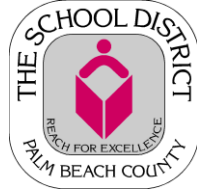


Special Review of
Galaxy E3 Elementary School
Afterschool Program Revenue Collections

August 27, 2018

Report #2018-08



MISSION STATEMENT

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

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Superintendent of Schools

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Special Review of
Galaxy E3 Elementary School
Afterschool Program Revenue Collections

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Special Review of
Galaxy E3 Elementary School
Afterschool Program Revenue Collections

EXECUTIVE SUMMARY

In response to the Principal's request, we have reviewed the Afterschool Program at Galaxy E3 Elementary for the period July 1, 2016, through March 15, 2017. The Principal expressed certain concerns, both financial and administrative. After discussion with the Principal, it was agreed that the Principal and the Office of Professional Standards (OPS) would address the administrative issues, while the Office of Inspector General (OIG) would address the financial aspect of the Afterschool Program (ASP).

The primary objectives of this special review were to determine (1) if students who attended the enrichment activities were registered in the school's ASP, and (2) whether all ASP revenues were collected and accounted for. This special review produced the following major conclusions:

1. Students Not Registered in Afterschool Program, But Allowed to Participate in Afterschool Enrichment Clubs

The school's ASP operated several enrichment activities, including Strings, Cheerleader, and Step Dance (clubs). These enrichment clubs were funded in part by the ASP fees, grants, fundraising, donations, and material fees collected from the participants. However, the review disclosed that:

- 22 Non-ASP Students Participated in the Clubs. 22 participants in the clubs did not register for the Afterschool Program. Two of these 22 non-ASP participants were students from a nearby middle school; the other 20 non-ASP participants were students of Galaxy E3 Elementary.
- \$38,203 in Estimated Uncollected Revenues. Based on the documentation provided, we estimated a total of \$38,203 in fee revenues should have been collected from these 22 non-ASP students for August 2016 through March 2017.

Management's Response:

Principal of Galaxy E3 Elementary: When this was identified these students and their parents were notified immediately that they may no longer participate in afterschool enrichment clubs unless they were registered in the afterschool program. Moving forward, any and all students that participate in enrichment clubs must be officially registered in the afterschool program and documented as such. (Please see page 8.)

Assistant Superintendent of Teaching and Learning: *Procedures covering internal accounts, deposits, and the drop safe log are addressed at the annual director workshops. Additionally, all PowerPoints are made available to directors on SharePoint if they have follow up questions. The Extended Learning staff provide both a safety and a fiscal review to the principal at the end of each year to ensure the principal is aware of any potential issues. Participation in after-school activities (sponsored by the program) is addressed under enrollment in the Afterschool Programs Operational Manual (OM) on page 2-1.; this is posted on the after-school programming website. Finally, information on Enrichment accounts is in the OM under General Interest Programs on page 1-9. These training materials will be reviewed in order to ensure the rules and regulations are clear. (Please see page 10.)*

2. Uncollected Fees

Each ASP student is required to pay a \$25 registration fee. The fee structure is based upon an hourly and daily rate with the option to pay monthly or bi-monthly installments. Our review of the ASP Program Records for the period November 1, 2016, through March 15, 2017, revealed that inaccurate registration fees and subsidy credits information was maintained in the EZ Care database. Specifically,

- \$3,026 in Subsidy Credits Mistakenly Issued to a Student. Our examination of the EZ Care database revealed that one student received total subsidy credits of \$3,025.74 (\$1,314.24 in Fiscal Year 2016 and \$1,711.50 in Fiscal Year 2017) in the Early Learning Coalition (ELC). However, the student did not appear on any monthly *ELC Reimbursement Report*, indicating the student was not authorized to receive the credits. Upon the inquiry by OIG in April 2017, the ASP Site Director notified the parent of the child whose payment records contained the error, and the parent agreed to pay the remaining balance. According to the EZ Care database, \$482.06 of the \$3,025.74 unpaid fee had been paid and posted as received as of May 23, 2017.
- \$250 in ASP Registration Fees Unaccounted For. Based on the available student *Registration Forms, Attendance Rosters, and Parent Sign-out Records*, the program should have generated an estimated revenue of \$6,125 (\$25 x 245) in registration fees during the audit period. However, the school collected a total of \$5,875 in registration fees. As a result, \$250 (\$6,125 - \$5,875) in registration fees (for 10 students) were unaccounted for.

Management's Response:

Principal of Galaxy E3 Elementary: *ASP financial transactions will be accurately recorded in the EZ Care database. Subsidy credits will be posted only to those students' accounts who have been approved by Early Learning Coalition. In addition, I am asking that another audit of the EZ Care database and payments be done in June to monitor this process. (Please see page 8.)*

Assistant Superintendent of Teaching and Learning: *Billing for subsidized students (including those subsidized by ELC) as well as the necessary documentation is covered in the subsidies and ledger adjustments training which all directors are required to attend. Inconsistencies in subsidized accounts were noted in the FY16 review. At the time of the special audit, the auditor and I reviewed each account that had subsidization from ELC and found an account that had been incorrectly charged. This account was not a part of the sample during the FY17 review and would not reflect a balance until after being corrected. These training materials will be reviewed in order to ensure the rules and regulations are clear. (Please see page 10.)*

3. Missing Records for Student Attendance and Parent Sign-Out

Student Attendance Rosters and Parent Sign-Out Records from August through October 2016 were missing. According to the ASP Site Director and the *November 12, 2016, Boca Raton Police Report*, someone stole the records from her car on November 12, 2016, while the car was parked in a movie theater parking lot. She said she took the documents from the school in order to do some work at home.

Because of the missing records, we were unable to (1) determine the number of students who participated in the ASP, and (2) estimate the program revenue for the period of August 15 through October 31, 2016. Therefore, we were not able to ascertain if all program revenues were collected and accounted for.

Management's Response:

Principal of Galaxy E3 Elementary: *Afterschool Program records including registration forms, attendance rosters and parent sign-out sheets will be retained for a time period consistent with the District's Record Retention Schedule and Afterschool Program Operational Manual. In addition, no school records will leave the campus under any circumstances to ensure security of documents and information. (Please see page 9.)*

Assistant Superintendent of Teaching and Learning: *Records retention is addressed in the fiscal refresher training which directors are required to attend. Additionally, record retention is addressed in the OM on page 3-10. These training materials will be reviewed in order to ensure the rules and regulations are clear. (Please see page 10.)*

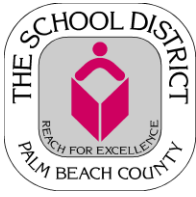
FURTHER ACTIONS

A copy of the draft report was forwarded to the Office of Professional Standards and School Police for appropriate actions.

As responded by School Police, *"Based upon your department's findings, this matter exhibits numerous deficiencies directly associated with the school's management of its Afterschool Program. The ASP administrators failed to charge and/or collect fees from some of the program's participants; however, there was nothing on the materials I received that would reflect a reason to suspect any crime was associated with the program's financial improprieties."*

Due Process. In accordance with *School Board Policy 1.092*, a 20-Day Letter, with the draft report, was sent to the school's Afterschool Site Director's for response. The Site Director's response is included in Appendix C on pages 11 – 35.

Subsequent to the receipt of the Site Director's response, the OIG sent a 20-Day Letter, with the draft report and the Site Director's response, to the former and current principals for response. As of August 16, 2018, the former and current principals have not sent in their responses.



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PALM BEACH COUNTY, FLORIDA

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MEMORANDUM

TO: Honorable Chair and Members of the School Board
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: August 27, 2018

SUBJECT: Special Review of Galaxy E3 Elementary School
Afterschool Program Revenue Collections

PURPOSE AND AUTHORITY

In response to the request of the Principal, we have reviewed the Afterschool Program (ASP) at Galaxy E3 Elementary for the period July 1, 2016, through March 15, 2017. The primary objectives of this special review were to determine (1) if students who attended the enrichment activities were registered in the school's ASP, and (2) whether all ASP revenues were collected and accounted for.

SCOPE AND METHODOLOGY

This review covered the period July 1, 2016, through March 15, 2017. To accomplish the objectives of this special review, we interviewed District staff and examined the following records:

- *School Board Policy 8.131, Afterschool Programs*
- District's *Afterschool Program Operational Manual (revised February 2017)*
- Registration Forms, Monthly Attendance Sheets, and Parent Sign-out records
- Afterschool Program Fee Collections and Accounting records.

The draft report was sent to the Principal, Chief Academic Office, and Financial Management Division for review and management comments. Financial Management indicated that (1) the findings are related to activities prior to their involvement (bookkeepers and Internal Accounts), and (2) the academic side of the house should prepare the management response associated with the Afterschool Program. We appreciate the courtesy and cooperation extended to us by staff during the review. The final draft report was included in the August 27, 2018, Audit Committee Meeting Agenda.

BACKGROUND

Principal's Request. In March 2017, the Principal noted certain noncompliances with the District's procedures and guidelines in the school's Afterschool Program. Specifically, in her March 3, 2017, email to the Office of Inspector General (OIG), the Principal expressed the following concerns:

- 1. Four Congress Middle School students were registered and enrolled in our Galaxy Elementary aftercare without my knowledge.*
- 2. Two Congress Middle School students who were NOT registered or enrolled in Galaxy Elementary aftercare were included in a Galaxy After care club without my knowledge. These two students are the children of a custodian here at Galaxy. They were participating in the dance/step club that practices a couple of times a week here on our campus.*
- 3. I [the Principal] was unaware that middle school students were on our campus involved in our program/clubs.*
- 4. It does not appear that the ELC charges are the same for each student (This may be due to the sliding scale created by ELC but I would like to be sure).*
- 5. Several students (about 20) that attend Galaxy but ARE NOT enrolled or registered in aftercare were in aftercare clubs even though the operations manual clearly states that those clubs are funded by and only for aftercare students. There were no permission slips for these students to participate either.*

Coordination With the Review By the Office of Professional Standards. The administrative issues noted in the above Items #1, #2, #3, and #5 would be addressed by the Principal and the Office of Professional Standards. The OIG reviewed Item #4 and the financial aspect of the Afterschool Program. A copy of this report was provided to the Office of Professional Standards for appropriate actions.

FURTHER ACTIONS

A copy of the draft report was forwarded to the Office of Professional Standards and School Police for appropriate actions.

Response from School Police:

“Based upon your department’s findings, this matter exhibits numerous deficiencies directly associated with the school’s management of its Afterschool Program. The ASP administrators failed to charge and/or collect fees from some of the program’s participants; however, there was nothing on the materials I received that would reflect a reason to suspect any crime was associated with the program’s financial improprieties. This issue represented a breach of the District’s policies and procedures. The estimated loss of \$38,203 was attributed to a noncompliance with

established ASP registration processes. The problem was an administrative deficiency and, according to your staff's review report, the Principal of the school has taken corrective actions."

Due Process. In accordance with **School Board Policy 1.092**, a 20-Day Letter, with the draft report, was sent to the school's Afterschool Site Director's for response. The Site Director's response is included in Appendix C on pages 11 – 35.

Subsequent to the receipt of the Site Director's response, the OIG sent a 20-Day Letter, with the draft report and the Site Director's response, to the former and current principals for response. As of August 16, 2018, the former and current principals have not sent in their responses.

CONCLUSIONS

This special review produced the following major conclusions:

1. Students Not Registered in Afterschool Program, But Allowed to Participate in Afterschool Enrichment Clubs

Galaxy E3 Elementary's Afterschool Program (ASP) operated several enrichment activities, including Strings, Cheerleader, and Step Dance (clubs). These enrichment clubs were funded in part by the ASP fees, grants, fundraising, donations, and material fees collected from the participants.

22 Non-ASP Students Participated in the Clubs. No documentation (i.e. rosters) was maintained for participants in the clubs. In March 2017, at the Principal's direction, a roster was prepared by the ASP Site Director. The roster indicated that 100 students participated in the clubs; however, 22 of them were not registered for the ASP and did not pay the program fees. The 22 non-ASP participants included two students from a nearby middle school, and 20 from Galaxy E3 Elementary.

\$38,203 in Estimated Uncollected Revenue. Clubs operated each afternoon from 3:15 p.m. to 5:30 p.m. However, the school day at Galaxy E3 Elementary ended at 2:05 p.m. The 22 non-ASP participants were permitted to participate in the Afterschool Program from 2:05 p.m. to 3:15 p.m. each day without paying the fees. Based on the documentation provided, we estimated a total of \$38,203 in fee revenues should have been collected from these non-ASP students for August 2016 through March 2017. (See Table 1.)

Table 1

Estimated Revenue Loss from 22 Non-ASP Participants (August 15, 2016 through March 15, 2017)		
Registration Fee	\$25 each student	\$550
Full-time Tuition	\$114.10 x 15 installments	\$37,653
Total Estimated Revenue Loss		\$38,203

School Board Policy 8.131, Afterschool Programs states that,

“Services are available only to students attending the elementary school.”

The **Afterschool Programs Operational Manual, page 2-1, Enrollment**, states that,

“Only students enrolled in the afterschool program may participate in afterschool activities, unless it is a general interest activity implemented by the school or a vendor leasing the building.”

Also **page 1-9, School Dismissal Procedure for Non-Afterschool Students**, of the **Operational Manual** states,

“Students not picked up when school ends cannot be housed in the afterschool program if they are not enrolled. There are liability ramifications when students are placed in afterschool without Afterschool Programs Registration forms (PBSD 1824) completed by the parent/guardian.”

According to the Principal, as of April 20, 2017, the clubs were operated as general interest activities, sponsored by the school and outside the ASP. Activity participants who were not registered for the ASP had to make accommodations away from the campus and return later to attend the activities. The local middle school students did not attend the Afterschool Program or activities at Galaxy E3 Elementary.

Recommendation

Unless there are other legitimate arrangements approved by the school Principal, participation in Afterschool Program Enrichment Clubs should be limited only to students of Galaxy E3 Elementary, who have registered in the Afterschool Program. To protect the school from unwarranted liabilities, non-registered students should not be allowed to participate in the program.

Management’s Response:

Principal of Galaxy E3 Elementary: *When this was identified these students and their parents were notified immediately that they may no longer participate in afterschool enrichment clubs unless they were registered in the afterschool program. Moving forward, any and all students that participate in enrichment clubs must be officially registered in the afterschool program and documented as such. (Please see page 8.)*

Assistant Superintendent of Teaching and Learning: *Procedures covering internal accounts, deposits, and the drop safe log are addressed at the annual director workshops. Additionally, all PowerPoints are made available to directors on SharePoint if they have follow up questions. The Extended Learning staff provide both a safety and a fiscal review to the principal at the end of each year to ensure the principal is aware of any potential issues. Participation in after-school activities (sponsored by the program) is*

addressed under enrollment in the Afterschool Programs Operational Manual (OM) on page 2-1.; this is posted on the after-school programming website. Finally, information on Enrichment accounts is in the OM under General Interest Programs on page 1-9. These training materials will be reviewed in order to ensure the rules and regulations are clear. (Please see page 10.)

2. Uncollected Fees

ASP Records Not Accurately Maintained in EZ Care Database. Each ASP student is required to pay a \$25 registration fee. The fee structure is based upon an hourly and daily rate with the option to pay monthly or bi-monthly installments. We examined the *Registration Forms, Attendance Rosters, Parent Sign-out Records*, and all transactions recorded in EZ Care, the ASP's Accounting System, for the period November 1, 2016, through March 15, 2017. Based on the available documentation, we found that the monthly tuition fees were appropriately applied and collected in accordance with the *Afterschool Programs Operational Manual* and approved *Fee Schedule*. However, we determined that the registration fees and subsidy credits information was not accurately maintained in the EZ Care database as explained below.

\$3,026 in Subsidy Credits Mistakenly Issued to a Student. Our examination of the EZ Care database revealed that one student received subsidy credits in Early Learning Coalition (ELC) for the full tuition amount from the start of the school year. However, the student did not appear on any monthly *ELC Reimbursement Report*, indicating the student was not authorized to receive the credits. The ASP Site Director stated that it was an oversight because the student received ELC subsidy credits in the prior year and the account settings were not corrected at the beginning of the new school year. However, information for the student was not found in the prior year's *ELC Reimbursement Reports*. That means the student was not authorized to receive the credits in the prior year, which contradicted the ASP Site Director's explanation.

Consequently, a total of \$3,025.74 (\$1,314.24 in Fiscal Year 2016 and \$1,711.50 in Fiscal Year 2017) in ELC subsidy credits were incorrectly issued to the student's account. Upon the inquiry by OIG in April 2017, the ASP Site Director notified the parent of the error and the parent was willing to work with staff to pay the remaining balance. According to the EZ Care database, \$482.06 of the \$3,025.74 unpaid fee had been posted as received as of May 23, 2017.

\$250 in ASP Registration Fees Unaccounted For. For the review period, the school collected a total of \$5,875 in registration fees. The review of available student *Registration Forms, Attendance Rosters, and Parent Sign-out Records*, indicated that a total of 245 students have registered for the program. These 245 students should have generated an estimated revenue of \$6,125 (\$25 x 245) in registration fees. As a result, \$250 (\$6,125 - \$5,875) in registration fees (for 10 students) were unaccounted for.

Also, the registration fees for an additional five students were collected; but the registration fees were not posted to the students' accounts in the EZ Care database, resulting in an understatement of \$125 in registration revenues.

Recommendation

The Afterschool Program is a self-sufficient program supported by user fees. To ensure fiscal accountability, ASP financial transactions should be accurately recorded in the EZ Care database. Subsidy credits should be posted only to those students' accounts who have been approved by the Early Learning Coalition.

Management's Response:

Principal of Galaxy E3 Elementary: *ASP financial transactions will be accurately recorded in the EZ Care database. Subsidy credits will be posted only to those students' accounts who have been approved by Early Learning Coalition. In addition, I am asking that another audit of the EZ Care database and payments be done in June to monitor this process. (Please see page 8.)*

Assistant Superintendent of Teaching and Learning: *Billing for subsidized students (including those subsidized by ELC) as well as the necessary documentation is covered in the subsidies and ledger adjustments training which all directors are required to attend. Inconsistencies in subsidized accounts were noted in the FY16 review. At the time of the special audit, the auditor and I reviewed each account that had subsidization from ELC and found an account that had been incorrectly charged. This account was not a part of the sample during the FY17 review and would not reflect a balance until after being corrected. These training materials will be reviewed in order to ensure the rules and regulations are clear. (Please see page 10.)*

3. Missing Records for Student Attendance and Parent Sign-Out

Student Attendance Rosters and Parent Sign-Out Records from August through October 2016 were missing. According to the ASP Site Director and the *November 12, 2016, Boca Raton Police Report*, someone stole the records from her car on November 12, 2016, while the car was parked in a movie theater parking lot. She indicated she took the documents from the school in order to do some work at home.

Due to the records missing, we were unable to (1) determine the number of students who participated in the ASP, and (2) estimate the program revenue for the period of August 15 through October 31, 2016. Therefore, we were not able to ascertain if all program revenues were collected and accounted for.

Recommendation

Afterschool Program records including *Registration Forms, Attendance Rosters and Parent Sign-Out Sheets* should be retained for a time period consistent with the ***District's Record Retention Schedule*** and ***Afterschool Programs Operational Manual***.

Management's Response:

Principal of Galaxy E3 Elementary: *Afterschool Program records including registration forms, attendance rosters and parent sign-out sheets will be retained for a time period consistent with the District's Record Retention Schedule and Afterschool Program Operational Manual. In addition, no school records will leave the campus under any circumstances to ensure security of documents and information. (Please see page 9.)*

Assistant Superintendent of Teaching and Learning: *Records retention is addressed in the fiscal refresher training which directors are required to attend. Additionally, record retention is addressed in the OM on page 3-10. These training materials will be reviewed in order to ensure the rules and regulations are clear. (Please see page 10.)*

– End of Report –

Management's Response
Principal of Galaxy E3 Elementary School

Ms. Lisa Steele
Principal



Mr. Bryan White
Assistant Principal

Mr. Michael Smith
Guidance Counselor

Mrs. Andrea Platt
Exceptional Student Education

Ms. Sheena Blue
Single School Culture Coordinator

TO: Lung Chiu, Inspector General

FROM: Lisa Steele, Principal Galaxy E3 Elementary School

SUBJECT: Response to Special Review of Galaxy E3 Elementary School's
Afterschool Program Revenue Collections



I had requested a review of the Afterschool Program at Galaxy E3 Elementary School for the period of July 1, 2016 through March 15, 2017. I had concerns both financial and administrative. The review found three conclusions all of which I concur. Below each conclusion is outlined with corrective action.

Conclusion 1:

Students that were not registered in the afterschool program were allowed to participate in the afterschool enrichment clubs. When this was identified these students and their parents were notified immediately that they may no longer participate in afterschool enrichment clubs unless they were registered in the afterschool program. Moving forward, any and all students that participate in enrichment clubs must be officially registered in the afterschool program and documented as such.

Conclusion 2:

There was evidence of uncollected registration fees and registration fees and subsidy credits information was not accurately maintained in the EZ Care database. ASP financial transactions will be accurately recorded in the EZ Care data base. Subsidy credits will be posted only to those students' accounts who have been approved by the Early Learning Coalition. In addition, I am asking that another audit of the EZ Care database and payments be done in June to monitor this process.

Galaxy E3 Elementary School
550 N.W. 4th Ave. Boynton Beach, FL 33435
Ph. (561) 739- 5600 Fax (561) 739-5650

PL

Management's Response
Principal of Galaxy E3 Elementary School

Conclusion 3:

Missing records for student attendance and parent sign-out

Afterschool Program records including registration forms, attendance rosters and parent sign-out sheets will be retained for a time period consistent with the District's Record Retention Schedule and Afterschool Programs Operational Manual. In addition, no school records will leave the campus under any circumstances to ensure security of documents and information.

Lisa Steele

Principal
Galaxy E3 Elementary School

CC: Dianna Weimbaum, Director, Office of Professional Standards
Ian Saltzman, Regional Superintendent South Area

Ms

Management's Response
Assistant Superintendent of Teaching and Learning

3/6/2018

School District of Palm Beach County Mail - Extended Learning Response for Galaxy Extended Learning



Randy Law <randy.law@palmbeachschools.org>

Extended Learning Response for Galaxy Extended Learning

1 message

Diana Fedderman <diana.fedderman@palmbeachschools.org>
To: Randy Law <randy.law@palmbeachschools.org>
Cc: Keith Oswald <keith.oswald@palmbeachschools.org>

Tue, Mar 6, 2018 at 4:12 PM

Hi, Randy.
Please see our responses below. Let me know if you need anything else.



Diana

1. Enrichment accounts and students attending not enrolled:

Procedures covering internal accounts, deposits, and the drop safe log are addressed at the annual director workshops. Additionally, all PowerPoints are made available to directors on SharePoint if they have follow up questions. The Extended Learning staff provide both a safety and a fiscal review to the principal at the end of each year to ensure the principal is aware of any potential issues. Participation in after-school activities (sponsored by the program) is addressed under enrollment in the Afterschool Programs Operational Manual (OM) on page 2-1.; this is posted on the after-school programming website. Finally, information on Enrichment accounts is in the OM under General Interest Programs on page 1-9. These training materials will be reviewed in order to ensure the rules and regulations are clear.

2. Uncollected Fees:

Billing for subsidized students (including those subsidized by ELC) as well as the necessary documentation is covered in the subsidies and ledger adjustments training which all directors are required to attend. Inconsistencies in subsidized accounts were noted in the FY16 review. At the time of the special audit, the auditor and I reviewed each account that had subsidization from ELC and found an account that had been incorrectly charged. This account was not a part of the sample during the FY17 review and would not reflect a balance until after being corrected. These training materials will be reviewed in order to ensure the rules and regulations are clear.

3. Records Missing:

Records retention is addressed in the fiscal refresher training which directors are required to attend. Additionally, record retention is addressed in the OM on page 3-10. These training materials will be reviewed in order to ensure the rules and regulations are clear.

Diana Fedderman
Assistant Superintendent of Teaching and Learning
School District of Palm Beach County
3300 Forest Hill Blvd. Suite C223
West Palm Beach, FL 33406
Office: 561-357-5989
Cell: 561-951-8326
@DianaFedderman



Response from
Afterschool Site Director of Galaxy E3 Elementary School



Randy Law <randy.law@palmbeachschools.org>

Special Review response

1 message

Katina Thomas <katina.thomas@palmbeachschools.org>

Fri, May 18, 2018 at 4:47 PM

To: Randy Law <randy.law@palmbeachschools.org>, Robert Pinkos <robert.pinkos@palmbeachschools.org>

Attached is my response requested by your office. The first two pages are my Director response to the findings. The next 7 pages are the rebuttal with additional attachments included. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
Katina Thomas, Director

Galaxy E3 Afterschool

and Summer Enrichment Program

"Promoting Excellence, Building Character, Developing Global Leaders"

 Special Review05182018.pdf

RECEIVED
MAY 18 2018

INSPECTOR GENERAL

**Response from
Afterschool Site Director of Galaxy E3 Elementary School**

1. Students Not Registered in Afterschool Program, But Allowed to Participate in Afterschool Enrichment Clubs

The school's ASP operated several enrichment activities, including Strings, Cheerleader, and Step Dance (clubs). These enrichment clubs were funded in part by the ASP fees, grants, fundraising, donations, and material fees collected from the participants. However, the review disclosed that:

- 22 Non-ASP Students Participated in the Clubs. 22 participants in the clubs did not register for the Afterschool Program. Two of these 22 non-ASP participants were students from a nearby middle school; the other 20 non-ASP participants were students of Galaxy E3 Elementary.
- \$38,203 in Estimated Uncollected Revenues. Based on the documentation provided, we estimated a total of \$38,203 in fee revenues should have been collected from these 22 non-ASP students for August 2016 through March 2017.

Afterschool Director's Response:

The 22 Non-ASP Students participating in the clubs were all students enrolled and attending Galaxy Elementary school. The two middle school students mentioned above were volunteers who previously attended Galaxy, were members of the step team and were children of the head custodian at Galaxy. Approval of non-ASP students to participate in the club, specifically the Step Team was provided by the principal in September of 2016 (Please see attachment #1 and #2). The four non-ASP students in the cheer club and the two non-ASP students in the strings ensemble were returning students from the previous year. These students were approved by the previous principal to participate in the ASP clubs (Please see attachment #3). All club rosters, including the names of the non-ASP club participants were provided to the current principal in October 2016. Once the investigation commenced, all club activity temporarily ceased. Eventually, the non-ASP step team members and strings ensemble members were permitted by the principal to continue in the ASP clubs without being registered in the program or paying afterschool tuition. The non-ASP cheer club members were not allowed to continue. Revenue for these students was not collected from August 2016 through June 2017 because it was not required or requested by the principal. The auditor in the April 20, 2017 meeting stated that as long as the non-ASP students paid a fee for their uniforms it was okay. Therefore, documentation of uncollected revenues is irrelevant. I am clear about the guidelines from the Afterschool Programs Operational Manual (OM) and contrary to what is being stated in this review, I did not operate these clubs without prior approval or intentionally fail to collect ASP fees.

2. Uncollected Fees Each ASP student is required to pay a \$25 registration fee. The fee structure is based upon an hourly and daily rate with the option to pay monthly or bi-monthly installments. Our review of the ASP Program Records for the period November 1, 2016, through March 15, 2017, revealed that inaccurate registration fees and subsidy credits information was maintained in the EZ Care database. Specifically,

- \$3,026 in Subsidy Credits Mistakenly Issued to a Student. Our examination of the EZ Care database revealed that one student received total subsidy credits of \$3,025.74 (\$1,314.24 in Fiscal Year 2016 and \$1,711.50 in Fiscal Year 2017) in the Early Learning Coalition (ELC). However, the student did not appear on any monthly ELC Reimbursement Report, indicating the student was not authorized to receive the credits. Upon the inquiry by OIG in April 2017, the ASP Site Director notified the parent of the child whose payment records contained the error, and the parent agreed to pay the remaining balance. According to the EZ Care database, \$482.06 of the \$3,025.74 unpaid fee had been paid and posted as received as of May 23, 2017.

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INSPECTOR GENERAL

Response from
Afterschool Site Director of Galaxy E3 Elementary School

- \$250 in ASP Registration Fees Unaccounted for. Based on the available student Registration Forms, Attendance Rosters, and Parent Sign-out Records, the program should have generated an estimated revenue of \$6,125 (\$25 x 245) in registration fees during the audit period. However, the school collected a total of \$5,875 in registration fees. As a result, \$250 (\$6,125 - \$5,875) in registration fees (for 10 students) were unaccounted for.

Afterschool Director's Response:

The ELC reimbursement reports does not authorize a student to receive subsidy credits. The reimbursement report documents the reimbursement detail for the month. Students omitted from the report is often due to human error. ELC updates can be often and without proper notification. During the period from July 2016 to March 2017, 166 of 205 active students in the program were receiving the ELC subsidy. Eight additional students were also not showing on reimbursement reports dating back to July of 2016 due to human error between ELC and our community partner Bridges, which was not uncommon. All of these students were a part of the summer reading initiative scholarship program, which granted subsidy coverage until the age 12. The reimbursement correction for the eight students was not made until March 2017. I discovered the issue with the student documented in this review and notified my principal immediately in early March 2017. A payment arrangement was established the week of March 27, 2017, almost a month prior to the April 20th meeting with the auditor. The statement of inquiry by OIG and my notification to the parents in April 2017 is false. Additionally, the registration fee issue had also been discovered and corrected prior to the April 20, 2018 meeting with the auditor. All registration fees were accounted for. It is no coincidence that the students documented in the special review are the same that I disclosed to the principal in March 2017.

3. Missing Records for Student Attendance and Parent Sign-Out Student Attendance Rosters and Parent Sign-Out Records from August through October 2016 were missing.

According to the ASP Site Director and the November 12, 2016, Boca Raton Police Report, someone stole the records from her car on November 12, 2016, while the car was parked in a movie theater parking lot. She said she took the documents from the school in order to do some work at home. Because of the missing records, we were unable to (1) determine the number of students who participated in the ASP, and (2) estimate the program revenue for the period of August 15 through October 31, 2016. Therefore, we were not able to ascertain if all program revenues were collected and accounted for.

Afterschool Director's Response:

My car was broken into on November 11, 2016 while I was at the movies with my daughter. I reported the incident immediately to my principal on November 12, 2016. The following Monday, November 14, 2016, notification was provided to the manager of the Department of Afterschool Programming, who instructed me to notify the ELC contact for my school and Office of the Inspector General. Notification was provided to both parties by November 15, 2016. The instructions from the IG's office was to keep a copy of the police report on file for auditing purposes (Please see attachment #4). When questioned for the special review, I never stated that I took the paperwork home to do work. The files were in my crate because I was re-organizing my office and I did not put them back in the file cabinet before leaving work.

Response from
Afterschool Site Director of Galaxy E3 Elementary School

Date: May 18, 2018

TO: Lung Chiu, CPA Inspector General
Palm Beach County School District

Cc: Randy Law, Office of the Inspector General

FROM: Katina Thomas
Afterschool Director
Galaxy Elementary School

SUBJECT: Rebuttal to Special Review of Galaxy Elementary School
Afterschool Program Review of Collections

This rebuttal is being written in response to the special review requested by my Principal Lisa Steele on March 3, 2017, of the Afterschool Program at Galaxy E3 Elementary School for the period of July 1, 2016 through March 15, 2017. The knowledge that this investigation was initiated by my principal was not made known to me until I was requested to sign the acknowledgement from your office on February 19, 2018. To date, the principal has not directly expressed to me any concerns about the administrative or financial operations of the afterschool program. Furthermore, the details of the investigation, certain findings and the management responses have not been discussed with me. I discovered the information that I am responding to when I requested a copy of the report and signed the acknowledgement from the Office of Professional Standards on February 19, 2018.

The premise of the investigation seems to be centered around the afterschool clubs. The afterschool clubs were initially created to provide exposure and motivation for the afterschool students at Galaxy Elementary. As the clubs gained popularity from school and community performances, student and parent interest also increased. Prior to the arrival of the previous principal, only students enrolled in the afterschool were permitted to participate in the clubs. Once we returned to the new building, the cheer club and strings ensemble was established and the previous principal approved non-afterschool students to participate in all clubs supported by the afterschool program without being enrolled in the afterschool program. Ms. Steele was the Assistant Principal during this time. I solicited for sponsors and organized fundraisers to offset the cost of uniforms and transportation for school and community events so that it would not impact the afterschool operational budget. I also worked diligently to foster partnerships with community supporters and district approved subsidizers (ELC) to aid families in securing support to officially register and attend the afterschool program. Funding was only available certain times during the year, but I kept making referrals and building the program from approximately 50 to over 200 students. It was my desire to provide a safe and structured environment where students received academic support, character building experiences, recreational and arts related exposure. Most of the school's population are low-income families and the students would not otherwise have these opportunities. In addition to my Director responsibilities, I mentored and coached the students in both the cheer club and step team. I was able to write a grant and fundraise to provide an instructor and instruments for the strings ensemble. Although Ms. Steele had been the Assistant Principal, I reviewed and explained all operations concerning the afterschool program, including the clubs once she became Principal. In our administrative meeting prior to beginning the clubs, I explained that there were students participating in the clubs that were not enrolled in the afterschool program per the approval of the previous principal. I received approval prior to advertising to 3rd – 5th graders school-wide for the Impressions step team (**please see attachment #1**). Parents were required to attend a parent meeting and

Response from
Afterschool Site Director of Galaxy E3 Elementary School

sign a permission slip, acknowledging their understanding before the student was allowed to participate (please see attachment #2).

As I reflect upon the events that led to the principal's official request on March 3, 2017, it is clear that the contents of this review do not directly line up with what actually occurred. The timeline below is my best recollection of the events that took place from August 2016 until June 2017.

Review Timeline:

- Prior to the start of the school year, an Afterschool administrative meeting was held with Principal Lisa Steele to discuss the daily operations of the program and the calendar of events, which included discussion about the afterschool clubs.
- In late September, a principal approved flyer was distributed school-wide to 3rd – 5th grade girls for the Impression step team (attachment #1). All interested young ladies were required to complete and turn-in parent permission slips (attachment #2) and teacher recommendations prior to attending club practices in October.
- No additional students were added to cheer club and strings ensemble. The students that were not enrolled in afterschool and participating in the cheer club and strings ensemble were participants from the previous school year under the approval of the previous principal.
- The strings ensemble and cheer club began rehearsals in early September. Parent permission and notification was provided to the administration and the main office. The club rosters and rehearsal schedules were also provided to ensure a smooth and safe transition during school dismissal to the afterschool program on the designated practice days.
- Mid October, the roster and rehearsal schedule for the Impressions step team was also submitted to administration and main office due to the number of student dismissal changes.
- The week of February 12, 2017 a request was made for the rosters of all afterschool clubs. I provided the same rosters for the cheer club, strings ensemble and impressions step team that were provided in September and October of 2016. Shortly after that discussion, I was informed that per the Department of Afterschool Programming, the students that were not enrolled in afterschool could no longer participate in the clubs sponsored by the afterschool program. It was also noted that the enrolled middle school students could not continue in the program because middle school students were no longer allowed in elementary school programs.
- The Impression step team members and parents were notified by me that practice would cease until further notice and we would not be attending the upcoming competitions that the students had prepared for. The middle school volunteers that were on the team the year before were also notified that they could no longer volunteer with the group.
- The middle school parents were notified that their child was being terminated from the program due to the change in the afterschool program operational manual.
- On February 17, 2017 an email was sent to principal Lisa Steele with the list of students from cheer club and strings ensemble whose parents needed to be notified of the changes in the program. She agreed to contact the parents. (attachment #4)
- A request for the Galaxy Afterschool database was also made the week of February 12, 2017 and sent to the contact from the Inspector General's office. Confirmation that a copy of the database was received was provided on February 20, 2017. (attachment #5) I immediately began reviewing all student accounts to document any discrepancies. Prior to this request, I had been awaiting reimbursement for ELC students dating back to June 2016, which was not an uncommon occurrence.
- The week of February 20, 2017 my office was entered without my knowledge and important documents were removed from my office without my knowledge. On the evening of Wednesday, February 22, 2017, I realized that my office was entered that day and I notified the principal. (attachment #6)

Response from
Afterschool Site Director of Galaxy E3 Elementary School

- On the morning of February 23rd, I came in to speak with the principal about my concerns because I also noticed that sign-out sheets and the ELC binder that were kept in a locked file cabinet had also been removed from my office. Additionally, items were taken from my personal crate that I utilized to transport work-related and personal items between work and home. She had left for the day, so I sent an email (**attachment #8**) and she contacted me right away by phone. She explained that she was instructed to remove items from my office and she did not feel good about it.
- On the afternoon of February 23rd, the program registration binder and the ELC binder were returned to my office while I was out of my office for school dismissal. I sent an email acknowledging receipt of the binders on the morning of Friday, February 24, 2017. (**attachment #9**). The principal was not on campus at this time.
- The week of February 27, 2018, discussions were held to assign sponsors for both the strings ensemble and impressions step team. It was explained to me that the assignment of sponsors would allow the students to continue in the clubs without registering for the afterschool program or paying tuition fees, although the clubs were supported by the afterschool program. The principal drafted her own permission slip (**attachment #10**) and it was distributed to the step team members not enrolled in the afterschool program. The strings ensemble rehearsals continued with a teacher named as the sponsor. No permission slip was drafted for the strings ensemble. The cheer club students were not permitted to return to the club because a sponsor could not be secured for the practice days.
- On Tuesday, March 7, 2018, I sent an email requesting approval to proceed with step team practices (**attachment #11**).
- On March 17, 2018 a request was made by the Inspector General's office to remove previously reviewed records from the school. I notified the principal immediately because she was not on campus at the time (**attachment #12**).
- On March 20, 2017 I spoke with Principal Steele about issues that I discovered for some of the ELC families. Payment arrangements were approved by the principal at the end of March to assist the families no longer receiving the ELC subsidy in paying their balances.
- On March 28, 2017 I made another request for my personal files that were taken from my crate on February 22, 2017. None of the documents were official school district documents but they were being held by the principal.
- On Tuesday, April 4, 2017, the ELC binder was returned from the Inspector General's office but there were certificates that were missing from the binder. I contacted the auditor for notification (**attachment #13**).
- On April 20, 2017, Ms. Steele and I met with an auditor from the Inspector General's office to discuss the findings. The findings listed in the review were not presented to me in the way that they were written in this report. The only item that was discussed in detail was how to proceed with clubs. The auditor stated that as long as the students paid some type of fee for uniforms, they were okay to participate in the clubs being supported by the afterschool program. I questioned the validity of that statement because an entire audit had been done due to the club set up and now I am being told to continue. None of what was stated aligned with operational manual guidelines.
- On April 21, 2017, I requested a copy of the findings discussed on April 20, 2017 (**attachment #14**). I never received any information regarding the review from the principal or the Inspector General's Office until I was requested to sign an acknowledgement from the Office of Professional Standards on February 19, 2018. At that time, I requested and received a copy of the report.

Response from
Afterschool Site Director of Galaxy E3 Elementary School

Finding # 1

Students not registered in Afterschool program, but allowed to participate in afterschool enrichment clubs:

- The enrichment clubs were completely funded by the afterschool program. In 2015, I wrote a grant for the strings program, to increase the opportunity for all galaxy e3 students to participate. Approval was given by the previous principal, that permitted non-afterschool students to participate in cheerleading, strings and step. Students were required to submit a permission slip that was drafted by myself and approved by the previous principal to remain afterschool. Students were also required to submit a teacher recommendation(s). This was done to encourage and promote academic and behavioral excellence. A roster of the students for each club was required to be submitted to administration in a timely manner to ensure the safety of the students at dismissal. These same procedures were followed when Ms. Steele became principal. An approved flyer was distributed for 3rd – 5th graders school-wide for the Impressions Step team, permission slips completed for both registered and non-registered afterschool students, teacher recommendations and a roster was submitted to administration by October to ensure the safety of the club participants during afterschool hours. The two middle school students were registered Early Learning Coalition clients. In previous years, sixth graders were permitted to attend afterschool program at elementary schools. I was not aware the guidelines changed regarding middle school students until this review. The two middle school student volunteers were former students of Galaxy and former members of the step team that came back to mentor and support their previous teammates.
- The program should not have collected \$38,203 in revenue because it was not requested by the previous or current administration to do so. When I met with the auditor on April 20, 2017, he stated that going forward as long as the students were not housed in the afterschool program or if they paid a fee for the costumes, they were okay to continue to participate in the clubs. That statement did not align with afterschool protocol so I requested to receive this directive in writing and was told to request the clarification from the Director of Afterschool Programming at the district level. The management response contradicts what the auditor stated and what continued. Students were permitted to remain and be housed in the program by administration under the auspices that a sponsor was “present”. The students were permitted to continue in the step and strings program without being registered in the afterschool program or paying afterschool tuition fees. Also, to my knowledge, the principal never received documentation from the Director of Department of Afterschool Programming to validate what the auditor stated on April 20, 2017. I continued to mentor and coach the kids because they had been through enough as a result of the investigation.

Finding #2

- On April 20th, the auditor discussed the findings of two students in question. One student was no longer in the program and the other student I acknowledged the discrepancy for 2017 in our meeting on April 20, 2017. It was no disclosed in this meeting that the discrepancy dated back to

Response from
Afterschool Site Director of Galaxy E3 Elementary School

2016. I was not made aware of this finding until receipt of the DRAFT of the review on February 19, 2018. ELC discrepancies were disclosed by me to the principal on March 20, 2017. Payment agreements were drafted for the two families that I discovered whose ELC status had changed resulting in fees being owed. These agreements were signed by the principal the week of March 27, 2017. During the review with the auditor, I disclosed that there were actually 8 additional students that the program had not been reimbursed for since July 2016 but he did not acknowledge that this was discovered in the audit he conducted. I expressed that the issues with non-reimbursement were not uncommon and that the ELC reimbursement specialist was aware and a follow-up would be done. The response that appeared in the report from management regarding this issue, was not discussed with me or drafted with my input. The abovementioned students received approval through the summer learning initiative that provided coverage for the student until the age of 12. None of the students had reached this age milestone nor was a termination notice provided by ELC. Due to a glitch in the transfer of information between ELC and our Bridges partners, notification of termination of the one student was not provided and reimbursement of the additional students from July 2016 was not completed until March 2017.

- In our discussion on April 20, 2017, the auditor stated that there were students who paid tuition but a charge was not issued. He never said the fees were unaccounted for. He instructed me to apply the charges so that it does not appear that there is a \$25 credit on the account. The corrections had already been made prior to the April 20, 2017 meeting because I reviewed and corrected all active accounts.

Finding #3

- The missing records and my personal possessions were removed from my vehicle on November 11, 2016 as reported and documented by the Boca Raton police officer who was in the parking lot when I discovered my card had been burglarized. When questioned by the auditor, I did not state that I took the files home to do some work. Those files were in my work crate because I was reorganizing these files in my office and I did not remove them prior to leaving my office. The documents were not intentionally removed from the campus. The files and other personal items that were in the crate were taken from my vehicle and not recovered. Notification of the incident was provided to the principal on November 12, 2016. The following Monday, November 14, 2016, notification was provided to the manager at the Department of Afterschool programming, who instructed me to notify the ELC contact for the school district and the Inspector General's office. Notification was provided to the abovementioned contacts by November 15, 2017.

As to the background, which appears to be the basis of this investigation from an email sent on March 3rd, 2017, my answers are the following:

- Middle school students had previously been permitted to attend afterschool programs as previously stated. The enrolled students in question and the volunteers were visible in the programs. A winter showcase was held in December that the principal was present. All of the students in question were in the show. She was previously the Assistant Principal for three years and she knows the students in question very well. Additionally, one of the students and the two volunteer parents work at the school. I was never questioned about the students even after submitting club rosters in October. When notification was provided about

Response from
Afterschool Site Director of Galaxy E3 Elementary School

the oversight, they were the first to be terminated from the program and the volunteers were no longer permitted to assist with the Step Team.

- The two middle school volunteers parent that provided a statement in this review, were former Galaxy students and members of the step team. They were on campus as volunteers along with other students. I was never questioned about their presence until the investigation. They entered the school through the front door and signed in when they were on campus. There were no ulterior motives regarding these students mentoring and supporting their former teammates.
- The questions surrounding ELC are new to me. We have never had a conversation about ELC, student fees or payments. In fact, when all of this started, she expressed that she did not initiate the investigation and that this was all due to allegations being made by another staff member. Every document she requested from me, I provided because I had nothing to hide. In fact, all of the “findings” documented in this report were given to the principal by me prior to the April 20, 2017 meeting with the auditor. I did not want her to be caught off guard by anything that I may have missed due to being out with a chronic illness. It appears that everything I disclosed is what was used to document the findings.

The Background and Conclusions further exaggerate what actually transpired:

- Statements noted for the Principal’s request is not true. (1) The middle school students enrolled in the program were previous Galaxy students with younger siblings still at the school. These students were highly visible in all program activities and programs that the principal was present for. (2) The two volunteers were not participating in the clubs. One of them, did fill in two days before a competition because one of the team members got sick and she knew the part. (4) The question of ELC is still a mystery to me. In previous administrative meeting, updates were always given as to the total enrollment with a breakdown for ELC. 94% of the program at that time were being subsidized by ELC. (5) I am aware of what the Operational Manual states and that is why her permission was sought prior. The students were required to have a permission slip.
- There was documentation for all of the clubs (i.e. rosters). Rosters were provided for the administration in September for Cheer and Strings and in October for Step before practices commenced. That is how teachers and support staff knew where the students that were normally bus, car or walkers were on any given day. In addition, practice calendars were also provided to indicate which days practices were held.
- The uncollected revenue was not collected because it was not required by the current or previous administration. I am aware of the policy but I was given a directive by the previous principal and that was explained to Ms. Steele when she became principal. I was not instructed to alter what was previously done.
- After April 20, 2017, the clubs were not being operated as general interest activities separate from afterschool. There were teachers assigned to the strings club and step club as sponsors in order for the students to continue in the club. The four students that were apart of cheer had to cease from attending because I was the coach and we could not find a teacher that would be the sponsor on paper. I continued to coach both the step and cheer squad. The students continued in the program and were not registered in the afterschool program or paying.
- Uncollected fees previous answer still applies.

Response from
Afterschool Site Director of Galaxy E3 Elementary School

- Missing Documentation previous answer still applies

For well over a year now, this special review has disrupted the positive work that I do within the Galaxy Elementary afterschool program and school-wide. To date, I am not certain why such actions were taken. Neither has the principal discussed with me any of what she responded to in this review. I thought she would at least explain why she initiated the special review once I received a copy of the document on February 19th from the Office of Professional Standards. To date, the nothing has been said. No discussion and no apology, which I think I deserve, considering the basis of the initial claims are false. The stress from the scrutiny exacerbated my declining health and adversely affected the students that I serve. Our program will not get back the time we lost addressing this issue. I will not be able to recover the time that I lost being out from work due to the stress that I experienced that affected my health. Moving forward, I will continue to do my best in fulfilling my duties as director of the afterschool program, supporting the staff and students that I mentor and coach in our program.

Sincerely,



Katina Thomas, Director

Galaxy E³ Afterschool Enrichment Program

Response from
Afterschool Site Director of Galaxy E3 Elementary School



ATTENTION: 3RD - 5TH GRADE GIRLS

ATTENTION PARENTS:

If your daughter is interested in joining the **IMPRESSION STEP TEAM**
please join us at the 2016-2017

IMPRESSIONS STEP TEAM

TRY-OUT

INFORMATION SESSION



THURSDAY, OCTOBER 13TH



5:30 PM

Galaxy E3 Cafeteria

NOTE: This is an information session for parents whose student(s) is interested in joining the 2016-2017 Impressions Step Team

Please contact: **Katina Thomas** at 561-739-5630 or katina.thomas@palmbeachschools.org
for questions about the **IMPRESSIONS STEP TEAM**

Attachment # 1

Principal's signature →
of approval

Response from
Afterschool Site Director of Galaxy E3 Elementary School

Attachment #1

Ms. Lisa Steele
Principal



Mr. Bryan White
Assistant Principal

Mr. Michael Smith
Guidance Counselor

Mrs. Andrea Platt
Exceptional Student Education

Ms. Sheena Blue
Single School Culture Coordinator

Dear Parents,

The Galaxy E³ Impression Step Team practices will begin on Tuesday, October 18th from 3:15 pm – 5:15 pm. Step Team practices will be held on Tuesdays and Thursdays (see calendar). The purpose of the Impressions Step team is to utilize the activity of stepping as a tool for young girls to learn life skills, develop a positive self- image and become productive citizens.

Impressions Step Team members will represent Galaxy E³ Elementary as positive role models. They will be held to high standards of academic and behavioral excellence throughout the school term. The Impressions step team will participate and perform at various school and community events throughout the school year. They will also have the opportunity to compete in local step competitions held in Palm Beach and surrounding counties.
Practices are mandatory.

In addition, monthly parent meetings will be held to discuss team events, organize fundraisers and other step team related activities. Parental support will be crucial to the success of this program.

Please complete the permission slip below and return it to the main office. Students will not be permitted to remain after school for practice without a permission slip.

Important Note:

Transportation home will not be provided.

Step team members that are not a part of the Galaxy E³ afterschool program must be picked up by 5:15 pm.

Thank you,

Mrs. Katina Thomas, Director

IMPRESSIONS STEP TEAM PERMISSION SLIP

I give my daughter, [redacted] permission to participate in the Galaxy E³ Impressions Step Team.

Phone number: (561) [redacted] - [redacted]

Please check one of the following:

My student will be picked up at 5:15 pm by [redacted]

My student attends Galaxy E³ afterschool program

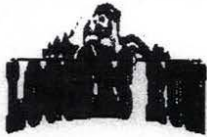
Parent Name: [redacted] Parent Signature: [redacted]

Attachment #2

Galaxy E³ Elementary School
550 N.W. 4th Ave. Boynton Beach, FL 33435
Ph. (561) 739- 5600 Fax (561) 739-5650

principal
Signature of principal

Response from
Afterschool Site Director of Galaxy E3 Elementary School



**LOGGERS' RUN
MIDDLE SCHOOL**

Edmund Capitano
Principal

Sherri Graham
Assistant Principal

Brian Siegel
Assistant Principal



NO. 4227 P. 2

February 24, 2017

Re: Galaxy E3 Elementary School/ Aftercare

Ms. Haywood,

This letter is to serve as a response to the question if I ever gave permission for Middle School students to be allowed into Galaxy E3 Elementary Aftercare program.

I have been the principal of Galaxy E3 Elementary School from FY13- FY16. During that time Ms. Katina Thomas, was the Aftercare Director.

During my time as principal, I have never granted permission for any other student that does not attend Galaxy E3 to be allowed services of Galaxy E3 elementary school's aftercare program. Students in middle school were not allowed into the Aftercare program. The Aftercare program at Galaxy E3 Elementary School was only for elementary students that attend Galaxy E3 Elementary School.

Thank you,

Edmund Capitano
Principal
Loggers' Run Community Middle School

Attachment #3

Response from
Afterschool Site Director of Galaxy E3 Elementary School

School District of Palm Beach County Mail - Afterschool Clubs

Page 1 of 2

Attachment #4



Katina Thomas <katina.thomas@palmbeachschools.org>

Afterschool Clubs

3 messages

Katina Thomas <katina.thomas@palmbeachschools.org>

Fri, Feb 17, 2017 at 8:47 AM

To: Lisa Steele <lisa.steele@palmbeachschools.org>

Good morning,

Please be advised that the following parents need to be notified that their students may not continue to participate in cheer club and strings ensemble. The students listed below were permitted to participate in the listed clubs last year by the previous principal. Due to recent circumstances, they can no longer participate and need notification prior to the next club meeting on Tuesday, February 21st for strings and Wednesday, February 22nd for cheer club.

Cheer Club

M. Belizaire (3rd grade)
J. Blaise (twins 4th grade)
K. Cureno (1st grade)
S. Merant (2nd grade)

Strings Ensemble

1.A. Cureno (4th grade)
2. M. Ramirez (4th grade)

Thank you for your time and attention concerning this matter.

Warmest Regards,

Katina Thomas, Director

**Galaxy E3 Afterschool
and Summer Enrichment Program**

"Promoting Excellence, Building Character, Developing Global Leaders"

Lisa Steele <lisa.steele@palmbeachschools.org>

Fri, Feb 17, 2017 at 12:33 PM

To: Katina Thomas <katina.thomas@palmbeachschools.org>

I'll call the cheer club girls but I'm hoping we can keep the strings kids in since it is a grant and not paid for by aftercare. I'm hoping since it's a grant it will be okay.

Katina Thomas <katina.thomas@palmbeachschools.org>

Fri, Feb 17, 2017 at 1:55 PM

To: Lisa Steele <lisa.steele@palmbeachschools.org>

Unfortunately, strings is paid for by aftercare. The last two years, the afterschool program has supported this program. When I wrote the grant, the agreement with Mr. Capitano was that it would be offered school-wide with the afterschool program paying the school's dedicated portion from the afterschool budget. For this year at least, it makes this club an afterschool club. Attached is the IMP for the next three years which outlines the dedicated school budget and fundraising commitment that the school would be responsible for. If you have any additional questions or concerns, please contact me at your earliest convenience.


Attachment #4

<https://mail.google.com/mail/u/0/?ui=2&ik=2af137ecbd&jsver=IF97b406DMw.en.&view...> 2/20/2018

Response from
Afterschool Site Director of Galaxy E3 Elementary School

School District of Palm Beach County Mail - Re: galaxy e3.zip Page 1 of 2

Attachment #5



Katina Thomas <katina.thomas@palmbeachschools.org>

Re: galaxy e3.zip
2 messages

Susy Kay <susy.kay@palmbeachschools.org> Mon, Feb 20, 2017 at 12:10 PM
To: Katina Thomas <katina.thomas@palmbeachschools.org>

Hi Katina,

I got it. Thanks. I got married a few years ago and my last name is now Kay. But I kept Miller in the system so people can find me.

Take care,
Susy


Susy Miller Kay
Audit Supervisor
Office of Inspector General
Palm Beach County School District
(561) 434-7335
(561) 434-8652 fax

On Thu, Feb 16, 2017 at 12:32 PM, Katina Thomas (via Google Drive) <drive-shares-noreply@google.com> wrote:

Katina Thomas has shared the following file:

📎 galaxy e3.zip

Google Drive: Have all your files within reach from any device.
Google Inc. 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA



Katina Thomas <katina.thomas@palmbeachschools.org> Thu, Feb 23, 2017 at 10:37 AM
To: Susy Kay <susy.kay@palmbeachschools.org>

Great! Is everything okay? We just had a school-wide audit at the beginning of the school year.

Katina

<https://mail.google.com/mail/u/0/?ui=2&ik=2af137ecbd&jsver=IF97b406DMw.en.&view...> 2/20/2018

Response from
Afterschool Site Director of Galaxy E3 Elementary School

School District of Palm Beach County Mail - Afterschool

Page 1 of 1

Attachment #5



Katina Thomas <katina.thomas@palmbeachschools.org>

Afterschool

1 message

Katina Thomas <katina.thomas@palmbeachschools.org>

Wed, Feb 22, 2017 at 7:54 PM

To: Lisa Steele <lisa.steele@palmbeachschools.org>

Good Evening,

I am providing notification that the 2017 Afterschool Registration binder was removed from my office today. I am certain that someone was in my office while I was off campus because the door was locked when I returned and I did not lock it before I left campus. I had to get Debbie to open the door when I returned and when I entered my office, there was a ladder adjacent to the door that was not there before I left. I did not realize that the registration book or any other items had removed from my office until this evening when my staff went to retrieve the book to verify a person picking up a student from the program. It is imperative that the binder be returned to me. It contains confidential information about current and previous students enrolled in the program. It also makes me feel uneasy about the integrity of a staff member who would enter my office without my knowledge and possibly remove a document that I am responsible for safeguarding. I would like to meet with you tomorrow concerning this issue and a few others that have arisen over the past couple of days. Thank you for your time and attention concerning this matter.

Warmest Regards,

Katina Thomas, Director

**Galaxy E3 Afterschool
and Summer Enrichment Program**

"Promoting Excellence, Building Character, Developing Global Leaders"

Response from
Afterschool Site Director of Galaxy E3 Elementary School

School District of Palm Beach County Mail - Afterschool Concerns

Page 1 of 1

Attachment #7



Katina Thomas <katina.thomas@palmbeachschools.org>

Afterschool Concerns

1 message

Katina Thomas <katina.thomas@palmbeachschools.org>

Thu, Feb 23, 2017 at 11:05 AM

To: Lisa Steele <lisa.steele@palmbeachschools.org>

Good Morning,

I came in to speak to you about my concerns but I see that you have left campus. I wanted to also let you know that the ELC certificate binder is also missing from my office. I am extremely concerned about what is going on. Both binders are critical to the daily operations of my program. If you know the whereabouts of the binder, please let me know. I am going to report this to the Department of Afterschool Programming to ensure that all administrators are aware. This is creating unnecessary stress for me and is adversely affecting my health. Please contact me at your earliest convenience regarding this matter.

Sincerely,

Katina Thomas

**Galaxy E3 Afterschool
and Summer Enrichment Program**

"Promoting Excellence, Building Character, Developing Global Leaders"

Response from
Afterschool Site Director of Galaxy E3 Elementary School

School District of Palm Beach County Mail - Aftercare Update

Page 1 of 2

Attachment #8



Katina Thomas <katina.thomas@palmbeachschools.org>

Aftercare Update

3 messages

Katina Thomas <katina.thomas@palmbeachschools.org>

Fri, Feb 24, 2017 at 8:33 AM

To: Lisa Steele <lisa.steele@palmbeachschools.org>

Good Morning,

The Registration and ELC Binders were returned to my office while I was out of my office doing dismissal. I spoke with Debbie but she would not confirm that she put them there. I am still missing the monthly sign out sheets that were in a locked file cabinet in my office. I am not sure if it is safe to assume that they will be returned as well. This documentation is the most important out of all the other paperwork because of the high number of ELC clients (total 166) that we serve at our site. If ELC decides to do a site visit today and we cannot provide the required documentation, the program will be sited and subject to returning the reimbursements that we have received year to date.

Additionally, I have a follow-up appointment this morning with my physician. I will contact you if I am going to be late. Thank you for your time and attention concerning this matter.

Warmest Regards,

Katina Thomas

**Galaxy E3 Afterschool
and Summer Enrichment Program**
"Promoting Excellence, Building Character, Developing Global Leaders"

Lisa Steele <lisa.steele@palmbeachschools.org>

Fri, Feb 24, 2017 at 11:35 AM

To: Katina Thomas <katina.thomas@palmbeachschools.org>

All documentation is on campus. If you receive a site visit and need anything that was not returned, please let me know.

[Quoted text hidden]

--
Lisa Steele, Ed.M. Ed.S.
Principal
Galaxy E3 Elementary School



"Where all children grow and learn"

*email: lisa.steele@palmbeachschools.org

Response from
Afterschool Site Director of Galaxy E3 Elementary School

SCHOOL DISTRICT OF PALM BEACH COUNTY Mail - Aftercare Update

Page 2 of 2

Katina Thomas <katina.thomas@palmbeachschools.org>
To: Lisa Steele <lisa.steele@palmbeachschools.org>

Fri, Feb 24, 2017 at 5:30 PM

Thank you! I would like to request a meeting on Monday regarding upcoming program events and a few concerns I have. Thank you again for your consideration concerning this matter.

Warmest Regards,

Katina

**Galaxy E3 Afterschool
and Summer Enrichment Program**
"Promoting Excellence, Building Character, Developing Global Leaders"

[Quoted text hidden]

Attachment #8

Response from
Afterschool Site Director of Galaxy E3 Elementary School


Attachment # 9

Impressions

Dear Parents & Guardians,

Impressions is a mentoring group here at Galaxy E3 Elementary that is supported and sponsored by our aftercare program. To be able to allow students that are not registered in aftercare to be able to participate, we will have a Galaxy after school club that will function along with the aftercare group. This will permit us to comply with Palm Beach County School District aftercare guidelines as well as open up the Impressions group to other students.

Both groups will practice and perform together and the same expectations will be held for all participants. If you wish for your child to continue to participate in the Impressions group as the member of an after school club, please complete the information below and return to Mrs. Katina Thomas.



Student Name: _____ Grade Level: _____

I give permission for my child to participate in the Impressions mentoring group and to attend practices and performances. I understand that I must provide transportation for my child on each meeting day throughout the school year.

My child will be picked up by car promptly after each practice.

My child has my permission to walk home after each practice.

Parent Name: _____

Parent Signature: _____

Parent Contact Number: _____

**Response from
Afterschool Site Director of Galaxy E3 Elementary School**



Katina Thomas <katina.thomas@palmbeachschools.org>

Afterschool Updates

2 messages

Katina Thomas <katina.thomas@palmbeachschools.org>
To: Lisa Steele <lisa.steele@palmbeachschools.org>

Tue, Mar 7, 2017 at 8:50 AM

Good morning,

I need to confirm you approval for the items listed below:

The Impressions mentoring group is scheduled to meet today. I need to confirm that we have permission to do so with the young ladies that are not in the afterschool program but have provided a permission slip from the parent. Additionally, I need to confirm that Mrs. Girtman will be the sponsor of the group?

I need permission to host a staff training on Saturday and possibly Sunday. All afterschool programs are task with completing 12 hours of mandatory DCF training by March 31st. Due to scheduling conflicts for my staff during the week, the best way to complete this requirement is to host an all staff training over the weekend. I will attach the information that I received from the Afterschool department for your review. Staff must be paid for this training, so they will be clocking in. If permitted, we will host the first session this Saturday, March 10th from 9 am - 5 pm.

Thank you,

Katina

Preview attachment Regional Directors Meeting Feb 17 .pdf



Regional Directors Meeting Feb 17 .pdf
1.3 MB

Preview attachment Staff Credential Verification Application.pdf



Staff Credential Verification Application.pdf
135 KB

Lisa Steele <lisa.steele@palmbeachschools.org>
To: Katina Thomas <katina.thomas@palmbeachschools.org>

Tue, Mar 7, 2017 at 9:35 AM

The Saturday and Sunday trainings are fine. March 10 is a Friday, so will it be March 11? Just call school police so they know you are here. We are tutoring on Saturday so teachers will be here from 8:30 - 11:30.

I emailed Ms Girtman to see if she will sponsor. If not, perhaps Ms Chow will.

[Quoted text hidden]

--

Lisa Steele, Ed.M. Ed.S.
Principal

Attachment #10

Response from
Afterschool Site Director of Galaxy E3 Elementary School

Attachment #1111



Katina Thomas <katina.thomas@palmbeachschools.org>

Records request

2 messages

Katina Thomas <katina.thomas@palmbeachschools.org>

Fri, Mar 17, 2017 at 3:39 PM

To: Lisa Steele <lisa.steele@palmbeachschools.org>

Good afternoon,

At 3:17 pm, I received a call from Debbie requesting after school program records from the auditor to be removed from campus. To my knowledge, the records are to remain at our school site. Can you please keep me in the loop about what is going on because the records were removed from my office previously without my knowledge? I am responsible for the safe keeping of the documentation and this request is unusual.

I have tried to wait to take my leave to address my medical issues but there seems to be no end to this investigation. I have tried to hang in there to answer any questions but I can no longer go against my physicians advice. Please contact me at 561-707-6752 if there are any updates. Thank you for your time and attention concerning this matter.

Warmest Regards,

Katina Thomas, Director

**Galaxy E3 Afterschool
and Summer Enrichment Program**

"Promoting Excellence, Building Character, Developing Global Leaders"

Lisa Steele <lisa.steele@palmbeachschools.org>

Mon, Mar 20, 2017 at 8:50 AM

To: Katina Thomas <katina.thomas@palmbeachschools.org>

Good Morning,

I didn't check my email over the weekend so I apologize for not responding sooner. If Mr. Ortiz takes any documents, he is giving Debbie a list of what is being removed. Anything checked out to Mr. Ortiz is under his responsibility and the department he works for. Please take care of your health, if I hear of anything new I'll let you know.

[Quoted text hidden]

--

Lisa Steele, Ed.M. Ed.S.

Principal

Galaxy E3 Elementary School



Response from
Afterschool Site Director of Galaxy E3 Elementary School

Attachment # 18



Katina Thomas <katina.thomas@palmbeachschools.org>

ELC Certificates

5 messages

Katina Thomas <katina.thomas@palmbeachschools.org> Tue, Apr 4, 2017 at 9:21 AM
To: Andres Ortiz <andres.ortiz@palmbeachschools.org>
Cc: Lisa Steele <lisa.steele@palmbeachschools.org>

Good morning,

Thank you for returning the ELC certificate binder. Please be advised that all of the certificates were not returned. The binder was full and there were also certificates in the front and back pockets. If you find them, please scan and email them to me. Thank you for your time and attention concerning this matter.

Sincerely,

Katina Thomas, Director

**Galaxy E3 Afterschool
and Summer Enrichment Program**

"Promoting Excellence, Building Character, Developing Global Leaders"

Andres Ortiz <andres.ortiz@palmbeachschools.org> Tue, Apr 4, 2017 at 9:38 AM
To: Katina Thomas <katina.thomas@palmbeachschools.org>
Cc: Lisa Steele <lisa.steele@palmbeachschools.org>

Hello,

All certificates that were given should be in the binder as I did not review them as they were not needed. Is it possible they are somewhere else or in another folder?

[Quoted text hidden]

--

Andres Ortiz

Auditor / Investigator
Office of Inspector General
Palm Beach County School District
561-969-5859 (px 45859)

Katina Thomas <katina.thomas@palmbeachschools.org> Tue, Apr 4, 2017 at 9:55 AM
To: Andres Ortiz <andres.ortiz@palmbeachschools.org>
Cc: Lisa Steele <lisa.steele@palmbeachschools.org>

The certificates are kept in the same binder and my assistant confirmed that she placed some of the recent certificates we received in the front and back pockets because there was no more room in the binder. Thank you for the prompt follow-up.

**Galaxy E3 Afterschool
and Summer Enrichment Program**

<https://mail.google.com/mail/u/0/?ui=2&ik=2af137ecbd&jsver=IF97b406DMw.en.&view...> 2/20/2018

Response from
Afterschool Site Director of Galaxy E3 Elementary School

Page 2 of 2

"Promoting Excellence, Building Character, Developing Global Leaders"

[Quoted text hidden]

Andres Ortiz <andres.ortiz@palmbeachschools.org>
To: Katina Thomas <katina.thomas@palmbeachschools.org>
Cc: Lisa Steele <lisa.steele@palmbeachschools.org>

Tue, Apr 4, 2017 at 10:07 AM

Do you have the names of the students that are missing from the ELC binder maybe it slipped out the binder. I do know that the registration book had a few that were in the front and back pockets maybe it is mistaken for that?

[Quoted text hidden]

Katina Thomas <katina.thomas@palmbeachschools.org>
To: Andres Ortiz <andres.ortiz@palmbeachschools.org>

Tue, Apr 4, 2017 at 10:58 AM

No worries. I will contact ELC to retrieve any missing documents.

Thanks again,

Katina

Galaxy E3 Afterschool

and Summer Enrichment Program

"Promoting Excellence, Building Character, Developing Global Leaders"

[Quoted text hidden]

Attachment #12

<https://mail.google.com/mail/u/0/?ui=2&ik=2af137ecbd&jsver=IF97b406DMw.en.&view...> 2/20/2018

Response from
Afterschool Site Director of Galaxy E3 Elementary School

Attachment #13



Katina Thomas <katina.thomas@palmbeachschools.org>

Audit Report

2 messages

Katina Thomas <katina.thomas@palmbeachschools.org> Fri, Apr 21, 2017 at 8:21 AM
To: Andres Ortiz <andres.ortiz@palmbeachschools.org>

Good morning,

I am following up to verify that I will receive a full copy of the audit report that was discussed on yesterday, April 20, 2017. Thank you for your time and attention concerning this matter.

Warmest regards,

Katina Thomas, Director

**Galaxy E3 Afterschool
and Summer Enrichment Program**

"Promoting Excellence, Building Character, Developing Global Leaders"

Andres Ortiz <andres.ortiz@palmbeachschools.org> Fri, Apr 21, 2017 at 8:24 AM
To: Katina Thomas <katina.thomas@palmbeachschools.org>

Hello,

Once the draft of the review is sent to my supervisor and director, a copy will be sent to the Principal who will be able to make a copy.

thanks

[Quoted text hidden]

--

Andres Ortiz

Auditor / Investigator
Office of Inspector General
Palm Beach County School District
561-969-5859 (px 45859)