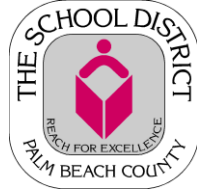


**Special Review of
Afterschool Program Records at Galaxy E3 Elementary School**

July 14, 2022

Report #2022-06



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Superintendent of Schools

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**Special Review of
Afterschool Program Records at Galaxy E3 Elementary School
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**Special Review of
Afterschool Program Records at Galaxy E3 Elementary School
EXECUTIVE SUMMARY**

During the *Fiscal Year 2021 Internal Funds Audit* of Galaxy E3 Elementary School (Galaxy), we noted that the EZCare2 System database (the Afterschool Program’s student information and accounting system) was not accurately maintained and some *Afterschool Program Registration Forms* were missing. Subsequently, we performed this special review to determine if (1) fees charged and collected for the 2021 Afterschool Program (ASP) were properly accounted for, and (2) program records were properly maintained. This special review concluded the following major conclusions:

1. Program Records Kept at Site Director’s Residence

During the FY 2021 Internal Funds Audit, the school was unable to locate some of the *ASP Registration Forms* for our review. Upon our inquiry, the Site Director retrieved 31 *Registration Forms* from her residence. The student records for 20 of these 31 Registrations were missing from the backup copy of the November 11, 2021, EZCare database created by the ASP Site Director at our request during the audit.

Repeated History of Removing Student Records from School. In November 2016, ASP student records were stolen from the Site Director’s car while parked at a movie theater. The principal responded to the subsequent *OIG Report #2018-08* that “...no school records will leave the campus under any circumstances...”

To avoid inadvertent disclosure of protected student information, all ASP records for each student must be maintained at the school in accordance with District Guidelines.

2. Twenty-three (23) Students Without a *Registration Form*

Based on the available records, the OIG identified 137 students that participated in the FY 2021 program. Of those, only 114 student *Registration Forms* were available for OIG review, including the 31 *Registration Forms* the Site Director returned from her residence. Furthermore, 23 participating students did not have a *Registration Form*. District guidelines require that a completed *Afterschool Programs Registration Form (PBSD 1824)* be obtained upon enrollment to secure a student’s placement in the ASP.

3. Student Registration and Financial Information Missing from the Program Database

The EZCare Software tracks student registration and payment information. The Site Director did not maintain any backup copies of the EZCare database, as required. During the FY 2021 Internal Funds Audit of Galaxy, at the OIG request, the Site Director created a backup copy of the database on November 11, 2021. This copy did not include all FY 2021 information as some participating student and payment information was missing.

According to the Extended Learning Department (Extended Learning) staff, the database should always contain the student and payment information of all registrants for the previous and current school years' programs, including inactive students. Previously, Extended Learning cited the Site Director for not maintaining monthly EZCare database backups during their *Program Quality and Fiscal Review* performed on April 16, 2021.

We were able to obtain a backup copy of the database, dated June 15, 2021, from Extended Learning. Again, some information was missing from the database. It appears that student account information and the accompanying payment information for some students could have been incorrectly removed from EZCare. As a result, we were unable to reconcile the EZCare payment records to the school's Internal Funds collection records.

4. Incorrect and Missing Program Fee and Payment Records

We compared the *Attendance Rosters* and *Parent Sign-out Records* to the fees billed in EZCare and found errors in 46 (34%) of the 137 student accounts, with a total undercharge of \$6,296.24. Undercharges occurred when fees were not charged even when the student attended the program. We also noted credits were not properly issued to 10 students for the weather emergency day that occurred November 9, 2020.

During our review of payments through the credit card payment system, we found 23 instances of parents paying a \$5 late fee. However, these payments and their corresponding billings were not recorded in EZCare.

5. Credit Card Payments and Refunds Not Always Recorded in EZCare

During our review of parent credit card payments, we found that \$2,406.33 in credit card payments for 33 student accounts were not recorded in EZCare. We also found that \$283 in issued credit card refunds were not recorded to six student accounts in EZCare.

The review also revealed accounts in which credit card payments of \$80.82 and refunds of \$808.42 were recorded in EZCare without any corresponding payment or refund records in the credit card payment system. As a result, year-end account balances were not accurately reflected for all student accounts.

Another error that was noted was the erroneous misdating of payments in EZCare. Fifteen payments totaling \$961 were recorded in the year "1921" instead of "2021" resulting in incorrect beginning credit balances and understating the year-end balances.

Finally, we noted \$2,075 in advance registration payments received from April through May 2021 for the FY 2022 program were properly recorded in the school's accounting system, but none of these payments were recorded in EZCare by the Site Director until August 2021.

Management's Responses: *The Principal of Galaxy Elementary and the Department of Extended Learning concur with the conclusions. Corrective actions will be implemented accordingly.*

REFERRAL TO THE OFFICE OF PROFESSIONAL STANDARDS

Due to the ASP Site Director's repeated noncompliance with record keeping requirements, documented in a total of nine OIG's audits and special reviews between FYs 2008 and 2022, the OIG forwarded its conclusions to the Office of Professional Standards for further action on May 26, 2022.

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MICHAEL J. BURKE, SUPERINTENDENT

MEMORANDUM

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

FROM: Teresa Michael, Inspector General

DATE: July 14, 2022

SUBJECT: Special Review of Afterschool Program Records at Galaxy E3 Elementary School

PURPOSE AND AUTHORITY

During the *Fiscal Year 2021 Internal Funds Audit* of Galaxy E3 Elementary School (Galaxy), we noted that the EZCare2 Software (the Afterschool Program's student information and accounting system) was not accurately maintained and some *Afterschool Program Registration Forms* were missing. Subsequently, we performed this special review to determine if (1) fees charged and collected for the 2021 Afterschool Program were properly accounted for, and (2) program records were properly maintained.

SCOPE AND METHODOLOGY

This special review examined the student registrations, attendance records, sign-out records, fee collection, and bank deposit records for the 2021 Galaxy Afterschool Program. The special review included interviewing staff and reviewing:

- *District Elementary Afterschool Programs Operational Manual* (revised May 2020)
- EZCare2 Software (Afterschool Program student information and accounting system)
- *Afterschool Programs Registrations*, attendance, and parent sign-out records
- *Subsidy Attendance Verifications and Subsidy Payment Reports*
- General Ledgers from SchoolCash.net (Internal Funds Accounting System)

Draft findings were sent to the school, Department of Extended Learning (Extended Learning), Deputy Superintendent/Chief of Schools, and Chief Financial Officer for review and comments. We appreciate the courtesy and cooperation extended to us by staff during the review. The final draft report was presented to the Audit Committee at its July 14, 2022, Meeting.

BACKGROUND

The District operates Afterschool Programs (ASP) at 93 elementary schools including Galaxy. Afterschool Programs are self-supported by user fees, which must be paid in advance.

District-operated ASPs use the EZCare2 Software (EZCare) to maintain information for all students attending the programs. It is also used to track all fees owed and payments made for each student. The ASP Site Director at each school is required to create a daily backup of the EZCare database on a CD/flash drive. Additionally, at school year-end, a backup copy of the database must be sent to Extended Learning and a copy must be kept for five years at the school in the drop-safe or school treasurer's office. (See *District Elementary Afterschool Programs Operational Manual*, p. 3-10.)

Missing Registration Forms. The OIG audits the Internal Funds records for all the District schools annually. ASP is one area covered by the Annual Internal Funds Audit. During the Fiscal Year 2021 Internal Funds Audit of Galaxy, the school was unable to locate the *ASP Registration Forms* for four (67%) of the six sample students for our review.

REFERRAL TO THE OFFICE OF PROFESSIONAL STANDARDS

Repeated History of Missing ASP Records. The current ASP Site Director at Galaxy has held that position continuously since Fiscal Year (FY) 2008. During that time,

- Missing program records were identified by the Annual Internal Funds Audits seven times during FYs 2008 through 2013 and 2021, and in one Special Review¹ in FY 2017.
- Improperly maintained databases were reported in FYs 2017 and 2021 Annual Internal Funds Audits.

Due to the ASP Site Director's repeated failure to accurately and securely maintain student records and files at the school, on May 26, 2022, we forwarded our conclusions to the Office of Professional Standards for further action.

¹ *OIG Report #2018-08, Special Review of Galaxy E3 Elementary School Afterschool Program Revenue Collections.*

CONCLUSIONS

This special review produced the following major conclusions:

1. Program Records Kept at Site Director's Residence

During the FY 2021 Internal Funds Audit, the school was unable to locate the *ASP Registration Forms* for our review for four of the six sample students selected from the FY 2021 *Attendance Rosters*.

Upon our inquiry, the ASP Site Director retrieved 31 *Registration Forms* from her residence. The student records for 20 of these 31 *Registrations* were missing from the November 11, 2021, EZCare database, although these students attended the program during FY 2021.

Repeated History of Removing Student Records from School. In March 2017, the Principal noted noncompliance with the District's procedures and guidelines in the school's ASP and requested the OIG conduct a Special Review.² The review showed student *Attendance Rosters* and *Parent Sign-Out Records* from August through October 2016 were missing. According to the ASP Site Director and a *Boca Raton Police Department Report*, someone stole the records from her car on November 12, 2016, while the car was parked in a movie theater parking lot. The Site Director indicated she took the documents home in order to do some work at home.

In the response to the Special Review, the Principal stated,

"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 Operations Manual. In addition, no school records will leave the campus under any circumstances to ensure security of documents and information. [Emphasis added.]"

Recommendation

ASP student records, especially the *Registration Forms*, contain students' private and confidential information. To avoid inadvertent disclosure of protected student information, the school should ensure all ASP records for each student are maintained and stored at the school.

Management's Responses:

Principal of Galaxy E3 Elementary: *Concur with the conclusions. Although the aftercare director was permitted to work remotely for a period of time, permission was not given to remove school records and documents from campus. I will review the Afterschool manual and district records retention schedule to ensure the director is following district protocol. The afterschool director will be directed to comply with these policies.*

² **OIG Report #2018-08**, *Special Review of Galaxy E3 Elementary School Afterschool Program Revenue Collections*.

Target Completion Date: August 30, 2022.

(See page 12.)

Department of Extended Learning: *Concur with conclusions. On page 3-9 of the Afterschool Programs Operational Manual, sites are directed on what records must be kept and maintained for the number of years authorized by the Records Management department. District public records must be maintained in accordance with the District's Records Retention Schedule*

Target Completion Date: August 30, 2022.

(See page 15.)

2. Twenty-three (23) Students Without a Registration Form

Based on the available *Registration Forms, Student Attendance, Parent Sign-Out Records,* and Early Learning Coalition's (ELC) subsidy reimbursement reports, we identified a total of 137 students that participated in the FY 2021 program. However, only 114 student *Registration Forms* were available for our review, of which 31 *Registration Forms* were returned by the ASP Site Director from her residence. Furthermore, 23 participating students did not have a *Registration Form*. (See Table 1.)

Table 1
FY 2021 Participating Students Without Registration Forms

Source of students without <i>Registration Forms</i>	Number of Students
Student on <i>Attendance Rosters</i>	15
Student on Subsidy Reimbursement Report	7
Student was active in 6/15/2021 EZCare	1
<i>Total students without Registration Forms</i>	23

District guidelines require that a completed *Afterschool Programs Registration Form (PBSD 1824)* be obtained upon enrollment to secure a student's placement in the Afterschool Program.³ The *Registration Form* is an important document and contains confidential information, including health and safety information and the names of individuals authorized to pick up the students from the program. *Registration Forms* and all ASP student records are to be retained at the school for three years.⁴

³ *District Elementary Afterschool Programs Operational Manual*, p. 2-1.

⁴ *District Records Retention Schedule* at 59 (see also **State of Florida General Records Schedule GS7 Item #162**)

Recommendation

To protect the welfare and privacy of students, the Principal and ASP Site Director should ensure that the *Afterschool Programs Registration Forms* for each student are completed with all the required information, signed by the parent/guardian, and maintained *at the school* in accordance with District guidelines.

Management's Responses:

Principal of Galaxy E3 Elementary: Concur with conclusions. Based on the response from Mrs. Kiwana Howell (After School Programming) all students enrolled in the afterschool program must have a completed Afterschool Programs Registration and a fee of \$25.00 obtained. During the FY23 school year, EZcare will no longer be used. Aleyo will be used and it will allow for me to have access to reports including payments and student enrollment rosters. As the principal I will meet with the aftercare director monthly to monitor that the student enrollment roster aligns with the payment register. The records will be periodically reconciled with the internal funds records.

Target Complete Date: Beginning August 2022 (Ongoing through the end of the school year).

(See page 13.)

Department of Extended Learning: Concur with conclusions. All students must have a completed PBSD 1824 on file. On page 2-1 of the Operational Manual, a completed Afterschool Programs Registration (PBSD 1824) and a registration fee of \$25.00 must be obtained upon enrollment to secure a student's placement in the afterschool program." and OM 3-10 "information on all students attending any morning, afterschool or non-school day program must be entered into EZ-Care2."

Target Completion Date: June 30, 2022.

(See page 15.)

3. Student Registration and Financial Information Missing from the Program Database

Students Records Missing in EZCare. According to Extended Learning, when EZCare year-end maintenance instructions are correctly executed, the database should always contain the student and payment information of all current and previous years' registrants, including inactive students. This database includes students who may have moved on to middle school or transferred to a different elementary school.

During the FY 2021 Internal Funds Audit of Galaxy, at our request, the Site Director created a backup copy of the database on November 11, 2021. However, the Site Director did not maintain any backup copies of the year-end database at the school, as required. Subsequently, we were able to obtain a backup copy from Extended Learning dated June 15, 2021, previously

submitted to them by the ASP Site Director. Moreover, Extended Learning cited the Site Director for not maintaining monthly EZCare database backups during their *Program Quality and Fiscal Review* performed on April 16, 2021.

We examined the two available EZCare databases for completeness and found that of the 137 participating students in the FY 2021 program:

- 17 students were missing from the June 15, 2021, EZCare, and
- 43 students were missing from the November 11, 2021, EZCare.

It appears that student information and the accompanying payment information for some students could have been incorrectly removed from EZCare.

Receipts Disagree with School’s Collection Records. Based on the year-end database maintenance instructions from Extended Learning to all ASP Site Directors, the school’s November 11, 2021, EZCare database should have included registration and financial data for all FY 2021 participants, including students who became inactive during the year.

We compared the FY 2021 parent payments recorded in the November 11, 2021, EZCare with the school’s Internal Funds collection records in the SchoolCash System (District schools’ Internal Funds accounting system). There were \$11,904 more payments recorded in SchoolCash than recorded in EZCare. Using the June 15, 2021, backup copy we obtained from Extended Learning, we were again unable to reconcile the EZCare payment records with the collection records in SchoolCash. This time, there were \$8,203 more payments recorded in SchoolCash than recorded in EZCare. (See Table 2.)

Table 2
Comparison of Parent Payments Recorded in SchoolCash and EZCare
For Fiscal Year 2021 Ending June 30, 2021

School Cash Account No.	EZCare Account Name	SchoolCash	EZCare Database as of:	
			Jun 15, 2021	Nov 11, 2021
6-9500.00	Afterschool Tuition	\$37,617.25	(\$2,484.29)	(\$1,158.27)
6-9525.00	Afterschool Registration	3,166.64	350.00	175.00
6-9530.00	Advance Registration	2,356.90	0.00	0.00
	Parent Receipts ^(a)	0.00	\$128,015.78	\$123,163.72
	Subsidy Reimbursements ^(b)	90,944.13	0.00	0.00
	Totals	\$134,084.92	\$125,881.49	\$122,180.45
	Difference (EZCare Less Than SchoolCash)		(\$8,203.43)	(\$11,904.47)

(a) Parent Receipts includes credit card payments posted to ledger accounts in SchoolCash.

(b) Subsidy Reimbursements received through the District are recorded in EZCare as Parent Receipts.

Recommendation

The Afterschool Program should be administered in accordance with the District's guidelines and the *Afterschool Operational Manual*. Specifically, to ensure proper fiscal accountability, the ASP Site Director should accurately record Afterschool Program financial transactions in the EZCare database and periodically reconcile collections to the school's accounting records. Periodic database backup copies should be created by the ASP Site Director and maintained in accordance with District guidelines.

Management's Responses:

Principal of Galaxy E3 Elementary: Concur with conclusions. Based on the response from Mrs. Kiwana Howell (After School Programming) all financial transactions should be recorded in EZ-Care database and kept for the entire previous and current school year. As the principal I will request monthly reports from the Department of Afterschool Programming to identify any discrepancies in the data within the system.

Target Completion Date: August 30, 2022.

(See page 13.)

Department of Extended Learning: Concur with conclusions. All financial transactions (billing and receipting) should be recorded in the EZ-Care database and kept in the database (regardless of enrollment status) for the entire previous and current school year.

- *OM 3-10 "A backup for the EZ-Care2 database must be made every day onto a flash drive or the server. A monthly backup of the EZ-Care2 database must be made on a CD/flash drive and kept in the school's drop safe or bookkeeper/treasurer's office. At school year-end, a backup must be sent by CD/flash drive or emailed to the Extended Learning department via Google Drive. One flash drive must be kept for five years in the school's drop safe or bookkeeper/treasurer's office."*
- *OM 1-2 "Completed reviews are made available to the Afterschool Director and administrative personnel which allows stakeholders to make adjustments and/or align program implementation to District protocols and effective practices already in place." FY21 review documented that EZCare database backups were not being maintained monthly.*
- *Additionally, instructions for year-end maintenance can be found in the EZ-Care 2 supplemental manual and are sent to sites annually.*

Target Completion Date: August 30, 2022.

(See page 16.)

4. Incorrect and Missing Program Fee and Payment Records

The District has developed a fee structure to support families in their budget planning. The total annual tuition is calculated and then divided into 10 monthly payments. Parents can opt to pay fees in one or two installments per month. Fees are not prorated based on number of days. Monthly payment is required, even if the student is not in attendance every day, enrolled mid-month, or missed a day due to illness or any other reason.⁵

Undercharging \$6,296.24 in Program Fees. We compared the *Attendance Rosters* and *Parent Sign-out Records* to the fees billed in EZCare. We found errors in the monthly program fee charges posted to 46 (34%) of the 137 student EZCare accounts with a total undercharge of \$6,296.24. Undercharges occurred when fees were not charged even when the student attended the program.

Emergency Day Credit Not Properly Applied. On November 9, 2020, the District closed for one day because of a weather emergency. A one-day fee credit of \$12.92 was issued to all students. Instructions were received by all Site Directors in January to issue the fee credits. The credit was not applied to student accounts until May 20, 2021, four months after the school received the instructions from the District.

We identified nine student accounts where the credit was not applied resulting in overcharges totaling \$116.28. We also found one instance where the credit was incorrectly applied to an account because the student did not attend the program during November resulting in an undercharge of \$12.92.

Late Fee Payments Not Posted to EZCare. A \$5 late fee will be assessed to parents who did not pay the monthly program fees on or before the due date specified on the fee payment schedules. The majority of parent payments were made using the online credit card system. Our examination of the credit card payments found 23 instances of late fee payments totaling \$95. The fees were billed through the credit card payment system. However, neither the fee charges nor the fee payments were posted to EZCare.

Recommendation

Afterschool Programs are self-supporting programs funded by user fees. To ensure fiscal accountability:

- All program fees and payment records should be accurately recorded in the EZCare database by the ASP Director.
- All participants should be charged program fees in accordance with the District's approved *Rate Schedule*.

⁵ *District Elementary Afterschool Programs Operational Manual*, p. 3-1.

Management's Responses:

Principal of Galaxy E3 Elementary: Concur with conclusions. Based on the response from Mrs. Kiwana Howell (After School Programming) all financial transactions should be recorded in EZ-Care database. As the principal I will request monthly reports from the Department of Afterschool Programming to identify any discrepancies in the data within the system.

Target Completion Date: August 30, 2022.

(See page 13.)

Department of Extended Learning: Concur with conclusions. All financial transactions (billing and receipting) should be recorded in the EZ-Care database.

- Operational Manual 3-4 "All payments collected by the afterschool program must be receipted in the EZ-Care2 database"
- Billing instructions, including emergency day credits are sent to site directors via email.

Target Completion Date: August 30, 2022.

(See page 17.)

5. Credit Card Payments and Refunds Not Always Recorded in EZCare

Some Payments and Refunds Not Recorded in EZCare. We reviewed the parent payments made through the online credit card system and found that \$2,406.33 in payments for 33 student accounts were not recorded in EZCare. Also, we found that \$283 in credit card refunds were not recorded to six student accounts in EZCare. These errors resulted in a net overstatement of \$2,123.33 in year-end unpaid (accounts receivable) parent balances.

Unsubstantiated Payments and Refunds Recorded in EZCare. We also found accounts in which credit card payments and refunds were recorded in EZCare without any corresponding payment record in the credit card payment system. The ASP Site Director posted \$80.82 in credit card payments to four student accounts, and \$808.42 in credit card refunds to 10 student accounts with no substantiating documentation. As a result, a total of 53 student accounts (33 unrecorded payments + 6 unrecorded refunds + 14 unsubstantiated entries) did not accurately reflect the correct year-end balances. (See Table 3.)

Table 3
Unposted and Undocumented Credit Card Payments and Refunds

Credit Card Payment System	EZCare	Number of Accounts	Amount
Payment Made	Not posted to EZCare	33	\$2,406.33
Refund Issued	Not posted to EZCare	6	(283.00)
No Payment Record	Payment Posted	4	80.82
No Refund Record	Refund Posted	10	(808.42)
<i>Total affected:</i>		53	<i>\$1,395.73</i>

Transactions Misdated. In addition to the inaccurately posted transactions, we discovered that statements printed as of June 15, 2021, or later for 15 student EZCare accounts had inaccurate beginning credit balances totaling \$961. This occurred when the Site Director erroneously entered the payment year as “1921” instead of “2021” while posting credit card payments to EZCare. The date error caused EZCare to recognize the payment in a prior year thus creating an incorrect beginning credit balance and understating the year-end balances.

Advance Registration Fees Not Recorded When Collected. All District ASPs accept *Registration Forms* and registration fees from prospective participants beginning in April to reserve a slot in the following school year’s program. For tracking purposes, District procedures require that advance registration fees be recorded in a separate payment account in EZCare at the time payment is received to distinguish the collections from current year payments.

We found that \$2,075 in advance payment of registration fees for the 2022 program were collected during FY 2021 through the credit card payment system, but none of these payments were recorded in a designated advanced registration payment account in EZCare. These credit card payments were correctly recorded in the school’s Internal Funds accounting system as advance registrations but not entered into EZCare by the Site Director until the following school year on August 24, 2021.

The combined effect of these errors contributed to reconciliation discrepancies between the FY 2021 parent payments recorded in EZCare and the school’s Internal Funds collection records.

Recommendation

To ensure proper fiscal accountability, the ASP Site Director should accurately record Afterschool Program financial transactions in the EZCare database and periodically reconcile collections to the school’s accounting records.

Management's Responses:

Principal of Galaxy E3 Elementary: Concur with conclusions. Based on the response from Mrs. Kiwana Howell (After School Programming) all financial transactions should be recorded in EZ-Care database. In addition, for the 2023 school year, a new software program will be implemented that will automatically post credit card payments to the parents' ledger. As principal, I will meet monthly with the aftercare director to review the credit card payment report through Aleyo to ensure payments align with student enrollment.

Target Completion Date: April 30, 2023.

(See page 14.)

Department of Extended Learning: Concur with conclusions. All financial transactions (billing and receipting) should be recorded in the EZ-Care database.

- OM 3-4 "All payments collected by the afterschool program must be receipted in the EZ-Care2 database"
- Extended Learning is currently working with a new software program that has its own credit card processor. Implementation will happen in the 2023 school year and credit card payments will automatically post to the parents' ledger.

Target Completion Date: April 30, 2023.

(See page 17.)

Chief Financial Officer: Management reviewed the Special Review of Afterschool Program Records at Galaxy Elementary School. In addition, district management reviewed the responses from the Director of Extended Learning and Principal of Galaxy Elementary School. Since the school and program leadership have addressed the IG recommendations, district management has nothing additional to add. (See page 18.)

Additional Comments from the Principal of Galaxy E3 Elementary: As the principal I will contact the Department of Afterschool Programming if I have any questions or concerns about reports, data and documentation in regards to Galaxy E3 Elementary School's afterschool program. Meeting with the aftercare director monthly to review all student enrollment and payment reports should prevent any discrepancies from going unnoticed. Once a month, I will meet with my principal supervisor to review the findings from the monthly meetings with the aftercare director. (See page 14.)

– End of Report –

Management's Response
Principal of Galaxy E3 Elementary School

Mrs. Lisa Brumfield
Principal



Mr. Bryan White
Assistant Principal

Jennifer Espinoza
Single School Culture Coordinator

Michael Smith
Guidance Counselor

Carolyn Coniglio
Exceptional Student Education

RECEIVED

JUN 23 2022

INSPECTOR GENERAL

To: Teresa Michael, Inspector General

From: Lisa Brumfield, Principal of Galaxy E3 Elementary School

Date: June 21, 2022

Subject: RESPONSE TO SPECIAL REVIEW OF GALAXY E3 ELEMENTARY
SCHOOL'S AFTERSCHOOL PROGRAM

Outlined below is the written response to the major conclusions noted in the memorandum regarding the special review of Galaxy E3 Elementary School's afterschool program.

1. Program Records Kept at Site Director's Residence

(1) Concur with conclusions

(2) Management Response:

Although the aftercare director was permitted to work remotely for a period of time, permission was not given to remove school records and documents from campus. I will review the Afterschool manual and district records retention schedule to ensure the director is following district protocol. The aftercare director will be directed to comply with these policies.

(3) Target Completion Date: August 30, 2022

2. Twenty Three (23) Students Without Registration Form

(1) Concur with conclusions

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

Management's Response
Principal of Galaxy E3 Elementary School

(2) Management Response:

Based on the response from Mrs. Kiwana Howell (After School Programming) all students enrolled in the afterschool program must have a completed Afterschool Programs Registration and a fee of \$25.00 obtained. During the FY23 school year, EZcare will no longer be used. Aleyo will be used and it will allow for me to have access to reports including payments and student enrollment rosters. As the principal I will meet with the aftercare director monthly to monitor that the student enrollment roster aligns with the payment register. The records will be periodically reconciled with the internal funds records.

(3) Target Completion Date: Beginning August 2022 (Ongoing through the end of the school year)

3. Student Registration and Financial Information Missing from the Program Database

(1) Concur with conclusions

(2) Management Response:

Based on the response from Mrs. Kiwana Howell (After School Programming) all financial transactions should be recorded in EZ-Care database and kept for the entire previous and current school year. As the principal I will request monthly reports from the Department of Afterschool Programming to identify any discrepancies in the data within the system.

(3) Target Completion Date: August 30, 2022

4. Incorrect and Missing Program Fee and Payment Records

(1) Concur with conclusions

(2) Management Response:

Based on the response from Mrs. Kiwana Howell (After School Programming) all financial transactions should be recorded in EZ-Care database. As the principal I will request monthly reports from the Department of Afterschool Programming to identify any discrepancies in the data within the system.

MS

Management's Response
Principal of Galaxy E3 Elementary School

(1) Target Completion Date: August 30, 2022

1. Credit Card Payment and Refunds Not Always Recorded in EZCare

(1) Concur with conclusions

(2) Management Response:

Based on the response from Mrs. Kiwana Howell (After School Programming) all financial transactions should be recorded in EZ-Care database. In addition, for the 2023 school year, a new software program will be implemented that will automatically post credit card payments to the parents' ledger. As principal, I will meet monthly with the aftercare director to review the credit card payment report through Aleyo to ensure payments align with student enrollment.

(2) Target Completion Date: April 30, 2023

Conclusion:

As the principal I will contact the Department of Afterschool Programming if I have any questions or concerns about reports, data and documentation in regards to Galaxy E3 Elementary School's afterschool program. Meeting with the aftercare director monthly to review all student enrollment and payment reports should prevent any discrepancies from going unnoticed. Once a month, I will meet with my principal supervisor to review the findings from the monthly meetings with the aftercare director.

MS

Management's Response
Department of Extended Learning



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

KIWANA HOWELL
DIRECTOR

KEITH OSWALD
DEPUTY SUPERINTENDENT/CHIEF OF SCHOOLS

EXTENDED LEARNING (AFTERSCHOOL PROGRAMMING)
4260 WESTGATE AVENUE
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DR. GLENDA SHEFFIELD
CHIEF ACADEMIC OFFICER

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DIANA FEDDERMAN
ASSISTANT SUPERINTENDENT

TO: Teresa Michael, Inspector General
FROM: Kiwana Howell, Director of Extended Learning (Afterschool Programming)
DATE: June 16, 2022
SUBJECT: RESPONSE TO SPECIAL REVIEW OF GALAXY ELEMENTARY AFTERSCHOOL PROGRAM

Outlined below is the written response to the major conclusions noted in the memorandum regarding the special review of Galaxy elementary's afterschool program.

1. Program Records Kept at Site Director's Residence

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(1) Concur with conclusions

JUN 16 2022

(2) Management Response:

INSPECTOR GENERAL

On page 3-9 of the Afterschool Programs Operational Manual, sites are directed on what records must be kept and maintained for the number of years authorized by the Records Management department. District public records must be maintained in accordance with the District's Records Retention Schedule

(3) Target Completion Date: August 30, 2022

2. Twenty-three (23) Students Without a Registration Form

(1) Concur with the conclusions

(2) Management Response:

All students must have a completed PBSO 1824 on file. On page 2-1 of the Operational Manual, a completed Afterschool Programs Registration (PBSO 1824) and a registration fee of \$25.00 must be obtained upon enrollment to secure a student's placement in the

Management's Response
Department of Extended Learning

Page 2 of 3

Date: June 14, 2022

SUBJECT: RESPONSE TO SPECIAL REVIEW OF GALAXY ELEMENTARY AFTERSCHOOL PROGRAM

afterschool program." and OM 3-10 " information on all students attending any morning, afterschool or non-school day program must be entered into EZ-Care2."

(3) Target Completion Date: June 30, 2022

3. Student Registration and Financial Information Missing from the Program Database

(1) Concur with the conclusions

(2) Management Response:

All financial transactions (billing and receipting) should be recorded in the EZ-Care database and kept in the database (regardless of enrollment status) for the entire previous and current school year.

- OM 3-10 "A backup for the EZ-Care2 database must be made every day onto a flash drive or the server. A monthly backup of the EZ-Care2 database must be made on a CD/flash drive and kept in the school's drop safe or bookkeeper/treasurer's office. At school year-end, a backup must be sent by CD/flash drive or emailed to the Extended Learning department via Google Drive. One flash drive must be kept for five years in the school's drop safe or bookkeeper/treasurer's office."
- OM 1-2 "Completed reviews are made available to the Afterschool Director and administrative personnel which allows stakeholders to make adjustments and/or align program implementation to District protocols and effective practices already in place." FY21 review documented that EZCare database backups were not being maintained monthly.
- Additionally, instructions for year-end maintenance can be found in the EZ-Care 2 supplemental manual and are sent to sites annually.

(3) Target Completion Date: August 30, 2022

Management's Response
Department of Extended Learning

Page 3 of 3

Date: June 14, 2022

SUBJECT: RESPONSE TO SPECIAL REVIEW OF GALAXY ELEMENTARY AFTERSCHOOL PROGRAM

4. Incorrect and Missing Program Fee and Payment Records

(1) Concur with the conclusions

(2) Management Response:

All financial transactions (billing and receipting) should be recorded in the EZ-Care database

- Operational Manual 3-4 "All payments collected by the afterschool program must be receipted in the EZ-Care2 database"
- Billing instructions, including emergency day credits are sent to site directors via email.

(3) Target Completion Date: August 30, 2022

5. Credit Card Payment and Refunds Not Always Recorded in EZCare

(1) Concur with the conclusions

(2) Management Response:

All financial transactions (billing and receipting) should be recorded in the EZ-Care database

- OM 3-4 "All payments collected by the afterschool program must be receipted in the EZ-Care2 database"
- Extended Learning is currently working with a new software program that has its own credit card processor. Implementation will happen in the 2023 school year and credit card payments will automatically post to the parents' ledger.

(3) Target Completion Date: April 30, 2023

CC: Diana Fedderman, Assistant Superintendent of Teaching and Learning

Management's Response
Chief Financial Officer



THE SCHOOL DISTRICT OF
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HEATHER FREDERICK, CPA
CHIEF FINANCIAL OFFICER

MICHAEL J. BURKE
SUPERINTENDENT

MEMORANDUM

TO: Teresa Michael, Inspector General

FROM: Heather Frederick, Chief Financial Officer

DATE: June 29, 2022

SUBJECT: Response to Special Review of Afterschool Program Records at Galaxy Elementary School

Management reviewed the Special Review of Afterschool Program Records at Galaxy Elementary School. In addition, district management reviewed the responses from the Director of Extended Learning and Principal of Galaxy Elementary School. Since the school and program leadership have addressed the IG recommendations, district management has nothing additional to add.

RECEIVED

JUN 29 2022

INSPECTOR GENERAL

HF/NS