



## Ken Burke, CPA

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PINELLAS COUNTY, FLORIDA

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Recorder of Deeds  
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## Division of Inspector General

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## REPORT NO. 2018-31

November 28, 2018

The Honorable Chairman and Board Members  
of the School District of Palm Beach County  
3300 Forest Hill Blvd., Suite C-316  
West Palm Beach, FL 33406

RE: Investigation Of A Complaint Filed With The Palm Beach County School District (PBCSD) On May 5, 2018, Alleging The Palm Beach County School Board Inspector General Violated His Contract By Conducting Business Unrelated To His Role As Inspector General

Pursuant to the Interlocal Agreement Provision of Inspector General Services between the School Board of Palm Beach County, Florida, and the Office of the Clerk of Circuit Court and Comptroller of Pinellas County, Florida, the Division of Inspector General (we) received allegations of fraud, waste, and abuse.

The Complainant alleged the PBCSD Inspector General (IG, Respondent):

- Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD.

The Complainant provided documentation to assist with the investigation:

- A Town Crier "Letter to the Editor," dated April 26, 2018.
- A Florida Bar member profile, downloaded on April 26, 2018.
- United States Department of Agriculture subsidy information for Silver Lake Enterprises, Inc.
- The Respondent's statements of financial interests for 2013 and 2011.
- A resignation note as Managers of Dancing Crane Farms, LLC, signed by the Respondent on March 15, 2012.
- A letter dated April 23, 2014, regarding an investigation of a complaint regarding the PBCSD Office of Inspector General. **Exhibit 5, pages 31-41, green highlights**

To determine whether the allegation was substantiated, we reviewed policies, procedures, and any other records deemed appropriate. We also conducted interviews of staff and other parties, as needed. Our investigation was performed according to the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors*

*General Standards Manual* from The Commission for Florida Law Enforcement Accreditation.

The Division of Inspector General uses the following terminology for the conclusion of fact/finding(s):

- **Substantiated** – An allegation is substantiated when there is sufficient evidence to justify a reasonable conclusion that the allegation is true.
- **Unsubstantiated** – An allegation is unsubstantiated when there is insufficient evidence to either prove or disprove the allegation.
- **Unfounded** – An allegation is unfounded when it is proved to be false or there is no credible evidence to support it.

The Division of Inspector General's investigation of the allegation has determined that the allegation noted above is **substantiated**. Our analysis of the complaint, our findings, and recommendations are presented herein.

We appreciate the cooperation shown by the staff of The School District of Palm Beach County during the course of this investigation.

Respectfully Submitted,



Hector Collazo Jr.  
Inspector General/Chief Audit Executive

cc:

Ken Burke, CPA  
Pinellas County Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor

Dr. Donald E. Fennoy II, Ed.D., Superintendent  
School District of Palm Beach County

Lung Chiu, Inspector General  
School District of Palm Beach County  
Office of Inspector General

Allan Keith Harris



## **A. THE COMPLAINT**

On May 7, 2018, we received a complaint sent to the PBCSD Board related to the PBCSD Inspector General. The Complainant alleges the Respondent violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD. The complaint refers to the Respondent's Form 1, Statement of Financial Interests, and also mentions two entities the Respondent is potentially associated with:

- Dancing Crane Farms, LLC
- Silver Lake Palm Beach, LLC

## **B. BACKGROUND**

Understanding what is required of the PBCSD Inspector General and of the PBCSD Board.

We obtained the Respondent's current and previous contracts with the PBCSD; the Respondent became the Inspector General in August 2012. Upon review of the Respondent's current contract, we identified provisions addressing outside activities, and the Inspector General's filing requirements under Section 3, titled DUTIES:

*"c. The Inspector General shall be permitted to undertake writing, teaching, and speaking engagements, provided that these activities are in furtherance of his role as Inspector General and do not conflict with or interfere with the performance of his duties as Inspector General. The Inspector General shall be permitted to serve on community or family-related business boards provided that these activities do not conflict with or interfere with his duties as Inspector General. Such activities shall be approved in advance by the Board Chair. The Inspector General shall not engage in consulting work for compensation outside of his employment with the School Board. The Board Chair, or in his or her absence, the Board Vice-Chair, shall serve as the Inspector General's administrative superior for purposes of compliance with the provisions of Board policy 3.80.*

*d. The Inspector General agrees to file any documents required for the SDPBC's personnel files and for payroll purposes. The Inspector General shall file within thirty (30) days of the approval of this Contract and annually thereafter by July 1<sup>st</sup>, with the Palm Beach County Supervisor of Elections, the Commission on Ethics, Form 1, Statement of Financial Interests..." Exhibit 6, pages 43 & 44, green highlights*

The filing of the Statement of Financial Interests is a statutory requirement. The intent of the legislature is to ensure public officers have no conflict of interest in the performance of their role. Florida Statute (F.S.) 112.311(1) states:

*“It is essential to the proper conduct and operation of government that public officials be independent and impartial and that public office not be used for private gain other than the remuneration provided by law. The public interest, therefore, requires that the law protect against any conflict of interest and establish standards for the conduct of elected officials and government employees in situations where conflicts may exist.”*

**Exhibit 7, page 51, green highlight**

The Florida Commission on Ethics (the Commission) is charged with creating the list of required filers; to do so, the Commission necessitates the help of every Florida government agency in order to compile a complete list. F.S. 112.3145(7) states:

*“Forms for compliance with the disclosure requirements of this section and a current list of persons subject to disclosure shall be created by the commission and provided to each supervisor of elections...”*

*(a)1. ...In compiling the list, the commission shall be assisted by each unit of government in providing, at the request of the commission, the name, address, and name of agency of, and the office or position held by, each state officer, local officer, or specified state employee within the respective unit of government.”* **Exhibit 8, page 55, green & yellow highlights**

Should a required filer not comply with the aforementioned mandate, F.S. 112.3145(7) states:

*“(f) Any person who is required to file a statement of financial interests and whose name is on the commission’s mailing list but who fails to timely file is assessed a fine of \$25 per day for each day late up to a maximum of \$1,500; however, this \$1,500 limitation on automatic fines does not limit the civil penalty that may be imposed if the statement is filed more than 60 days after the deadline and a complaint is filed, as provided in s. 112.324.”*

**Exhibit 8, page 56, green highlight**

Upon review of the Respondent’s employment contract and applicable statutes, we determined that:

With regard to outside business:

- The Inspector General can undertake writing, teaching, and speaking engagements. He can also serve on community or family-related business boards provided that these activities do not conflict with or interfere with his duties.
- The Inspector General must obtain approval from the Board Chair prior to getting involved in the aforementioned activities.
- The Inspector General cannot engage in consulting work for compensation outside of his employment with the PBCSD.
- The PBCSD Board Chair must pre-approve the Inspector General’s outside business activities.

With regard to statutorily required filings:

- The Inspector General is to file Form 1, Statement of Financial Interests, with the Palm Beach County Supervisor of Elections.
- The PBCSD, as a government unit, is to provide the Commission with a list of employees statutorily required to file a financial disclosure form. That list enables the Commission to assess a fine to listed required filers who fail to file the form.

### **C. ANALYSIS, FINDINGS, AND CONCLUSIONS**

#### **1. Determining if the Respondent has complied with contractually and statutorily mandated filing requirements.**

We searched for the Respondent's Statements of Financial Interests on the Palm Beach County Supervisor of Election (PBC SOE) website; we looked for filings during his tenure (2012 - present) as the PBCSD Inspector General. We obtained all of the Respondent's filings except for the year 2016. We interviewed the Respondent and inquired about the 2016 filing. The Respondent indicated he had filed every year and kept a copy of every filing; however, he could not locate his 2016 filing. We contacted the PBC SOE to request confirmation on the Respondent's 2016 filing; the PBC SOE had a record of all of the Respondent's filings except for the year 2016.

We also communicated with the individual in charge of maintaining the list of required financial disclosure filers for the PBCSD, the Financial Disclosure Coordinator. We inquired whether or not the Respondent is on the list of filers submitted to the Commission as required by F.S. 112.3145(7), which states:

*"(a)1. ...In compiling the list, the commission shall be assisted by each unit of government in providing, at the request of the commission, the name, address, and name of agency of, and the office or position held by, each state officer, local officer, or specified state employee within the respective unit of government."* Exhibit 8, page 55, yellow highlight

The Financial Disclosure Coordinator stated that the Respondent is not on the list.

#### **Conclusion:**

With regard to the Respondent's filing of his Form 1, Statement of Financial Interests, we identified two findings, which are addressed in more detail in the section titled "RECOMMENDATIONS ON FINDINGS" below.

#### **Findings:**

- There is no record of the Respondent filing a Statement of Financial Interests for the year 2016. Exhibit 9, pg. 63, green highlight & Exhibit 10, pg. 76, green highlight
- The Respondent is not on the list of filers submitted to the Florida Commission on Ethics. Exhibit 11, page 77, yellow highlight

## 2. Identifying the Respondent's outside business affiliations and his role in them.

On the Respondent's available Statements of Financial Interests, we noted three entities listed as secondary sources of income:

- *"Silver Lake Ent. Inc.*
- *Silver Lake Palm B LLC*
- *Golden Harvest"*

We searched the Florida Division of Corporations (the Division) for the Respondent's name and home address. We identified eight entities, including the three listed above, using either the Respondent's name and/or address:

i. Silver Lake Enterprises, Inc.

In the records available through the Division, the Respondent is not listed as one of the officers of the entity; however, we obtained a LexisNexis business report on the entity, which lists the Respondent as one of the "Prior Executives." According to the report, the Respondent served as Secretary; no dates found. We attempted contacting the number listed on the report without success.

In response to our inquiries, dated August 24, 2018, the Respondent stated he has been a silent shareholder in the entity from 1998 to date, and per contract, he is not required to obtain permission from the PBCSD Board to be a shareholder. We asked the Respondent if he had contact information for the entity; he responded he would put us in contact with the entity.

On August 29, 2018, we received a call from the President and principal shareholder of the entity who stated the Respondent is not a board member for Silver Lake Enterprises, Inc. The aforementioned caller is the Respondent's former employee (direct report) at the PBCSD Office of Inspector General (OIG) and longtime business partner. Given the appearance of a potential conflict of interest, we could not rely on the caller's statement.

**Conclusion:** In regard to Silver Lake Enterprises, Inc., we found insufficient evidence to support or refute the allegation that the Respondent, "Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD," through his involvement with the entity.

ii. Silver Lake Palm Beach, LLC

In the records available through the Division, the Respondent is listed as one of the managing members of the entity from 2004 through 2012. During that time frame, the Respondent's home address was listed as the primary address for the entity; however, as of the 2013 filing, the address was changed. We consulted with the Pinellas County Attorney's Office who explained the term managing

member(s) found on the Division form does not necessarily mean the individuals are on the entity's board or that there is even a board.

We also obtained a LexisNexis business report on the entity, which lists the Respondent as one of the "Prior Executives." According to the report, the Respondent was an Officer of the entity. We attempted contacting the number listed on the report without success.

In response to our inquiries, dated August 24, 2018, the Respondent stated he has been a silent shareholder in the entity from 1998 to date, and per contract, he is not required to obtain permission from the PBCSD Board to be a shareholder. We asked the Respondent if he had contact information for the entity; he responded he would put us in contact with the entity.

On August 29, 2018, we received a call from the President and principal shareholder of the entity who stated the Respondent is not a board member for Silver Lake Palm Beach, LLC. The aforementioned caller is the Respondent's former employee (direct report) at the PBCSD OIG and longtime business partner. Given the appearance of a potential conflict of interest, we could not rely on the caller's statement.

**Conclusion:** In regard to Silver Lake Palm Beach, LLC, we found insufficient evidence to support or refute the allegation that the Respondent, "Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD," through his involvement with the entity.

iii. Golden Harvest Enterprises, Inc.

We found no record of this entity on the Division's website. We obtained a LexisNexis business report on the entity, and found no names listed under the fields "Business Contacts" and "Executives." We attempted contacting the number listed on the report without success.

In response to our inquiries, dated August 24, 2018, the Respondent stated he has been a silent shareholder in the entity from 1998 to date, and per contract, he is not required to obtain permission from the PBCSD Board to be a shareholder. We asked the Respondent if he had contact information for the entity; he responded he would put us in contact with the entity.

On August 29, 2018, we received a call from the President and principal shareholder of the entity who stated the Respondent is not a board member for Golden Harvest Enterprises, Inc. The aforementioned caller is the Respondent's former employee (direct report) at the PBCSD OIG and longtime business partner. Given the appearance of a potential conflict of interest, we could not rely on the caller's statement.

**Conclusion:** In regard to Golden Harvest Enterprises, Inc., we found insufficient evidence to support or refute the allegation that the Respondent, “Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD,” through his involvement with the entity.

iv. Dancing Crane Farms, LLC

In the records available through the Division, the Respondent was listed as one of the managing members of the entity from 2006 through 2013. During that time frame, the Respondent’s home address was listed as the primary address for the entity; however, as of the 2013 filing, the address was changed. We obtained a LexisNexis business report on the entity, and the Respondent is not listed as an “Executive” for Dancing Crane Farms, LLC. We attempted contacting the number listed on the report without success.

In response to our inquiries, dated August 24, 2018, the Respondent stated he was a silent shareholder in the entity from 1998 through 2005. We asked the Respondent if he had contact information for the entity; he responded he would put us in contact with the entity.

On August 29, 2018, we received a call from the President and principal shareholder of the entity who stated the Respondent is not a board member for Dancing Crane Farms, LLC. The aforementioned caller is the Respondent’s former employee (direct report) at the PBCSD OIG and longtime business partner. Given the appearance of a potential conflict of interest, we could not rely on the caller’s statement.

**Conclusion:** In regard to Dancing Crane Farms, LLC, we found insufficient evidence to support or refute the allegation that the Respondent, “Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD,” through his involvement with the entity.

v. Palm Beach Golden Keys Investments, Inc.

In the records available through the Division, the Respondent was listed as the registered agent of the entity from 2004 through 2009; his home address was listed as the primary address for the entity. This entity is listed as inactive on the Division’s website as of September 24, 2010.

In response to our inquiries, dated August 24, 2018, the Respondent stated he was a registered agent from 2004 through 2009, and per contract, he is not required to obtain permission from the PBCSD Board to be a shareholder.

We obtained a LexisNexis business report on the entity, and the Respondent is listed as a registered agent. We could not locate a contact number for the entity. Per our consultation with the Pinellas County Attorney’s Office, being a



registered agent of an entity does not necessarily imply the individual is on the board or not.

**Conclusion:** In regard to Palm Beach Golden Keys Investments, Inc., we found insufficient evidence to support or refute the allegation that the Respondent, “Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD,” through his involvement with the entity.

vi. Rich Harbor, Inc.

In the records available through the Division, the Respondent was listed as the registered agent of the entity from 2003 through 2010. This entity is listed as inactive on the Division’s website as of September 23, 2011.

In response to our inquiries, dated August 24, 2018, the Respondent stated he was a registered agent from 2005 through 2010; his involvement was “*not during time [he] served as Inspector General.*”

We obtained a LexisNexis business report on the entity, and the Respondent is listed as a registered agent. We could not locate a contact number for the entity. Per our consultation with the Pinellas County Attorney’s Office, being a registered agent of an entity does not necessarily imply the individual is on the board or not.

**Conclusion:** In regards to Rich Harbor, Inc., we found insufficient evidence to support or refute the allegation that the Respondent, “Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD,” through his involvement with the entity.

vii. Miami Chapter of Buddha’s Light International Association, Inc.

In the records available through the Division, the Respondent is listed as the registered agent from 2003 through 2009. This entity is listed as inactive on the Division’s website as of September 24, 2010.

In response to our inquiries, dated August 24, 2018, the Respondent stated he has been the President and a member of the board of directors for the entity from 2003 to present. He also stated he is not required to obtain prior PBCSD Board approval “*as this is [his] religious temple.*”

We consulted with the Pinellas County Attorney's Office who explained:

*"The contract does not mention religious boards, and including them in the term 'community' would likely be an overly broad interpretation. Additionally, a government agency can't limit the IG's personal religious practice, and if serving on a religious board is part of his religious practice, the contract would likely not be enforceable as to that issue. Ultimately, whether the board of a religious organization is a 'community business board' as contemplated by the contracting parties is a legal contractual interpretation that would need to be made by a judge, if the parties disagree."*

**Conclusion:** In regards to the Miami Chapter of Buddha's Light International Association, Inc., we found no evidence to support the allegation that the Respondent, "Violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD," through his involvement with the entity.

viii. International Cultural & Arts Exchange Foundation, Inc.

In the records available through the Division, the Respondent was listed as the President of the entity at its inception on December 15, 2014, which is about two years after the Respondent became the Inspector General. Subsequently, the 2015 filing shows another individual as the new President as of March 23, 2015. **Exhibit 9, pages 69-71, yellow highlights**

In response to our inquiries, dated August 24, 2018, the Respondent stated he was the President for the entity at inception in 2014 to facilitate incorporation; however, he resigned shortly thereafter. **Exhibit 9, page 63, yellow highlight**

**Conclusion:** In regards to International Cultural & Arts Exchange Foundation, Inc., we determined the Respondent should have obtained approval from the PBCSD Board Chair prior to becoming the President for the entity.

**Overall Conclusion:**

The allegation that the Respondent violated his contract by conducting business unrelated to his role as Inspector General for the PBCSD, is **substantiated**. We identified the following finding, which is addressed in more detail in the section titled "RECOMMENDATIONS ON FINDINGS" below.

**Finding:**

- The Respondent did not obtain approval from the PBCSD Board Chair prior to becoming a board member for International Cultural & Arts Exchange Foundation, Inc. as required by his employment contract. **Exhibit 9, pg. 63, yellow highlight & pg. 62, green highlight**

## **D. RECOMMENDATIONS ON FINDINGS**

### **1. There Is No Record Of The Respondent Filing A Statement Of Financial Interests For The Year 2016.**

During our investigation, we obtained from the PBC SOE website, all of the Respondent's Statements of Financial Interests filed during his tenure as Inspector General for the PBCSD, except for the year 2016.

The Respondent became the PBCSD Inspector General in August 2012. We contacted the PBC SOE to inquire about the Respondent's Statements of Financial Interests filings; the representative stated they have all of the Respondent's filings except for the year 2016. We asked the Respondent to produce his filing for 2016; while he had all of the other filings for his tenure as the PBCSD Inspector General, he could not locate his filing for the year 2016. The Respondent's current employment contract states:

*"3. DUTIES....*

*d. The Inspector General agrees to file any documents required for the SDPBC's personnel files and for payroll purposes. The Inspector General shall file within thirty (30) days of the approval of this Contract and annually thereafter by July 1st, with the Palm Beach County Supervisor of Elections, the Commission on Ethics, Form 1, Statement of Financial Interests." Exhibit 6, pg. 44, item d, green highlight*

Consequently, the Respondent was not in compliance with his employment contract for the year 2016.

**We recommend the PBCSD Inspector General** consistently file his Statement of Financial Interests with the appropriate agency as mandated by the employment contract.

**We recommend the PBCSD Board Chair** ensure the PBCSD Inspector General complies with the provisions of the employment contract.

## **2. The PBCSD Inspector General Is Not On The List Of Filers Submitted To The Florida Commission On Ethics.**

During our investigation, we communicated with the current Financial Disclosure Coordinator (Coordinator) for the PBCSD, who is in charge of compiling the list of filers to provide to the Commission. The Coordinator stated the PBCSD Inspector General should be on the list of filers; however, his name was never added. Nevertheless, it should be noted the PBCSD Inspector General has been compliant throughout his tenure, except for the year 2016.

F.S. 112.3145(7) states:

*“Forms for compliance with the disclosure requirements of this section and a current list of persons subject to disclosure shall be created by the commission and provided to each supervisor of elections...”*

*(a)1. ...In compiling the list, the commission shall be assisted by each unit of government in providing, at the request of the commission, the name, address, and name of agency of, and the office or position held by, each state officer, local officer, or specified state employee within the respective unit of government.”*

The aforementioned statement can also be found in F.S. 112.3144(5)(a). The intent of the legislature is to ensure public officers have no conflict of interest in the performance of their role. F.S. 112.311(1) states:

*“It is essential to the proper conduct and operation of government that public officials be independent and impartial and that public office not be used for private gain other than the remuneration provided by law. The public interest, therefore, requires that the law protect against any conflict of interest and establish standards for the conduct of elected officials and government employees in situations where conflicts may exist.”*

**Exhibit 7, page 51, green highlight**

Per F.S. 112.320, the role of the Florida Commission on Ethics is:

*“...to serve as guardian of the standards of conduct for the officers and employees of the state, and of a county, city, or other political subdivision of the state, as defined in this part, and to serve as the independent commission provided for in s. 8(f), Art. II of the State Constitution.”*

Without a complete list from each agency, the Commission cannot effectively fulfill its role; therefore, it is imperative each agency's designated coordinator provide a complete list of required filers to the Commission timely.

Under Florida Law, there are statutory penalties for failure to file a required financial disclosure form. It should be noted, that while the PBCSD Inspector General employment contract includes a provision requiring the Respondent to file an annual

Form 1, Statement of Financial Interests, it does not establish additional contractual penalties for non-compliance with this provision. Additionally, the contract is silent on whether failure to file the form for a single year constitutes a material breach.

**We recommend the PBCSD Financial Disclosure Coordinator:**

- Review and update the agency's list of filers to include the PBCSD Inspector General, and any other filers that may have been missed.
- Ensure the list is complete prior to submission to the Commission.

**We recommend the PBCSD Board** review and update the PBCSD Inspector General's employment contract to address any consequences for non-compliance with the filing provision of the agreement.

**3. The Respondent Did Not Obtain Approval Prior To Becoming A Board Member For An Entity As Required By The Employment Contract.**

In response to our inquiry regarding affiliated entities, the Respondent stated he was the President for International Cultural & Art Exchange Foundation, Inc. at inception on December 15, 2014, to facilitate its incorporation. He resigned shortly thereafter; nevertheless, he stated he did not obtain approval from the PBCSD Board Chair prior to becoming the President of the entity.

The records available through the Division of Corporations corroborate the Respondent's statement; the inception document shows the Respondent listed as the President of the entity at its inception on December 15, 2014. The 2015 filing shows another individual as the new President as of March 23, 2015.

The PBCSD Inspector General's employment contract states:

*“The Inspector General shall be permitted to undertake writing, teaching, and speaking engagements, provided that these activities are in furtherance of his role as Inspector General and do not conflict with or interfere with the performance of his duties as Inspector General. The Inspector General shall be permitted to serve on community or family-related business boards provided that these activities do not conflict with or interfere with his duties as Inspector General. Such activities shall be approved in advance by the Board Chair. The Inspector General shall not engage in consulting work for compensation outside of his employment with the School Board.”* Exhibit 6, page 43, green highlight, item c

The Respondent's involvement in certain outside business activities could place him in a situation of conflict of interest. Obtaining prior approval mitigates the risk for both the Respondent and the PBCSD.

**We recommend the Inspector General** comply with the employment contract and obtain approval from the PBCSD Board Chair prior to serving on a community or family-related business board.

**We recommend the PBCSD Board** provide employment contract oversight in order to ensure compliance by the PBCSD Inspector General.

# EXHIBITS

- ✓ **Exhibit 1:** Rebuttal letter from Michael Gore, Attorney, on behalf of K. Lung Chiu.  
**pages 16-19**
- ✓ **Exhibit 2:** Apology letter from Palm Beach County Supervisor of Election office addressed to K. Lung Chiu, dated May 28, 2014  
**page 20**
- ✓ **Exhibit 3:** K. Lung Chiu's 2016 Form1 refilling, dated October 18, 2018  
**pages 21-25**
- ✓ **Exhibit 4:** Pinellas County IG Comments to rebuttal letter from Michael Gore  
**pages 26-29**
- ✓ **Exhibit 5:** Documents received from Alan Harris, the Complainant  
**pages 30-41**
- ✓ **Exhibit 6:** K. Lung Chiu 2016 Employment contract  
**pages 42-50**
- ✓ **Exhibit 7:** Florida Statute 112.311- Public officers and employees general records  
**page 51**
- ✓ **Exhibit 8:** Florida Statute 112.3145- Disclosure of financial interests and clients represented before agencies  
**pages 52-58**
- ✓ **Exhibit 9:** Email from K. Lung Chiu responsive to inquiry about his role in the various entities and whether prior authorization was obtained  
**pages 59-75**
- ✓ **Exhibit 10:** Email from Palm Beach County Supervisor of Election office addressing K. Lung Chiu's 2016 and 2017 financial disclosure filings  
**page 76**
- ✓ **Exhibit 11:** Email from Palm Beach County School District's Financial Disclosure Coordinator regarding K. Lung Chiu's filing requirement  
**page 77**

**Michael J. Gore**  
*Attorney*  
561-650-0409  
Fax: 561-650-5300  
mgore@jonesfoster.com

November 1, 2018

**Via US Mail and E-mail:** hcollazo@pinellascounty.org

Hector Collazo, Jr.  
Inspector General/CAE  
Clerk of the Circuit Court and Comptroller  
Pinellas County, Florida  
510 Bay Ave.  
Clearwater, Florida 33756

Re: Investigation of a Complaint filed with the PBCSD on May 5, 2018 alleging the PBCSD Inspector General, Kwong Lung Chiu, Violated his Employment Contract

Dear Mr. Collazo:

We represent Mr. Kwong Lung Chiu. First, thank you for acknowledging the response's due date of November 5, 2018. The purpose of this letter is to address the various allegations in your proposed letter to the Honorable Chairman and Board Members of the School District of Palm Beach County (PBCSD).

We believe the allegations regarding Mr. Chiu's involvement with International Cultural & Arts Exchange Foundation, Inc. and the alleged missing 2016 Form 1 filing are unsubstantiated for the following reasons:

- All of Mr. Chiu's Form 1 filings are on file, except for 2016 apparently. The process of filing the Form 1 document is done by hardcopy submission. Mr. Chiu maintains that his Form 1 for 2016 was timely filed, but that it may have been misplaced by the Palm Beach County Supervisor of Elections (PBCSOE). This has occurred before with respect to his Form 1 2012. I have attached to this correspondence a letter dated May 28, 2014 from Amber Sacks, Election Specialist II. Ms. Sacks confirmed the misplacement of Mr. Chiu's Form 1 2012, and apologized for the inconvenience. The absence of the Form 1 for 2016 in PBCSOE's file is only evidence of a negative circumstance (i.e., that the form is not in the file) and is hardly conclusive or sufficient to prove that the form was never sent or received – especially in light of the prior misplacement by PBCSOE. Jones v. United States, 226 F. 2d 24, 27 (9th Cir. 1955) (showing that pertinent files did not contain a record of claims was evidence of a negative circumstance and was not sufficient to rebut a presumption of delivery); see also, Laouini v. CLM Freight Lines, Inc.,



Hector Collazo, Jr.  
Inspector General/CAE  
Clerk of the Circuit Court and Comptroller  
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586 F. 3d 473, 479 (7th Cir. 2009) (summary judgment was improper because a reasonable fact finder could conclude that EEOC received employee's charge, despite the fact that it was not present in EEOC's file). For the foregoing reasons, we believe your report should find that there is insufficient evidence to either prove or disprove the allegation and that said claim should be **unsubstantiated**. Note, Mr. Chiu has now re-filed his Form 1 for 2016. See attachment to this letter. Also, please note in January 2018, Respondent has asked Hal Toshek, HR manager, to put Respondent in the list of employees who should file Form 1.

- Your conclusion should also be **unsubstantiated** regarding the Respondent's involvement in the following entities because you have already found insufficient evidence to prove or disprove the allegations:
  - Silver Lake Enterprises, Inc.
  - Silver Lake Palm Beach, LLC
  - Golden Harvest Enterprises, Inc.
  - Dancing Crane Farms, LLC
  - Palm Beach Golden Keys Investments, Inc.
  - Rich Harbor, Inc.

Please note that the President and principal shareholder of the above entities left the School District of Palm Beach County in 2001 – which is eleven (11) years before the Respondent became the Inspector General. There was no conflict of interest for the Respondent having some ownership interest in these entities. Also, Respondent fully disclosed his interest in his annual filings of Form 1.

- Your conclusion regarding Miami Chapter Buddha's Light of International Association, Inc. should be **unfounded** since you have already found there is no evidence supporting the allegation.

Hector Collazo, Jr.  
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November 1, 2018  
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- As to the allegation regarding Mr. Chiu's involvement with International Cultural & Arts Exchange Foundation, Inc., public records show Mr. Chiu was listed as the President of the entity at its inception on December 15, 2014. Subsequently, the 2015 filing shows another individual, who is Mr. Chiu's spouse, as the new President as of March 23, 2015. Mr. Chiu was the President for the entity at inception in 2014 to facilitate the founding of this cultural and art exchange foundation for his spouse, and was listed as President briefly; he resigned within three (3) months. Mr. Chiu's spouse is the only officer/director at this juncture. Moreover, the entity was created solely for Mr. Chiu's spouse. More importantly, the entity is by nature a non-profit organization that has done **no business** from inception to date.
- First, Mr. Chiu's Employment Contract contemplates disclosure and pre-approval of "service" on community or family-related business boards. Arguably no actual service was performed by Mr. Chiu at all. Secondly, for a breach of contract to occur, the alleged breach (or nonperformance) must be a "material breach." Abbot Labs, Inc. v. Gen. Elec. Capital, 765 So.2d 737, 740 (Fla. 5th DCA 2000). A material breach is one that goes to the essence of the contract. Covelli Family, L.P. v. ABG5, L.L.C., 977 So.2d 749, 752 (Fla. 4th DCA 2008). Mr. Chiu's immaterial and brief involvement with this entity cannot be deemed "service" on a board nor is it a "material" violation of his Employment Contract. Therefore, the allegation should be **unsubstantiated**.

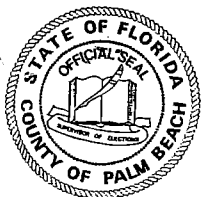
Based on the foregoing, we hope that you will make the aforementioned necessary changes and clarifications in your report and letter to the Honorable Chairman and Board Members of PBCSD. Should you have any questions or concerns, please let me know. If not, please send the final draft of your report to me so we can determine whether a revised response is necessary.

Hector Collazo, Jr.  
Inspector General/CAE  
Clerk of the Circuit Court and Comptroller  
Pinellas County, Florida  
510 Bay Ave.  
Clearwater, Florida 33756  
November 1, 2018  
Page 4

Sincerely yours,

JONES, FOSTER, JOHNSTON & STUBBS, P.A.

By: Michael J. Gore  
Michael J. Gore



# Palm Beach County

---

Exhibit 2

240 SOUTH MILITARY TRAIL  
WEST PALM BEACH, FL 33415  
POST OFFICE BOX 22309  
WEST PALM BEACH, FL 33416

TELEPHONE: (561) 656-6200  
FAX NUMBER: (561) 656-6287  
WEBSITE: [www.pbcelections.org](http://www.pbcelections.org)

SUSAN BUCHER  
Supervisor of Elections

May 28, 2014

Dear Mr. Chiu:

I apologize for the inconvenience in locating your Financial Disclosure Form 1 2012, as it was misfiled.

If I can be of further assistance, please do not hesitate to contact me.

*Amber Sacks*

Amber Sacks  
Election Specialist II

**FORM 1**

**STATEMENT OF**

**2012**

**FINANCIAL INTERESTS**

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

Kwong Lung Chiu

MAILING ADDRESS :

3318 Forest Hill Blvd Suite C-306

CITY :

West Palm Beach

ZIP :

FL 33470

COUNTY :

Palm Beach

NAME OF AGENCY :

Palm Beach County School District

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

Inspector General

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

CHECK ONLY IF  CANDIDATE OR  NEW EMPLOYEE OR APPOINTEE

SUPERVISOR OF ELECTIONS  
 2013 JUL 25 PM 4:29  
 PALM BEACH COUNTY 11

**\*\*\*\* BOTH PARTS OF THIS SECTION MUST BE COMPLETED \*\*\*\***

**DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2012 OR  SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: \_\_\_\_\_

**MANNER OF CALCULATING REPORTABLE INTERESTS:**

THE LEGISLATURE ALLOWS FILERS THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING:

COMPARATIVE (PERCENTAGE) THRESHOLDS OR  DOLLAR VALUE THRESHOLDS

**PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]

(If you have nothing to report, you must write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B -- SECONDARY SOURCES OF INCOME**

[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
Silver Lake Ent. Inc			Tree farm
Silver Lake Palm Beach			Tree farm
Golden Harvest Inc			land investments

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]

(If you have nothing to report, you must write "none" or "n/a")

Silver Lake: 41414308000003010; 41414308000003020; SLPB: 414308000001030

Silver Lake: 402203381001; 402221231011; 40220108002; Golden Harvest:

402130381010; 402131204010; 40213226005; 402210278003; 402219382007;

402221155003; 402223408028; Personal: 402130356009; 402130276003

**FILING INSTRUCTIONS** for when and where to file this form are located at the bottom of page 2.

**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.

**PART D — INTANGIBLE PERSONAL PROPERTY** (Stocks, bonds, certificates of deposit, etc. - See instructions)  
(If you have nothing to report, you must write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES
453 Retirement Account	Fidelity Investment- Mutual funds

**PART E — LIABILITIES** [Major debts - See instructions]  
(If you have nothing to report, you must write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR
Farm Credit of South Florida	11093 Southern Blvd., Suite 200, Royal Palm Beach, FL 33341

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
(If you have nothing to report, you must write "none" or "n/a")


	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

JUL 25 11:25 AM '13  
 ALBANY COUNTY, FL  
 CLERK OF COURTS

IF ANY OF PARTS A THROUGH F ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE (required):**

**DATE SIGNED (required):**



July 22, 2013

**FILING INSTRUCTIONS:**

**WHAT TO FILE:**

After completing all parts of this form, including signing and dating it, send back only the first sheet (pages 1 and 2) for filing.

If you have nothing to report in a particular section, you must write "none" or "n/a" in that section(s).

**NOTE:**

**MULTIPLE FILING UNNECESSARY:**

Generally, a person who has filed Form 1 for a calendar or fiscal year is not required to file a second Form 1 for the same year. However, a candidate who previously filed Form 1 because of another public position must at least file a copy of his or her original Form 1 when qualifying.

**WHERE TO FILE:**

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location.

**Local officers/employees** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)

**State officers or specified state employees** file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709.

**Candidates** file this form together with their qualifying papers.

To determine what category your position falls under, see the "Who Must File" Instructions on page 3.

**Facsimiles will not be accepted.**

**WHEN TO FILE:**

**Initially**, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

**Candidates** for publicly-elected local office must file at the same time they file their qualifying papers.

**Thereafter**, local officers/employees, state officers, and specified state employees are required to file by July 1st following each calendar year in which they hold their positions.

**Finally**, at the end of office or employment, each local officer/employee, state officer, and specified state employee is required to file a final disclosure form (Form 1F) within 60 days of leaving office or employment. However, filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if he or she was in their position on December 31, 2012.

Kwong Lung Chiu, CPA  
3270 B Road  
Loxahatchee, FL 33470

October 29, 2018

SUPERVISOR OF ELECTIONS  
OCT 29 PM 12:11  
PALM BEACH COUNTY, FL

Supervisor of Elections, Palm Beach County  
240 South Military Trails,  
West Palm Beach, FL 33416

Subject: 2016 Form 1 Refiling for Kwong Lung Chiu

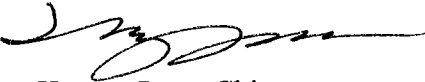
Dear Sir / Madam,

Please consider this my re-filing of the Form 1 for 2016. I previously filed this form timely, but for some reason it was not found in your records.

Should you have any questions, please let me know.

Thank you.

Truly,



Kwong Lung Chiu

*Kepeley*

**FORM 1**

**STATEMENT OF FINANCIAL INTERESTS**

**2016**

Please print or type your name, mailing address, agency name, and position below:

**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :  
**Chiu, Kwong Lung**

MAILING ADDRESS :  
**3270 B Road**

**Loxahatchee , FL 33470, Palm Beach County**

CITY : ZIP : COUNTY :

NAME OF AGENCY :  
**Palm Beach County School District**

NAME OF OFFICE OR POSITION HELD OR SOUGHT :  
**Inspector General**

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

CHECK ONLY IF  CANDIDATE OR  NEW EMPLOYEE OR APPOINTEE

SUPERVISOR OF ELECTION  
 2016 OCT 29 PM 12:10  
 PALM BEACH COUNTY, FL

**\*\*\*\* BOTH PARTS OF THIS SECTION MUST BE COMPLETED \*\*\*\***

**DISCLOSURE PERIOD:**  
 THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2016 OR  SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: \_\_\_\_\_

**MANNER OF CALCULATING REPORTABLE INTERESTS:**  
 FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR  DOLLAR VALUE THRESHOLDS

**PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY
Palm Beach County School Board	Forest Hill Blvd., West Palm Beach	K-12 Education

**PART B -- SECONDARY SOURCES OF INCOME** [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
#1 Silver Lake, Ent Inc	None		Tree Farm
#2 Silver Lake Palm Beach L	None		Tree Fram
#3 Golden Harvest	None		Investments

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

Silver Lake: 41414308000003010;41414308000003020; 402203381001;  
 402221231011;40220108002;SLPB: 414308000001030; Golden Harvest:  
 402130381010; 402223408028; 402131204010; 4021326006; 402219382007

**FILING INSTRUCTIONS** for when and where to file this form are located at the bottom of page 2.

**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.



**PART D — INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc. - See instructions]  
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES
Contd. for Part C: 40222115503	Property under Golden Harvest; Chiu owned >5%
Chiu: 402130356009; 402130276003	Property owned by Chiu

**PART E — LIABILITIES** [Major debts - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
(If you have nothing to report, write "none" or "n/a")

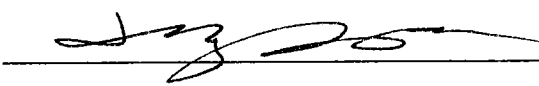
NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
	#1 Silver Lake Ent. Inc	#2 Silver Lake Palm Beach LLC
ADDRESS OF BUSINESS ENTITY	Same as residence	Same as residence
PRINCIPAL BUSINESS ACTIVITY	Tee Farm	Tree Farm
POSITION HELD WITH ENTITY	Shareholder	Shareholder
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	Yes	Yes
NATURE OF MY OWNERSHIP INTEREST	Silence Investor	Silence Investor

**PART G — TRAINING**  
For elected municipal officers required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE OF FILER:**

Signature: \_\_\_\_\_  


Date Signed: \_\_\_\_\_  
October 18, 2018 (Refiling)

**CPA or ATTORNEY SIGNATURE ONLY**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

**FILING INSTRUCTIONS:**

<p><b>WHAT TO FILE:</b> After completing all parts of this form, <b>including signing and dating it</b>, send back only the first sheet (pages 1 and 2) for filing.</p> <p>If you have nothing to report in a particular section, write "none" or "n/a" in that section(s).</p> <p><b>NOTE:</b> <b>MULTIPLE FILING UNNECESSARY:</b> A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.</p> <p><b>Facsimiles will not be accepted.</b></p>	<p><b>WHERE TO FILE:</b> If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location.</p> <p><b>Local officers/employees</b> file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)</p> <p><b>State officers or specified state employees</b> file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303.</p> <p><b>Candidates</b> file this form together with their qualifying papers.</p> <p>To determine what category your position falls under, see page 3 of instructions.</p>	<p><b>WHEN TO FILE:</b> <b>Initially</b>, each local officer/employee, state officer, and specified state employee must file <b>within 30 days</b> of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.</p> <p><b>Candidates</b> must file at the same time they file their qualifying papers.</p> <p><b>Thereafter</b>, file by July 1 following each calendar year in which they hold their positions.</p> <p><b>Finally</b>, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does <b>not</b> relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2016.</p>
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## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

**Exhibit 4**

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor

## Division of Inspector General

510 Bay Avenue  
Clearwater, FL 33756  
Telephone: (727) 464-8371  
Fax: (727) 464-8386  
Fraud Hotline: (727) 45FRAUD (453-7283)

**In accordance with the School Board of Palm Beach County Policy 1.092, Michael Gore, Attorney, presented a rebuttal on behalf of Mr. Kwong Lung Chiu, the Palm Beach County School District (PBCSD) Inspector General, the Respondent in this investigation.**

On November 1, 2018, the Pinellas County Division of Inspector General (IG) received a letter from Michael Gore, Attorney for Jones, Foster, Johnston & Stubbs, P.A., on behalf of Kwong Lung Chiu, the Respondent in this investigation. Mr. Gore provided us with the following documents:

- The Respondent's Form 1 refiling for 2016.
- An apology letter from the Palm Beach County Supervisor of Elections.
- The Respondent's Form 1 filing for 2012.

The allegation in this investigation is, the Respondent, "Violated his contract by conducting business unrelated to his role as Inspector General," therefore, our investigation objective was to determine if the allegation was substantiated or not. We have reviewed the documents provided and they do not refute our conclusion on the allegation, or our findings' recommendations. Our report was prepared in compliance with the *Principles and Standards for Offices of Inspector General, The Florida Inspectors General Standards Manual* from The Commission for Florida Law Enforcement Accreditation, and the Pinellas County Division of Inspector General Audit Services & Public Integrity Unit Manual, as stipulated in our Memorandum Of Understanding with the PBCSD Board.

Our role in this investigation is to state facts and make recommendations based on established policies, procedures, rules, and/or contractual agreements, where applicable. Our office has no stake in the outcome of any dispute related to the facts and allegations discussed therein. The IG cannot mediate or resolve any legal disputes between the Respondent and the PBCSD.



The following are the IG's comments.

Regarding the Respondent's Form 1 filings

**Mr. Gore stated:**

*"All of Mr. Chiu's Form 1 filings are on file, except for 2016 apparently. The process of filing the Form 1 document is done by hardcopy submission. Mr. Chiu maintains that his Form 1 for 2016 was timely filed, but that it may have been misplaced by the Palm Beach County Supervisor of Elections (PBCSOE). This has occurred before with respect to his Form 1 2012. I have attached to this correspondence a letter dated May 28, 2014 from Amber Sacks, Election Specialist II. Ms. Sacks confirmed the misplacement of Mr. Chiu's Form 1 2012, and apologized for the inconvenience. The absence of the Form 1 for 2016 in PBCSOE's file is only evidence of a negative circumstance (i.e., that the form is not in the file) and is hardly conclusive or sufficient to prove that the form was never sent or received - especially in light of the prior misplacement by PBCSOE. Jones v. United States, 226 F. 2d 24, 27 (9th Cir. 1955) (showing that pertinent files did not contain a record of claims was evidence of a negative circumstance and was not sufficient to rebut a presumption of delivery); see also, Laouini v. CLM Freight Lines, Inc., 586 F. 3d 473, 479 (7th Cir. 2009) (summary judgment was improper because a reasonable fact finder could conclude that EEOC received employee's charge, despite the fact that it was not present in EEOC's file). For the foregoing reasons, we believe your report should find that there is insufficient evidence to either prove or disprove the allegation and that said claim should be **unsubstantiated**. Note, Mr. Chiu has now re-filed his Form 1 for 2016. See attachment to this letter. Also, please note in January 2018, Respondent has asked Hal Toshek, HR manager, to put Respondent in the list of employees who should file Form 1."*

**IG Comment:** We appreciate the additional documentation; however, they do not refute the fact that there is no record of the Respondent filing a statement of financial interests for the year 2016.

Regarding our conclusions on the Respondent's involvement with external entities,

**Mr. Gore stated:**

*"Your conclusion should also be **unsubstantiated** regarding the Respondent's involvement in the following entities because you have already found insufficient evidence to prove or disprove the allegations:*

- *Silver Lake Enterprises, Inc.*
- *Silver Lake Palm Beach, LLC*

- *Golden Harvest Enterprises, Inc.*
- *Dancing Crane Farms, LLC*
- *Palm Beach Golden Keys Investments, Inc.*
- *Rich Harbor, Inc.*

*Please note that the President and principal shareholder of the above entities left the School District of Palm Beach County in 2001 - which is eleven (11) years before the Respondent became the Inspector General. There was no conflict of interest for the Respondent having some ownership interest in these entities. Also, Respondent fully disclosed his interest in his annual filings of Form 1."*

**IG Comment:** Our conclusion regarding the Respondent's involvement with each of the above listed entities clearly indicates the allegation is unsubstantiated for the respective entities.

Regarding our conclusion on the Respondent's involvement with Miami Chapter of Buddha's Light International Association, Inc.

**Mr. Gore stated:**

*"Your conclusion regarding Miami Chapter Buddha's Light of International Association, Inc. should be **unfounded** since you have already found there is no evidence supporting the allegation."*

**IG Comment:** Our conclusion regarding the Respondent's involvement with Miami Chapter of Buddha's Light International Association, Inc. clearly indicates the allegation is unfounded.

Regarding the Respondent's involvement with International Cultural & Arts Exchange Foundation, Inc.

**Mr. Gore stated:**

*"As to the allegation regarding Mr. Chiu's involvement with International Cultural & Arts Exchange Foundation, Inc., public records show Mr. Chiu was listed as the President of the entity at its inception on December 15, 2014. Subsequently, the 2015 filing shows another individual, who is Mr. Chiu's spouse, as the new President as of March 23, 2015. Mr. Chiu was the President for the entity at inception in 2014 to facilitate the founding of this cultural and art exchange foundation for his spouse, and was listed as President briefly; he resigned within three (3) months. Mr. Chiu's spouse is the only officer/director at this juncture. Moreover, the entity was created solely for Mr. Chiu's spouse. More importantly, the entity is by nature a non-profit organization that has done **no business** from inception to date.*

*First, Mr. Chiu's Employment Contract contemplates disclosure and pre-approval of 'service' on community or family-related business boards. Arguably no actual service was performed by Mr. Chiu at all. Secondly, for a breach of contract to occur, the alleged breach (or nonperformance) must be a "material breach." Abbot Labs, Inc. v. Gen. Elec. Capital, 765 So.2d 737, 740 (Fla. 5th DCA 2000). A material breach is one that goes to the essence of the contract. Covelli Family, LP. v. ABG5, L.L.C., 977 So.2d 749, 752 (Fla. 4th DCA 2008). Mr. Chiu's immaterial and brief involvement with this entity cannot be deemed "service" on a board nor is it a "material" violation of his Employment Contract. Therefore, the allegation should be unsubstantiated."*

**IG Comment:** The Respondent's contract states he is, "...permitted to serve on community or family-related business boards provided that these activities do not conflict with or interfere with his duties as Inspector General. Such activities shall be approved in advance by the Board Chair." The fact is, the Respondent was the President for International Cultural & Arts Exchange Foundation, Inc. during the time he was the Inspector General for the PBCSD, although, for a short period of time. Additionally, he did not obtain prior approval from the Board Chair. The contract does not define 'service', length of time, nor state anything related to "materiality." Per Standards, we obtained sufficient evidence to justify the allegation is substantiated, based on records from the Florida Division of Corporations and through the Respondent's admission. We defer any interpretation of the "spirit" of the contract to the PBCSD Board.

**From:** [Alan Harris](#)  
**To:** [Makrianes, Mary Beth](#)  
**Subject:** PBC SB IG Lung Chiu  
**Date:** Thursday, May 10, 2018 8:21:29 PM  
**Attachments:** [Scanned Documents 5-10-18.pdf](#)

---

Please confirm you are in receipt of the pdf .... thank you ever so much for doing what the PBC State Attorney has been ignoring

CONFIDENTIALITY NOTICE: The information contained in this email and attached document(s) may contain confidential information that is intended only for the addressee(s). If you are not the intended recipient, you are hereby advised that any disclosure, copying, distribution or the taking of any action in reliance upon the information is prohibited. If you have received this email in error, please immediately notify the sender and delete it from your system.

APRIL 26, 2018

RE: Town Crier "Letter to the Editor" – Voter Fraud

Please see the attached forms. A lawyer who perjures himself/herself should be reported to the Florida Bar via a Complaint and an investigation by the Florida Bar.

"Sandy Chiu" perjuring herself under oath regarding not voting via "absentee ballot" in 2015 is subject to discipline by the Florida Bar. If you have not already, I would fill out the complaint form and send it to the Florida Bar with the copy of the deposition and the proof "Chiu" fraudulently voted in a precinct she most likely no longer resides in. And she works for "Greenberg Traurig???"

Further, "Sandy Chiu's" father is Lung Chiu, the Inspector General for the School District of Palm Beach County since 2012. Prior to becoming the IG, Lung Chiu was the District Auditor for the Palm Beach School Board since 1994. The public record is filled with many serious investigations into unethical behavior of IG Lung Chiu since the early 2000's, when Philomena Liang was an Audit Manager, working for Lung Chiu in the School District of Palm Beach County. There was an investigation of both of these individuals because they were running their farm business out of the School District offices, using the tax payer dollars to conduct personal business on School District time and using office equipment for their personal financial gain. At the end of that investigation, Philomena Liang, resigned from the School District.

Lastly, as the Inspector General for the School District of Palm Beach County, Lung Chiu is required to annually file Form 1 "Statement of Financial Interest" with the Supervisor of Elections. To circumvent the IG's contract that disallows the IG from conducting outside business that is unrelated to his role as the School District Inspector General, on March 15, 2012 "Kwong Lung Chiu – the IG" resigned as the Manager of "Dancing Crane Farms, LLC," which is related to "Silver Lakes Enterprises, LLC."

A research of the USDA's farm subsidies database shows that "Lung Chiu," as the owner of "Silver Lakes Enterprises, LLC." received \$423,730 in farm subsidies from the USDA. These subsidies were received as "Disaster Subsidies" from 2005 through 2016. If you have the time, you may want to contact the USDA's Office of Inspector General to file a Complaint, as Lung Chiu has publicly stated, on many occasions, that his brother, who is not a USA citizen owns "Silver Lakes Enterprises, LLC." For your reference, I have attached a print-out of the annual subsidies that Lung Chiu's farm in Loxahatchee Groves has received. Isn't this location also his personal residence???

We are for you, Keith Harris, and it is utterly disgraceful that people in positions of public trust get away with this type of felony because the State Attorney turns the other way.

All our best,

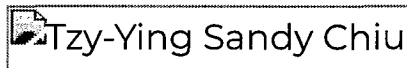
- Concerned Citizens

# MEMBER PROFILE

## Tzy-Ying Sandy Chiu

Member in Good Standing

Eligible to Practice Law in Florida



---

**Bar Number:**

113538

---

**Mail Address:**

Greenberg Traurig, P.A.  
333 SE 2nd Ave Ste 4400  
Miami, FL 33131-2184  
United States  
  
Office: **305-579-0558**

---

**Email:**

**chius@gtlaw.com**

---

**Personal Bar URL:**

<https://www.floridabar.org/mybarprofile/113538>

---

**vCard:**



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**County:**

Miami-Dade

---

**Circuit:**



Silver Lake Enterprises Inc

**Analyses:**

Summary

Programs

Programs by year

Farm Location(s)

Ownership Interest(s)

**Search**

Search for farm subsidy recipients

**USDA subsidy information for Silver Lake Enterprises Inc**

Silver Lake Enterprises Inc received payments totaling \$423,730 from 1995 through 2016

Year	Conservation Subsidies	Disaster Subsidies	Commodity Subsidies	Total USDA Subsidies 1995-2016
1995	\$0	\$0	\$0	\$0
1996	\$0	\$0	\$0	\$0
1997	\$0	\$0	\$0	\$0
1998	\$0	\$0	\$0	\$0
1999	\$0	\$0	\$0	\$0
2000	\$0	\$0	\$0	\$0
2001	\$0	\$0	\$0	\$0
2002	\$0	\$0	\$0	\$0
2003	\$0	\$0	\$0	\$0
2004	\$0	\$0	\$0	\$0
2005	\$0	\$108,619	\$0	\$108,619
2006	\$0	\$31,170	\$0	\$31,170
2007	\$0	\$100,000	\$0	\$100,000
2008	\$0	\$78,575	\$0	\$78,575
2009	\$0	\$64,327	\$0	\$64,327
2010	\$0	\$41,039	\$0	\$41,039
2011	\$0	\$0	\$0	\$0
2012	\$0	\$0	\$0	\$0
2013	\$0	\$0	\$0	\$0

835,325,606 searches since Nov. 29, 2004

ewg resources

faq

**AGMAG**  
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SAVING THE PLANET  
LEARN MORE

EWG's Farm Subsidy Database

Search...

Search

<b>2015</b>	\$0	\$-2,472	\$0	<b>\$-2,472</b>
<b>2016</b>	\$0	\$-97,528	\$0	<b>\$-97,528</b>
<b>Total</b>	<b>\$0</b>	<b>\$423,730</b>	<b>\$0</b>	<b>\$423,730</b>
Crop Summary for Silver Lake Enterprises Inc				
Crop		Payments 1995-2016		
Tree Subsidies		\$31,170		
Tree Subsidies		\$31,170		
Counties where payments were made from				
County		Subsidy Payments 1995-2016		
Palm Beach County, Florida		\$423,730		
Martin County, Florida		\$0		
<b>Total</b>		<b>\$423,730</b>		

## Farm Subsidies Education

AgMag

Feeding your mind, saving the planet

Conservation Database

**FORM 1**

**STATEMENT OF**

**2013**

Please print or type your name, mailing address, agency name, and position below:

**FINANCIAL INTERESTS**

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :  
Kwong Lung Chiu

SUPERVISOR OF ELECTIONS

2014 MAR 11 PM 4:59

PALM BEACH COUNTY, FL

MAILING ADDRESS :  
3318 Forest Hill Blvd, Suite C-306

CITY : ZIP : COUNTY :  
West Palm Beach 33406 Palm Beach

NAME OF AGENCY :  
Palm Beach County School District

NAME OF OFFICE OR POSITION HELD OR SOUGHT :  
Inspector General

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.  
CHECK ONLY IF  CANDIDATE OR  NEW EMPLOYEE OR APPOINTEE

**\*\*\* BOTH PARTS OF THIS SECTION MUST BE COMPLETED \*\*\***

DISCLOSURE PERIOD:  
THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2013 OR  SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: \_\_\_\_\_

MANNER OF CALCULATING REPORTABLE INTERESTS:  
FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see Instructions for further details). CHECK THE ONE YOU ARE USING:

COMPARATIVE (PERCENTAGE) THRESHOLDS OR  DOLLAR VALUE THRESHOLDS

**PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See Instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B -- SECONDARY SOURCES OF INCOME** [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
Silver Lake Ent Inc			Tree Farm
Silver Lake Palm Beach			Tree Farm
Golden Harvest			Investments

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

Silver Lake: 41414308000003010; 41414308000003020; SLPB: 414308000001030  
Silver Lake: 402203381001, 402221231011, 40220108002; Golden Harvest: 402130381010;  
402131204010; 40213226006; 402210278003; 402219382007; 402221155003; 402223408028;  
Personal: 402130356009; 402130276003

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

**PART D — INTANGIBLE PERSONAL PROPERTY** (Stocks, bonds, certificates of deposit, etc. - See instructions)  
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES
453 Retirement Account	Fidelity Investment Mutual Funds
	<b>SUPERVISOR OF ELECTIONS</b>
	2014 MAR 11 PM 4:59

**PART E — LIABILITIES** (Major debts - See instructions)  
(If you have nothing to report, write "none" or "n/a")

**PALM BEACH COUNTY, FL**

NAME OF CREDITOR	ADDRESS OF CREDITOR
Farm Credit of South Florida	11093 Southern Blvd, Suite 200, Royal Palm Beach, FL 33341

**PART F — INTERESTS IN SPECIFIED BUSINESSES** (Ownership or positions in certain types of businesses - See instructions)  
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
	ADDRESS OF BUSINESS ENTITY	
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

IF ANY OF PARTS A THROUGH F ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE (required):**  **DATE SIGNED (required):** 3-11-2014

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**FILING INSTRUCTIONS:**

<p><b>WHAT TO FILE:</b> After completing all parts of this form, including signing and dating it, send back only the first sheet (pages 1 and 2) for filing.</p> <p>If you have nothing to report in a particular section, you must write "none" or "n/a" in that section(s).</p> <p><b>NOTE:</b> <b>MULTIPLE FILING UNNECESSARY:</b> Generally, a person who has filed Form 1 for a calendar or fiscal year is not required to file a second Form 1 for the same year. However, a candidate who previously filed Form 1 because of another public position must at least file a copy of his or her original Form 1 when qualifying.</p>	<p><b>WHERE TO FILE:</b> If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location.</p> <p><i>Local officers/employees</i> file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)</p> <p><i>State officers or specified state employees</i> file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303.</p> <p><i>Candidates</i> file this form together with their qualifying papers.</p> <p>To determine what category your position falls under, see the "Who Must File" Instructions on page 3.</p> <p><b>Facsimiles will not be accepted.</b></p>	<p><b>WHEN TO FILE:</b> <i>Initially</i>, each local officer/employee, state officer, and specified state employee must file <i>within 30 days</i> of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.</p> <p><i>Candidates</i> for publicly-elected local office must file at the same time they file their qualifying papers.</p> <p><i>Thereafter</i>, local officers/employees, state officers, and specified state employees are required to file by July 1st following each calendar year in which they hold their positions.</p> <p><i>Finally</i>, at the end of office or employment, each local officer/employee, state officer, and specified state employee is required to file a final disclosure form (Form 1F) within 60 days of leaving office or employment. However, filing a CE Form 1F (Final Statement of Financial Interests) does <u>not</u> relieve the filer of filing a CE Form 1 if he or she was in their position on December 31, 2013.</p>
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G000018

APPENDIX "B"

HD

**FORM 1 STATEMENT OF FINANCIAL INTERESTS 2011**

Please print or type your name, mailing address, agency name, and position below:

LAST NAME - FIRST NAME - MIDDLE NAME: **CHIU, KWONG LUNG**

MAILING ADDRESS:

CITY: ZIP: COUNTY:

NAME OF AGENCY: **PALM BEACH COUNTY SCHOOL DISTRICT**

NAME OF OFFICE OR POSITION HELD OR SOUGHT: **INSPECTOR GENERAL**

FOR OFFICE USE ONLY: **2012 AUG 29 PM 12:47**

**SUPERVISOR OF ELECTIONS**

**PALM BEACH COUNTY, FL**

ID Code

ID No.

Conf. Code

P. Req. Code

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

CHECK ONLY IF  CANDIDATE OR  NEW EMPLOYEE OR APPOINTEE

2011 PDF Form 1

\*\*\*\* BOTH PARTS OF THIS SECTION MUST BE COMPLETED \*\*\*\*

DISCLOSURE PERIOD:  
THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2011  OR  SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: \_\_\_\_\_

MANNER OF CALCULATING REPORTABLE INTERESTS:  
THE LEGISLATURE ALLOWS FILERS THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). PLEASE STATE BELOW WHETHER THIS STATEMENT REFLECTS EITHER (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR  DOLLAR VALUE THRESHOLDS

**PART A - PRIMARY SOURCES OF INCOME** (Major sources of income to the reporting person - See instructions p. 4)  
(If you have nothing to report, you must write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B - SECONDARY SOURCES OF INCOME** (Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions p. 4)  
(If you have nothing to report, you must write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
Silverdale Ent. Inc.			Tree Farm / Groves
Silverdale Palm Beach			Tree Farm / Groves
Golden Harvest, Inc			Land Investments

**PART C - REAL PROPERTY** (Land, buildings owned by the reporting person - See instructions p. 4)  
(If you have nothing to report, you must write "none" or "n/a") **Parcel IDs**

*In Palm Beach County*  
 With Silverdale Ent. Inc: 0041430800003010; 0041430800003020;  
 4141430700005010; 41414307000051205; *Silverdale Palm Beach*  
 0041430800001030.  
*In Charlotte County*  
 With Silverdale Ent. Inc: 402203381001; 402221231011; 402229108002;  
 With Golden Harvest: 402131381010; 40213124010; 402131226025  
 402210278023; 402219380007; 402221155003; 402223408020

**FILING INSTRUCTIONS** for when and where to file this form are located at the bottom of page 2.

**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.

**OTHER FORMS** you may need to file are described on page 6.

CE FORM 1 - Effective: January 1, 2012. Refer to Rule 34-B.202(1), F.A.C. (Continued on reverse side)

With Kwong Lung Chiu: 402130356009; 402131276003  
 Chiu-Wan-chiu

G000019

APPENDIX "B"

**PART D — INTANGIBLE PERSONAL PROPERTY** (Stocks, bonds, certificates of deposit, etc. - See instructions p. 5)  
(If you have nothing to report, you must write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES (OPTIONAL)
453 Retirement Account	With Fidelity Investments in Mutual Funds
	2012 AUG 29 PM 12:47
	ALM BEACH COUNTY, FL

**PART E — LIABILITIES** (Major debts - See instructions p. 5)  
(If you have nothing to report, you must write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR
Farm Credit of South Florida	11903 Spaldern Blvd, Suite 200, West Palm Beach, FL 33411

**PART F — INTERESTS IN SPECIFIED BUSINESSES** (Ownership or positions in certain types of businesses - See instructions p. 5)  
(If you have nothing to report, you must write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

IF ANY OF PARTS A THROUGH F ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE (required):**  **DATE SIGNED (required):** 8-29-2012

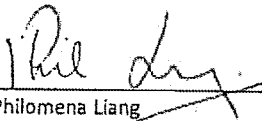
**FILING INSTRUCTIONS:**

<p><b>WHAT TO FILE:</b> After completing all parts of this form, including signing and dating it, send back only the first sheet (pages 1 and 2) for filing.  If you have nothing to report in a particular section, you must write "none" or "n/a" in that section(s).</p> <p><b>NOTE:</b> <b>MULTIPLE FILING UNNECESSARY:</b> Generally, a person who has filed Form 1 for a calendar or fiscal year is not required to file a second Form 1 for the same year. However, a candidate who previously filed Form 1 because of another public position must at least file a copy of his or her original Form 1 when qualifying.</p>	<p><b>WHERE TO FILE:</b> If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location.  <i>Local officers/employees</i> file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)  <i>State officers or specified state employees</i> file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 3600 Maclay Boulevard, South, Suite 201, Tallahassee, FL 32312.  <i>Candidates</i> file this form together with their qualifying papers.  To determine what category your position falls under, see the "Who Must File" Instructions on page 3.</p> <p><b>Facsimiles will not be accepted.</b></p>	<p><b>WHEN TO FILE:</b> <i>Initially</i>, each local officer/employee, state officer, and specified state employee must file <i>within 30 days</i> of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.  <i>Candidates</i> for publicly-elected local office must file at the same time they file their qualifying papers.  <i>Thereafter</i>, local officers/employees, state officers, and specified state employees are required to file by July 1st following each calendar year in which they hold their positions.  <i>Finally</i>, at the end of office or employment, each local officer/employee, state officer, and specified state employee is required to file a final disclosure form (Form 1F) within 60 days of leaving office or employment. However, filing a CE Form 1F (Final Statement of Financial Interests) does <i>not</i> relieve the filer of filing a CE Form 1 if he or she was in their position on December 31, 2011.</p>
--	--	---

The undersigned hereby resign as Managers Of Dancing Crane Farms, LLC, a Florida limited liability company, effective as of the date hereof.

Dated this 15<sup>th</sup> day of March, 2012

By:   
Kwong Lung Chiu

By:   
Philomena Liang

# JONESFOSTER

JOHNSTON & STUBBS, P.A.

**John S. Trimper**

*Florida Bar Board Certified  
Labor and Employment, Business  
Litigation, and Civil Trial Attorney*  
561-650-0455  
Fax: 561-650-5300  
jtrimper@jonefoster.com

April 23, 2014

**Via E-Mail and Regular U.S. Mail**

Christine D. Hanley, Esq.  
Ford & Harrison LLP  
1450 Centrepark Boulevard, Suite 325  
West Palm Beach, FL 33401

Re: **Investigation of Complaint Regarding Office of the Inspector General**  
Our File No. 27049-4

Dear Ms. Hanley:

We are advised that you have submitted your report of investigations ("Report") to the School District of Palm Beach County and, in particular, to legal counsel Julie Ann Rico. Mr. Chiu has asked that we submit several important facts and questions to you for your consideration. We feel that your Report is not compliant with the rules of the School Board of Palm Beach County, Florida ("School Board Rules"). School Board Policy 1.092(6)(b)(i) provides that before issuing a final written report, you are required to schedule a meeting to review the preliminary report with the investigated person. That was not done in this case. Mr. Chiu could have provided you with additional information and documentation supporting the rebuttal raised in our April 7, 2014 letter.

We reiterate the fact that Ms. Verbiest's allegations fail to state a claim for violation of the Whistleblower's Act. Your finding that she worked overtime is no more than a conclusion with no factual support. See Stanton v. Florida Dept. of Health, 129 So.3d 1083 (1<sup>st</sup> DCA 2013). Your Report ignores and overlooks key facts relative to Ms. Verbiest's timekeeping function. She was the timekeeper for the OIG's office and a timekeeper for herself. It is well established that an employer is not liable for uncompensated overtime when employee-submitted time records do not show that claimed overtime occurred. See Dudley v. All Seasons Landscaping, 2011 WL 5358699\*3 (M.D. Fla. November 11, 2011). In Ms. Verbiest's case she has no record of her alleged overtime hours. Nor is there any evidence of her having complained of uncompensated overtime to Mr. Chiu. There is nothing more than her conclusory statement that she sometimes stayed at work past 4:30 p.m.

Likewise, your Report incorrectly states that Mr. Chiu had filed only one statement of financial interests with the Supervisor of Election. Prior to the commencement of your investigation, Mr. Chiu timely filed the required 2011 and 2012 Statements of Financial Interests. The required 2013 Statement must be filed prior to July 1, 2014.



Christine D. Hanley, Esq.  
April 23, 2014  
Page 2

We take exception to your letter of April 16, 2014 to Julie Ann Rico, Esq. It mischaracterizes Mr. Chiu's statement of financial interests. The fact remains that Mr. Chiu did not have an interest in Dancing Crane Farms at the time he submitted his statement of financial interests dated August 29, 2012. Your letter does not refute the fact that Mr. Chiu's statement of financial interest was filed after his appointment as Inspector General. Respectfully, we don't see where your April 16, 2014 letter to Julie Ann Rico, Esq. refutes Mr. Chiu's assertion that he had divested his interest in Dancing Crane Farms prior to his statement of financial interests dated August 29, 2012.

I am sure you understand the importance of an investigative attorney ensuring that all relevant facts are not only examined, but such facts are correctly stated. You should have met with Mr. Chiu to review the preliminary report. Your report should have been revised to reflect Mr. Chiu's comments and evidence before the report was finalized. See School Board Policy 1.092(6)(b)(iv). Mr. Chiu raised valid issues and provided additional evidence that require revision of your report. At the very least, you should have obtained Mr. Chiu's input regarding the issues raised in our letter to you of April 7, 2014 before submitting your final report.

We assume that you sent to the School Board the same Report and notebook that we received from you preliminarily. Nevertheless, we ask that you please confirm exactly what was submitted to the School Board. Additionally, we request that all of our correspondence, Timeline of Events, Factual Summary, and Supporting Documents be provided to the School Board, long with this letter.

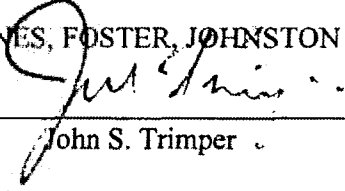
Next, we previously requested a complete copy of Ms. Verbiest's complaint and copies of your interview notes with her and other witnesses. We reiterate this request. It is difficult to fully respond to your Report without a copy of the complaint and your interview notes. Once we receive this, Mr. Chiu may have more comments.

Please inform us as to what will be the next steps taken regarding your report, so that we can prepare accordingly. We appreciate your response to this letter.

Sincerely,

JONES, FOSTER, JOHNSTON & STUBBS, P.A.

By

  
\_\_\_\_\_  
John S. Trimper

JST/dls

cc: K. Lung Chiu  
Julie Ann Rico, Esq., General Counsel  
School Board of Palm Beach County

p:\docs\27049\00004\tr\lj62942.docx

**INSPECTOR GENERAL EMPLOYMENT CONTRACT**

**THIS EMPLOYMENT CONTRACT** ("Contract") is entered into as of this 4<sup>th</sup> day of MAY, 2016, by and between the School Board of Palm Beach County, Florida (the "Board") and Lung Chiu, (the "Inspector General"). The Board and the Inspector General are hereinafter sometimes referred to individually as the "Party" and collectively as the "Parties".

**WITNESSETH:**

**WHEREAS**, the Board is responsible for retaining an Inspector General for the School District of Palm Beach County, Florida ("SDPBC") to perform the functions and duties set forth in Board Policy 1.092, as amended from time to time (the "Policy"); and

**WHEREAS**, at a meeting of the Board on June 6, 2012, the Inspector General was offered employment as Inspector General of the SDPBC; and,

**WHEREAS**, the Inspector General has agreed to be employed by the Board in such capacity, and on the terms and conditions provided herein.

**NOW THEREFORE**, in consideration of the promises and the mutual agreements contained herein, the Board and the Inspector General herein agree as follows:

**1. RECITALS.**

The Parties agree that the foregoing recitals are true and correct and that such recitals are incorporated herein by reference.

**2. TERM.**

- a. The Board, by and on behalf of the SDPBC, hereby employs the Inspector General as Inspector General, and the Inspector General hereby accepts and agrees to such employment, for a term commencing June 7, 2016 and ending June 30, 2020, unless earlier terminated as set forth in Section 7, hereof.
- b. At least four (4) months prior to the end of the Contract term set forth in Section 2.a. above, the Board, by a majority vote of the entire membership of the Board, shall determine whether or not to renew the Contract for an additional four (4) year term and shall notify the Inspector General of its decision.

**3. DUTIES.**

- a. **Responsibilities, Duties and Functions.** The Inspector General shall be responsible for and shall faithfully perform the duties and responsibilities of Inspector General as specified in that position's job description as from time to time adopted by the Board, attached hereto as Appendix "A" and incorporated herein by reference, the Inspector General Policy, and as prescribed by Florida Statutes,

the rules of the Florida State Board of Education, other applicable Board policies, as amended from time to time, this Contract, and as may be assigned by the Board. The Inspector General shall comply with all state and federal laws, applicable rules and regulations, Board directives and Board policies as exist or may be adopted or amended, provided that those matters that are within the Board's discretion (i.e. Board directives and policies) do not compromise the Inspector General's independence or impair or interfere with the Inspector General's authority to commence an investigation or audit or complete a pending investigation or audit. Except as permitted by this Contract, the Inspector General agrees to devote his full time and efforts to the performance of the duties and responsibilities of Inspector General in a faithful, diligent and efficient manner, conducting himself in the best interest of students in accordance with the highest traditions of public education in support of the SDPBC's mission statement. In addition, the Inspector General shall perform such other duties, responsibilities and functions as assigned or required by the Board. The Inspector General shall meet with and provide to the Board, in a duly noticed meeting, periodic updates regarding the workload volume of the Inspector General's office.

- b. In accordance with School Board Policy 1.092, the Inspector General shall be responsible for the selection, recommendation for hiring with the Board approval, supervision and evaluation of such additional staff as may be necessary for the efficient and effective administration of the activities of the Office of Inspector General, subject to budgetary limitations. Only the Inspector General reports directly to the Board and is directly hired by the Board; all other Inspector General staff are to receive the same benefits as employees of the District and report directly to the Inspector General. Staff of the Inspector General are subject to the same procedures and practices as other non-union district administrative employees with respect to employment issues. The right to hire, subject to Board approval; evaluate and reclassify employees shall be done by the Inspector General based upon his interpretation of the District's employment procedures subject to budgetary limitations as approved by the Board.

c. The Inspector General shall be permitted to undertake writing, teaching, and speaking engagements, provided that these activities are in furtherance of his role as Inspector General and do not conflict with or interfere with the performance of his duties as Inspector General. The Inspector General shall be permitted to serve on community or family-related business boards provided that these activities do not conflict with or interfere with his duties as Inspector General. Such activities shall be approved in advance by the Board Chair. The Inspector General shall not engage in consulting work for compensation outside of his employment with the School Board. The Board Chair, or in his or her absence, the Board Vice-Chair, shall serve as the Inspector General's administrative superior for purposes of compliance with the provisions of Board policy 3.80.

d. The Inspector General agrees to file any documents required for the SDPBC's personnel files and for payroll purposes. The Inspector General shall file within thirty (30) days of the approval of this Contract and annually thereafter by July 1<sup>st</sup>, with the Palm Beach County Supervisor of Elections, the Commission on Ethics,

**Form 1, Statement of Financial Interests.** A sample of Form 1, for the year 2015 is attached as Appendix B.

#### **4. COMPENSATION.**

For all services rendered by the Inspector General pursuant to this Contract, the Board shall pay to and provide to the Inspector General the salary and other benefits as described in this Contract.

- a. **Annual Base Salary.** The Inspector General shall be paid an annual base salary in the sum of \$164,400.00 effective upon the commencement date of this Contract. Said base salary shall be paid pro rata over the term of this Contract in accordance with the rules, policies and practices governing the payment of the SDPBC's 12-month administrative employees.
- b. **Salary Adjustments.** The Inspector General's base salary shall be increased minimally by the percentage of pay increase provided by the Board to all 12-month administrative employees of the SDPBC for that fiscal year, if any.
- c. **Annual Leave.** The Inspector General shall accrue annual leave in accordance with the provisions of Board policy 3.80. The Inspector General may accumulate unused annual leave and carry same over to the following fiscal year pursuant to Board policy 3.80. Upon termination or expiration of this Contract, the Board shall pay the Inspector General the value of his unused and accumulated annual leave and sick leave subject to the limitations imposed by Florida law.
- d. **Benefits.** During the term of this Contract, the Inspector General shall receive or participate in the benefits provided generally to 12-month administrative employees of the SDPBC on the same basis as available to those staff members, including, but not limited to, sick leave, personal leave, disability leave, terminal leave payout benefits, health, dental, vision and other optional insurance coverages and to such other benefits as may from time to time be approved by the Board. Such benefits are subject to change from time to time as they are changed for other 12-month administrative employees as approved by the Board. The Board Chair, or in his or her absence, the Board Vice-Chair, shall serve as the Inspector General's administrative superior for purposes of compliance with the provisions of Board policy 3.80.
- e. **Travel Expenses.** The Board shall reimburse the Inspector General for reasonable travel expenses incurred by him in connection with and during the course and scope of his duties and obligations pursuant to this Contract, in accordance with Florida Statutes §112.061 and Board policy.
- f. **Telephone.** If requested by the Inspector General, the Board shall provide the Inspector General with a smart cell phone of his choosing as made available for other SDPBC administrators for Board business, which includes all monthly or recurring charges incurred in the course of SDPBC business. This smart cell phone is to be used for School District official business only.

- g. **Professional Development.** The Board encourages the continuing professional growth of the Inspector General through his participation, as he might decide in light of his responsibilities as Inspector General, in the operations, programs and other activities conducted or sponsored by local, state, and national associations, seminars and courses offered by public or private educational institutions; informational meetings with other persons whose particular skills or backgrounds would serve to improve the capacity of the Inspector General to perform his professional responsibilities for the Board, and visits to other institutions. The Board shall reimburse the Inspector General for the costs and expenses incurred for professional growth and development activities up to the amount included in each year's Board approved budget.
- h. **Memberships.** The Board agrees to pay dues on behalf of the Inspector General to such organizations that the Inspector General believes necessary to carry out the mission of the SDPBC up to the amount included in each year's Board approved budget. Furthermore, the Board agrees to pay the reasonable cost of the Inspector General's subscription to professional journals up to the amount included in each year's Board approved budget.
- i. **Taxes.** The Inspector General shall remain liable for any and all tax liabilities as a result of the benefits received herein. The Inspector General represents that he has sought competent legal advice and is advised that he is responsible for any and all tax liabilities as a result of the benefits and compensation received herein.

5. **EVALUATION.**

- a. **Annual Evaluation.** Each year during the term of this Contract and any extensions hereof, at a time mutually agreed to by the Board Chair and the Inspector General, but in no event later than sixty (60) days before the anniversary of this Contract, the Inspector General shall provide the Board a self-appraisal of his accomplishments, and the Board shall evaluate the performance of the Inspector General using the agreed-upon form, format and process and the Inspector General's self-appraisal, with input from the Audit Committee and any peer reviews during the evaluation period of the Inspector General's work product.
- b. **Peer Reviews.** The Inspector General shall ensure that a peer review of the Audit Department's audit and investigation functions is conducted by or pursuant to the Government Auditing Standards (GAO-12-331G) through the Association of Local Government Auditors, Association of Inspectors General, or other qualified organization. Peer reviews of the Inspector General's Office (both the audit and investigation functions) shall be conducted by or pursuant to the Government Auditing Standards (GAO-12-331G) every three years. A plan to correct any deficiencies noted in peer reviews shall be immediately implemented by the Inspector General. The results of each peer review will be submitted to the Audit Committee and the School Board. The Inspector General shall maintain his professional competence through continuing education ("CPE") by completing at least eighty (80) hours of CPE every two (2) years that directly enhances the Inspector General's professional proficiency. At least twenty-four (24) of the eighty

(80) hours of CPE should be in subjects directly related to the Inspector General's primary responsibility (investigation, inspection, evaluation, review, or audit), the government environment, or the specific or unique environment in which the SDPBC operates. At least twenty (20) hours of the eighty (80) hours of CPE shall be completed in any one-year of the two-year period.

- c. **Evaluation in the Sunshine.** Each Board member may meet individually, subject to any Sunshine law requirements, with the Inspector General to review the Inspector General's performance in accordance with criteria set forth in the evaluation instrument. Such meetings shall consist of full and frank exchanges between the Inspector General and the individual Board member, but shall not involve the discussion of foreseeable future Board actions, nor the disclosure by the Inspector General to a Board member of another Board member's views. Following such meetings, the Board, at a public meeting, shall discuss the Inspector General's performance and evaluation.

**6. BOARD/INSPECTOR GENERAL RELATIONS.**

- a. **Board/Inspector General Cooperation.** The Inspector General shall work with the Board to develop and maintain a spirit of cooperation and teamwork in which the Board will accept responsibility for formulating and adopting policy and for acting upon matters requiring the Board's corporate action pursuant to Florida law.
- b. **Board is a Collective Body.** The Board acknowledges that it is a collective body. Each Board member acknowledges that his/her power as a Board member is derived from the collective deliberation and action of the Board as a whole taken at a duly constituted public meeting and that no Board member has individual authority to give direction to the Inspector General or any Inspector General staff member regarding the work of the Inspector General's office.

**7. TERMINATION OF EMPLOYMENT CONTRACT.**

- a. **Termination for Cause.** Prior to the expiration of the term of this Contract, the Inspector General may be removed only for cause based upon the following: neglect of duty, malfeasance, abuse of power or authority, discrimination, ethical misconduct, failure to maintain the certification as an Inspector General through the Association of Inspectors General at all times during the term of this Agreement, or other good cause. The Board shall give written notice to the Inspector General of the cause of his intended removal. Within ten (10) business days after receipt of the notice, the Inspector General may file with the Board a request for a hearing on the cause for removal. If no such request is made within the ten business days, the Inspector General shall be deemed to have resigned his office as of the end of the tenth working day after receipt of the notice of removal for cause. If the Inspector General files a request for hearing, the Board shall convene a hearing on the cause for removal of the Inspector General, at which the Inspector General may appear, be represented by counsel and be heard. The hearing shall be convened within thirty (30) days after receipt of the request therefore and conclude no later than forty-five (45) days thereafter. The Board's

notice of intended removal shall constitute the charge against the Inspector General. Removal of the Inspector General for cause after the hearing shall require a super-majority vote of the entire seven-member Board (defined as a minimum of five (5) votes).

- b. **Resignation.** The Inspector General may resign during the term of this Contract without the consent of the Board upon one hundred fifty (150) days advance written notice to the Board. In such case, the Inspector General will receive the accrual of sick leave and annual leave and such other benefits as required by law. Without regard to whether it was accepted or not by the Board, such resignation may not be withdrawn or revoked by the Inspector General without the consent and agreement of the Board. The Inspector General shall also notify the Board in writing at the time he intends to apply for another position or at the time he is informed that he is being considered for another position. Failure of the Inspector General to provide the notice set forth above will constitute a breach of contract for which the Inspector General may be terminated for cause. Under such termination, the Inspector General will receive payment for only accrued sick and annual leave as set forth in Board policy, and such other benefits required by law. Nothing in this paragraph shall be construed as precluding the Board from terminating the Inspector General under Section 7.a. of this Contract following the submission to the Board of written notice of resignation by the Inspector General.
- c. **Inspector General's Incapacity.** In the event that the Inspector General becomes unable to perform any or all of his duties with or without reasonable accommodations under this Contract due to illness, accident or other cause beyond his control and if said inability continues for a period of more than thirty (30) consecutive days, the Board may, in its sole discretion, appoint an Acting Inspector General to fulfill the duties and responsibilities of the Inspector General under this Contract. If such condition continues for more than ninety (90) consecutive days, the Board may, in its sole discretion and by simple majority vote of the entire seven-member Board, terminate this Contract whereupon the respective duties, rights and obligations of the Parties hereto shall terminate. The Board's decision and determination to terminate this Contract pursuant to this Section shall be final and shall be based upon the opinion of a properly licensed medical doctor or medical professional utilizing an approved SDPBC provider. The Inspector General hereby consents to any medical or psychological examination requested by the Board under this provision.
- d. **Death of Inspector General.** This Contract shall be terminated upon the death of the Inspector General. If termination is the result of the death of the Inspector General, the Inspector General's estate or designated beneficiaries shall be entitled to receive such benefits under any death benefit plan that may be in effect for employees of the SDPBC in which the Inspector General participated and any salary, reimbursement, accrued benefits or other payments due and owing under this Contract as of the date of death.
- e. **Mutual Agreement.** This Contract may be terminated by mutual agreement of the Inspector General and the Board in writing upon mutually agreed upon terms and

conditions. If termination by mutual agreement, the Inspector General shall be entitled to any salary, reimbursements, accrued benefits or other payments due and owing under this Contract as of the termination date. Termination under this Section does not obligate the Board to provide any severance pay, unless agreed to by the Parties at the time of the mutual separation.

- f. **Benefits upon Termination.** In the event of termination of this Contract, the Inspector General's medical insurance will be addressed in accordance with any federal and state laws and regulations in effect at the time of such termination of employment.
- g. **Reassignment by SDPBC.** The Inspector General shall not be reassigned to another position by the Board without his written consent.

**8. MISCELLANEOUS.**

- a. **Notice.** When either of the Parties desire to give notice to the other, such notice must be in writing, and hand-delivered or sent by certified U.S. Mail, with return receipt requested, postage prepaid, addressed to the Party for whom it is intended at the place last specified; the place for giving notice shall remain such until it is changed by written notice in compliance with the provisions of this paragraph. For the present, the Parties designate the following as the respective places for giving notice:

To Board:                            School Board Chair  
    The School District of Palm Beach County  
    3300 Forest Hill Blvd., C-316  
    West Palm Beach, FL 33406

With a Copy to:                 General Counsel  
    3300 Forest Hill Blvd., C-323  
    West Palm Beach, FL 33406

To Inspector General:         Lung Chiu  
    3300 Forest Hill Blvd., C-316  
    West Palm Beach, FL 33406

- b. **Governing Law and Venue.** This Contract shall be governed by the laws of the State of Florida and it shall be performed in Palm Beach County, Florida unless otherwise provided by law. The Parties agree that any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the State courts of the Fifteenth Judicial Circuit of Palm Beach County, Florida or the Federal courts of the Southern District of Florida.
- c. **Assignment.** This Contract shall inure to the benefit of and shall be binding upon the Board, its successors and assigns, and the Inspector General, his heirs and personal representatives. Neither this Contract nor any interest herein may be



assigned, transferred or encumbered by either Party. There shall be no partial assignments of this Contract including, without limitation, the partial assignment of any right to receive payments from the SDPBC.

- d. **Attorney's Fees.** Any costs or expenses (including reasonable attorney's fees) associated with the enforcement of the terms and conditions of this Contract shall be borne by the respective Parties; provided, however, that this clause pertains only to the Parties to the Contract.
- e. **Captions.** The captions, section numbers, article numbers, title and headings appearing in this Contract are inserted only as a matter of convenience and in no way define, limit, construe or describe the scope or intent of such articles or sections of this Contract, nor in any way effect this Contract and shall not be construed to create a conflict with the provisions of this Contract.
- f. **Compliance with Laws.** Each Party shall comply with all applicable federal and state laws, codes, rules and regulations and Board policies in performing said Party's duties, responsibilities and obligations pursuant to this Contract.
- g. **Construction.** The Parties acknowledge that they have sought and obtained such competent advice and counsel as they deemed necessary to form a full and complete understanding of all rights and obligations herein and that the preparation of this Contract has been their joint effort. The language agreed to herein express their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties than the other.
- h. **Force Majeure.** Neither Party shall be obligated to perform any duty, requirement or obligation under this Contract if such performance is prevented by fire, hurricane, earthquake, explosion, wars, sabotage, accident, flood, acts of God, strikes, or other labor disputes, riot or civil commotions, or by reason of any other matter or condition beyond the control of said Party, and which cannot be overcome by reasonable diligence and without unusual expense.
- i. **Indemnification.** The Board agrees that it shall defend, hold harmless and indemnify the Inspector General in accordance with Florida Statutes §768.28, or Florida Statutes §1012.26 from any and all demands, claims, suits, actions and legal proceedings brought against the Inspector General in his official capacity and/or individual capacity made by third parties asserting liability because of acts committed within the Inspector General's scope of employment. The Board may refuse to indemnify the Inspector General for those actions brought against the Inspector General in his individual capacity if the Board deems that the Inspector General has acted outside the scope of his employment or in those actions which could result in punitive damages or criminal penalties against the Inspector General. The School Board reserves the right to approve the Inspector General's counsel, which approval shall not be unreasonably withheld, in those instances in which the Inspector General is entitled to indemnification.

IN WITNESS WHEREOF, the Parties have hereto signed their names and affixed their seals this 4<sup>th</sup> day of May 2016.

WITNESSES:

Claudia Robbins

Signature

Claudia Robbins

Print Name

Elizabeth McBride

Signature

Elizabeth McBride

Print Name

Board Approval Date: 5/4/16

INSPECTOR GENERAL

[Signature]

Lung Chiu

THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA

[Signature]

BY  
Chuck Shaw, Chairman

REVIEWED AND APPROVED AS TO LEGAL FORM

[Signature]

School Board Attorney

Date: 4/27/16

Select Year: 2018 ▼ Go

## The 2018 Florida Statutes

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[Title X](#) [Chapter 112](#) [View Entire Chapter](#)  
PUBLIC OFFICERS, EMPLOYEES, AND RECORDS PUBLIC OFFICERS AND EMPLOYEES: GENERAL PROVISIONS

### 112.311 Legislative intent and declaration of policy.—

(1) It is essential to the proper conduct and operation of government that public officials be independent and impartial and that public office not be used for private gain other than the remuneration provided by law. The public interest, therefore, requires that the law protect against any conflict of interest and establish standards for the conduct of elected officials and government employees in situations where conflicts may exist.

(2) It is also essential that government attract those citizens best qualified to serve. Thus, the law against conflict of interest must be so designed as not to impede unreasonably or unnecessarily the recruitment and retention by government of those best qualified to serve. Public officials should not be denied the opportunity, available to all other citizens, to acquire and retain private economic interests except when conflicts with the responsibility of such officials to the public cannot be avoided.

(3) It is likewise essential that the people be free to seek redress of their grievances and express their opinions to all government officials on current issues and past or pending legislative and executive actions at every level of government. In order to preserve and maintain the integrity of the governmental process, it is necessary that the identity, expenditures, and activities of those persons who regularly engage in efforts to persuade public officials to take specific actions, either by direct communication with such officials or by solicitation of others to engage in such efforts, be regularly disclosed to the people.

(4) It is the intent of this act to implement these objectives of protecting the integrity of government and of facilitating the recruitment and retention of qualified personnel by prescribing restrictions against conflicts of interest without creating unnecessary barriers to public service.

(5) It is hereby declared to be the policy of the state that no officer or employee of a state agency or of a county, city, or other political subdivision of the state, and no member of the Legislature or legislative employee, shall have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties in the public interest. To implement this policy and strengthen the faith and confidence of the people of the state in their government, there is enacted a code of ethics setting forth standards of conduct required of state, county, and city officers and employees, and of officers and employees of other political subdivisions of the state, in the performance of their official duties. It is the intent of the Legislature that this code shall serve not only as a guide for the official conduct of public servants in this state, but also as a basis for discipline of those who violate the provisions of this part.

(6) It is declared to be the policy of the state that public officers and employees, state and local, are agents of the people and hold their positions for the benefit of the public. They are bound to uphold the Constitution of the United States and the State Constitution and to perform efficiently and faithfully their duties under the laws of the federal, state, and local governments. Such officers and employees are bound to observe, in their official acts, the highest standards of ethics consistent with this code and the advisory opinions rendered with respect hereto regardless of personal considerations, recognizing that promoting the public interest and maintaining the respect of the people in their government must be of foremost concern.

History.—s. 1, ch. 67-469; s. 1, ch. 69-335; s. 1, ch. 74-177; s. 2, ch. 75-208; s. 698, ch. 95-147.

Select Year: 2018 ▼ Go

## The 2018 Florida Statutes

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<a href="#">Title X</a>	<a href="#">Chapter 112</a>	<a href="#">View Entire Chapter</a>
PUBLIC OFFICERS, EMPLOYEES, AND RECORDS	PUBLIC OFFICERS AND EMPLOYEES: GENERAL PROVISIONS	

### 112.3145 Disclosure of financial interests and clients represented before agencies.—

(1) For purposes of this section, unless the context otherwise requires, the term:

(a) “Local officer” means:

1. Every person who is elected to office in any political subdivision of the state, and every person who is appointed to fill a vacancy for an unexpired term in such an elective office.
2. Any appointed member of any of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision of the state:
  - a. The governing body of the political subdivision, if appointed;
  - b. A community college or junior college district board of trustees;
  - c. A board having the power to enforce local code provisions;
  - d. A planning or zoning board, board of adjustment, board of appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and such other groups who only have the power to make recommendations to planning or zoning boards;
  - e. A pension board or retirement board having the power to invest pension or retirement funds or the power to make a binding determination of one’s entitlement to or amount of a pension or other retirement benefit; or
  - f. Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
3. Any person holding one or more of the following positions: mayor; county or city manager; chief administrative employee of a county, municipality, or other political subdivision; county or municipal attorney; finance director of a county, municipality, or other political subdivision; chief county or municipal building code inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator, with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; district school superintendent; community college president; district medical examiner; or purchasing agent having the authority to make any purchase exceeding the threshold amount provided for in s. [287.017](#) for CATEGORY ONE, on behalf of any political subdivision of the state or any entity thereof.

(b) “Specified state employee” means:

1. Public counsel created by chapter 350, an assistant state attorney, an assistant public defender, a criminal conflict and civil regional counsel, an assistant criminal conflict and civil regional counsel, a full-time state employee who serves as counsel or assistant counsel to any state agency, the Deputy Chief Judge of Compensation Claims, a judge of compensation claims, an administrative law judge, or a hearing officer.
2. Any person employed in the office of the Governor or in the office of any member of the Cabinet if that person is exempt from the Career Service System, except persons employed in clerical, secretarial, or similar positions.
3. The State Surgeon General or each appointed secretary, assistant secretary, deputy secretary, executive director, assistant executive director, or deputy executive director of each state department, commission, board,

or council; unless otherwise provided, the division director, assistant division director, deputy director, bureau chief, and assistant bureau chief of any state department or division; or any person having the power normally conferred upon such persons, by whatever title.

4. The superintendent or institute director of a state mental health institute established for training and research in the mental health field or the warden or director of any major state institution or facility established for corrections, training, treatment, or rehabilitation.

5. Business managers, purchasing agents having the power to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY ONE, finance and accounting directors, personnel officers, or grants coordinators for any state agency.

6. Any person, other than a legislative assistant exempted by the presiding officer of the house by which the legislative assistant is employed, who is employed in the legislative branch of government, except persons employed in maintenance, clerical, secretarial, or similar positions.

7. Each employee of the Commission on Ethics.

(c) "State officer" means:

1. Any elected public officer, excluding those elected to the United States Senate and House of Representatives, not covered elsewhere in this part and any person who is appointed to fill a vacancy for an unexpired term in such an elective office.

2. An appointed member of each board, commission, authority, or council having statewide jurisdiction, excluding a member of an advisory body.

3. A member of the Board of Governors of the State University System or a state university board of trustees, the Chancellor and Vice Chancellors of the State University System, and the president of a state university.

4. A member of the judicial nominating commission for any district court of appeal or any judicial circuit.

(2)(a) A person seeking nomination or election to a state or local elective office shall file a statement of financial interests together with, and at the same time he or she files, qualifying papers. When a candidate has qualified for office prior to the deadline to file an annual statement of financial interests, the statement of financial interests that is filed with the candidate's qualifying papers shall be deemed to satisfy the annual disclosure requirement of this section. The qualifying officer must record that the statement of financial interests was timely filed. However, if a candidate does not qualify until after the annual statement of financial interests has been filed, the candidate may file a copy of his or her statement with the qualifying officer.

(b) Each state or local officer and each specified state employee shall file a statement of financial interests no later than July 1 of each year. Each state officer, local officer, and specified state employee shall file a final statement of financial interests within 60 days after leaving his or her public position for the period between January 1 of the year in which the person leaves and the last day of office or employment, unless within the 60-day period the person takes another public position requiring financial disclosure under this section or s. 8, Art. II of the State Constitution or otherwise is required to file full and public disclosure or a statement of financial interests for the final disclosure period. Each state or local officer who is appointed and each specified state employee who is employed shall file a statement of financial interests within 30 days from the date of appointment or, in the case of a specified state employee, from the date on which the employment begins, except that any person whose appointment is subject to confirmation by the Senate shall file prior to confirmation hearings or within 30 days from the date of appointment, whichever comes first.

(c) State officers and specified state employees shall file their statements of financial interests with the Commission on Ethics. Local officers shall file their statements of financial interests with the supervisor of elections of the county in which they permanently reside. Local officers who do not permanently reside in any county in the state shall file their statements of financial interests with the supervisor of elections of the county in which their agency maintains its headquarters. Persons seeking to qualify as candidates for local public office shall file their statements of financial interests with the officer before whom they qualify.

(3) The statement of financial interests for state officers, specified state employees, local officers, and persons seeking to qualify as candidates for state or local office shall be filed even if the reporting person holds no

financial interests requiring disclosure, in which case the statement shall be marked “not applicable.” Otherwise, the statement of financial interests shall include, at the filer’s option, either:

(a)1. All sources of income in excess of 5 percent of the gross income received during the disclosure period by the person in his or her own name or by any other person for his or her use or benefit, excluding public salary. However, this shall not be construed to require disclosure of a business partner’s sources of income. The person reporting shall list such sources in descending order of value with the largest source first;

2. All sources of income to a business entity in excess of 10 percent of the gross income of a business entity in which the reporting person held a material interest and from which he or she received an amount which was in excess of 10 percent of his or her gross income during the disclosure period and which exceeds \$1,500. The period for computing the gross income of the business entity is the fiscal year of the business entity which ended on, or immediately prior to, the end of the disclosure period of the person reporting;

3. The location or description of real property in this state, except for residences and vacation homes, owned directly or indirectly by the person reporting, when such person owns in excess of 5 percent of the value of such real property, and a general description of any intangible personal property worth in excess of 10 percent of such person’s total assets. For the purposes of this paragraph, indirect ownership does not include ownership by a spouse or minor child; and

4. Every individual liability that equals more than the reporting person’s net worth; or

(b)1. All sources of gross income in excess of \$2,500 received during the disclosure period by the person in his or her own name or by any other person for his or her use or benefit, excluding public salary. However, this shall not be construed to require disclosure of a business partner’s sources of income. The person reporting shall list such sources in descending order of value with the largest source first;

2. All sources of income to a business entity in excess of 10 percent of the gross income of a business entity in which the reporting person held a material interest and from which he or she received gross income exceeding \$5,000 during the disclosure period. The period for computing the gross income of the business entity is the fiscal year of the business entity which ended on, or immediately prior to, the end of the disclosure period of the person reporting;

3. The location or description of real property in this state, except for residence and vacation homes, owned directly or indirectly by the person reporting, when such person owns in excess of 5 percent of the value of such real property, and a general description of any intangible personal property worth in excess of \$10,000. For the purpose of this paragraph, indirect ownership does not include ownership by a spouse or minor child; and

4. Every liability in excess of \$10,000.

A person filing a statement of financial interests shall indicate on the statement whether he or she is using the method specified in paragraph (a) or paragraph (b).

(4) Beginning January 1, 2015, an officer who is required to complete annual ethics training pursuant to s. [112.3142](#) must certify on his or her statement of financial interests that he or she has completed the required training.

(5) Each elected constitutional officer, state officer, local officer, and specified state employee shall file a quarterly report of the names of clients represented for a fee or commission, except for appearances in ministerial matters, before agencies at his or her level of government. For the purposes of this part, agencies of government shall be classified as state-level agencies or agencies below state level. Each local officer shall file such report with the supervisor of elections of the county in which the officer is principally employed or is a resident. Each state officer, elected constitutional officer, and specified state employee shall file such report with the commission. The report shall be filed only when a reportable representation is made during the calendar quarter and shall be filed no later than the last day of each calendar quarter, for the previous calendar quarter. Representation before any agency shall be deemed to include representation by such officer or specified state employee or by any partner or associate of the professional firm of which he or she is a member and of which he or she has actual knowledge. For the purposes of this subsection, the term “representation before any agency” does not include appearances before any court or the Deputy Chief Judge of Compensation Claims or judges of

compensation claims or representations on behalf of one's agency in one's official capacity. Such term does not include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license based on a quota or a franchise of such agency or a license or operation permit to engage in a profession, business, or occupation, so long as the issuance or granting of such license, permit, or transfer does not require substantial discretion, a variance, a special consideration, or a certificate of public convenience and necessity.

(6) Each elected constitutional officer and each candidate for such office, any other public officer required pursuant to s. 8, Art. II of the State Constitution to file a full and public disclosure of his or her financial interests, and each state officer, local officer, specified state employee, and candidate for elective public office who is or was during the disclosure period an officer, director, partner, proprietor, or agent, other than a resident agent solely for service of process, of, or owns or owned during the disclosure period a material interest in, any business entity which is granted a privilege to operate in this state shall disclose such facts as a part of the disclosure form filed pursuant to s. 8, Art. II of the State Constitution or this section, as applicable. The statement shall give the name, address, and principal business activity of the business entity and shall state the position held with such business entity or the fact that a material interest is owned and the nature of that interest.

(7) Forms for compliance with the disclosure requirements of this section and a current list of persons subject to disclosure shall be created by the commission and provided to each supervisor of elections. The commission and each supervisor of elections shall give notice of disclosure deadlines and delinquencies and distribute forms in the following manner:

(a)1. Not later than May 1 of each year, the commission shall prepare a current list of the names and addresses of, and the offices or positions held by, every state officer, local officer, and specified employee. In compiling the list, the commission shall be assisted by each unit of government in providing, at the request of the commission, the name, address, and name of agency of, and the office or position held by, each state officer, local officer, or specified state employee within the respective unit of government.

2. Not later than May 15 of each year, the commission shall provide each supervisor of elections with a current mailing list of all local officers required to file with such supervisor of elections.

(b) Not later than 30 days before July 1 of each year, the commission and each supervisor of elections, as appropriate, shall mail a copy of the form prescribed for compliance with subsection (3) and a notice of all applicable disclosure forms and filing deadlines to each person required to file a statement of financial interests.

(c) Not later than 30 days after July 1 of each year, the commission and each supervisor of elections shall determine which persons required to file a statement of financial interests in their respective offices have failed to do so and shall send delinquency notices by certified mail, return receipt requested, to these persons. Each notice shall state that a grace period is in effect until September 1 of the current year; that no investigative or disciplinary action based upon the delinquency will be taken by the agency head or commission if the statement is filed by September 1 of the current year; that, if the statement is not filed by September 1 of the current year, a fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500; for notices sent by a supervisor of elections, that he or she is required by law to notify the commission of the delinquency; and that, if upon the filing of a sworn complaint the commission finds that the person has failed to timely file the statement within 60 days after September 1 of the current year, such person will also be subject to the penalties provided in s. 112.317.

(d) No later than November 15 of each year, the supervisor of elections in each county shall certify to the commission a list of the names and addresses of, and the offices or positions held by, all persons who have failed to timely file the required statements of financial interests. The certification must include the earliest of the dates described in subparagraph (f)1. The certification shall be on a form prescribed by the commission and shall indicate whether the supervisor of elections has provided the disclosure forms and notice as required by this subsection to all persons named on the delinquency list.

(e) Statements must be filed not later than 5 p.m. of the due date. However, any statement that is postmarked by the United States Postal Service by midnight of the due date is deemed to have been filed in a timely manner, and a certificate of mailing obtained from and dated by the United States Postal Service at the time of the mailing,

or a receipt from an established courier company which bears a date on or before the due date, constitutes proof of mailing in a timely manner.

(f) Any person who is required to file a statement of financial interests and whose name is on the commission's mailing list but who fails to timely file is assessed a fine of \$25 per day for each day late up to a maximum of \$1,500; however, this \$1,500 limitation on automatic fines does not limit the civil penalty that may be imposed if the statement is filed more than 60 days after the deadline and a complaint is filed, as provided in s. 112.324. The commission must provide by rule the grounds for waiving the fine and procedures by which each person whose name is on the mailing list and who is determined to have not filed in a timely manner will be notified of assessed fines and may appeal. The rule must provide for and make specific the following:

1. The amount of the fine due is based upon the earliest of the following:
  - a. When a statement is actually received by the office.
  - b. When the statement is postmarked.
  - c. When the certificate of mailing is dated.
  - d. When the receipt from an established courier company is dated.
2. For a specified state employee or a state officer, upon receipt of the disclosure statement by the commission or upon accrual of the maximum penalty, whichever occurs first, and for a local officer upon receipt by the commission of the certification from the local officer's supervisor of elections pursuant to paragraph (d), the commission shall determine the amount of the fine which is due and shall notify the delinquent person. The notice must include an explanation of the appeal procedure under subparagraph 3. The fine must be paid within 30 days after the notice of payment due is transmitted, unless appeal is made to the commission pursuant to subparagraph 3. The moneys are to be deposited into the General Revenue Fund.

3. Any reporting person may appeal or dispute a fine, based upon unusual circumstances surrounding the failure to file on the designated due date, and may request and is entitled to a hearing before the commission, which may waive the fine in whole or in part for good cause shown. Any such request must be made within 30 days after the notice of payment due is transmitted. In such a case, the reporting person must, within the 30-day period, notify the person designated to review the timeliness of reports in writing of his or her intention to bring the matter before the commission.

(g) Any state officer, local officer, or specified employee whose name is not on the mailing list of persons required to file an annual statement of financial interests is not subject to the penalties provided in s. 112.317 or the fine provided in this section for failure to timely file a statement of financial interests in any year in which the omission occurred, but nevertheless is required to file the disclosure statement.

(h) The notification requirements and fines of this subsection do not apply to candidates or to the first or final filing required of any state officer, specified employee, or local officer as provided in paragraph (2)(b).

(i) Notwithstanding any provision of chapter 120, any fine imposed under this subsection which is not waived by final order of the commission and which remains unpaid more than 60 days after the notice of payment due or more than 60 days after the commission renders a final order on the appeal must be submitted to the Department of Financial Services as a claim, debt, or other obligation owed to the state, and the department shall assign the collection of such a fine to a collection agent as provided in s. 17.20.

(8)(a) The appointing official or body shall notify each newly appointed local officer, state officer, or specified state employee, not later than the date of appointment, of the officer's or employee's duty to comply with the disclosure requirements of this section. The agency head of each employing agency shall notify each newly employed local officer or specified state employee, not later than the day of employment, of the officer's or employee's duty to comply with the disclosure requirements of this section. The appointing official or body or employing agency head may designate a person to be responsible for the notification requirements of this paragraph.

(b) The agency head of the agency of each local officer, state officer, or specified state employee who is required to file a statement of financial interests for the final disclosure period shall notify such persons of their obligation to file the final disclosure and may designate a person to be responsible for the notification requirements of this paragraph.



(c) If a person holding public office or public employment fails or refuses to file an annual statement of financial interests for any year in which the person received notice from the commission regarding the failure to file and has accrued the maximum automatic fine authorized under this section, regardless of whether the fine imposed was paid or collected, the commission shall initiate an investigation and conduct a public hearing without receipt of a complaint to determine whether the person's failure to file is willful. Such investigation and hearing must be conducted in accordance with s. [112.324](#). Except as provided in s. [112.324\(4\)](#), if the commission determines that the person willfully failed to file a statement of financial interests, the commission shall enter an order recommending that the officer or employee be removed from his or her public office or public employment.

(9) A public officer who has filed a disclosure for any calendar or fiscal year shall not be required to file a second disclosure for the same year or any part thereof, notwithstanding any requirement of this act, except that any public officer who qualifies as a candidate for public office shall file a copy of the disclosure with the officer before whom he or she qualifies as a candidate at the time of qualification.

(10)(a) The commission shall treat an amended annual statement of financial interests which is filed before September 1 of the year in which the statement is due as the original filing, regardless of whether a complaint has been filed. If a complaint alleges only an immaterial, inconsequential, or de minimis error or omission, the commission may not take any action on the complaint other than notifying the filer of the complaint. The filer must be given 30 days to file an amended statement of financial interests correcting any errors. If the filer does not file an amended statement of financial interests within 30 days after the commission sends notice of the complaint, the commission may continue with proceedings pursuant to s. [112.324](#).

(b) For purposes of the final statement of financial interests, the commission shall treat a new final statement of financial interests as the original filing, if filed within 60 days of the original filing regardless of whether a complaint has been filed. If, more than 60 days after a final statement of financial interests is filed, a complaint is filed alleging a complete omission of any information required to be disclosed by this section, the commission may immediately follow the complaint procedures in s. [112.324](#). However, if the complaint alleges an immaterial, inconsequential, or de minimis error or omission, the commission may not take any action on the complaint other than notifying the filer of the complaint. The filer must be given 30 days to file a new final statement of financial interests correcting any errors. If the filer does not file a new final statement of financial interests within 30 days after the commission sends notice of the complaint, the commission may continue with proceedings pursuant to s. [112.324](#).

(c) For purposes of this section, an error or omission is immaterial, inconsequential, or de minimis if the original filing provided sufficient information for the public to identify potential conflicts of interest. However, failure to certify completion of annual ethics training required under s. [112.3142](#) does not constitute an immaterial, inconsequential, or de minimis error or omission.

(11)(a) An individual required to file a disclosure pursuant to this section may have the disclosure prepared by an attorney in good standing with The Florida Bar or by a certified public accountant licensed under chapter 473. After preparing a disclosure form, the attorney or certified public accountant must sign the form indicating that he or she prepared the form in accordance with this section and the instructions for completing and filing the disclosure forms and that, upon his or her reasonable knowledge and belief, the disclosure is true and correct. If a complaint is filed alleging a failure to disclose information required by this section, the commission shall determine whether the information was disclosed to the attorney or certified public accountant. The failure of the attorney or certified public accountant to accurately transcribe information provided by the individual who is required to file the disclosure does not constitute a violation of this section.

(b) An elected officer or candidate who chooses to use an attorney or a certified public accountant to prepare his or her disclosure may pay for the services of the attorney or certified public accountant from funds in an office account created pursuant to s. [106.141](#) or, during a year that the individual qualifies for election to public office, the candidate's campaign depository pursuant to s. [106.021](#).

(12) The commission shall adopt rules and forms specifying how a state officer, local officer, or specified state employee may amend his or her statement of financial interests to report information that was not included on the form as originally filed. If the amendment is the subject of a complaint filed under this part, the commission and

the proper disciplinary official or body shall consider as a mitigating factor when considering appropriate disciplinary action the fact that the amendment was filed before any complaint or other inquiry or proceeding, while recognizing that the public was deprived of access to information to which it was entitled.

**History.**—s. 5, ch. 74-177; ss. 2, 6, ch. 75-196; s. 2, ch. 76-18; s. 1, ch. 77-174; s. 63, ch. 77-175; s. 54, ch. 79-40; s. 3, ch. 82-98; s. 2, ch. 83-128; ss. 2, 5, ch. 83-282; s. 3, ch. 84-318; s. 1, ch. 88-316; s. 1, ch. 90-169; s. 5, ch. 90-502; s. 27, ch. 91-46; s. 6, ch. 91-85; s. 6, ch. 91-292; ss. 5, 13, ch. 94-277; s. 3, ch. 94-340; s. 1410, ch. 95-147; s. 14, ch. 96-410; s. 31, ch. 97-286; s. 17, ch. 99-399; s. 2, ch. 2000-161; s. 3, ch. 2000-243; s. 31, ch. 2000-258; s. 23, ch. 2000-372; s. 3, ch. 2001-91; s. 2, ch. 2001-282; s. 128, ch. 2003-261; s. 4, ch. 2006-275; s. 12, ch. 2007-217; s. 7, ch. 2008-6; s. 9, ch. 2013-36; s. 4, ch. 2014-183.

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Lamothe, Cassy

**From:** Lung Chiu <lung.chiu@palmbeachschools.org>  
**Sent:** Friday, August 24, 2018 3:16 PM  
**To:** Lamothe, Cassy  
**Cc:** Elizabeth McBride; Lung Chiu  
**Subject:** Re: 2018EX-001- Investigation of Violation Contract (Inquiries)  
**Attachments:** Response letter-PC-2018.pdf

Hi Cassy,

Please see attachment for my answers to your questions. Please let me know if you need any further information. Thank you.

Lung

On Wed, Aug 22, 2018 at 2:07 PM, Lamothe, Cassy <[clamothe@co.pinellas.fl.us](mailto:clamothe@co.pinellas.fl.us)> wrote:

Good afternoon Mr. Chiu:

Per our conversation, this email is to solicit your responses to the following questions: (FYI-either your name and/or home address is/ was listed on these entities' record.)

Please be as specific as possible; you may use the Excel grid below to answer questions 1-3 for ease.

1. Please indicate your role in the following entities during your tenure as the Inspector General for the PBCSD OIG (i.e., investor ONLY, board member ONLY, investor & board member, etc....):

- Silver Lake Enterprise Inc.
- Silver Lake Palm Beach LLC
- Golden Harvest
- Dancing Crane Farms, LLC
- International Cultural & Art Exchange Foundation, Inc.
- Palm Beach golden Keys Investment Inc.
- Rich Harbor, Inc.
- Miami Chapter of Buddha's Light International Association, Inc.

- 2. If you are serving or served on the board of any of the above listed entities, please indicate the time period.
  
- 3. Please indicate whether or not you obtained the approval of the PBCSD board chair prior to serving. If permission was obtained, please provide supporting document.
  
- 4. Please provide us with a copy of your financial disclosure forms for the years 2016 & 2017 with the approval stamp from the Supervisor of Election. As I mentioned during our conversation, I was not able to locate these 2 filings on the SOE's website.
  
- 5. I understand you experienced some issues with your submission; in your reply, please explain the reason for the missing filings from the website and provide supporting documentation if possible.

<b><u>Entities</u></b>	<b><u>Role</u></b>
Silver Lake Enterprise Inc.	
Silver Lake Palm Beach LLC	
Golden Harvest	
Dancing Crane Farms, LLC	
International Cultural & Art Exchange Foundation, Inc.	
Palm Beach golden Keys Investment Inc.	
Rich Harbor, Inc.	
Miami Chapter of Buddha's Light International Association, Inc.	

Thank you for your time and prompt attention.

Kind regards,

**Cassy Lamothe, CFE, CAMS, CIGA, CIGI**

Inspector General II

Division of Inspector General

Office of Ken Burke, Clerk of the Circuit Court and Comptroller

Pinellas County, Florida

[510 Bay Ave., Clearwater, FL 33756](http://510BayAve.com)

(727) 464-8373 | Fax (727) 464-8386

[clamothe@mypinellasclerk.org](mailto:clamothe@mypinellasclerk.org) | [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

To Report Fraud, Waste & Abuse of County Resources Call (727) 45FRAUD (453-7283)

Or visit us at the **Division of Inspector General Website**



This message and all attachments are intended to be used exclusively by the addressee(s). It may contain information that is privileged, confidential and exempt from disclosure under applicable law. Unauthorized disclosure or use of this information is strictly prohibited. If you have received this communication in error, please permanently delete or dispose of the original message and any copies thereof and notify us directly at (727) 464-8371. Thank you.



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

1. Please indicate your role in the following entities during your tenure as the Inspector General for the PBCSD OIG (i.e., investor ONLY, board member ONLY, investor & board member, etc....):

- Silver Lake Enterprise Inc.
- Silver Lake Palm Beach LLC
- Golden Harvest
- Dancing Crane Farms, LLC
- International Cultural & Art Exchange Foundation, Inc.
- Palm Beach Golden Keys Investment Inc.
- Rich Harbor, Inc.
- Miami Chapter of Buddha's Light International Association, Inc.

**Response:** Please find below my role in the following during my tenure as Inspector General for the PBCSD OIG.

Entities	Role	Period (Dates)	Prior Approval Obtained from PBCSB Chair?
Silver Lake Enterprise Inc.	Silent Shareholder	1998-Present	No, not required by employment contract.
Silver Lake Palm Beach LLC	Silent Shareholder	1998-Present	No, not required by employment contract.
Golden Harvest	Silent Shareholder	1998-Present	No, not required by employment contract.
Dancing Crane Farms, LLC	Silent Shareholder	1998-2005	No, not required by employment contract.
International Cultural & Art Exchange Foundation, Inc.	President	2014	No. Resigned subsequently after incorporation.
Palm Beach Golden Keys Investment Inc.	Registered Agent	2004-2009	No, not during time I served as Inspector General.
Rich Harbor, Inc.	Registered Agent	2005-2010	No, not during time I served as Inspector General.
Miami Chapter of Buddha's Light International Association, Inc.	President and Board of Directors	Board of Directors: 2003-Present  President: 2003-2009 and 2014-Present	No, not required by employment contract, as this is my religious temple.

2. If you are serving or served on the board of any of the above listed entities, please indicate the time period.

**Response:** Please see charted response under Question 1 for the Miami Chapter of Buddha's Light International Association.

3. Please indicate whether or not you obtained the approval of the PBCSD board chair prior to serving. If permission was obtained, please provide supporting document.

**Response:** My employment contract with the PBCSB does not require I obtain permission to be a shareholder of a corporation, as I am for Silver Lake Enterprise Inc., Silver Lake Palm Beach LLC, and Golden Harvest. My investment with Dancing Crane Farms, LLC ended in 2005.

I have not served as registered agent to Palm Beach Golden Keys Investment Inc., and Rich Harbor, Inc., during my tenure as Inspector General. However, my employment contract does not prohibit or require permission be obtained for service as a registered agent.

The Miami Chapter of Buddha's Light International Association is the name the religious temple I am a member. In my capacity as a member of the temple, I have served on its Board of Directors, and I have served and currently serve as President of the Board of Directors as indicated in the chart. My employment contract does not require I obtain permission to serve with my religious affiliation.

For the International Cultural & Art Exchange Foundation, Inc., I did not get the Board Chair's approval before I helped establish the Foundation in December 2014 with family and friends. The purpose of the non-profit organization is to promote the exchange and understanding of cultures and arts for persons from different countries, ethnics, races, and sources of origin. I was president in 2014 in order to facilitate the incorporation, and I subsequently resigned.

4. Please provide us with a copy of your financial disclosure forms for the years 2016 & 2017 with the approval stamp from the Supervisor of Election. As I mentioned during our conversation, I was not able to locate these 2 filings on the SOE's website.

**Response:** Please find enclosed my financial disclosure form for 2017, with the approval stamp from the PBC Supervisor of Election. After an extensive search for the 2016 form, at home and in my office, I visited the Supervisor of Elections Office and made a public records request for a copy of my 2016 form. I was informed that a search would need to be conducted and the office would be able to do it after the August 28<sup>th</sup> election day. Upon receipt of the 2016 document, I will scan and email the document to you and mail a copy.

5. I understand you experienced some issues with your submission; in your reply, please explain the reason for the missing filings from the website and provide supporting documentation if possible.

**Response:** The Supervisor of Election has once misfiled my 2012 filing before. Please see letter attached. I understand filing Form 1 is mandatory for my employment, I mark it on my calendar and deliberately file the form early in January since 2014.

Attachments:

Copy of 2017 Form 1

Request for copy of 2016 Form 1

Incorporation papers and Annual Reports for the International Cultural & Art Exchange Foundation, Inc.,



2017 COPY

FORM 1

STATEMENT OF FINANCIAL INTERESTS

FOR OFFICE USE ONLY:

Please print or type your name, mailing address, agency name, and position below:

LAST NAME - FIRST NAME - MIDDLE NAME:  
**Chiu, Kwong Lung**

MAILING ADDRESS:  
**3270 B Road**

CITY: **Loxahatchee** ZIP: **33470** COUNTY: **Palm Beach**

NAME OF AGENCY:  
**Palm Beach County School Board**

NAME OF OFFICE OR POSITION HELD OR SOUGHT:  
**Inspector General**

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

CHECK ONLY IF  CANDIDATE OR  NEW EMPLOYEE OR APPOINTEE

2018 JAN 23 PM 1:04  
 ALICE LAM COUNCIL

\*\*\*\* BOTH PARTS OF THIS SECTION MUST BE COMPLETED \*\*\*\*

**DISCLOSURE PERIOD:**  
 THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2017 OR  SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: \_\_\_\_\_

**MANNER OF CALCULATING REPORTABLE INTERESTS:**  
 FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR  DOLLAR VALUE THRESHOLDS

**PART A -- PRIMARY SOURCES OF INCOME** (Major sources of income to the reporting person - See instructions)  
 (If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY
Palm Beach County Sch Board	Forest Hill Blvd., West Palm Beach	K-12 Education

**PART B -- SECONDARY SOURCES OF INCOME**  
 (Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions)  
 (If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
#1 Silver Lake Ent. Inc	None		Tree Farm
#2 Silver Lake Palm Beach LLC	None		Tree Farm
#3 Golden Harvest	None		Investment

**PART C -- REAL PROPERTY** (Land, buildings owned by the reporting person - See instructions)  
 (If you have nothing to report, write "none" or "n/a")

Silver Lake: 41414308000003010; 41414308000003020; 402203381001;  
 402221231011; 40220108002; SLPB: 414308000001030; Golden Harvest:  
 402130381010; 402223408028; 402131204010; 4021326006; 402219382007

**FILING INSTRUCTIONS** for when and where to file this form are located at the bottom of page 2.

**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.

**PART D — INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc. - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES
Contd for Part C: 40222115503	Property owned by Golden Harvest; Chiu owned > 5%
Personal: 402130356009; 402130276003	Property owned by Chiu

**PART E — LIABILITIES** [Major debts - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
 (If you have nothing to report, write "none" or "n/a")


NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
	#1 Silver Lake Ent. Inc	#2 Silver Lake Palm Beach LLC
ADDRESS OF BUSINESS ENTITY	Same as residence	Same as residence
PRINCIPAL BUSINESS ACTIVITY	Tree farm	Tree Farm
POSITION HELD WITH ENTITY	Shareholder	Shareholder
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	Yes	Yes
NATURE OF MY OWNERSHIP INTEREST	Silence Investor	Silence Investor

**PART G — TRAINING**  
 For elected municipal officers required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE OF FILER:**

Signature: \_\_\_\_\_  


Date Signed: \_\_\_\_\_  
 Jan 22, 2018

**CPA or ATTORNEY SIGNATURE ONLY**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

**FILING INSTRUCTIONS:**

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of Instructions.

**Local officers/employees** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

**State officers or specified state employees** who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format) and send it to CEForm1@leg.state.fl.us. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

**Candidates** file this form together with their filing papers.

**MULTIPLE FILING UNNECESSARY:** A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

**WHEN TO FILE: Initially,** each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

**Candidates** must file at the same time they file their qualifying papers.

**Thereafter,** file by July 1 following each calendar year in which they hold their positions.

**Finally,** file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2017.



Lung Chiu <lung.chiu@palmbeachschools.org>

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## 2016 Form 1 for Kwong Lung Chiu

1 message

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**Lung Chiu** <lung.chiu@palmbeachschools.org>

Fri, Aug 24, 2018 at 2:13 PM

To: rico@pbcelections.org

Bcc: Elizabeth McBride <elizabeth.mcbride@palmbeachschools.org>

Hi Rico,

Thank you for meeting with me Wednesday (Aug 22nd) and today in locating the 2016 Form 1 I filed with the Supervisor of Election Office.

Please let me know if your office finds my filing from the storage boxes.

Thank you again for your assistance.

K. Lung Chiu  
561-434-7336

N140000/1424

(Requestor's Name)

(Address)

(Address)

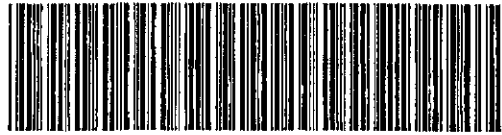
(City/State/Zip/Phone #)

PICK-UP     WAIT     MAIL

(Business Entity Name)

(Document Number)

Certified Copies \_\_\_\_\_ Certificates of Status \_\_\_\_\_



700267249907

12/15/14--01036--003 \*\*78.75

Special Instructions to Filing Officer:  
CORRECTED ARTICLE IV  
(MANNER) TO READ "AS  
PROVIDED IN THE BYLAWS"  
PER TELEPHONE CONVERSATION  
WITH LUNG CHIU.  
12/16/14

Office Use Only

FILED  
14 DEC 15 AM 11:41  
REGISTRY OF DEEDS  
TALLAHASSEE, FLORIDA

12/16/14

COVER LETTER

Department of State  
Division of Corporations  
P. O. Box 6327  
Tallahassee, FL 32314

SUBJECT: International Cultural & Arts Exchange Foundation, Inc., Florida  
(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX)

Enclosed is an original and one (1) copy of the Articles of Incorporation and a check for :

\$70.00  
Filing Fee

\$78.75  
Filing Fee &  
Certificate of  
Status

\$78.75  
Filing Fee  
& Certified Copy

\$87.50  
Filing Fee,  
Certified Copy  
& Certificate

ADDITIONAL COPY REQUIRED

FROM: Lung Chiu  
Name (Printed or typed)

3270 B Road  
Address

Loxahatchee, FL 33470  
City, State & Zip

561-719-1498  
Daytime Telephone number

KLCHIU8@GMAIL.COM  
E-mail address: (to be used for future annual report notification)

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION  
In compliance with Chapter 617, F.S., (Not for Profit)

**ARTICLE I NAME**  
The name of the corporation shall be: International Cultural & Arts Exchange Foundation, Inc.

**ARTICLE II PRINCIPAL OFFICE**

Principal street address:  
3270 B Road, Loxahatchee, FL 33470

Mailing address, if different is:

**ARTICLE III PURPOSE**

The purpose for which the corporation is organized is: To establish a foundation to conduct the following activities:

1. To promote the exchange of cultures and arts for persons from different countries, ethnics, races, and sources of origin through education, seminars, workshops, and other multi-media.
2. To promote the common understanding of values and cultures for persons from different countries, ethnics, races, and sources of origin through education, seminars, workshops, and other multi-media.
3. To promote the development of programs in studies, researches, and education in the areas of cultures and arts from different countries, ethnics, and races.

**ARTICLE IV MANNER OF ELECTION** The manner in which the directors are elected and appointed: the Board of Directors

AS PROVIDED IN THE BYLAWS

**ARTICLE V INITIAL OFFICERS AND/OR DIRECTORS**

Name and Title: Lung Chiu, President  
Address: 3270 B Road  
Loxahatchee, FL 33470

Name and Title: Jenny Chiu, Secretary  
Address: 3270 B Road  
Loxahatchee, FL 33470

Name and Title: Carol Yuan, VP  
Address: 3270 B Road  
Loxahatchee, FL 33470

Name and Title: Sak Chen, Manager  
Address: 3270 B Road  
Loxahatchee, FL 33470

Name and Title: \_\_\_\_\_  
Address: \_\_\_\_\_

Name and Title: \_\_\_\_\_  
Address: \_\_\_\_\_

FILED  
14 DEC 15 AM 10:41

Name and Title: \_\_\_\_\_ Name and Title: \_\_\_\_\_

Address \_\_\_\_\_ Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Name and Title: \_\_\_\_\_ Name and Title: \_\_\_\_\_

Address \_\_\_\_\_ Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**ARTICLE VI REGISTERED AGENT**

The name and Florida street address (P.O. Box NOT acceptable) of the registered agent is:

Name: Lung Chiu

Address: 3270 B Road

Loxahatchee, FL 33470

FILED  
14 DEC 15 AM 11:41  
TALLAHASSEE, FLORIDA  
STATE DEPARTMENT OF REVENUE

**ARTICLE VII INCORPORATOR**

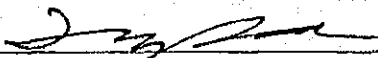
The name and address of the Incorporator is:

Name: Lung Chiu

Address: 3270 B Road

Loxahatchee, FL 33470

*Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity*

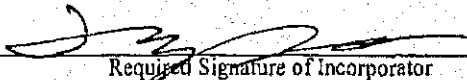


Required Signature of Registered Agent

12-9-2014

Date

*I submit this document and affirm that the facts stated herein are true. I am aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S.*



Required Signature of Incorporator

12-9-2014

Date

**2018 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT**

**FILED**  
**Jan 30, 2018**  
**Secretary of State**  
**CC5636343194**

DOCUMENT# N14000011424

**Entity Name:** INTERNATIONAL CULTURAL & ARTS EXCHANGE FOUNDATION, INC.

**Current Principal Place of Business:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**Current Mailing Address:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**FEI Number:** APPLIED FOR

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

CHIU, JENNY  
3270 B ROAD  
LOXAHATCHEE, FL 33470 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

SIGNATURE: JENNY CHIU

01/30/2018

Electronic Signature of Registered Agent

Date

**Officer/Director Detail :**

Title P  
Name CHIU, JENNY  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

Title S  
Name CHIU, JENNY  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

Title VP  
Name YUAN, CAROL  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

Title M  
Name CHEN, SAK  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

SIGNATURE: JENNY CHIU

PRESIDENT

01/30/2018

Electronic Signature of Signing Officer/Director Detail

Date



**2017 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT**

DOCUMENT# N14000011424

**FILED**  
**Jan 17, 2017**  
**Secretary of State**  
**CC1555201280**

**Entity Name:** INTERNATIONAL CULTURAL & ARTS EXCHANGE FOUNDATION, INC.

**Current Principal Place of Business:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**Current Mailing Address:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**FEI Number:** APPLIED FOR

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

CHIU, JENNY  
3270 B ROAD  
LOXAHATCHEE, FL 33470 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:** JENNY CHIU

01/17/2017

Electronic Signature of Registered Agent

Date

**Officer/Director Detail :**

Title P  
Name CHIU, JENNY  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

Title S  
Name CHIU, JENNY  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

Title VP  
Name YUAN, CAROL  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

Title M  
Name CHEN, SAK  
Address 3270 B ROAD  
City-State-Zip: LOXAHATCHEE FL 33470

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** JENNY CHIU

PRESIDNET

01/17/2017

Electronic Signature of Signing Officer/Director Detail

Date

**2016 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT**

DOCUMENT# N14000011424

**FILED**  
**Mar 04, 2016**  
**Secretary of State**  
**CC6116968456**

**Entity Name:** INTERNATIONAL CULTURAL & ARTS EXCHANGE FOUNDATION, INC.

**Current Principal Place of Business:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**Current Mailing Address:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**FEI Number:** APPLIED FOR

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

CHIU, JENNY  
3270 B ROAD  
LOXAHATCHEE, FL 33470 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:** JENNY CHIU

03/04/2016

Electronic Signature of Registered Agent

Date

**Officer/Director Detail :**

<b>Title</b>	P	<b>Title</b>	S
<b>Name</b>	CHIU, JENNY	<b>Name</b>	CHIU, JENNY
<b>Address</b>	3270 B ROAD	<b>Address</b>	3270 B ROAD
<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470	<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470
<b>Title</b>	VP	<b>Title</b>	M
<b>Name</b>	YUAN, CAROL	<b>Name</b>	CHEN, SAK
<b>Address</b>	3270 B ROAD	<b>Address</b>	3270 B ROAD
<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470	<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** JENNY CHIU

**REGISTERED AGENT**

03/04/2016

Electronic Signature of Signing Officer/Director Detail

Date

**2015 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT**

**FILED**  
**Mar 23, 2015**  
**Secretary of State**  
**CC3182446848**

DOCUMENT# N14000011424

**Entity Name:** INTERNATIONAL CULTURAL & ARTS EXCHANGE FOUNDATION, INC.

**Current Principal Place of Business:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**Current Mailing Address:**

3270 B ROAD  
LOXAHATCHEE, FL 33470

**FEI Number:** APPLIED FOR

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

CHIU, JENNY  
3270 B ROAD  
LOXAHATCHEE, FL 33470 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:** JENNY CHIU

03/23/2015

Electronic Signature of Registered Agent

Date

**Officer/Director Detail :**

<b>Title</b>	<b>P</b>	<b>Title</b>	<b>S</b>
<b>Name</b>	CHIU, JENNY	<b>Name</b>	CHIU, JENNY
<b>Address</b>	3270 B ROAD	<b>Address</b>	3270 B ROAD
<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470	<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470
<b>Title</b>	<b>VP</b>	<b>Title</b>	<b>M</b>
<b>Name</b>	YUAN, CAROL	<b>Name</b>	CHEN, SAK
<b>Address</b>	3270 B ROAD	<b>Address</b>	3270 B ROAD
<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470	<b>City-State-Zip:</b>	LOXAHATCHEE FL 33470

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

**SIGNATURE:** JENNY CHIU

**PRESIDENT**

03/23/2015

Electronic Signature of Signing Officer/Director Detail

Date

**Lamothe, Cassy**

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**From:** Ricot Louis <ricot@pbcelections.org>  
**Sent:** Wednesday, August 29, 2018 1:46 PM  
**To:** Lamothe, Cassy  
**Subject:** Re: test

Ms. Lamothe

Good afternoon in response to your inquiry for Filer Kwong Chiu concerning his 2016 Statement of Financial Interests and looking back at our records I do not have a Form 1 submitted by Mr. Chiu. Mr. Chiu explained to me that he submitted a 2016 Financial Form and which our office has no record on file of Mr. Chiu ever coming in to our office to submit a 2016 Form 1. I also looked through all our files to make sure if its possible we may have misfiled Mr. Chiu 2016 Form 1 which I did not find any Form 1 submitted by Mr. Chiu. As for Mr. Chiu 2017 Statement of Financial Interests we do have record of him submitted the form to our office as of January 23,2018.

If you have any questions do not hesitate to give me a call.

On Wed, Aug 29, 2018 at 1:13 PM, Lamothe, Cassy <[clamothe@co.pinellas.fl.us](mailto:clamothe@co.pinellas.fl.us)> wrote:

--  
***Ricot Louis***  
Election Specialist 1  
Palm Beach County Supervisor of Elections  
[ricot@pbcelections.org](mailto:ricot@pbcelections.org)  
Direct Phone: (561) 656-6222  
Fax: (561) 656-6220

*PLEASE NOTE: Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. Florida Statute 668.6076*

**Lamothe, Cassy**

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**From:** Hal Toshek <hal.toshek@palmbeachschools.org>  
**Sent:** Thursday, August 30, 2018 2:16 PM  
**To:** Lamothe, Cassy  
**Cc:** Ernie Camerino  
**Subject:** Re: 2018EX-001- Contract violation investigation

Cassy,

I reviewed all the records I now have in my possession and do not see Mr. Chiu's name on any of them. Although he is contractually obligated to file the form each year, I will add him to the list once it opens in December/January.

*Sincerely,*

*Hal Toshek, PHR, SHRM-CP  
HR Manager*

[Compensation & Employee Information Services](#)

*3300 Forest Hill Blvd., Suite A-152*

*West Palm Beach, FL 33406*

*Tel: (561) 434 - 8608 (px48608)*

*Fax: (561) 434 - 8383*

*Email: [hal.toshek@palmbeachschools.org](mailto:hal.toshek@palmbeachschools.org)*

**The School District of Palm Beach County, Florida**  
**A Top-Rated District by the Florida Department of Education Since 2005**  
*An Equal Education Opportunity Provider and Employer*

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

On Thu, Aug 30, 2018 at 8:51 AM, Lamothe, Cassy <[clamothe@co.pinellas.fl.us](mailto:clamothe@co.pinellas.fl.us)> wrote:

Good morning Mr. Camerino:

Thank you for getting back to me.

I spoke with Mr. Toshek and I am waiting on his email in response to our inquiry.

Congratulations on your retirement and have great day!