portion of this Grant may be used for lobbying or to attempt to influence legislation (within the meaning of section 4945 (d)(1) of the Code) or the outcome of any specific public election, or for voter registration within the meaning of section 4945(d)(2) of the Code.

**(c) Compliance with anti-terrorism regulations**

You agree to abide by United States laws, statutes and regulations prohibiting the financing of terrorism and restricting U.S. persons from dealing with any individuals, entities or groups subject to sanctions by the U.S. Treasury Department's Office of Foreign Assets Control. You will not promote, support or engage in violence, terrorism, or the destruction of any State, nor will you make subgrants or other payments to any entity that engages in such activities.

**3. Withholding Payment and Termination or Expiration of Grant**

Wallace reserves the right to withhold payment or terminate this Agreement under any of the following circumstances:

- (a) You or your local partnering organization fail to comply with the terms and conditions of this Agreement, including submitting timely deliverables and reports as described in Appendix A.
- (b) Any representations or warranties by you shall be or become untrue, and such failure or misrepresentation has not been corrected within thirty (30) days of receiving written notice from Wallace describing such failure. In such event Wallace shall provide a written notice of cancellation specifying a date of cancellation of not less than thirty (30) days from the date of such cancellation notice.

- (c) Significant changes in the organization's leadership or key project staff occur that Wallace believes, in its sole judgment, may threaten the implementation of the Program.
- (d) You become unable for any reason to carry out the purpose of the Grant.

In the event of termination of this Agreement, or upon expiration of the Grant, your previously approved expenditures and obligations incurred in good faith prior to the effective date of termination or expiration date, as the case may be, shall be considered authorized expenses under this Agreement. All other Grant funds must be returned to Wallace within ten (10) business days of the effective date of termination or expiration, as the case may be, unless Wallace agrees, in writing, that the Grant funds may be used to support other work.

Notwithstanding any termination of this Agreement you shall remain obligated to comply with the remaining provisions of the Agreement.

**4. Publications and Materials**

If during the term of the Grant you create publications or other public materials related to the scope of this Grant, including but not limited to reports, webinars, articles produced for newsletters, media articles, email blasts or other in-house periodicals (hereinafter collectively referred to as "Products"), you shall retain the copyright to all such Products. You shall send Wallace an electronic version, in Word and PDF format, of all such Products. However, you hereby grant, transfer and assign to Wallace a non-exclusive, royalty-free license to use, reproduce, excerpt, summarize, copy and distribute for non-commercial purposes any and all such Products for the full term of copyright, in all countries, in all languages and in all media now known or hereafter developed. You shall send Wallace an electronic version, in Word and PDF format, of all such Products.

**5. Reports**

To provide an opportunity to reflect on the funded Project, its accomplishments, challenges, progress and lessons learned, Wallace requires narrative and financial reports on the outcome of the work supported by this Grant. Wallace is interested in your critical analysis of the progress made compared to your original goals (a plan vs. performance analysis), your reflections about what worked and what did not and why, and your observations about future directions your organization might take as a result of your funded work. Reporting requirements are included in Appendix A.

**6. Participation in Studies and Evaluations**

Wallace is supporting this effort by commissioning an independent third-party evaluation, in furtherance of our goal to test important ideas and practices and share the findings broadly with grantee organizations and with the field. This evaluation may be supplemented by additional studies or other efforts to elicit lessons and observations from grant-funded activities. Such studies and evaluations result in public reports that are widely disseminated, as well as in non-public reports for the grantees' and Wallace's use for continuous improvement. By entering into this partnership you agree to cooperate fully with such evaluations and studies, including but not limited to the timely provision

of student and adult-level data and the facilitation of researchers' access to sites, personnel, and documents. You also agree to participate in Wallace-designated assessments of students' social and emotional skills and related survey responses in the designated pilot and comparisons schools, and to provide the resulting data to Wallace's designated research team; these assessments will be administered in the fall of 2017, and in the spring of 2018, 2019, 2020, and 2021. You are authorized to use Wallace Grant funds to defray reasonable and necessary expenses incurred in connection with the administration of these assessments. To support these activities, you agree to ensure that all relevant data sharing agreements between you and the researchers that Wallace designates are processed and signed on a timely basis, with appropriate protections for human subjects and consistent with district policies and procedures.

Wallace will ensure you have an opportunity to review draft versions of the public reports to identify any factual mistakes or other errors before any of the evaluation reports are made public.

If you have commissioned an evaluation of your district's or Out-of-School Time Intermediary's SEL effort in elementary schools, or do so during the term of this grant, documentation of the evaluation design, including the names of the principal investigators, will be provided to Wallace. In addition, during the course of the evaluation, the commissioning organization agrees to provide Wallace an opportunity to review periodic progress reports, including information on ongoing implementation issues and/or proposed changes in the evaluation's design, as well as advance copies of all evaluation reports and publications.

**7. Participation in Grantee Meetings and Learning Communities**

- (a) You understand and acknowledge that Wallace asks all its grantees to: attend periodic meetings with other grantees and experts to facilitate the exchange of ideas; share experiences and documentation that contribute to Wallace's understanding of your work; advise about issues that may be relevant to the field in which you are working; and provide data and information that may be useful to Wallace's creation of certain knowledge products. In furtherance of these efforts, you agree to attend such meetings and provide such information as Wallace may reasonably request. You are authorized to use Wallace Grant funds to defray reasonable and necessary expenses incurred in connection with the activities described in this paragraph.
- (b) You agree to give Wallace advance written notice of all major meetings to be held in connection with the work related to the Grant, and to work with Wallace to schedule such meetings so its staff can attend.

**8. Public Announcements and Acknowledgement**

- (a) Wallace reserves the right to announce the Grant publicly in a manner and at a time of its choosing. You may make your own announcement, subject to Wallace's right to approve the release and time before it is issued.
- (b) Acknowledgment of the Grant should include: a general acknowledgment of



- (c) "The Wallace Foundation" among your list of annual funders on your website and all appropriate print and electronic programs, publications, and public announcements for the Grant period; and specific acknowledgment of Wallace's support of the Grant activities on all related electronic and printed materials including but not limited to your website, e-announcements and e-newsletters, books, posters, brochures, press releases, and in public announcements (both in person and online) referring to the Grant activities. Prominence of acknowledgment should be commensurate with the level of Wallace's support relative to other funding sources.
- (d) Wallace typically includes a link on [www.wallacefoundation.org](http://www.wallacefoundation.org) to the grantee's website. Wallace's website contains hundreds of free resources and you may want to consider a link from your site to Wallace's Knowledge Center.
- (e) Neither party shall use the logo of the other without the prior written permission of the other.

**9. Miscellaneous**

- (a) This Agreement may not be modified except by written agreement executed by both parties. A waiver of any breach shall not be construed as a waiver of any subsequent breach.
- (b) No third party beneficiary rights are created by virtue of this Agreement.
- (c) This Agreement sets forth the entire agreement between the parties and supersedes all prior written or oral representations or understandings between the parties, all of which are merged herein.
- (d) Notwithstanding any provision of law or regulations to the contrary, you expressly agree that Wallace and its successors and assigns shall have the right and judicial standing to enforce any and all provisions of this Agreement, irrespective and separate and apart from, any rights which the Attorney General of the State of New York or the State of Florida may possess under law.



## APPENDIX A

**Grantee:** School Board of Palm Beach County,  
for the use of the School District of Palm Beach County  
**Grant Amount:** \$1,570,471  
**Term:** September 1, 2018 through August 31, 2019  
**Grant ID#:** 20180082

Wallace's mission is to foster improvements in learning and enrichment for disadvantaged children and the vitality of the arts for everyone. We seek to catalyze broad impact by supporting the development, testing and sharing of new solutions and effective practices.

Our approach is to work collaboratively with others to create benefits for the people these organizations serve and to develop new knowledge and insights to catalyze broad impact. We seek to establish and maintain strong, effective partnerships with grantees. We have learned from our grantees that our approach means your experience working with Wallace may be similar to your experience with other foundations in some respects, and different in others. Here is what you can expect in working with Wallace:

- The key to successful partnerships is a mutual commitment to open, candid, ongoing and respectful communications. We commit to be clear and timely in communicating our goals, strategies and expectations. In turn, we ask that you share with us what's working well, if something isn't working as expected, and what you are learning. We take seriously our own accountability as a foundation to use philanthropic resources wisely, which means regularly assessing whether the work we are funding is creating hoped-for results and benefits.
- To support our goal to test ideas and practices that we can learn from and share broadly with the field, many grants, including this Grant, require studies, evaluations or other efforts to elicit lessons and observations from grant-funded activities. These studies and evaluations result in public reports that are widely disseminated. As partners in knowledge development, you agree to cooperate fully with Wallace and its research partners, including cooperating with data collection activities.
- To support shared learning, we may ask grantees to participate in learning communities with other grantees and experts to discuss experiences and challenges in the work, exchange ideas, share expertise, and advise members of the community on issues that may be relevant to your work. In turn, we commit to organize these convenings so that you will find them a valuable use of your time.

### **A. Initiative strategy and purpose**

Wallace's Partnerships for Social and Emotional Learning Initiative (PSELI) strategy is to foster children's social and emotional learning (SEL)—e.g. emotion management and social skills—through partnerships between school districts and out-of-school time intermediaries (OSTIs) that enable leadership and staff in schools and OST programs to effectively align and improve their teaching and development of these skills. Using a continuous improvement approach, the

partnerships will seek to align policies and practices in school and OST settings to create an overall environment—from classrooms and OST programs to hallways and playgrounds—that supports students’ social and emotional development. As in all of its efforts, Wallace seeks to benefit both those it funds directly and the field as a whole by generating credible, useful knowledge. Toward that end, independent, credible research has been commissioned to develop practical knowledge about how these efforts can be carried out, the role of adult skills development, and the benefits to children. These insights will be broadly shared.

**B. Goals, Activities, Deliverables and Timeline**

This Grant will support the implementation of SEL strategies described in the joint Year Two Plan that Prime Time Palm Beach County and the School District of Palm Beach County submitted on April 20, 2018, which is incorporated herein by reference. In the event of a conflict between the Grant agreement (including this Appendix) and your Year Two Plan (the Plan), the terms of the Grant agreement shall control. Both the district and OSTI are expected to work in partnership to implement the Plan, at the system and site levels. Wallace will provide program, research and communications technical assistance as well as serve as a thought partner to strengthen your capacity to implement your strategies. In addition, Wallace will host convenings and potentially webinars and group conference calls to facilitate learning and exchange between the PSELI communities throughout the Grant term. Together with Wallace and our designated partners, Year Two will consist of the following activities:

<p>➤ Participate in phone calls and meetings with Wallace program officers (and communications and research officers as appropriate) and the designated Lead District and OSTI Staff, at least once a month.</p>	<p>Throughout the Grant term</p>
<p>➤ Maintain a core team and working group structure for PSELI’s implementation at the system and site levels.</p>	<p>Throughout the Grant term</p>
<p>➤ Secure active support from major local stakeholders (e.g. mayor or other highest local authority, school board, local funders, others).</p>	<p>Throughout the Grant term</p>
<p>➤ Ensure that Phase I sites implement aligned high quality SEL practices during school and OST to foster a culture and climate that enable SEL skill development for adults and children, as articulated in the Plan. For example, Phase I schools may implement a package of strategies and supports to seed and build SEL that include explicit SEL/climate and culture, curricula, and academic integration that align with OST implementation of similarly high quality SEL practices.</p>	<p>Throughout the Grant term</p>
<p>➤ Increase or maintain OST programs at Phase I and Phase II sites for 20% or more of the students. You should notify your program officer of anticipated threats to existing OST program funding.</p>	<p>Throughout the Grant term</p>
<p>➤ Designate District Lead and OSTI Lead for communications contacts to work with Wallace and communications technical assistance provider to identify key stakeholders/audiences, create/tailor messaging and develop SEL communications plan. Wallace will cover the cost of this centralized communications resource during Year Two.</p>	<p>Throughout the Grant term</p>

➤ Approve research activity request submitted by RAND and other Wallace-designated research partners.	August – September 2018
➤ Maintain existing practices at Phase II sites by working with Wallace to avoid substantial expansion of SEL work at these sites.	Throughout the Grant term
➤ The district will coordinate with Wallace’s designated research and SELweb administration team to prepare for student assessment in Spring 2019.	February – May 2019
➤ The district will administer SELweb assessment and related survey items to all eligible students in the designated Phase I and Phase II sites.	February – May 2019
➤ Support RAND’s surveys, interviews and observations of district and OSTI staff, and Phase I and Phase II sites and their activities.	February – May 2019
➤ Respond to requests for student SELweb and other administrative data from Wallace’s designated research team within one week of receiving it.	March – June 2019
➤ Designate community teams to attend learning community meetings with Wallace and its partners at locations to be determined. Ensure people in the appropriate and/or requested community roles attend. Your superintendent and the head of your OSTI may be required to participate. Information and guidelines will be provided by your program officer.	Throughout the Grant term

**C. SEL Assessment Data Use**

As part of a variety of indicators, Wallace is funding the assessment of students’ social and emotional skills with Phase I and Phase II sites in Spring 2019. These data will be the property of the School District of Palm Beach County. RAND will request these data from School District of Palm Beach County, then analyze and report back the results to School District of Palm Beach County as part of the formative feedback RAND will prepare for your community. These data will also be used to produce outcomes evidence linking your PSELI work with improvements in children’s social and emotional skills, and to learn how SEL skills are related to other important measures of student success. A data sharing agreement in compliance with the requirements of the Family Educational Rights and Privacy Act (FERPA) and other legal requirements will outline the data to be shared and the responsibilities of the parties in gathering and using the data.

Wallace is supporting the gathering of these SEL assessment data to be used by grantees to strengthen systems and site level activities benefiting children. Therefore, Wallace recommends that SEL assessment data be reported for both the Phase I and Phase II sites at the system-level and school-level; for Phase I sites, there will also be reports for each grade level. RAND will work on possible additional data exhibits for students participating in OST, and possible classroom-level exhibits for the Phase I schools, depending on whether challenges related to student grouping and placement are resolved.

Wallace does not intend for these data to be used for screening students to identify individual needs for intervention, as this is not the objective of the initiative. Further, Wallace does not

intend for these data to be used for accountability, such as evaluating teachers or principals, ranking schools, or school report cards. Wallace recognizes that the accuracy of these assessments could be undermined should incentives for gaining them increase, which may be the case when used for accountability purposes.

**D. Changes to the Grant**

You must make a request, in writing, to your Wallace staff contact prior to making any changes to the Grant, including but not limited to:

- Reallocation of spending between budget line items of \$5,000 or more of the line item and/or cumulating to an amount of \$50,000 or more drawn from multiple line items of the budget most recently approved by Wallace
- Change in the scope of work or strategy
- To add, delete or change a deliverable, or to change its timing
- To substantially change the level of involvement of a staff member or members considered key to the project

If the approved budget includes indirect costs, such costs will be identified in a separate budget line, and generally may not exceed 20% of direct costs for not-for-profit organizations and 15% for government entities. Indirect costs are shared costs that are not directly attributable to the project itself, such as rent, utilities, allocated charges for administrative departments (e.g., Accounting, HR, and Development), information technology, telephone and supplies. The indirect rate should be applied to actual expenditures for each Grant payment period.

If you expect to have unexpended funds at the end of the Grant term, you should discuss this at least three months prior to the term end with your Wallace staff contact. A request to use the unexpended funds should identify the amount of remaining funds and a proposed plan for spending down.

**E. Reports and Financial Analysis** (*templates and guidelines for each deliverable will be provided by your program officer*)

- SEL Action Plan, Technical Assistance Plan and projected budget for Year Three, due on or before April 19, 2019
- Annual report (including your critical analysis of the progress made compared to your goals, reflections about what worked and what did not and why, and observations about your future direction) and final financial expenditure report due on or before September 30, 2019

**F. Payment Schedule**

Within thirty (30) days of Wallace's receipt of this Grant agreement signed by you, Wallace will send you an electronic FedWire transfer in the amount of \$785,235.50. A subsequent payment of \$785,235.50 will be made to you on or before January 25, 2019.

Subsequent payments are subject to the conditions precedent that you have continued to comply with the terms and conditions of the Agreement, submitted timely reports as required by this Agreement and that the leadership and management of the Grant continue to meet with the approval of Wallace in its sole and absolute discretion.

**Appendix A: Scope of Work  
For The Wallace Foundation**

*Claudia DeMegret*

7/19/2018

\_\_\_\_\_  
Claudia DeMegret, Senior Program Officer

\_\_\_\_\_  
Date

**ACCEPTED AND AGREED:**  
School Board of Palm Beach County

By: \_\_\_\_\_  
*Signature*

\_\_\_\_\_  
Date

Name: \_\_\_\_\_

Title: \_\_\_\_\_



The Wallace Foundation  
Partnerships for Social Emotional Learning Initiative

Project/Community Name: PSEL Palm Beach County  
 Grantee Name: Prime Time Palm Beach County, Inc. The School District of Palm Beach County  
 Grant ID#: 20180081 20180082  
 Carryover from Year One: 0 51,061  
 Grant Amount (requested for Year Two): 906,815 1,520,471  
 Total Year Two Budget: \$906,815 \$1,621,532

Grand Totals: 51,061 2,477,286  
 \$2,528,347

Grant Period: September 2018 - August 2019  
 Date Budget Prepared: 4/28/2018 and revised 6/20/2018

Project Expenses  
 PERSONNEL (Complete designated Worksheet 2.)

	Prime Time Palm Beach County, Inc.	The School District of Palm Beach County	Total Community Budget	NOTES
Staff	254,648	270,776	525,424	
Fringe Benefits	80,727	74,057	154,784	
<b>SUBTOTAL PERSONNEL</b>	<b>335,375</b>	<b>344,833</b>	<b>680,208</b>	

PROJECT COSTS

Travel, Conferences, Meetings (Complete designated Worksheet 3.)	127,035	155,315	282,350	
Communications (Complete designated Worksheet 4.)	10,000	35,000	45,000	
System Level Technical Assistance (Complete designated Worksheet 5.)	175,000	180,000	355,000	
Site Level Technical Assistance (Complete designated Worksheet 6.)	104,250	622,267	726,517	
Other (Complete designated Worksheet 7.)	36,875	78,561	115,436	
<b>SUBTOTAL PROJECT COSTS</b>	<b>453,160</b>	<b>1,071,143</b>	<b>1,524,303</b>	

(enter below) Indirect Rate: 15% Prime Time Palm Beach County, Inc. 205,556 323,836  
 15% The School District of Palm Beach County

**Grand Total Project Budget** 906,815 1,621,532 2,528,347

Start by filling information in this worksheet using the yellow shaded fields, then move on to the other numbered worksheet using the tabs below. Worksheets are locked to protect formulas and may not be unlocked. This page is a summary of your budget and will automatically populate as you complete worksheets tabs 2-7. Please contact your program officer if you have questions or need help completing the worksheet.



THE SCHOOL DISTRICT OF PALM BEACH COUNTY  
ACCOUNTING SERVICES

**Internal Account Funding Source Change for  
District Services and Goods**



This form is to be completed when a funding source change for internal accounts is needed. Read the information below carefully and complete the appropriate *Funding Source Change Option*. Attach any back-up documentation such as Monthly P-card Transaction Statement (highlight the transaction you are referencing) and a copy of the receipt(s).

After the form is completed and the Principal has signed his/her approval,  
e-mail to: [finact@palmbeachschools.org](mailto:finact@palmbeachschools.org). Please include "PBSD 2242" in subject line.

SCHOOL Pahokee Elementary School	CONTACT Leontye Mann	TELEPHONE OR PX 5-9706
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**FUNDING SOURCE CHANGE OPTION 1 - From Internal Accounts To Operating Budget**

Complete this section if you received a bill from the District for services or goods to be paid for by your internal accounts, **but** you really meant to use the operating budget when you placed the order. You would like your internal accounts credited and the bill from the District to be charged to your operating budget.

**1. Reason for change**

Not Reconciled in a timely Manner

**2. Invoice Number (required)** \_\_\_\_\_

**3. Operating Budget Funding Information To Be Charged**

Dept.	Fund	Func	Account	Prog	Budget Manager	Local Code	Award Year	AMOUNT
9018	4888	9110	533620	0000	9018	000	2018	70.00

**FUNDING SOURCE CHANGE OPTION 2 - From Operating Budget To Internal Accounts**

Complete this section if services or goods were charged to your school's operating budget, **but** you really wanted the services or goods to be billed to your internal accounts. You would like your operating budget credited and the District to bill your internal accounts.

**1. Reason for change**

**2. Originally Charged Operating Budget Funding Information To Be Credited**

Dept.	Fund	Func	Account	Prog	Budget Manager	Local Code	Award Year	AMOUNT
1101	1000	7310	551100	0000	1101	000		70.00

*Karen Pyfrom Abrams*  
Signature of Principal

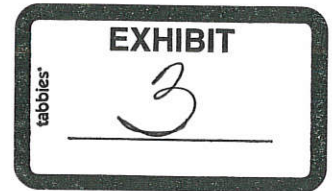
12/21/18  
Date

**From:** TANYA Lawson <tanya.lawson@palmbeachschools.org>

**Sent:** Tuesday, May 21, 2019 10:17 AM

**To:** Jacqueline Burke M. <JMBurke@pbcgov.org>

**Subject:** Summer Reading Grant



**\*\*\*\*\* Note: This email was sent from a source external to Palm Beach County. Links or attachments should not be accessed unless expected from a trusted source. \*\*\*\*\***

Jacqueline Burke,

Please answer the following questions related to the Summer Reading Grant: - **This program is not Summer Reading Grant, it's Summer Camp Scholarship Program**

1. What is the official name of the grant, is it just Summer Reading Grant? - **Summer Camp Scholarship Program**
2. What is the source of the funding? - **Children's Service Council (CSC) and Board of County Commissioners (BCC)**
3. What are allowable and non-allowable expenses for the grant? - **The scholarship includes at least one T-shirt and all field trips.**
4. What is the process for reimbursement to the school or the District? - **School providers invoice us at mid-cycle, (the end of June) and end-cycle (when camp ends). The camp is reimbursed for the number of children participated and the number of weeks in camp.**
5. If there are remaining funds at the end of the school year, is the school required to turn the remaining funds over to the county? - **No** If not, what can be done by the school, with remaining funds? - **It is up to the school. They are reimbursed for the expenditures based on #4**
6. What is the term (ex. fiscal year or school year)? - **fiscal year**

Thank you,

Tanya M. Lawson

Office of Inspector General

Investigator/Auditor

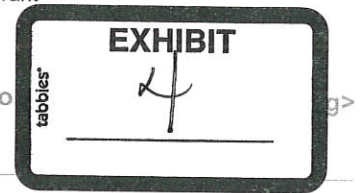
561-434-8511

PX 48511

**Disclaimer:** Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.



TANYA Lawson &lt;tanya.lawso



## Summer Reading Grant

Jacqueline Burke M. <JMBurke@pbcgov.org>  
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Wed, May 22, 2019 at 1:28 PM

Hi Tanya-

No, there is no restriction on how the funding is spent since we are reimbursing providers \$130.00 per child, per week for providing camp service. They are reimbursed based on the number of weeks the child attends camp. Funding is not provided prior to camp starting. Camps always have to an invoice for reimbursement.

Hopefully this helps!

Best Regards,

**Jacqueline Burke, MSW** | *Program Coordinator*

Palm Beach County Youth Services Department

Outreach and Community Programming



50 S. Military Trail, Suite 203

West Palm Beach, FL 33415

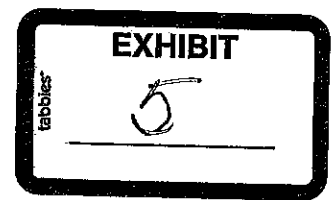
Office: (561) 242-5738

Cell: (561) 236-6140

Fax: (561) 242-6877

[www.pbcgov.com/youthservices](http://www.pbcgov.com/youthservices)





#19-0009-I

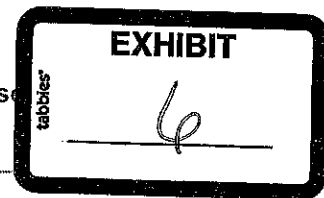
NON-ALLOWABLE EXPENSES

<u>Date</u>	<u>Transaction</u>	<u>Vendor</u>	<u>Debit</u>	<u>Notes</u>
12/12/2018	Check 11060	SCHOOL DISTRICT OF PALM BEACH COUNTY WPB-196614, WPB-197233, WPB-197234, WPB- 197601, WPB-198519, Inv# WPB- 198754	\$ 262.18	Mann; P10/16/2018; Off Dep; 2-Hi Back Leather Chairs
12/12/2018	Check 11060	SCHOOL DISTRICT OF PALM BEACH COUNTY WPB-196614, WPB-197233, WPB-197234, WPB- 197601, WPB-198519, Inv# WPB- 198754	\$ 740.96	Mann; P10/16/2018; Off Dep; Off Desk and Bookcase
12/12/2018	Check 11060	SCHOOL DISTRICT OF PALM BEACH COUNTY WPB-196614, WPB-197233, WPB-197234, WPB- 197601, WPB-198519, Inv# WPB- 198754	\$ 189.99	Mann; P10/16/2018; Off Dep; Hi-Back Leather Chair
03/22/19	Check 11107	Essie McPhee	\$1,600.00	Caterer - Repast for deceased faculty member

**TOTAL: \$ 2,793.13**



TANYA Lawson <tanya.lawson@palmbeachschools.org>



20-Day Notice

# 19-0009

Karen Abrams <karen.abrams@palmbeachschools.org>  
To: TANYA Lawson <tanya.lawson@palmbeachschools.org>

Mon, Jan 6, 2020 at 9:29 AM

As a response to the alleged - I had previously ascertained as to whether I was able to use the funds and was advised that it was allowable, later to find out that it was not. However, the funds for the repast were taken out of the wrong account, but was not corrected because it was thought to be an account was was allowed. Also, the staff contributed \$ 771 towards the cost, however, it was put in Faculty Fund (The account it was supposed to originally come out of).

[Quoted text hidden]

---  
Dr. Karen Pyfrom Abrams  
Principal

Pahokee Elementary IB World School  
560 East Main Place  
Pahokee, FL 33476

(561) 924-9704 Phone  
(561) 924-9750 Fax

